

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

**December 31, 2005**

**Appendix A - Sample Rate Change Analysis**

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

*Sample County (#999)*

	Plan Year		Change	
	2007 <small>(12/31/05 Valuation)</small>	2006 <small>(12/31/04 Valuation) Old Provisions</small>	<small>(Absolute)</small>	<small>(Relative)</small>
<b>Employer Contribution Rate</b>				
Unfunded Actuarial Liability	203,685	175,183	28,502	16.3%
Normal Cost	6.43%	5.30%	1.13%	21.3%
Unfunded Liability	3.04%	2.41%	.63%	26.1%
<b>Total Required Employer Rate</b>	<b>9.47%</b>	<b>7.71%</b>	1.76%	22.8%
<b>Member Statistics</b>				
No. of Contributing Members	30	33	-3	-9.1%
Average Years of Service	10.2	8.7	1.5	17.2%
Average Age	48.1	46.7	1.4	3.0%
Number of Annuitants	6	6	0	0.0%
Total Members	51	50	1	2.0%
Valuation Payroll (monthly)	\$49,926	\$53,279	-\$3,353	-6.3%

<b>2007 Cost Change Factors</b>	<b>Total ER Rate</b>	<b>UAAL</b>	<b>As a % of AAL</b>
December 31, 2004 Valuation	<b>7.71%</b>	<b>175,183</b>	19.56%
Experience Study	.38%	646	0.07%
Plan Change	1.67%	53,145	5.93%
Average Entry Age Change	.02%	-	0.00%
Amortization Period Renewal	-.08%	6,041	0.67%
Payroll Variation	.25%	765	0.09%
Service Variation	.01%	391	0.04%
Elected Rate > Required	.00%	-	0.00%
Investment Return	.00%	-	0.00%
Employer Lump Sum	.00%	-	0.00%
Total Actuarial (Gain) or Loss from:			
Termination	-.52%	(34,161)	-3.81%
Retirement (includes Disability)	.03%	2,112	0.24%
Death from Active Status	.00%	-	0.00%
Retiree Mortality (Supp. Annuity)	.02%	1,012	0.11%
Audit Adjustment	.00%	-	0.00%
Other	-.02%	(1,449)	-0.16%
<b>Total Cost Change</b>	<b>1.76%</b>	<b>28,502</b>	3.18%
December 31, 2005 Valuation	<b>9.47%</b>	<b>203,685</b>	22.74%



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

*Sample County (#999)  
(Additional Information)*

2007 Cost Change Factors	Total ER Rate	UAAL	As a % of AAL
<b>Payroll Variation(1)</b>			
Payroll Growth (to pay off UAAL)	.24%	-	0.00%
Individual Salary Changes	-.04%	(2,414)	-0.27%
New Entrants	.05%	3,179	0.35%
	<b>.25%</b>	<b>765</b>	
	Actual	Expected	
(1) Payroll Increase	-6.3%	1.5%	
<b>Termination</b>			
Termination - refund (2)	-.46%	(30,344)	-3.39%
Termination - no refund	-.06%	(3,817)	-0.43%
	<b>-.52%</b>	<b>(34,161)</b>	
	Actual	Expected	
(2) Refund Dollars	\$ 24,437	\$ 7,620	
<b>Other</b>			
Other Experience Variation	-.02%	(1,448)	-0.16%
Difference in Plan Change	.00%	-	0.00%
Rounding Adjustment	.00%	(1)	0.00%
	<b>-.02%</b>	<b>(1,449)</b>	
<b>Actuarial Accrued Liability at 12/31/05</b>			
Actuarial PV of Benefits - Active	1,081,385		
Actuarial PV of Benefits - Annuitants	88,509		
Actuarial PV of Future NC Cont.	(274,282)		
	<b>895,612</b>		
<b>Summary of Plan Year 2006 Changes</b>			
Employee Deposit Rate			
Current Service Credit %	<b>Increase</b>		
Prior Service Credit %			
New Vesting Provision			
Rule of 75 Adopted			
Partial Lump Sum Option			
COLA Adopted			
Buy Back Adopted			
Variable Rate Adopted			
20 & Out Adopted			
Variable Rate Plan Adopted			



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

**December 31, 2005**

**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.



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

**December 31, 2005**

**Variable-Rate Plans with an Increase of 0.75% or More**

**Counties**

Employer Number	Employer Name	Rate Increase	Sources of Increase
142	Collin County	0.79%	New Assumptions
167	Ector County	1.38%	New Assumptions
170	El Paso County	1.00%	New Assumptions
207	Hidalgo County	0.89%	New Assumptions
269	Montgomery County	0.78%	New Assumptions
287	Potter County	0.79%	New Assumptions
326	Travis County	0.80%	New Assumptions
345	Williamson County	1.04%	New Assumptions
348	Wise County	0.80%	New Assumptions
352	Zapata County	0.90%	New Assumptions Change in Average Entry Age



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

**December 31, 2005**

**Variable-Rate Plans with a Decrease of 0.75% or More**

**Counties**

Employer Number	Employer Name	Rate Increase	Sources of Increase
116	Borden County	-0.79%	Actual vs. Expected Termination
150	Cottle County	-0.76%	Actual vs. Expected Termination
162	Dickens County	-0.86%	Payroll Variation
175	Fisher County	-0.92%	Payroll Variation Change in Average Entry Age
221	Jeff Davis County	-1.32%	Actual vs. Expected Termination Retiree Mortality - Supplemental Annuity Only Actual vs. Expected Termination
250	Loving County	-1.11%	Payroll Variation Actual vs. Expected Retirement
282	Panola County	-1.11%	Payroll Variation Employer Lump Sum Contribution Elected Rate



**Texas County & District Retirement System  
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**December 31, 2005**

**Variable-Rate Plans with an Increase of 0.75% or More**

**Districts**

Employer Number	Employer Name	Rate Increase	Sources of Increase
461	Austin County Appraisal District	0.77%	New Assumptions
493	Wise County Appraisal District	0.94%	Payroll Variation
537	Rains County Appraisal District	1.38%	New Assumptions Payroll Variation
573	Sutton County Hospital District	0.86%	New Assumptions Change in Average Entry Age Payroll Variation
575	Willacy County Appraisal District	0.92%	New Assumptions Payroll Variation
613	Bayview Irrigation District #11	1.76%	New Assumptions Payroll Variation
667	Montgomery County Emergency Comm. Dist.	1.98%	New Assumptions Payroll Variation
721	Alamo Regional Mobility Authority	1.50%	Change in Average Entry Age New Assumptions



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# Texas County & District Retirement System Actuarial Valuation

December 31, 2005

## Variable-Rate Plans with a Decrease of 0.75% or More

### Districts

Employer Number	Employer Name	Rate Decrease	Sources of Decrease
404	Jefferson County Drainage District #3	-4.09%	Retiree Mortality - Supplemental Annuity Only Actual vs. Expected Termination
409	Crockett County WCID #1	-1.01%	Retiree Mortality - Supplemental Annuity Only
425	Lubbock County WCID #1	-1.73%	Payroll Variation Change in Average Entry Age Actual vs. Expected Termination
433	Galveston County Drainage District #2	-3.28%	Retiree Mortality - Supplemental Annuity Only Employer Lump Sum Contribution Actual vs. Expected Termination Actual vs. Expected Retirement
449	Port Of Beaumont Navigation District	-0.78%	Payroll Variation New Assumptions Elected Rate
475	Grayson Central Appraisal District	-0.93%	Retiree Mortality - Supplemental Annuity Only Payroll Variation
477	Cochran County Appraisal District	-1.32%	Payroll Variation Change in Average Entry Age
491	McLennan County Appraisal District	-1.00%	Employer Lump Sum Contribution
496	Jones County Appraisal District	-1.93%	Actual vs. Expected Termination
512	McCulloch County Appraisal District	-1.45%	Payroll Variation Change in Average Entry Age Actual vs. Expected Termination
513	Loving County Appraisal District	-1.92%	Payroll Variation
517	Oldham County Appraisal District	-1.03%	New Assumptions Elected Rate Actual vs. Expected Retirement
522	Brookshire Municipal Water District	-1.44%	Actual vs. Expected Termination
572	Newton Central Appraisal District	-1.66%	Payroll Variation Actual vs. Expected Termination
581	Brewster County Appraisal District	-1.02%	Elected Rate Actual vs. Expected Termination
584	Johnson County Fresh Water Supply District #1	-0.83%	Payroll Variation Elected Rate Change in Average Entry Age Actual vs. Expected Termination
593	Eastland County Appraisal District	-1.45%	Payroll Variation
602	Central Appraisal District of Taylor County	-2.59%	Elected Rate Actual vs. Expected Termination
605	Montgomery Central Appraisal District	-1.21%	Payroll Variation New Assumptions Employer Lump Sum Contribution
627	Shelby County Appraisal District	-0.83%	Elected Rate Actual vs. Expected Termination
643	Homestead MUD - El Paso County	-1.02%	Payroll Variation Elected Rate Actual vs. Expected Termination
653	Kerr Emergency 9-1-1 Network	-3.64%	Payroll Variation Actual vs. Expected Termination
656	Jim Hogg County Fire District #2	-2.56%	Payroll Variation Actual vs. Expected Termination
680	Jim Hogg County Appraisal District	-0.79%	Elected Rate Actual vs. Expected Termination
706	Jefferson County Waterway and Navigation District	-1.07%	Change in Average Entry Age Actual vs. Expected Termination Actual vs. Expected Active Mortality
712	Central Texas Regional Mobility Authority	-1.03%	Payroll Variation Elected Rate



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**Texas County & District Retirement System  
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**December 31, 2005**

**Appendix C – Variable-Rate Plans With a Calculated Rate Greater Than 11%**

SUBNO	SUBNAME	TotalRate
101	Andrews County	14.35%
120	Brazos County	11.36%
142	Collin County	11.99%
170	El Paso County	11.41%
176	Floyd County	14.43%
180	Freestone County	15.95%
190	Grayson County	11.27%
205	Hemphill County	12.79%
209	Hockley County	11.04%
211	Hopkins County	11.06%
220	Jasper County	14.02%
226	Jones County	13.67%
230	Kenedy County	16.12%
240	Lampasas County	12.10%
245	Liberty County	13.05%
247	Lipscomb County	12.10%
248	Live Oak County	12.39%
250	Loving County	13.36%
254	McLennan County	14.01%
258	Martin County	11.15%
260	Matagorda County	12.21%
268	Montague County	11.67%
282	Panola County	18.52%
291	Reagan County	11.48%
310	Sherman County	15.92%
315	Sterling County	12.48%
334	Victoria County	11.06%
337	Ward County	15.00%
408	Jefferson County Drainage District #6	11.13%
413	Brazoria County Conservation and Reclamation District #3	15.33%
423	Victoria County Drainage District #3	11.23%
424	Brazoria County Drainage District #4	12.65%
426	San Patricio County Drainage District	17.07%
441	Jackson County County-Wide Drainage District	11.39%
454	West Jefferson County Municipal Water District	11.40%
483	Grimes County Appraisal District	11.47%
491	McLennan County Appraisal District	11.39%
513	Loving County Appraisal District	11.98%
527	Hardin County Appraisal District	12.65%
528	Greater Harris County 9-1-1 Emergency Network	11.80%



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**Appendix C  
(continued)**

SUBNO	SUBNAME	TotalRate
540	Laguna Madre Water District - Cameron County	11.90%
545	Tarrant Co 9-1-1 Emergency Assistance District	12.47%
546	Galveston Central Appraisal District	12.51%
547	Galveston County Consolidated Drainage District	12.46%
559	Wichita-Wilbarger 9-1-1 District	12.19%
560	Potter - Randall County Emergency Communication District	14.30%
564	Randall County Appraisal District	11.60%
567	El Paso County 9-1-1 District	12.77%
575	Willacy County Appraisal District	13.95%
580	Ector County Hospital District	11.35%
589	Galveston County Emergency Communication Dist	12.09%
591	Live Oak County Appraisal District	11.84%
593	Eastland County Appraisal District	14.91%
594	Kent County Tax Appraisal District	13.02%
605	Montgomery Central Appraisal District	16.05%
608	Williamson County Appraisal District	13.61%
618	Cameron County Appraisal District	12.47%
623	Comal Appraisal District	14.86%
624	Emergency Communication District of Ector County	13.80%
635	Central Appraisal District of Johnson County	12.71%
667	Montgomery County Emergency Communication District	13.46%
669	Middle Rio Grande Development Council	11.77%
689	Brazos County Appraisal District	11.14%
707	Pineywoods Groundwater Conservation District	11.31%
712	Central Texas Regional Mobility Authority	12.62%
721	Alamo Regional Mobility Authority	12.29%
725	McLennan County 9-1-1 Emergency Assistance District	12.42%
728	Hockley County Appraisal District	11.70%



**Texas County & District Retirement System  
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**Appendix D - Fixed-Rate Plans With Inadequate Financing**

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**Fixed-Rate Plans With An Inadequate Financing Arrangement  
In The 12/31/2004 Valuation**

No.	Subdivision Name	Current Plan			Option #1		Option #2	No. of Contributing Members	
		Deposit Rate	Matching Ratio	SCR	Deposit Rate	Matching Ratio	SCR	12/04	12/03

**No Fixed Rate plans have an Inadequate Financing Arrangement based on the 2004 Valuation.**

**Fixed-Rate Plans With An Inadequate Financing Arrangement  
In The 12/31/2005 Valuation**

No.	Subdivision Name	Current Plan			Option #1		Option #2	No. of Contributing Members	
		Deposit Rate	Matching Ratio	SCR	Deposit Rate	Matching Ratio	SCR	12/05	12/04

**No Fixed Rate plans have an Inadequate Financing Arrangement based on the 2005 Valuation.**



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**Texas County & District Retirement System  
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**Appendix E – Fixed-Rate Plans With a Supplemental Contribution Rate**

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SUBNO	SUBNAME	Regular Rate	Supplemental Rate	Total Rate
156	Dallas County	7.00%	1.50%	8.50%
474	Fort Bend Central Appraisal District	7.00%	3.00%	10.00%
504	Montague County Tax Appraisal District	7.00%	3.80%	10.80%
520	Hartley County Appraisal District	7.00%	3.00%	10.00%
529	Hemphill County Hospital District	7.00%	2.50%	9.50%
554	Brookshire - Katy Drainage District	4.00%	1.30%	5.30%
556	North Central Texas Municipal Water Authority	7.00%	2.70%	9.70%
597	Bacliff Municipal Utility District	4.00%	1.70%	5.70%



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**Texas County & District Retirement System  
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**Appendix F – Variable-Rate Plans With an Elected Contribution Rate**

<b>Employer Number</b>	<b>Employer Name</b>	<b>Calculated Rate</b>	<b>Elected Rate</b>
100	Anderson County	8.23%	8.25%
106	Atascosa County	6.67%	7.00%
117	Bosque County	1.96%	5.00%
136	Cherokee County	8.43%	8.39%
138	Clay County	9.81%	11.00%
139	Cochran County	10.20%	12.00%
142	Collin County	11.99%	12.00%
144	Colorado County	6.82%	7.50%
147	Concho County	6.54%	7.00%
150	Cottle County	5.59%	7.00%
154	Culberson County	4.72%	7.00%
166	Eastland County	10.29%	11.00%
185	Gillespie County	9.34%	9.80%
188	Gonzales County	7.48%	7.75%
189	Gray County	6.45%	7.00%
191	Gregg County	8.87%	8.86%
192	Grimes County	4.43%	7.00%
198	Hardeman County	5.28%	7.00%
202	Hartley County	7.89%	8.00%
214	Hudspeth County	3.85%	5.00%
221	Jeff Davis County	5.27%	7.00%
223	Jim Hogg County	4.10%	5.00%
237	Knox County	5.13%	7.00%
240	Lampasas County	12.10%	13.76%
243	Lee County	6.49%	8.00%
244	Leon County	2.96%	7.00%
246	Limestone County	5.25%	7.00%
252	Lynn County	2.10%	3.00%
253	McCulloch County	3.23%	7.00%
262	Medina County	5.98%	7.00%
265	Milam County	7.98%	10.00%
267	Mitchell County	8.79%	8.70%
275	Newton County	5.28%	7.00%
282	Panola County	18.52%	22.38%
288	Presidio County	5.74%	6.00%
289	Rains County	5.16%	7.00%
291	Reagan County	11.48%	11.00%
294	Reeves County	5.80%	7.00%
301	Sabine County	3.45%	3.75%
314	Stephens County	9.62%	12.00%
316	Stonewall County	4.56%	6.00%
317	Sutton County	5.56%	7.00%
336	Waller County	6.96%	7.00%
340	Wharton County	9.09%	9.38%



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Employer Number	Employer Name	Calculated Rate	Elected Rate
345	Williamson County	10.90%	14.18%
346	Wilson County	7.23%	7.50%
349	Wood County	8.89%	9.75%
352	Zapata County	7.38%	7.36%
353	Zavala County	7.19%	7.00%
354	Texas County and District Retirement System	9.15%	9.50%
404	Jefferson County Drainage District #3	4.13%	8.50%
418	Bell County WCID #1	5.46%	9.00%
421	Orange County Drainage District	10.04%	11.35%
439	Lavaca - Navidad River Authority - Jackson County	8.82%	10.70%
443	West Central Texas Council of Governments	9.47%	11.00%
446	Wichita County Water Improvement District #2	10.79%	11.00%
449	Port Of Beaumont Navigation District	8.15%	12.00%
459	Aransas County Appraisal District	10.44%	12.42%
463	Dawson County Central Appraisal District	5.58%	7.00%
467	Dallas Central Appraisal District	9.79%	11.00%
470	Shackelford County Appraisal District	4.72%	7.00%
472	Bexar Appraisal District	9.04%	10.00%
482	Denton Central Appraisal District	9.94%	11.00%
498	Gonzales County Appraisal District	8.60%	9.00%
499	Lubbock Central Appraisal District	8.92%	9.10%
500	Mackenzie Municipal Water Authority - Briscoe County	0.00%	9.00%
501	Titus County Fresh Water Supply District	5.96%	7.00%
502	Angelina County Appraisal District	5.67%	7.00%
503	Archer County Appraisal District	2.95%	7.00%
507	Somervell County Central Appraisal District	6.04%	7.00%
514	Lakeway MUD - Travis County	9.72%	11.00%
515	Navarro Central Appraisal District	9.87%	10.58%
517	Oldham County Appraisal District	2.53%	9.00%
521	Bosque County Central Appraisal District	8.86%	11.00%
526	Gulf Coast Water Authority - Galveston County	5.38%	7.00%
530	Wilbarger County Hospital District	1.47%	5.00%
531	Chambers County Appraisal District	7.07%	14.00%
562	Northeast Texas Municipal Water District	4.48%	7.00%
563	Falls County Appraisal District	2.09%	7.00%
564	Randall County Appraisal District	11.60%	12.00%
581	Brewster County Appraisal District	3.16%	7.00%
583	Denco Area 9-1-1 District - Denton County	6.44%	8.00%
584	Johnson County Fresh Water Supply District #1	2.28%	7.00%
585	Hansford County Hospital District	2.38%	4.00%
601	Travis Central Appraisal District	6.23%	7.00%
602	Central Appraisal District of Taylor County	4.81%	10.00%
603	Crosby MUD	2.12%	7.00%
605	Montgomery Central Appraisal District	16.05%	18.00%
606	Smith County Appraisal District	7.70%	14.00%
607	Tarrant Appraisal District	10.28%	11.00%

Employer Number	Employer Name	Calculated Rate	Elected Rate
608	Williamson County Appraisal District	13.61%	14.18%
614	Aquilla Water Supply District - Hill County	7.68%	9.00%
617	Mills County Appraisal District	0.00%	4.00%
620	Port Of Corpus Christi Authority	8.21%	11.00%
621	Wharton County WCID #1	1.80%	5.00%
627	Shelby County Appraisal District	1.39%	4.00%
630	Macedonia - Eylau MUD - Bowie County	3.78%	8.00%
634	Texas Eastern 9-1-1 Network	2.57%	10.00%
635	Central Appraisal District of Johnson County	12.71%	14.00%
641	Jim Hogg County WCID #2	6.01%	6.41%
643	Homestead MUD - El Paso County	0.00%	5.00%
644	Fannin County Appraisal District	0.00%	4.00%
653	Kerr Emergency 9-1-1 Network	2.78%	7.00%
657	Jasper County WCID #1	6.84%	7.00%
661	Hopkins County Appraisal District	5.94%	7.00%
674	High Plains Underground WCD # 1	4.03%	4.00%
675	Marion County Appraisal District	4.09%	7.13%
680	Jim Hogg County Appraisal District	3.71%	7.00%
682	Upton County Appraisal District	8.12%	8.63%
694	Houston County Appraisal District	6.16%	7.00%
699	Somervell County Water District	5.55%	7.00%
700	Wood County Appraisal District	8.04%	9.00%
715	Wilbarger County Appraisal District	6.57%	9.00%
724	Stonewall County Appraisal District	7.24%	8.00%
725	McLennan County 9-1-1 Emergency Assistance District	12.42%	14.00%
726	Post Oak Savannah GroundWCD	5.76%	6.50%
728	Hockley County Appraisal District	11.70%	13.99%
730	Palo Duro River Authority	6.74%	7.00%



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**Appendix G - Employers with a Significant Decrease in Contributing Members**

Employer Number	Employer Name	No. of Contributing Members				Decrease from 12/2004 to 12/2005	
		12/2002	12/2003	12/2004	12/2005	Number	Percent
477	Cochran County Appraisal District	3	3	3	2	1	33%
494	Pecos County Appraisal District	5	3	4	3	1	25%
512	McCulloch County Appraisal District	4	4	4	3	1	25%
517	Oldham County Appraisal District	4	3	4	3	1	25%
525	Borden County Appraisal District	1	1	2	1	1	50%
553	San Jacinto County CAD	12	13	13	10	3	23%
581	Brewster County Appraisal District	4	5	4	3	1	25%
643	Homestead MUD - El Paso County	8	8	8	5	3	38%
653	Kerr Emergency 9-1-1 Network	4	4	4	3	1	25%
656	Jim Hogg County Fire District #2	2	2	2	1	1	50%
667	Montgomery County Emergency Comm. Dist.	27	24	22	10	12	55%
679	McLennan County WCID #2	2	3	3	2	1	33%
688	West Nueces -Las Moras S&WCD #236	2	2	2	1	1	50%
690	Bayview Municipal Utility District	3	3	4	2	2	50%



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This work product was prepared solely for the TCDRS. It may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work. **G-1**



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

**December 31, 2005**

**Appendix H - Supplemental Death Benefit Fund Contribution Rates for 2007**

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
638	Acton MUD	0.33%	0.35%
615	Alamo Area Council of Governments	0.32%	0.35%
721	Alamo Regional Mobility Authority	0.67%	0.67%
100	Anderson County	0.32%	0.57%
691	Anderson County Central Appraisal District	0.40%	0.40%
101	Andrews County	0.30%	0.71%
684	Angelina and Nacogdoches Counties WC & ID #1	0.25%	0.25%
102	Angelina County	0.29%	0.51%
502	Angelina County Appraisal District	0.25%	0.30%
576	Angleton Drainage District	0.28%	0.67%
614	Aquilla Water Supply District - Hill County	0.39%	0.67%
103	Aransas County	0.34%	0.50%
459	Aransas County Appraisal District	0.21%	0.22%
668	Aransas County Navigation District #1	0.20%	0.20%
104	Archer County	0.39%	0.79%
503	Archer County Appraisal District	0.05%	0.30%
105	Armstrong County	0.27%	0.67%
106	Atascosa County	0.32%	0.49%
551	Atascosa County Appraisal District	0.31%	0.41%
107	Austin County	0.31%	0.53%
461	Austin County Appraisal District	0.14%	0.17%
597	Bacliff MUD	0.25%	0.25%
108	Bailey County	0.30%	0.71%
109	Bandera County	0.29%	0.49%
110	Bastrop County	0.27%	0.37%
111	Baylor County	0.39%	1.03%
685	Baylor County Appraisal District	0.48%	0.48%
613	Bayview Irrigation District #11	0.11%	0.75%
690	Bayview MUD	0.24%	0.24%
112	Bee County	0.34%	0.43%
113	Bell County	0.25%	0.36%
506	Bell County Appraisal District	0.22%	0.36%
418	Bell County WCID #1	0.30%	0.54%
708	Benbrook Water and Sewer Authority	0.26%	0.26%



**Milliman**

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Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
472	Bexar Appraisal District	0.20%	0.26%
114	Bexar County	0.22%	0.29%
544	Bexar County WCID #10	0.33%	0.51%
716	Bexar Metro 9-1-1 Network District	0.51%	0.51%
616	Bistone MWSD - Limestone County	0.24%	0.24%
115	Blanco County	0.52%	0.79%
116	Borden County	0.37%	0.92%
525	Borden County Appraisal District	0.03%	0.66%
117	Bosque County	0.36%	0.78%
521	Bosque County Central Appraisal District	0.42%	0.42%
118	Bowie County	0.34%	0.48%
119	Brazoria County	0.29%	0.40%
508	Brazoria County Appraisal District	0.28%	0.37%
413	Brazoria County CRD #3	0.34%	0.53%
424	Brazoria County Drainage District #4	0.28%	0.40%
681	Brazoria County Drainage District #5	0.31%	0.31%
120	Brazos County	0.25%	0.30%
689	Brazos County Appraisal District	0.24%	0.24%
600	Brazos County ECD	0.08%	0.08%
121	Brewster County	0.31%	0.60%
581	Brewster County Appraisal District	0.09%	0.51%
122	Briscoe County	0.44%	1.53%
123	Brooks County	0.39%	0.68%
554	Brookshire - Katy Drainage District	0.94%	1.02%
522	Brookshire MWD	0.57%	0.59%
124	Brown County	0.35%	0.50%
702	Brownsville Irrigation District	0.34%	0.34%
642	Brushy Creek MUD - Williamson County	0.16%	0.18%
125	Burleson County	0.31%	0.61%
609	Burnet Central Appraisal District	0.33%	0.35%
126	Burnet County	0.29%	0.44%
127	Caldwell County	0.29%	0.48%
718	Caldwell County Appraisal District	0.30%	0.30%
128	Calhoun County	0.31%	0.48%
709	Calhoun County Appraisal District	0.17%	0.17%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
129	Callahan County	0.48%	0.89%
542	Callahan County Appraisal District	0.29%	0.34%
130	Cameron County	0.19%	0.27%
618	Cameron County Appraisal District	0.25%	0.26%
692	Cameron County Drainage District #1	0.42%	0.42%
664	Cameron County Drainage District #3	0.61%	0.61%
686	Cameron County Drainage District #5	0.17%	0.17%
462	Cameron County Irrigation District #2	0.22%	0.99%
590	Cameron County Irrigation District #6	0.52%	1.05%
670	Camp Central Appraisal District	0.12%	0.12%
131	Camp County	0.50%	0.86%
132	Carson County	0.37%	1.07%
133	Cass County	0.38%	0.63%
610	Cass County Appraisal District	0.21%	0.28%
134	Castro County	0.63%	0.85%
719	Central Appraisal District of Bandera County	0.17%	0.17%
635	Central Appraisal District of Johnson County	0.23%	0.24%
602	Central Appraisal District of Taylor County	0.27%	0.34%
712	Central Texas Regional Mobility Authority	0.31%	0.31%
648	Central WCID - Angelina County	0.15%	0.22%
135	Chambers County	0.32%	0.52%
531	Chambers County Appraisal District	0.10%	0.17%
548	Chambers County Public Hospital District	0.15%	0.20%
136	Cherokee County	0.38%	0.61%
137	Childress County	0.38%	0.50%
511	Childress County Appraisal District	0.10%	0.74%
582	Childress County Hospital District	0.18%	0.22%
138	Clay County	0.42%	1.08%
485	Clay County Appraisal District	0.86%	1.26%
703	Coastal Bend GCD	0.06%	0.06%
722	Coastal Plains GCD	0.07%	0.07%
139	Cochran County	0.46%	0.85%
477	Cochran County Appraisal District	0.14%	0.99%
140	Coke County	0.59%	1.53%
141	Coleman County	0.63%	1.30%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
142	Collin County	0.24%	0.27%
457	Collin County Central Appraisal District	0.32%	0.34%
143	Collingsworth County	0.53%	0.66%
144	Colorado County	0.30%	0.47%
623	Comal Appraisal District	0.32%	0.36%
145	Comal County	0.27%	0.36%
146	Comanche County	0.36%	0.56%
147	Concho County	0.42%	0.73%
636	Concho County Hospital District	0.26%	0.36%
148	Cooke County	0.27%	0.39%
487	Cooke County Appraisal District	0.22%	0.43%
149	Coryell County	0.34%	0.56%
150	Cottle County	0.63%	1.08%
727	Cow Creek GCD	0.10%	0.10%
151	Crane County	0.35%	0.79%
152	Crockett County	0.42%	0.58%
409	Crockett County WCID #1	0.23%	0.51%
153	Crosby County	0.45%	1.01%
532	Crosby County Appraisal District	0.15%	0.28%
603	Crosby MUD	0.12%	0.13%
710	Cross Roads SUD	0.57%	0.57%
154	Culberson County	0.52%	0.69%
155	Dallam County	0.38%	0.67%
467	Dallas Central Appraisal District	0.22%	0.25%
156	Dallas County	0.23%	0.32%
430	Dallas County Park Cities MUD	0.43%	0.51%
687	Dallas County WCID #6	0.21%	0.21%
157	Dawson County	0.31%	0.62%
463	Dawson County Central Appraisal District	0.18%	0.37%
158	Deaf Smith County	0.24%	0.48%
578	Deaf Smith County Hospital District	0.16%	0.22%
159	Delta County	0.66%	1.18%
583	Denco Area 9-1-1 District - Denton County	0.20%	0.20%
482	Denton Central Appraisal District	0.21%	0.24%
160	Denton County	0.25%	0.28%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
161	Dewitt County	0.37%	0.80%
466	DeWitt County Appraisal District	0.16%	0.45%
162	Dickens County	0.54%	0.71%
163	Dimmit County	0.24%	0.32%
164	Donley County	0.64%	0.97%
165	Duval County	0.62%	0.80%
166	Eastland County	0.38%	0.63%
593	Eastland County Appraisal District	0.48%	0.51%
167	Ector County	0.26%	0.79%
580	Ector County Hospital District	0.17%	0.20%
448	Edwards Aquifer Authority - Bexar County	0.20%	0.22%
628	Edwards Central Appraisal District	0.11%	0.11%
168	Edwards County	0.44%	0.52%
170	El Paso County	0.20%	0.25%
567	El Paso County 9-1-1 District	0.32%	0.32%
541	El Paso County Hospital District	0.15%	0.19%
169	Ellis County	0.30%	0.37%
624	Emergency Comm. Dist. of Ector County	0.25%	0.25%
171	Erath County	0.31%	0.46%
172	Falls County	0.37%	0.81%
563	Falls County Appraisal District	0.08%	0.47%
173	Fannin County	0.30%	0.48%
644	Fannin County Appraisal District	0.44%	0.44%
174	Fayette County	0.26%	0.44%
175	Fisher County	0.39%	1.49%
432	Fisher County Hospital District	0.21%	0.39%
176	Floyd County	0.42%	1.02%
474	Fort Bend Central Appraisal District	0.28%	0.34%
178	Fort Bend County	0.24%	0.29%
179	Franklin County	0.43%	0.85%
180	Freestone County	0.41%	0.57%
693	Freestone County Appraisal District	0.17%	0.17%
181	Frio County	0.25%	0.49%
509	Frio County Appraisal District	0.30%	0.30%
182	Gaines County	0.36%	0.74%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
546	Galveston Central Appraisal District	0.39%	0.45%
183	Galveston County	0.25%	0.40%
547	Galveston County Consolidated Drainage District	0.34%	0.49%
464	Galveston County Drainage District #1	0.33%	0.44%
433	Galveston County Drainage District #2	0.31%	0.79%
589	Galveston County Emergency Communication Dist	0.26%	0.26%
407	Galveston County WCID #1	0.16%	0.40%
473	Garza Central Appraisal District	0.25%	0.69%
184	Garza County	0.37%	0.55%
185	Gillespie County	0.40%	0.63%
186	Glasscock County	0.61%	1.15%
187	Goliad County	0.30%	0.80%
188	Gonzales County	0.38%	0.58%
498	Gonzales County Appraisal District	0.26%	0.28%
189	Gray County	0.41%	0.94%
518	Gray County Appraisal District	0.48%	0.52%
475	Grayson Central Appraisal District	0.22%	0.34%
190	Grayson County	0.27%	0.47%
528	Greater Harris County 9-1-1 Emergency Network	0.16%	0.17%
429	Greenbelt MIWA - Donley County	0.33%	0.50%
191	Gregg County	0.24%	0.41%
192	Grimes County	0.41%	0.58%
483	Grimes County Appraisal District	0.36%	0.42%
587	Guadalupe Appraisal District	0.16%	0.16%
193	Guadalupe County	0.27%	0.36%
526	Gulf Coast Water Authority - Galveston County	0.28%	0.44%
194	Hale County	0.33%	0.59%
195	Hall County	0.81%	1.41%
196	Hamilton County	0.30%	0.62%
197	Hansford County	0.37%	0.81%
585	Hansford County Hospital District	0.15%	0.21%
198	Hardeman County	0.45%	0.76%
199	Hardin County	0.41%	0.62%
527	Hardin County Appraisal District	0.41%	0.49%
571	Harlingen Irrigation District Cameron County #1	0.37%	0.51%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
200	Harris County	0.24%	0.31%
598	Harris County Appraisal District	0.27%	0.30%
569	Harris County WCID #1	0.29%	0.33%
625	Harris County WCID #50	0.56%	0.58%
201	Harrison County	0.28%	0.43%
202	Hartley County	0.33%	0.65%
520	Hartley County Appraisal District	0.18%	0.37%
203	Haskell County	0.38%	0.92%
552	Haskell Memorial Hospital District	0.29%	0.45%
204	Hays County	0.24%	0.29%
205	Hemphill County	0.45%	0.80%
640	Hemphill County Appraisal District	0.15%	0.15%
529	Hemphill County Hospital District	0.20%	0.27%
206	Henderson County	0.26%	0.45%
704	Henderson County Appraisal District	0.22%	0.22%
414	Hidalgo and Cameron Counties Irrigation District #9	0.59%	1.17%
207	Hidalgo County	0.18%	0.25%
516	Hidalgo County Appraisal District	0.23%	0.29%
401	Hidalgo County Drainage District #1	0.42%	0.55%
713	Hidalgo County Irrigation District #1	0.50%	0.50%
438	Hidalgo County Irrigation District #2	0.33%	0.73%
486	Hidalgo County Irrigation District #6	0.38%	0.70%
674	High Plains UWCD # 1	0.53%	0.53%
208	Hill County	0.36%	0.49%
209	Hockley County	0.33%	0.76%
728	Hockley County Appraisal District	0.21%	0.21%
643	Homestead MUD - El Paso County	0.37%	0.37%
210	Hood County	0.32%	0.38%
211	Hopkins County	0.32%	0.51%
661	Hopkins County Appraisal District	0.36%	0.36%
212	Houston County	0.37%	0.75%
694	Houston County Appraisal District	0.19%	0.19%
213	Howard County	0.31%	0.61%
214	Hudspeth County	0.37%	0.71%
215	Hunt County	0.28%	0.42%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
216	Hutchinson County	0.41%	0.70%
711	Iraan General Hospital District	0.16%	0.16%
217	Irion County	0.30%	0.58%
218	Jack County	0.36%	0.51%
592	Jack County Appraisal District	0.13%	0.29%
219	Jackson County	0.33%	0.58%
441	Jackson County County-Wide Drainage District	0.49%	0.66%
220	Jasper County	0.41%	0.58%
657	Jasper County WCID #1	0.21%	0.21%
221	Jeff Davis County	0.42%	0.85%
222	Jefferson County	0.25%	0.41%
404	Jefferson County Drainage District #3	0.36%	1.02%
408	Jefferson County Drainage District #6	0.33%	0.38%
405	Jefferson County Drainage District #7	0.35%	0.47%
451	Jefferson County WCID #10	0.14%	0.23%
706	Jefferson County Waterway and Navigation District	0.54%	0.54%
223	Jim Hogg County	0.39%	0.73%
680	Jim Hogg County Appraisal District	0.42%	0.42%
656	Jim Hogg County Fire District #2	0.09%	0.09%
641	Jim Hogg County WCID #2	0.46%	0.46%
224	Jim Wells County	0.38%	0.55%
225	Johnson County	0.29%	0.48%
584	Johnson County Fresh Water Supply District #1	0.15%	0.29%
226	Jones County	0.37%	0.96%
496	Jones County Appraisal District	0.21%	0.41%
227	Karnes County	0.39%	0.88%
524	Karnes County Appraisal District	0.11%	0.35%
455	Karnes County Hospital District	0.18%	0.25%
228	Kaufman County	0.30%	0.37%
662	Kaufman County Appraisal District	0.35%	0.37%
671	Kendall Appraisal District	0.22%	0.22%
229	Kendall County	0.33%	0.51%
619	Kendall County WCID #1	0.16%	0.16%
230	Kenedy County	0.33%	0.55%
231	Kent County	0.39%	0.63%





Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
594	Kent County Tax Appraisal District	0.25%	0.99%
232	Kerr County	0.28%	0.45%
653	Kerr Emergency 9-1-1 Network	0.19%	0.19%
233	Kimble County	0.39%	0.63%
234	King County	0.57%	1.05%
235	Kinney County	0.39%	0.61%
579	Kinney County Appraisal District	0.63%	0.90%
236	Kleberg County	0.28%	0.56%
237	Knox County	0.52%	1.03%
519	Knox County Appraisal District	0.34%	0.84%
241	La Salle County	0.20%	0.38%
540	Laguna Madre Water District - Cameron County	0.28%	0.39%
514	Lakeway MUD - Travis County	0.21%	0.32%
238	Lamar County	0.27%	0.41%
239	Lamb County	0.40%	0.69%
240	Lampasas County	0.46%	0.63%
650	Lampasas County Appraisal District	0.15%	0.15%
439	Lavaca - Navidad River Authority - Jackson County	0.27%	0.32%
242	Lavaca County	0.28%	0.43%
243	Lee County	0.35%	0.60%
244	Leon County	0.47%	0.60%
468	Leon County Central Appraisal District	0.31%	0.31%
245	Liberty County	0.37%	0.48%
481	Liberty County Central Appraisal District	0.21%	0.25%
246	Limestone County	0.32%	0.50%
695	Limestone County Appraisal District	0.28%	0.28%
247	Lipscomb County	0.36%	0.73%
248	Live Oak County	0.33%	0.78%
591	Live Oak County Appraisal District	0.19%	0.32%
249	Llano County	0.44%	0.79%
250	Loving County	0.72%	1.24%
513	Loving County Appraisal District	0.13%	0.52%
714	Lower Valley Water District	0.30%	0.30%
499	Lubbock Central Appraisal District	0.21%	0.29%
251	Lubbock County	0.22%	0.34%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
425	Lubbock County WCID #1	0.31%	0.91%
558	Lubbock Emergency Comm. Dist.	0.20%	0.20%
647	Lubbock Reese Redevelopment Authority	0.60%	0.60%
639	Lumberton MUD	0.15%	0.17%
252	Lynn County	0.48%	0.86%
497	Lynn County Appraisal District	0.32%	0.66%
442	Lynn County Hospital District	0.16%	0.25%
630	Macedonia - Eylau MUD - Bowie County	0.28%	0.28%
500	Mackenzie MWA - Briscoe County	0.90%	1.38%
256	Madison County	0.69%	0.87%
596	Madison County Appraisal District	0.59%	0.59%
257	Marion County	0.37%	0.62%
675	Marion County Appraisal District	0.25%	0.25%
658	Marshall-Harrison County Health District	0.25%	0.38%
258	Martin County	0.49%	0.89%
595	Martin County Appraisal District	0.21%	0.29%
259	Mason County	0.44%	1.08%
260	Matagorda County	0.29%	0.55%
678	Matagorda County Drainage District	0.59%	0.59%
440	Matagorda County Hospital District	0.18%	0.30%
677	Matagorda County Navigation District #1	0.21%	0.21%
261	Maverick County	0.31%	0.38%
729	Maverick County Hospital District	0.16%	0.16%
453	Maverick County WCID #1	0.40%	0.79%
255	Mc Mullen County	0.67%	0.99%
253	McCulloch County	0.42%	0.59%
512	McCulloch County Appraisal District	0.15%	0.15%
254	McLennan County	0.26%	0.40%
725	McLennan County 9-1-1 EAD	0.28%	0.28%
491	McLennan County Appraisal District	0.32%	0.49%
679	McLennan County WCID #2	0.31%	0.31%
701	Meadowlakes MUD	0.20%	0.20%
262	Medina County	0.32%	0.56%
705	Medina County 911 District	0.16%	0.16%
535	Medina County Appraisal District	0.26%	0.34%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
419	Memorial Medical Center - Calhoun County	0.22%	0.32%
263	Menard County	0.44%	0.72%
669	Middle Rio Grande Development Council	0.26%	0.26%
492	Midland Central Appraisal District	0.45%	0.49%
264	Midland County	0.28%	0.42%
570	Midland Emergency Comm. Dist.	0.20%	0.20%
265	Milam County	0.39%	0.61%
266	Mills County	0.46%	0.94%
617	Mills County Appraisal District	0.55%	0.55%
267	Mitchell County	0.37%	0.66%
484	Mitchell County Appraisal District	0.34%	0.89%
268	Montague County	0.38%	0.62%
504	Montague County Tax Appraisal District	0.20%	0.31%
605	Montgomery Central Appraisal District	0.31%	0.35%
269	Montgomery County	0.26%	0.31%
667	Montgomery County Emergency Comm. Dist.	0.47%	0.47%
651	Montgomery County ESD #1	0.10%	0.10%
696	Montgomery County ESD No 3	0.12%	0.12%
270	Moore County	0.28%	0.45%
412	Moore County Hospital District	0.16%	0.24%
271	Morris County	0.46%	0.76%
273	Nacogdoches County	0.27%	0.44%
515	Navarro Central Appraisal District	0.51%	0.57%
274	Navarro County	0.34%	0.49%
572	Newton Central Appraisal District	0.19%	0.24%
275	Newton County	0.38%	0.62%
276	Nolan County	0.32%	0.72%
556	North Central Texas Municipal Water Authority	0.60%	0.65%
646	North Texas Tollway Authority	0.27%	0.28%
562	Northeast Texas MWD	0.30%	0.32%
632	Northeast Texas Public Health District	0.26%	0.27%
277	Nueces County	0.24%	0.41%
683	Nueces County Appraisal District	0.31%	0.32%
400	Nueces County Drainage District #2	0.36%	0.47%
416	Nueces County WCID #3	0.26%	0.57%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
450	Nueces County WCID #4	0.33%	0.38%
278	Ochiltree County	0.49%	0.76%
279	Oldham County	0.34%	0.85%
517	Oldham County Appraisal District	0.41%	0.41%
280	Orange County	0.25%	0.38%
490	Orange County Appraisal District	0.27%	0.30%
421	Orange County Drainage District	0.36%	0.43%
665	Orange County Emergency Services District # 1	0.16%	0.16%
660	Orange County Navigation and Port District	0.44%	0.47%
631	Orange County WCID #1	0.38%	0.41%
730	Palo Duro River Authority	0.25%	0.25%
723	Palo Pinto Appraisal District	0.11%	0.11%
281	Palo Pinto County	0.33%	0.47%
282	Panola County	0.30%	0.62%
283	Parker County	0.28%	0.34%
717	Parker County Appraisal District	0.25%	0.25%
284	Parmer County	0.40%	0.92%
285	Pecos County	0.25%	0.45%
494	Pecos County Appraisal District	0.11%	0.36%
673	Permian Regional Medical Center	0.19%	0.19%
707	Pineywoods GCD	0.67%	0.67%
697	Polk Central Appraisal District	0.19%	0.19%
286	Polk County	0.31%	0.40%
676	Port of Bay City Authority	0.10%	0.10%
449	Port Of Beaumont Navigation District	0.31%	0.45%
620	Port Of Corpus Christi Authority	0.43%	0.52%
622	Port of Port Arthur Navigation District	0.42%	0.45%
726	Post Oak Savannah GCD	0.18%	0.18%
560	Potter - Randall County Emergency Comm. Dist.	0.90%	0.90%
287	Potter County	0.21%	0.32%
626	Presidio Appraisal District	0.06%	0.06%
288	Presidio County	0.26%	0.38%
289	Rains County	0.36%	0.65%
537	Rains County Appraisal District	0.22%	0.35%
290	Randall County	0.23%	0.31%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
564	Randall County Appraisal District	0.25%	0.35%
406	Rankin County Hospital District - Upton County	0.17%	0.52%
291	Reagan County	0.25%	0.54%
445	Reagan Hospital District	0.17%	0.47%
292	Real County	0.52%	1.08%
505	Red Bluff WPCD - Reeves County	0.61%	1.33%
435	Red River Authority	0.20%	0.28%
293	Red River County	0.43%	0.70%
294	Reeves County	0.28%	0.33%
588	Reeves County Hospital District	0.21%	0.23%
295	Refugio County	0.33%	0.71%
543	Refugio County Drainage District #1	0.36%	2.11%
296	Roberts County	0.50%	0.93%
297	Robertson County	0.31%	0.53%
698	Rockwall Central Appraisal District	0.27%	0.27%
298	Rockwall County	0.31%	0.37%
299	Runnels County	0.38%	0.84%
300	Rusk County	0.37%	0.61%
612	Rusk County Appraisal District	0.29%	0.33%
301	Sabine County	0.52%	0.75%
568	Sabine Pass Port Authority	0.19%	1.10%
302	San Augustine County	0.32%	0.43%
303	San Jacinto County	0.36%	0.51%
553	San Jacinto County Central Appraisal District	0.20%	0.35%
304	San Patricio County	0.28%	0.44%
495	San Patricio County Appraisal District	0.20%	0.33%
426	San Patricio County Drainage District	0.41%	0.73%
422	San Patricio MWD	0.43%	0.59%
305	San Saba County	0.51%	1.13%
306	Schleicher County	0.41%	0.68%
307	Scurry County	0.26%	0.63%
308	Shackelford County	0.40%	0.57%
470	Shackelford County Appraisal District	0.12%	0.23%
309	Shelby County	0.44%	0.68%
627	Shelby County Appraisal District	0.21%	0.38%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
310	Sherman County	0.52%	0.91%
469	Sherman County Appraisal District	0.26%	0.56%
311	Smith County	0.25%	0.36%
555	Smith County 9-1-1 Communications District	0.10%	0.10%
606	Smith County Appraisal District	0.27%	0.27%
312	Somervell County	0.35%	0.47%
507	Somervell County Central Appraisal District	0.32%	0.42%
699	Somervell County Water District	0.40%	0.40%
645	South Texas Development Council	0.67%	0.68%
313	Starr County	0.27%	0.41%
536	Starr County Appraisal District	0.16%	0.29%
314	Stephens County	0.44%	0.92%
315	Sterling County	0.41%	0.81%
316	Stonewall County	0.58%	1.11%
724	Stonewall County Appraisal District	0.37%	0.37%
458	Stonewall Memorial Hospital District	0.15%	0.27%
539	Stratford Hospital District - Sherman County	0.18%	0.20%
317	Sutton County	0.26%	0.44%
573	Sutton County Hospital District	0.16%	0.20%
318	Swisher County	0.64%	1.42%
460	Swisher County Appraisal District	0.17%	0.41%
534	Swisher Memorial Hospital District	0.23%	0.31%
607	Tarrant Appraisal District	0.34%	0.39%
545	Tarrant Co 9-1-1 Emergency Assistance District	0.34%	0.34%
319	Tarrant County	0.27%	0.35%
574	Tax Appraisal District of Cottle County	0.25%	0.25%
320	Taylor County	0.27%	0.39%
321	Terrell County	0.26%	0.58%
322	Terry County	0.42%	0.74%
402	Terry Memorial Hospital District	0.18%	0.39%
437	Texas Association Of Counties	0.44%	0.45%
354	Texas County and District Retirement System	0.22%	0.23%
634	Texas Eastern 9-1-1 Network	0.25%	0.25%
323	Throckmorton County	0.60%	0.95%
324	Titus County	0.34%	0.49%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
501	Titus County Fresh Water Supply District	0.61%	0.67%
325	Tom Green County	0.26%	0.40%
601	Travis Central Appraisal District	0.32%	0.38%
326	Travis County	0.20%	0.24%
720	Travis County Emergency Services District #1	0.23%	0.23%
666	Travis County WCID - Point Venture	0.13%	0.24%
659	Tri-County SUD	0.19%	0.19%
633	Trinity Bay Conservation District	0.42%	0.46%
327	Trinity County	0.49%	0.74%
328	Tyler County	0.37%	0.63%
471	Tyler County Appraisal District	0.32%	0.37%
561	United Irrigation District - Hidalgo County	0.43%	0.79%
329	Upshur County	0.32%	0.50%
330	Upton County	0.32%	0.70%
682	Upton County Appraisal District	0.40%	0.40%
331	Uvalde County	0.29%	0.39%
332	Val Verde County	0.31%	0.45%
663	Valley MUD #2 - Cameron County	0.22%	0.24%
586	Valwood Improvement Authority - Dallas County	0.22%	0.22%
333	Van Zandt County	0.36%	0.58%
672	Van Zandt County Appraisal District	0.34%	0.34%
420	Velasco Drainage District - Brazoria County	0.27%	0.43%
334	Victoria County	0.22%	0.31%
423	Victoria County Drainage District #3	0.99%	1.06%
637	Victoria County WCID #1	0.48%	0.48%
335	Walker County	0.27%	0.38%
336	Waller County	0.30%	0.65%
337	Ward County	0.29%	0.74%
565	Ward County Central Appraisal District	0.35%	0.35%
444	Ward Memorial Hospital	0.14%	0.27%
338	Washington County	0.25%	0.37%
339	Webb County	0.21%	0.28%
604	Webb County Appraisal District	0.16%	0.18%
443	West Central Texas Council of Governments	0.26%	0.37%
410	West Central Texas MWD	0.40%	0.60%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
454	West Jefferson County MWD	0.19%	0.45%
688	West Nueces -Las Moras SWCD #236	0.08%	0.08%
340	Wharton County	0.33%	0.64%
621	Wharton County WCID #1	0.97%	0.97%
341	Wheeler County	0.48%	0.80%
476	Wheeler County Appraisal District	0.37%	0.47%
427	White River MWD - Dickens County	0.28%	0.73%
342	Wichita County	0.29%	0.43%
446	Wichita County Water Improvement District #2	0.29%	0.58%
559	Wichita-Wilbarger 9-1-1 District	0.68%	0.81%
655	Wickson Creek SUD - Brazos County	0.18%	0.18%
343	Wilbarger County	0.39%	0.72%
715	Wilbarger County Appraisal District	0.13%	0.13%
530	Wilbarger County Hospital District	0.20%	0.29%
344	Willacy County	0.28%	0.54%
575	Willacy County Appraisal District	0.28%	0.28%
652	Willacy County Housing Authority	0.52%	0.52%
345	Williamson County	0.22%	0.25%
608	Williamson County Appraisal District	0.27%	0.30%
346	Wilson County	0.32%	0.53%
479	Wilson County Appraisal District	0.17%	0.29%
347	Winkler County	0.29%	0.73%
533	Winkler County Appraisal District	0.17%	0.27%
348	Wise County	0.27%	0.36%
493	Wise County Appraisal District	0.13%	0.34%
349	Wood County	0.30%	0.59%
700	Wood County Appraisal District	0.16%	0.16%
350	Yoakum County	0.24%	0.45%
351	Young County	0.33%	0.65%
352	Zapata County	0.26%	0.31%
649	Zapata County Appraisal District	0.12%	0.12%
353	Zavala County	0.28%	0.42%
566	Zavala County Appraisal District	0.64%	0.70%





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

**December 31, 2005**

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

Note that the ratios shown on the following pages are the 2005 valuation results with new plan provisions, compared to the 2004 valuation results prior to any new plan changes.



**Milliman**

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## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 638 <b>Employer Name:</b> Acton Municipal Utility District				
<b>Contributing Members:</b>	22		23	104.5%
<b>Present Value of Benefits</b>	707,095		805,461	113.9%
<b>Total Future Normal Cost</b>	211,646		243,616	115.1%
<b>Total Accrued Liability</b>	495,449		561,845	113.4%
<b>Unfunded Accrued Liability</b>	37,415		31,454	84.1%
<b>Normal Cost Rate</b>	3.20%		3.32%	103.8%
<b>Unfunded Liability Rate</b>	0.54%		0.41%	75.9%
<b>Sum of Rate</b>	3.74%		3.73%	99.7%
<b>SubDiv #:</b> 615 <b>Employer Name:</b> Alamo Area Council of Governments				
<b>Contributing Members:</b>	205		220	107.3%
<b>Present Value of Benefits</b>	7,174,318		10,308,205	143.7%
<b>Total Future Normal Cost</b>	1,640,435		3,066,047	186.9%
<b>Total Accrued Liability</b>	5,533,883		7,242,158	130.9%
<b>Unfunded Accrued Liability</b>	765,622		1,693,443	221.2%
<b>Normal Cost Rate</b>	3.75%	5.63%	6.02%	160.5%
<b>Unfunded Liability Rate</b>	1.25%	2.73%	2.39%	191.2%
<b>Sum of Rate</b>	5.00%	8.36%	8.41%	168.2%
<b>SubDiv #:</b> 721 <b>Employer Name:</b> Alamo Regional Mobility Authority				
<b>Contributing Members:</b>			1	
<b>Present Value of Benefits</b>			117,721	
<b>Total Future Normal Cost</b>			84,310	
<b>Total Accrued Liability</b>			33,411	
<b>Unfunded Accrued Liability</b>			13,511	
<b>Normal Cost Rate</b>		8.81%	10.67%	
<b>Unfunded Liability Rate</b>		1.98%	1.62%	
<b>Sum of Rate</b>		10.79%	12.29%	
<b>SubDiv #:</b> 100 <b>Employer Name:</b> Anderson County				
<b>Contributing Members:</b>	224		232	103.6%
<b>Present Value of Benefits</b>	15,352,112		17,205,849	112.1%
<b>Total Future Normal Cost</b>	1,977,280		2,516,971	127.3%
<b>Total Accrued Liability</b>	13,374,832		14,688,878	109.8%
<b>Unfunded Accrued Liability</b>	2,294,020		2,567,611	111.9%
<b>Normal Cost Rate</b>	5.06%	5.06%	5.46%	107.9%
<b>Unfunded Liability Rate</b>	2.66%	2.91%	2.77%	104.1%
<b>Sum of Rate</b>	7.72%	7.97%	8.23%	106.6%
<b>SubDiv #:</b> 691 <b>Employer Name:</b> Anderson County Central Appraisal District				
<b>Contributing Members:</b>	13		13	100.0%
<b>Present Value of Benefits</b>	284,487		353,456	124.2%
<b>Total Future Normal Cost</b>	124,050		136,962	110.4%
<b>Total Accrued Liability</b>	160,437		216,494	134.9%
<b>Unfunded Accrued Liability</b>	73,234		71,472	97.6%
<b>Normal Cost Rate</b>	3.74%		4.00%	107.0%
<b>Unfunded Liability Rate</b>	1.69%		1.61%	95.3%
<b>Sum of Rate</b>	5.43%		5.61%	103.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 101 <b>Employer Name:</b> Andrews County				
<b>Contributing Members:</b>	137		140	102.2%
<b>Present Value of Benefits</b>	32,652,025		34,374,563	105.3%
<b>Total Future Normal Cost</b>	2,334,077		2,692,396	115.4%
<b>Total Accrued Liability</b>	30,317,948		31,682,167	104.5%
<b>Unfunded Accrued Liability</b>	4,679,997		4,804,960	102.7%
<b>Normal Cost Rate</b>	6.65%		7.11%	106.9%
<b>Unfunded Liability Rate</b>	7.25%		7.24%	99.9%
<b>Sum of Rate</b>	13.90%		14.35%	103.2%
<b>SubDiv #:</b> 684 <b>Employer Name:</b> Angelina and Nacogdoches Counties WC & ID #1				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	93,042		108,220	116.3%
<b>Total Future Normal Cost</b>	52,115		52,507	100.8%
<b>Total Accrued Liability</b>	40,927		55,713	136.1%
<b>Unfunded Accrued Liability</b>	10,203		10,327	101.2%
<b>Normal Cost Rate</b>	5.29%		5.28%	99.8%
<b>Unfunded Liability Rate</b>	1.01%		0.97%	96.0%
<b>Sum of Rate</b>	6.30%		6.25%	99.2%
<b>SubDiv #:</b> 102 <b>Employer Name:</b> Angelina County				
<b>Contributing Members:</b>	353		356	100.8%
<b>Present Value of Benefits</b>	26,913,458		29,691,496	110.3%
<b>Total Future Normal Cost</b>	4,214,300		4,900,177	116.3%
<b>Total Accrued Liability</b>	22,699,158		24,791,319	109.2%
<b>Unfunded Accrued Liability</b>	3,470,472		3,462,747	99.8%
<b>Normal Cost Rate</b>	5.92%	5.92%	6.32%	106.8%
<b>Unfunded Liability Rate</b>	2.64%	2.92%	2.56%	97.0%
<b>Sum of Rate</b>	8.56%	8.84%	8.88%	103.7%
<b>SubDiv #:</b> 502 <b>Employer Name:</b> Angelina County Appraisal District				
<b>Contributing Members:</b>	13		13	100.0%
<b>Present Value of Benefits</b>	2,311,939		2,184,058	94.5%
<b>Total Future Normal Cost</b>	225,086		247,987	110.2%
<b>Total Accrued Liability</b>	2,086,853		1,936,071	92.8%
<b>Unfunded Accrued Liability</b>	(126,809)		(126,744)	99.9%
<b>Normal Cost Rate</b>	7.34%	7.34%	7.55%	102.9%
<b>Unfunded Liability Rate</b>	(1.85%)	(1.62%)	(1.88%)	101.6%
<b>Sum of Rate</b>	5.49%	5.72%	5.67%	103.3%
<b>SubDiv #:</b> 576 <b>Employer Name:</b> Angleton Drainage District				
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	1,096,126		1,228,923	112.1%
<b>Total Future Normal Cost</b>	158,366		168,942	106.7%
<b>Total Accrued Liability</b>	937,760		1,059,981	113.0%
<b>Unfunded Accrued Liability</b>	104,931		104,674	99.8%
<b>Normal Cost Rate</b>	4.74%		4.95%	104.4%
<b>Unfunded Liability Rate</b>	2.61%		2.56%	98.1%
<b>Sum of Rate</b>	7.35%		7.51%	102.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 614 <b>Employer Name:</b> Aquilla Water Supply District - Hill County				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	394,881		445,899	112.9%
<b>Total Future Normal Cost</b>	57,965		60,733	104.8%
<b>Total Accrued Liability</b>	336,916		385,166	114.3%
<b>Unfunded Accrued Liability</b>	67,334		66,287	98.4%
<b>Normal Cost Rate</b>	4.28%		4.46%	104.2%
<b>Unfunded Liability Rate</b>	3.44%		3.22%	93.6%
<b>Sum of Rate</b>	7.72%		7.68%	99.5%
<b>SubDiv #:</b> 103 <b>Employer Name:</b> Aransas County				
<b>Contributing Members:</b>	135		158	117.0%
<b>Present Value of Benefits</b>	9,191,341		10,533,728	114.6%
<b>Total Future Normal Cost</b>	1,376,639		1,897,895	137.9%
<b>Total Accrued Liability</b>	7,814,702		8,635,833	110.5%
<b>Unfunded Accrued Liability</b>	86,522		78,855	91.1%
<b>Normal Cost Rate</b>	5.72%		6.19%	108.2%
<b>Unfunded Liability Rate</b>	0.17%		0.17%	100.0%
<b>Sum of Rate</b>	5.89%		6.36%	108.0%
<b>SubDiv #:</b> 459 <b>Employer Name:</b> Aransas County Appraisal District				
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	1,234,871		1,270,402	102.9%
<b>Total Future Normal Cost</b>	110,450		161,205	146.0%
<b>Total Accrued Liability</b>	1,124,421		1,109,197	98.6%
<b>Unfunded Accrued Liability</b>	61,845		60,405	97.7%
<b>Normal Cost Rate</b>	7.81%		8.32%	106.5%
<b>Unfunded Liability Rate</b>	2.49%		2.12%	85.1%
<b>Sum of Rate</b>	10.30%		10.44%	101.4%
<b>SubDiv #:</b> 668 <b>Employer Name:</b> Aransas County Navigation District #1				
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	293,850		331,287	112.7%
<b>Total Future Normal Cost</b>	162,414		158,720	97.7%
<b>Total Accrued Liability</b>	131,436		172,567	131.3%
<b>Unfunded Accrued Liability</b>	8,044		9,289	115.5%
<b>Normal Cost Rate</b>	6.76%		6.70%	99.1%
<b>Unfunded Liability Rate</b>	0.36%		0.39%	108.3%
<b>Sum of Rate</b>	7.12%		7.09%	99.6%
<b>SubDiv #:</b> 104 <b>Employer Name:</b> Archer County				
<b>Contributing Members:</b>	57		59	103.5%
<b>Present Value of Benefits</b>	3,801,346		4,067,451	107.0%
<b>Total Future Normal Cost</b>	395,477		482,450	122.0%
<b>Total Accrued Liability</b>	3,405,869		3,585,001	105.3%
<b>Unfunded Accrued Liability</b>	561,704		578,311	103.0%
<b>Normal Cost Rate</b>	4.84%		4.96%	102.5%
<b>Unfunded Liability Rate</b>	3.82%		3.58%	93.7%
<b>Sum of Rate</b>	8.66%		8.54%	98.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 503</b>	<b>Employer Name: Archer County Appraisal District</b>			
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	415,402		464,340	111.8%
<b>Total Future Normal Cost</b>	52,674		62,634	118.9%
<b>Total Accrued Liability</b>	362,728		401,706	110.7%
<b>Unfunded Accrued Liability</b>	(41,432)		(40,963)	98.9%
<b>Normal Cost Rate</b>	7.29%		7.87%	108.0%
<b>Unfunded Liability Rate</b>	(4.56%)		(4.92%)	107.9%
<b>Sum of Rate</b>	2.73%		2.95%	108.1%
<b>SubDiv #: 105</b>	<b>Employer Name: Armstrong County</b>			
<b>Contributing Members:</b>	27		25	92.6%
<b>Present Value of Benefits</b>	1,090,223		1,080,185	99.1%
<b>Total Future Normal Cost</b>	233,556		238,378	102.1%
<b>Total Accrued Liability</b>	856,667		841,807	98.3%
<b>Unfunded Accrued Liability</b>	(135,546)		(165,912)	122.4%
<b>Normal Cost Rate</b>	5.64%		5.90%	104.6%
<b>Unfunded Liability Rate</b>	(1.92%)		(2.57%)	133.9%
<b>Sum of Rate</b>	3.72%		3.33%	89.5%
<b>SubDiv #: 106</b>	<b>Employer Name: Atascosa County</b>			
<b>Contributing Members:</b>	222		235	105.9%
<b>Present Value of Benefits</b>	13,739,404		16,334,046	118.9%
<b>Total Future Normal Cost</b>	1,623,132		2,351,376	144.9%
<b>Total Accrued Liability</b>	12,116,272		13,982,670	115.4%
<b>Unfunded Accrued Liability</b>	(45,332)		736,270	(1624.2%)
<b>Normal Cost Rate</b>	4.61%	5.21%	5.69%	123.4%
<b>Unfunded Liability Rate</b>	(0.15%)	1.24%	0.98%	(653.3%)
<b>Sum of Rate</b>	4.46%	6.45%	6.67%	149.6%
<b>SubDiv #: 551</b>	<b>Employer Name: Atascosa County Appraisal District</b>			
<b>Contributing Members:</b>	13		11	84.6%
<b>Present Value of Benefits</b>	800,710		868,406	108.5%
<b>Total Future Normal Cost</b>	170,962		144,479	84.5%
<b>Total Accrued Liability</b>	629,748		723,927	115.0%
<b>Unfunded Accrued Liability</b>	21,597		28,120	130.2%
<b>Normal Cost Rate</b>	6.86%		7.10%	103.5%
<b>Unfunded Liability Rate</b>	0.69%		1.11%	160.9%
<b>Sum of Rate</b>	7.55%		8.21%	108.7%
<b>SubDiv #: 107</b>	<b>Employer Name: Austin County</b>			
<b>Contributing Members:</b>	134		139	103.7%
<b>Present Value of Benefits</b>	13,594,012		14,390,244	105.9%
<b>Total Future Normal Cost</b>	1,307,378		1,589,447	121.6%
<b>Total Accrued Liability</b>	12,286,634		12,800,797	104.2%
<b>Unfunded Accrued Liability</b>	1,686,167		1,479,196	87.7%
<b>Normal Cost Rate</b>	5.03%		5.44%	108.2%
<b>Unfunded Liability Rate</b>	3.40%		2.74%	80.6%
<b>Sum of Rate</b>	8.43%		8.18%	97.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 461	<b>Employer Name:</b> Austin County Appraisal District			
<b>Contributing Members:</b>	12		13	108.3%
<b>Present Value of Benefits</b>	1,198,498		1,368,619	114.2%
<b>Total Future Normal Cost</b>	224,870		279,288	124.2%
<b>Total Accrued Liability</b>	973,628		1,089,331	111.9%
<b>Unfunded Accrued Liability</b>	(222,488)		(230,668)	103.7%
<b>Normal Cost Rate</b>	7.86%		8.44%	107.4%
<b>Unfunded Liability Rate</b>	<u>(4.00%)</u>		<u>(3.81%)</u>	<u>95.3%</u>
<b>Sum of Rate</b>	3.86%		4.63%	119.9%
<b>SubDiv #:</b> 108	<b>Employer Name:</b> Bailey County			
<b>Contributing Members:</b>	65		64	98.5%
<b>Present Value of Benefits</b>	2,700,672		2,859,018	105.9%
<b>Total Future Normal Cost</b>	281,211		336,124	119.5%
<b>Total Accrued Liability</b>	2,419,461		2,522,894	104.3%
<b>Unfunded Accrued Liability</b>	462,564		456,082	98.6%
<b>Normal Cost Rate</b>	3.58%		3.69%	103.1%
<b>Unfunded Liability Rate</b>	<u>2.71%</u>		<u>2.68%</u>	<u>98.9%</u>
<b>Sum of Rate</b>	6.29%		6.37%	101.3%
<b>SubDiv #:</b> 109	<b>Employer Name:</b> Bandera County			
<b>Contributing Members:</b>	133		165	124.1%
<b>Present Value of Benefits</b>	7,382,640		8,578,133	116.2%
<b>Total Future Normal Cost</b>	1,403,482		1,886,240	134.4%
<b>Total Accrued Liability</b>	5,979,158		6,691,893	111.9%
<b>Unfunded Accrued Liability</b>	695,540		742,923	106.8%
<b>Normal Cost Rate</b>	6.70%	6.70%	7.06%	105.4%
<b>Unfunded Liability Rate</b>	<u>1.57%</u>	<u>1.73%</u>	<u>1.43%</u>	<u>91.1%</u>
<b>Sum of Rate</b>	8.27%	8.43%	8.49%	102.7%
<b>SubDiv #:</b> 110	<b>Employer Name:</b> Bastrop County			
<b>Contributing Members:</b>	379		376	99.2%
<b>Present Value of Benefits</b>	30,777,995		33,867,063	110.0%
<b>Total Future Normal Cost</b>	6,069,224		7,099,486	117.0%
<b>Total Accrued Liability</b>	24,708,771		26,767,577	108.3%
<b>Unfunded Accrued Liability</b>	2,950,913		2,644,507	89.6%
<b>Normal Cost Rate</b>	7.14%		7.79%	109.1%
<b>Unfunded Liability Rate</b>	<u>1.82%</u>		<u>1.62%</u>	<u>89.0%</u>
<b>Sum of Rate</b>	8.96%		9.41%	105.0%
<b>SubDiv #:</b> 111	<b>Employer Name:</b> Baylor County			
<b>Contributing Members:</b>	35		38	108.6%
<b>Present Value of Benefits</b>	2,361,020		2,590,381	109.7%
<b>Total Future Normal Cost</b>	263,889		326,886	123.9%
<b>Total Accrued Liability</b>	2,097,131		2,263,495	107.9%
<b>Unfunded Accrued Liability</b>	257,700		262,340	101.8%
<b>Normal Cost Rate</b>	5.41%		5.72%	105.7%
<b>Unfunded Liability Rate</b>	<u>2.58%</u>		<u>2.41%</u>	<u>93.4%</u>
<b>Sum of Rate</b>	7.99%		8.13%	101.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 685 <b>Employer Name:</b> Baylor County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	58,741		70,554	120.1%
<b>Total Future Normal Cost</b>	26,586		26,125	98.3%
<b>Total Accrued Liability</b>	32,155		44,429	138.2%
<b>Unfunded Accrued Liability</b>	5,631		5,653	100.4%
<b>Normal Cost Rate</b>	5.68%		5.64%	99.3%
<b>Unfunded Liability Rate</b>	<u>0.78%</u>		<u>0.75%</u>	<u>96.2%</u>
<b>Sum of Rate</b>	6.46%		6.39%	98.9%
<b>SubDiv #:</b> 613 <b>Employer Name:</b> Bayview Irrigation District #11				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	185,374		208,626	112.5%
<b>Total Future Normal Cost</b>	29,556		29,724	100.6%
<b>Total Accrued Liability</b>	155,818		178,902	114.8%
<b>Unfunded Accrued Liability</b>	30,173		30,269	100.3%
<b>Normal Cost Rate</b>	4.53%		4.52%	99.8%
<b>Unfunded Liability Rate</b>	<u>3.11%</u>		<u>4.88%</u>	<u>156.9%</u>
<b>Sum of Rate</b>	7.64%		9.40%	123.0%
<b>SubDiv #:</b> 690 <b>Employer Name:</b> Bayview Municipal Utility District				
<b>Contributing Members:</b>	4		2	50.0%
<b>Present Value of Benefits</b>	88,879		39,778	44.8%
<b>Total Future Normal Cost</b>	69,759		18,579	26.6%
<b>Total Accrued Liability</b>	19,120		21,199	110.9%
<b>Unfunded Accrued Liability</b>	(590)		(6,724)	1139.6%
<b>Normal Cost Rate</b>	2.81%		3.04%	108.2%
<b>Unfunded Liability Rate</b>	<u>(0.07%)</u>		<u>(0.86%)</u>	<u>1228.6%</u>
<b>Sum of Rate</b>	2.74%		2.18%	79.6%
<b>SubDiv #:</b> 112 <b>Employer Name:</b> Bee County				
<b>Contributing Members:</b>	228		228	100.0%
<b>Present Value of Benefits</b>	11,574,999		12,676,271	109.5%
<b>Total Future Normal Cost</b>	1,980,917		2,195,210	110.8%
<b>Total Accrued Liability</b>	9,594,082		10,481,061	109.2%
<b>Unfunded Accrued Liability</b>	697,932		523,476	75.0%
<b>Normal Cost Rate</b>	5.56%		6.06%	109.0%
<b>Unfunded Liability Rate</b>	<u>1.00%</u>		<u>0.78%</u>	<u>78.0%</u>
<b>Sum of Rate</b>	6.56%		6.84%	104.3%
<b>SubDiv #:</b> 113 <b>Employer Name:</b> Bell County				
<b>Contributing Members:</b>	946		961	101.6%
<b>Present Value of Benefits</b>	98,501,820		107,429,642	109.1%
<b>Total Future Normal Cost</b>	13,345,896		16,062,580	120.4%
<b>Total Accrued Liability</b>	85,155,924		91,367,062	107.3%
<b>Unfunded Accrued Liability</b>	13,548,921		13,765,312	101.6%
<b>Normal Cost Rate</b>	6.48%		7.12%	109.9%
<b>Unfunded Liability Rate</b>	<u>3.29%</u>		<u>3.27%</u>	<u>99.4%</u>
<b>Sum of Rate</b>	9.77%		10.39%	106.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 506</b>	<b>Employer Name: Bell County Appraisal District</b>			
<b>Contributing Members:</b>	50		51	102.0%
<b>Present Value of Benefits</b>	5,468,225		6,109,659	111.7%
<b>Total Future Normal Cost</b>	561,944		676,655	120.4%
<b>Total Accrued Liability</b>	4,906,281		5,433,004	110.7%
<b>Unfunded Accrued Liability</b>	450,491		437,538	97.1%
<b>Normal Cost Rate</b>	5.06%		5.44%	107.5%
<b>Unfunded Liability Rate</b>	2.88%		2.42%	84.0%
<b>Sum of Rate</b>	7.94%		7.86%	99.0%
<b>SubDiv #: 418</b>	<b>Employer Name: Bell County Water Control and Improvement District #1</b>			
<b>Contributing Members:</b>	36		39	108.3%
<b>Present Value of Benefits</b>	2,288,633		2,492,853	108.9%
<b>Total Future Normal Cost</b>	265,807		288,082	108.4%
<b>Total Accrued Liability</b>	2,022,826		2,204,771	109.0%
<b>Unfunded Accrued Liability</b>	453,481		418,009	92.2%
<b>Normal Cost Rate</b>	3.01%		3.02%	100.3%
<b>Unfunded Liability Rate</b>	2.92%		2.44%	83.6%
<b>Sum of Rate</b>	5.93%		5.46%	92.1%
<b>SubDiv #: 708</b>	<b>Employer Name: Benbrook Water and Sewer Authority</b>			
<b>Contributing Members:</b>	32		34	106.3%
<b>Present Value of Benefits</b>	1,049,568		1,312,659	125.1%
<b>Total Future Normal Cost</b>	543,453		614,470	113.1%
<b>Total Accrued Liability</b>	506,115		698,189	138.0%
<b>Unfunded Accrued Liability</b>	251,488		238,158	94.7%
<b>Normal Cost Rate</b>	4.36%		4.59%	105.3%
<b>Unfunded Liability Rate</b>	1.68%		1.42%	84.5%
<b>Sum of Rate</b>	6.04%		6.01%	99.5%
<b>SubDiv #: 472</b>	<b>Employer Name: Bexar Appraisal District</b>			
<b>Contributing Members:</b>	159		149	93.7%
<b>Present Value of Benefits</b>	26,570,132		28,537,652	107.4%
<b>Total Future Normal Cost</b>	2,670,534		3,309,199	123.9%
<b>Total Accrued Liability</b>	23,899,598		25,228,453	105.6%
<b>Unfunded Accrued Liability</b>	1,094,344		1,429,517	130.6%
<b>Normal Cost Rate</b>	5.71%	6.45%	6.89%	120.7%
<b>Unfunded Liability Rate</b>	1.56%	2.66%	2.15%	137.8%
<b>Sum of Rate</b>	7.27%	9.11%	9.04%	124.3%
<b>SubDiv #: 114</b>	<b>Employer Name: Bexar County</b>			
<b>Contributing Members:</b>	4,598		4,693	102.1%
<b>Present Value of Benefits</b>	543,470,778		596,574,439	109.8%
<b>Total Future Normal Cost</b>	75,671,495		91,439,064	120.8%
<b>Total Accrued Liability</b>	467,799,283		505,135,375	108.0%
<b>Unfunded Accrued Liability</b>	61,332,045		65,476,811	106.8%
<b>Normal Cost Rate</b>	6.47%	6.47%	6.99%	108.0%
<b>Unfunded Liability Rate</b>	2.85%	3.02%	2.91%	102.1%
<b>Sum of Rate</b>	9.32%	9.49%	9.90%	106.2%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 544	<b>Employer Name:</b> Bexar County Water Control and Improvement District #10			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	454,521		491,834	108.2%
<b>Total Future Normal Cost</b>	48,159		52,172	108.3%
<b>Total Accrued Liability</b>	406,362		439,662	108.2%
<b>Unfunded Accrued Liability</b>	61,829		63,095	102.0%
<b>Normal Cost Rate</b>	3.26%		3.37%	103.4%
<b>Unfunded Liability Rate</b>	3.15%		3.05%	96.8%
<b>Sum of Rate</b>	6.41%		6.42%	100.2%
<b>SubDiv #:</b> 716	<b>Employer Name:</b> Bexar Metro 9-1-1 Network District			
<b>Contributing Members:</b>			14	
<b>Present Value of Benefits</b>			1,059,257	
<b>Total Future Normal Cost</b>			617,835	
<b>Total Accrued Liability</b>			441,422	
<b>Unfunded Accrued Liability</b>			260,231	
<b>Normal Cost Rate</b>			7.39%	
<b>Unfunded Liability Rate</b>			2.47%	
<b>Sum of Rate</b>			9.86%	
<b>SubDiv #:</b> 616	<b>Employer Name:</b> Bistone Municipal Water Supply District - Limestone County			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	724,225		823,682	113.7%
<b>Total Future Normal Cost</b>	147,143		162,426	110.4%
<b>Total Accrued Liability</b>	577,082		661,256	114.6%
<b>Unfunded Accrued Liability</b>	80,385		83,169	103.5%
<b>Normal Cost Rate</b>	6.53%		6.94%	106.3%
<b>Unfunded Liability Rate</b>	3.23%		3.29%	101.9%
<b>Sum of Rate</b>	9.76%		10.23%	104.8%
<b>SubDiv #:</b> 115	<b>Employer Name:</b> Blanco County			
<b>Contributing Members:</b>	51		51	100.0%
<b>Present Value of Benefits</b>	2,973,304		3,375,055	113.5%
<b>Total Future Normal Cost</b>	451,097		503,045	111.5%
<b>Total Accrued Liability</b>	2,522,207		2,872,010	113.9%
<b>Unfunded Accrued Liability</b>	340,326		368,521	108.3%
<b>Normal Cost Rate</b>	5.46%		5.71%	104.6%
<b>Unfunded Liability Rate</b>	1.94%		2.06%	106.2%
<b>Sum of Rate</b>	7.40%		7.77%	105.0%
<b>SubDiv #:</b> 116	<b>Employer Name:</b> Borden County			
<b>Contributing Members:</b>	22		23	104.5%
<b>Present Value of Benefits</b>	1,616,297		1,693,971	104.8%
<b>Total Future Normal Cost</b>	148,916		179,031	120.2%
<b>Total Accrued Liability</b>	1,467,381		1,514,940	103.2%
<b>Unfunded Accrued Liability</b>	281,453		230,090	81.8%
<b>Normal Cost Rate</b>	4.40%	4.40%	4.86%	110.5%
<b>Unfunded Liability Rate</b>	5.09%	5.19%	3.94%	77.4%
<b>Sum of Rate</b>	9.49%	9.59%	8.80%	92.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 117</b>	<b>Employer Name: Bosque County</b>			
<b>Contributing Members:</b>	82		95	115.9%
<b>Present Value of Benefits</b>	2,921,323		3,333,863	114.1%
<b>Total Future Normal Cost</b>	410,020		521,642	127.2%
<b>Total Accrued Liability</b>	2,511,303		2,812,221	112.0%
<b>Unfunded Accrued Liability</b>	(358,904)		(434,310)	121.0%
<b>Normal Cost Rate</b>	3.04%		3.26%	107.2%
<b>Unfunded Liability Rate</b>	<u>(1.28%)</u>		<u>(1.30%)</u>	<u>101.6%</u>
<b>Sum of Rate</b>	1.76%		1.96%	111.4%
<b>SubDiv #: 521</b>	<b>Employer Name: Bosque County Central Appraisal District</b>			
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	719,205		809,124	112.5%
<b>Total Future Normal Cost</b>	89,603		93,478	104.3%
<b>Total Accrued Liability</b>	629,602		715,646	113.7%
<b>Unfunded Accrued Liability</b>	10,871		9,614	88.4%
<b>Normal Cost Rate</b>	8.41%		8.59%	102.1%
<b>Unfunded Liability Rate</b>	<u>0.33%</u>		<u>0.27%</u>	<u>81.8%</u>
<b>Sum of Rate</b>	8.74%		8.86%	101.4%
<b>SubDiv #: 118</b>	<b>Employer Name: Bowie County</b>			
<b>Contributing Members:</b>	296		282	95.3%
<b>Present Value of Benefits</b>	29,269,442		30,764,072	105.1%
<b>Total Future Normal Cost</b>	3,405,466		3,614,052	106.1%
<b>Total Accrued Liability</b>	25,863,976		27,150,020	105.0%
<b>Unfunded Accrued Liability</b>	1,217,883		1,172,604	96.3%
<b>Normal Cost Rate</b>	6.15%		6.38%	103.7%
<b>Unfunded Liability Rate</b>	<u>1.03%</u>		<u>1.06%</u>	<u>102.9%</u>
<b>Sum of Rate</b>	7.18%		7.44%	103.6%
<b>SubDiv #: 119</b>	<b>Employer Name: Brazoria County</b>			
<b>Contributing Members:</b>	1,183		1,206	101.9%
<b>Present Value of Benefits</b>	132,162,371		143,380,497	108.5%
<b>Total Future Normal Cost</b>	19,798,088		23,079,534	116.6%
<b>Total Accrued Liability</b>	112,364,283		120,300,963	107.1%
<b>Unfunded Accrued Liability</b>	14,692,154		14,304,939	97.4%
<b>Normal Cost Rate</b>	6.66%		7.11%	106.8%
<b>Unfunded Liability Rate</b>	<u>2.57%</u>		<u>2.47%</u>	<u>96.1%</u>
<b>Sum of Rate</b>	9.23%		9.58%	103.8%
<b>SubDiv #: 508</b>	<b>Employer Name: Brazoria County Appraisal District</b>			
<b>Contributing Members:</b>	37		42	113.5%
<b>Present Value of Benefits</b>	4,039,083		4,558,065	112.8%
<b>Total Future Normal Cost</b>	545,980		708,152	129.7%
<b>Total Accrued Liability</b>	3,493,103		3,849,913	110.2%
<b>Unfunded Accrued Liability</b>	192,225		201,756	105.0%
<b>Normal Cost Rate</b>	5.51%		5.80%	105.3%
<b>Unfunded Liability Rate</b>	<u>1.56%</u>		<u>1.28%</u>	<u>82.1%</u>
<b>Sum of Rate</b>	7.07%		7.08%	100.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 413 <b>Employer Name:</b> Brazoria County Conservation and Reclamation District #3				
<b>Contributing Members:</b>	28		29	103.6%
<b>Present Value of Benefits</b>	4,100,305		4,450,443	108.5%
<b>Total Future Normal Cost</b>	556,609		655,726	117.8%
<b>Total Accrued Liability</b>	3,543,696		3,794,717	107.1%
<b>Unfunded Accrued Liability</b>	845,965		880,063	104.0%
<b>Normal Cost Rate</b>	7.55%		8.05%	106.6%
<b>Unfunded Liability Rate</b>	<u>7.67%</u>		<u>7.28%</u>	<u>94.9%</u>
<b>Sum of Rate</b>	15.22%		15.33%	100.7%
<b>SubDiv #:</b> 424 <b>Employer Name:</b> Brazoria County Drainage District #4				
<b>Contributing Members:</b>	38		48	126.3%
<b>Present Value of Benefits</b>	4,319,020		5,347,769	123.8%
<b>Total Future Normal Cost</b>	1,080,909		1,488,953	137.8%
<b>Total Accrued Liability</b>	3,238,111		3,858,816	119.2%
<b>Unfunded Accrued Liability</b>	620,735		744,973	120.0%
<b>Normal Cost Rate</b>	8.95%	8.95%	9.36%	104.6%
<b>Unfunded Liability Rate</b>	<u>3.65%</u>	<u>4.31%</u>	<u>3.29%</u>	<u>90.1%</u>
<b>Sum of Rate</b>	12.60%	13.26%	12.65%	100.4%
<b>SubDiv #:</b> 681 <b>Employer Name:</b> Brazoria County Drainage District #5				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	79,051		95,175	120.4%
<b>Total Future Normal Cost</b>	41,987		43,596	103.8%
<b>Total Accrued Liability</b>	37,064		51,579	139.2%
<b>Unfunded Accrued Liability</b>	5,173		6,810	131.6%
<b>Normal Cost Rate</b>	2.93%		3.08%	105.1%
<b>Unfunded Liability Rate</b>	<u>0.35%</u>		<u>0.46%</u>	<u>131.4%</u>
<b>Sum of Rate</b>	3.28%		3.54%	107.9%
<b>SubDiv #:</b> 120 <b>Employer Name:</b> Brazos County				
<b>Contributing Members:</b>	688		702	102.0%
<b>Present Value of Benefits</b>	75,968,322		84,923,408	111.8%
<b>Total Future Normal Cost</b>	10,933,977		13,488,730	123.4%
<b>Total Accrued Liability</b>	65,034,345		71,434,678	109.8%
<b>Unfunded Accrued Liability</b>	11,768,890		12,711,793	108.0%
<b>Normal Cost Rate</b>	6.73%	6.73%	7.37%	109.5%
<b>Unfunded Liability Rate</b>	<u>3.86%</u>	<u>4.23%</u>	<u>3.99%</u>	<u>103.4%</u>
<b>Sum of Rate</b>	10.59%	10.96%	11.36%	107.3%
<b>SubDiv #:</b> 689 <b>Employer Name:</b> Brazos County Appraisal District				
<b>Contributing Members:</b>	25		25	100.0%
<b>Present Value of Benefits</b>	1,176,472		1,477,653	125.6%
<b>Total Future Normal Cost</b>	512,651		621,093	121.2%
<b>Total Accrued Liability</b>	663,821		856,560	129.0%
<b>Unfunded Accrued Liability</b>	242,294		243,357	100.4%
<b>Normal Cost Rate</b>	8.17%		8.83%	108.1%
<b>Unfunded Liability Rate</b>	<u>2.46%</u>		<u>2.31%</u>	<u>93.9%</u>
<b>Sum of Rate</b>	10.63%		11.14%	104.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 600</b>	<b>Employer Name: Brazos County Emergency Communications District</b>			
<b>Contributing Members:</b>	26		32	123.1%
<b>Present Value of Benefits</b>	2,677,340		3,106,920	116.0%
<b>Total Future Normal Cost</b>	618,890		781,216	126.2%
<b>Total Accrued Liability</b>	2,058,450		2,325,704	113.0%
<b>Unfunded Accrued Liability</b>	98,312		73,303	74.6%
<b>Normal Cost Rate</b>	6.09%		6.59%	108.2%
<b>Unfunded Liability Rate</b>	0.90%		0.56%	62.2%
<b>Sum of Rate</b>	6.99%		7.15%	102.3%
<b>SubDiv #: 121</b>	<b>Employer Name: Brewster County</b>			
<b>Contributing Members:</b>	67		67	100.0%
<b>Present Value of Benefits</b>	3,910,167		4,369,649	111.8%
<b>Total Future Normal Cost</b>	627,997		728,440	116.0%
<b>Total Accrued Liability</b>	3,282,170		3,641,209	110.9%
<b>Unfunded Accrued Liability</b>	589,922		563,702	95.6%
<b>Normal Cost Rate</b>	5.59%		5.93%	106.1%
<b>Unfunded Liability Rate</b>	2.83%		2.62%	92.6%
<b>Sum of Rate</b>	8.42%		8.55%	101.5%
<b>SubDiv #: 581</b>	<b>Employer Name: Brewster County Appraisal District</b>			
<b>Contributing Members:</b>	4		3	75.0%
<b>Present Value of Benefits</b>	200,805		209,902	104.5%
<b>Total Future Normal Cost</b>	31,082		28,859	92.8%
<b>Total Accrued Liability</b>	169,723		181,043	106.7%
<b>Unfunded Accrued Liability</b>	8,732		(2,384)	(27.3%)
<b>Normal Cost Rate</b>	3.48%		3.80%	109.2%
<b>Unfunded Liability Rate</b>	0.70%		(0.64%)	(91.4%)
<b>Sum of Rate</b>	4.18%		3.16%	75.6%
<b>SubDiv #: 122</b>	<b>Employer Name: Briscoe County</b>			
<b>Contributing Members:</b>	22		22	100.0%
<b>Present Value of Benefits</b>	883,506		939,563	106.3%
<b>Total Future Normal Cost</b>	122,636		129,300	105.4%
<b>Total Accrued Liability</b>	760,870		810,263	106.5%
<b>Unfunded Accrued Liability</b>	43,293		43,613	100.7%
<b>Normal Cost Rate</b>	5.01%		5.18%	103.4%
<b>Unfunded Liability Rate</b>	1.22%		1.24%	101.6%
<b>Sum of Rate</b>	6.23%		6.42%	103.0%
<b>SubDiv #: 123</b>	<b>Employer Name: Brooks County</b>			
<b>Contributing Members:</b>	118		119	100.8%
<b>Present Value of Benefits</b>	8,948,960		9,861,370	110.2%
<b>Total Future Normal Cost</b>	1,621,304		1,898,940	117.1%
<b>Total Accrued Liability</b>	7,327,656		7,962,430	108.7%
<b>Unfunded Accrued Liability</b>	(1,114,707)		(1,194,549)	107.2%
<b>Normal Cost Rate</b>	8.12%		8.63%	106.3%
<b>Unfunded Liability Rate</b>	(2.34%)		(2.43%)	103.8%
<b>Sum of Rate</b>	5.78%		6.20%	107.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 522	<b>Employer Name:</b> Brookshire Municipal Water District			
<b>Contributing Members:</b>	8		7	87.5%
<b>Present Value of Benefits</b>	1,015,795		1,010,999	99.5%
<b>Total Future Normal Cost</b>	100,785		85,633	85.0%
<b>Total Accrued Liability</b>	915,010		925,366	101.1%
<b>Unfunded Accrued Liability</b>	93,300		39,116	41.9%
<b>Normal Cost Rate</b>	5.22%		5.62%	107.7%
<b>Unfunded Liability Rate</b>	3.32%		1.48%	44.6%
<b>Sum of Rate</b>	8.54%		7.10%	83.1%
<b>SubDiv #:</b> 124	<b>Employer Name:</b> Brown County			
<b>Contributing Members:</b>	153		162	105.9%
<b>Present Value of Benefits</b>	8,459,972		9,005,999	106.5%
<b>Total Future Normal Cost</b>	1,273,539		1,546,598	121.4%
<b>Total Accrued Liability</b>	7,186,433		7,459,401	103.8%
<b>Unfunded Accrued Liability</b>	723,842		719,063	99.3%
<b>Normal Cost Rate</b>	4.49%		4.93%	109.8%
<b>Unfunded Liability Rate</b>	1.27%		1.22%	96.1%
<b>Sum of Rate</b>	5.76%		6.15%	106.8%
<b>SubDiv #:</b> 702	<b>Employer Name:</b> Brownsville Irrigation District			
<b>Contributing Members:</b>	12		12	100.0%
<b>Present Value of Benefits</b>	216,365		276,191	127.7%
<b>Total Future Normal Cost</b>	93,598		108,112	115.5%
<b>Total Accrued Liability</b>	122,767		168,079	136.9%
<b>Unfunded Accrued Liability</b>	56,723		58,001	102.3%
<b>Normal Cost Rate</b>	3.74%		3.87%	103.5%
<b>Unfunded Liability Rate</b>	1.88%		1.89%	100.5%
<b>Sum of Rate</b>	5.62%		5.76%	102.5%
<b>SubDiv #:</b> 642	<b>Employer Name:</b> Brushy Creek Municipal Utility District - Williamson County			
<b>Contributing Members:</b>	32		29	90.6%
<b>Present Value of Benefits</b>	1,021,411		1,068,700	104.6%
<b>Total Future Normal Cost</b>	469,315		403,971	86.1%
<b>Total Accrued Liability</b>	552,096		664,729	120.4%
<b>Unfunded Accrued Liability</b>	101,507		80,198	79.0%
<b>Normal Cost Rate</b>	4.21%		4.22%	100.2%
<b>Unfunded Liability Rate</b>	0.70%		0.65%	92.9%
<b>Sum of Rate</b>	4.91%		4.87%	99.2%
<b>SubDiv #:</b> 125	<b>Employer Name:</b> Burleson County			
<b>Contributing Members:</b>	102		111	108.8%
<b>Present Value of Benefits</b>	5,402,191		6,120,541	113.3%
<b>Total Future Normal Cost</b>	685,672		808,164	117.9%
<b>Total Accrued Liability</b>	4,716,519		5,312,377	112.6%
<b>Unfunded Accrued Liability</b>	974,709		1,019,025	104.5%
<b>Normal Cost Rate</b>	4.35%		4.44%	102.1%
<b>Unfunded Liability Rate</b>	3.26%		2.97%	91.1%
<b>Sum of Rate</b>	7.61%		7.41%	97.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 126</b>	<b>Employer Name: Burnet County</b>			
<b>Contributing Members:</b>	224		253	112.9%
<b>Present Value of Benefits</b>	14,557,589		18,201,940	125.0%
<b>Total Future Normal Cost</b>	2,353,207		3,588,748	152.5%
<b>Total Accrued Liability</b>	12,204,382		14,613,192	119.7%
<b>Unfunded Accrued Liability</b>	2,496,270		3,450,494	138.2%
<b>Normal Cost Rate</b>	5.68%	6.41%	6.85%	120.6%
<b>Unfunded Liability Rate</b>	2.80%	3.68%	3.32%	118.6%
<b>Sum of Rate</b>	8.48%	10.09%	10.17%	119.9%
<b>SubDiv #: 127</b>	<b>Employer Name: Caldwell County</b>			
<b>Contributing Members:</b>	185		182	98.4%
<b>Present Value of Benefits</b>	6,332,168		7,178,929	113.4%
<b>Total Future Normal Cost</b>	908,330		1,140,228	125.5%
<b>Total Accrued Liability</b>	5,423,838		6,038,701	111.3%
<b>Unfunded Accrued Liability</b>	365,017		362,751	99.4%
<b>Normal Cost Rate</b>	3.17%		3.47%	109.5%
<b>Unfunded Liability Rate</b>	0.62%		0.62%	100.0%
<b>Sum of Rate</b>	3.79%		4.09%	107.9%
<b>SubDiv #: 718</b>	<b>Employer Name: Caldwell County Appraisal District</b>			
<b>Contributing Members:</b>			13	
<b>Present Value of Benefits</b>			208,357	
<b>Total Future Normal Cost</b>			161,584	
<b>Total Accrued Liability</b>			46,773	
<b>Unfunded Accrued Liability</b>			5,117	
<b>Normal Cost Rate</b>			4.89%	
<b>Unfunded Liability Rate</b>			0.05%	
<b>Sum of Rate</b>			4.94%	
<b>SubDiv #: 128</b>	<b>Employer Name: Calhoun County</b>			
<b>Contributing Members:</b>	168		189	112.5%
<b>Present Value of Benefits</b>	15,736,872		17,343,797	110.2%
<b>Total Future Normal Cost</b>	2,408,865		2,965,582	123.1%
<b>Total Accrued Liability</b>	13,328,007		14,378,215	107.9%
<b>Unfunded Accrued Liability</b>	1,951,352		1,909,123	97.8%
<b>Normal Cost Rate</b>	6.17%		6.58%	106.6%
<b>Unfunded Liability Rate</b>	2.76%		2.43%	88.0%
<b>Sum of Rate</b>	8.93%		9.01%	100.9%
<b>SubDiv #: 709</b>	<b>Employer Name: Calhoun County Appraisal District</b>			
<b>Contributing Members:</b>	14		14	100.0%
<b>Present Value of Benefits</b>	256,213		471,789	184.1%
<b>Total Future Normal Cost</b>	144,604		259,683	179.6%
<b>Total Accrued Liability</b>	111,609		212,106	190.0%
<b>Unfunded Accrued Liability</b>	60,217		101,990	169.4%
<b>Normal Cost Rate</b>	3.89%	5.96%	6.19%	159.1%
<b>Unfunded Liability Rate</b>	1.26%	2.60%	2.12%	168.3%
<b>Sum of Rate</b>	5.15%	8.56%	8.31%	161.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 129 <b>Employer Name:</b> Callahan County				
<b>Contributing Members:</b>	53		53	100.0%
<b>Present Value of Benefits</b>	2,605,658		2,834,842	108.8%
<b>Total Future Normal Cost</b>	261,922		282,861	108.0%
<b>Total Accrued Liability</b>	2,343,736		2,551,981	108.9%
<b>Unfunded Accrued Liability</b>	206,063		186,084	90.3%
<b>Normal Cost Rate</b>	3.71%		3.85%	103.8%
<b>Unfunded Liability Rate</b>	<u>1.57%</u>		<u>1.42%</u>	<u>90.4%</u>
<b>Sum of Rate</b>	5.28%		5.27%	99.8%
<b>SubDiv #:</b> 542 <b>Employer Name:</b> Callahan County Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	429,393		475,255	110.7%
<b>Total Future Normal Cost</b>	41,056		42,773	104.2%
<b>Total Accrued Liability</b>	388,337		432,482	111.4%
<b>Unfunded Accrued Liability</b>	16,315		16,975	104.0%
<b>Normal Cost Rate</b>	3.99%	3.99%	4.15%	104.0%
<b>Unfunded Liability Rate</b>	<u>1.18%</u>	<u>1.26%</u>	<u>1.22%</u>	<u>103.4%</u>
<b>Sum of Rate</b>	5.17%	5.25%	5.37%	103.9%
<b>SubDiv #:</b> 130 <b>Employer Name:</b> Cameron County				
<b>Contributing Members:</b>	1,596		1,655	103.7%
<b>Present Value of Benefits</b>	115,039,947		127,031,915	110.4%
<b>Total Future Normal Cost</b>	20,472,767		25,129,396	122.7%
<b>Total Accrued Liability</b>	94,567,180		101,902,519	107.8%
<b>Unfunded Accrued Liability</b>	9,751,190		8,528,859	87.5%
<b>Normal Cost Rate</b>	5.98%		6.56%	109.7%
<b>Unfunded Liability Rate</b>	<u>1.60%</u>		<u>1.37%</u>	<u>85.6%</u>
<b>Sum of Rate</b>	7.58%		7.93%	104.6%
<b>SubDiv #:</b> 618 <b>Employer Name:</b> Cameron County Appraisal District				
<b>Contributing Members:</b>	50		53	106.0%
<b>Present Value of Benefits</b>	5,330,514		6,065,881	113.8%
<b>Total Future Normal Cost</b>	780,665		927,100	118.8%
<b>Total Accrued Liability</b>	4,549,849		5,138,781	112.9%
<b>Unfunded Accrued Liability</b>	920,636		905,541	98.4%
<b>Normal Cost Rate</b>	6.73%		7.15%	106.2%
<b>Unfunded Liability Rate</b>	<u>6.00%</u>		<u>5.32%</u>	<u>88.7%</u>
<b>Sum of Rate</b>	12.73%		12.47%	98.0%
<b>SubDiv #:</b> 692 <b>Employer Name:</b> Cameron County Drainage District #1				
<b>Contributing Members:</b>	14		16	114.3%
<b>Present Value of Benefits</b>	170,567		244,824	143.5%
<b>Total Future Normal Cost</b>	107,013		136,335	127.4%
<b>Total Accrued Liability</b>	63,554		108,489	170.7%
<b>Unfunded Accrued Liability</b>	6,513		9,584	147.2%
<b>Normal Cost Rate</b>	4.05%	4.05%	4.37%	107.9%
<b>Unfunded Liability Rate</b>	<u>0.17%</u>	<u>0.50%</u>	<u>0.27%</u>	<u>158.8%</u>
<b>Sum of Rate</b>	4.22%	4.55%	4.64%	110.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 664 <b>Employer Name:</b> Cameron County Drainage District #3				
<b>Contributing Members:</b>	21		21	100.0%
<b>Present Value of Benefits</b>	329,978		364,769	110.5%
<b>Total Future Normal Cost</b>	122,872		130,174	105.9%
<b>Total Accrued Liability</b>	207,106		234,595	113.3%
<b>Unfunded Accrued Liability</b>	22,827		17,490	76.6%
<b>Normal Cost Rate</b>	4.18%		4.31%	103.1%
<b>Unfunded Liability Rate</b>	0.58%		0.43%	74.1%
<b>Sum of Rate</b>	4.76%		4.74%	99.6%
<b>SubDiv #:</b> 686 <b>Employer Name:</b> Cameron County Drainage District #5				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	89,505		106,069	118.5%
<b>Total Future Normal Cost</b>	60,471		63,173	104.5%
<b>Total Accrued Liability</b>	29,034		42,896	147.7%
<b>Unfunded Accrued Liability</b>	1,155		1,355	117.3%
<b>Normal Cost Rate</b>	5.29%		5.25%	99.2%
<b>Unfunded Liability Rate</b>	0.14%		0.14%	100.0%
<b>Sum of Rate</b>	5.43%		5.39%	99.3%
<b>SubDiv #:</b> 462 <b>Employer Name:</b> Cameron County Irrigation District #2				
<b>Contributing Members:</b>	35		33	94.3%
<b>Present Value of Benefits</b>	1,990,125		1,990,326	100.0%
<b>Total Future Normal Cost</b>	210,798		238,679	113.2%
<b>Total Accrued Liability</b>	1,779,327		1,751,647	98.4%
<b>Unfunded Accrued Liability</b>	194,950		155,728	79.9%
<b>Normal Cost Rate</b>	3.42%		3.65%	106.7%
<b>Unfunded Liability Rate</b>	2.18%		1.70%	78.0%
<b>Sum of Rate</b>	5.60%		5.35%	95.5%
<b>SubDiv #:</b> 590 <b>Employer Name:</b> Cameron County Irrigation District #6				
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	386,471		433,950	112.3%
<b>Total Future Normal Cost</b>	58,668		60,959	103.9%
<b>Total Accrued Liability</b>	327,803		372,991	113.8%
<b>Unfunded Accrued Liability</b>	(5,601)		(3,698)	66.0%
<b>Normal Cost Rate</b>	3.82%		3.97%	103.9%
<b>Unfunded Liability Rate</b>	(0.22%)		(0.13%)	59.1%
<b>Sum of Rate</b>	3.60%		3.84%	106.7%
<b>SubDiv #:</b> 670 <b>Employer Name:</b> Camp Central Appraisal District				
<b>Contributing Members:</b>	6		5	83.3%
<b>Present Value of Benefits</b>	140,981		177,648	126.0%
<b>Total Future Normal Cost</b>	67,772		79,899	117.9%
<b>Total Accrued Liability</b>	73,209		97,749	133.5%
<b>Unfunded Accrued Liability</b>	(1,890)		(2,731)	144.5%
<b>Normal Cost Rate</b>	4.01%		4.10%	102.2%
<b>Unfunded Liability Rate</b>	(0.10%)		(0.12%)	120.0%
<b>Sum of Rate</b>	3.91%		3.98%	101.8%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 131 <b>Employer Name:</b> Camp County				
<b>Contributing Members:</b>	46		51	110.9%
<b>Present Value of Benefits</b>	3,429,978		3,862,841	112.6%
<b>Total Future Normal Cost</b>	424,191		545,821	128.7%
<b>Total Accrued Liability</b>	3,005,787		3,317,020	110.4%
<b>Unfunded Accrued Liability</b>	446,301		524,250	117.5%
<b>Normal Cost Rate</b>	6.31%	6.31%	6.59%	104.4%
<b>Unfunded Liability Rate</b>	3.14%	3.62%	3.27%	104.1%
<b>Sum of Rate</b>	9.45%	9.93%	9.86%	104.3%
<b>SubDiv #:</b> 132 <b>Employer Name:</b> Carson County				
<b>Contributing Members:</b>	52		52	100.0%
<b>Present Value of Benefits</b>	3,287,867		3,492,025	106.2%
<b>Total Future Normal Cost</b>	391,435		452,397	115.6%
<b>Total Accrued Liability</b>	2,896,432		3,039,628	104.9%
<b>Unfunded Accrued Liability</b>	494,626		466,657	94.3%
<b>Normal Cost Rate</b>	4.76%		4.92%	103.4%
<b>Unfunded Liability Rate</b>	3.17%		2.91%	91.8%
<b>Sum of Rate</b>	7.93%		7.83%	98.7%
<b>SubDiv #:</b> 133 <b>Employer Name:</b> Cass County				
<b>Contributing Members:</b>	171		177	103.5%
<b>Present Value of Benefits</b>	12,812,740		13,974,258	109.1%
<b>Total Future Normal Cost</b>	1,450,146		1,767,330	121.9%
<b>Total Accrued Liability</b>	11,362,594		12,206,928	107.4%
<b>Unfunded Accrued Liability</b>	1,917,924		1,808,658	94.3%
<b>Normal Cost Rate</b>	4.98%		5.38%	108.0%
<b>Unfunded Liability Rate</b>	3.14%		2.74%	87.3%
<b>Sum of Rate</b>	8.12%		8.12%	100.0%
<b>SubDiv #:</b> 610 <b>Employer Name:</b> Cass County Appraisal District				
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	609,771		698,888	114.6%
<b>Total Future Normal Cost</b>	82,766		93,662	113.2%
<b>Total Accrued Liability</b>	527,005		605,226	114.8%
<b>Unfunded Accrued Liability</b>	68,483		70,530	103.0%
<b>Normal Cost Rate</b>	5.29%	5.29%	5.63%	106.4%
<b>Unfunded Liability Rate</b>	2.50%	2.76%	2.75%	110.0%
<b>Sum of Rate</b>	7.79%	8.05%	8.38%	107.6%
<b>SubDiv #:</b> 134 <b>Employer Name:</b> Castro County				
<b>Contributing Members:</b>	59		59	100.0%
<b>Present Value of Benefits</b>	4,827,406		5,251,957	108.8%
<b>Total Future Normal Cost</b>	551,635		607,115	110.1%
<b>Total Accrued Liability</b>	4,275,771		4,644,842	108.6%
<b>Unfunded Accrued Liability</b>	237,316		164,409	69.3%
<b>Normal Cost Rate</b>	6.78%		7.28%	107.4%
<b>Unfunded Liability Rate</b>	1.33%		0.93%	69.9%
<b>Sum of Rate</b>	8.11%		8.21%	101.2%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 719 <b>Employer Name:</b> Central Appraisal District of Bandera County				
<b>Contributing Members:</b>			9	
<b>Present Value of Benefits</b>			107,560	
<b>Total Future Normal Cost</b>			62,756	
<b>Total Accrued Liability</b>			44,804	
<b>Unfunded Accrued Liability</b>			24,337	
<b>Normal Cost Rate</b>			2.90%	
<b>Unfunded Liability Rate</b>			1.04%	
<b>Sum of Rate</b>			3.94%	
<hr/>				
<b>SubDiv #:</b> 635 <b>Employer Name:</b> Central Appraisal District of Johnson County				
<b>Contributing Members:</b>	36		38	105.6%
<b>Present Value of Benefits</b>	2,589,354		3,284,699	126.9%
<b>Total Future Normal Cost</b>	631,581		712,957	112.9%
<b>Total Accrued Liability</b>	1,957,773		2,571,742	131.4%
<b>Unfunded Accrued Liability</b>	446,649		726,592	162.7%
<b>Normal Cost Rate</b>	6.84%	6.84%	7.44%	108.8%
<b>Unfunded Liability Rate</b>	3.54%	6.37%	5.27%	148.9%
<b>Sum of Rate</b>	10.38%	13.21%	12.71%	122.4%
<hr/>				
<b>SubDiv #:</b> 602 <b>Employer Name:</b> Central Appraisal District of Taylor County				
<b>Contributing Members:</b>	27		29	107.4%
<b>Present Value of Benefits</b>	3,218,128		3,238,744	100.6%
<b>Total Future Normal Cost</b>	334,320		407,761	122.0%
<b>Total Accrued Liability</b>	2,883,808		2,830,983	98.2%
<b>Unfunded Accrued Liability</b>	425,662		170,176	40.0%
<b>Normal Cost Rate</b>	3.80%		3.95%	103.9%
<b>Unfunded Liability Rate</b>	3.60%		0.86%	23.9%
<b>Sum of Rate</b>	7.40%		4.81%	65.0%
<hr/>				
<b>SubDiv #:</b> 712 <b>Employer Name:</b> Central Texas Regional Mobility Authority				
<b>Contributing Members:</b>	2		9	450.0%
<b>Present Value of Benefits</b>	233,235		1,243,062	533.0%
<b>Total Future Normal Cost</b>	186,983		1,083,343	579.4%
<b>Total Accrued Liability</b>	46,252		159,719	345.3%
<b>Unfunded Accrued Liability</b>	31,258		34,777	111.3%
<b>Normal Cost Rate</b>	12.12%		12.24%	101.0%
<b>Unfunded Liability Rate</b>	1.53%		0.38%	24.8%
<b>Sum of Rate</b>	13.65%		12.62%	92.5%
<hr/>				
<b>SubDiv #:</b> 648 <b>Employer Name:</b> Central Water Control and Improvement District - Angelina County				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	174,400		188,049	107.8%
<b>Total Future Normal Cost</b>	63,262		60,120	95.0%
<b>Total Accrued Liability</b>	111,138		127,929	115.1%
<b>Unfunded Accrued Liability</b>	44,653		43,939	98.4%
<b>Normal Cost Rate</b>	4.25%		4.21%	99.1%
<b>Unfunded Liability Rate</b>	4.00%		3.93%	98.3%
<b>Sum of Rate</b>	8.25%		8.14%	98.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 135 <b>Employer Name:</b> Chambers County				
<b>Contributing Members:</b>	337		338	100.3%
<b>Present Value of Benefits</b>	34,740,469		37,352,332	107.5%
<b>Total Future Normal Cost</b>	5,092,147		5,977,463	117.4%
<b>Total Accrued Liability</b>	29,648,322		31,374,869	105.8%
<b>Unfunded Accrued Liability</b>	2,473,632		2,268,745	91.7%
<b>Normal Cost Rate</b>	6.67%		7.06%	105.8%
<b>Unfunded Liability Rate</b>	1.73%		1.53%	88.4%
<b>Sum of Rate</b>	8.40%		8.59%	102.3%
<b>SubDiv #:</b> 531 <b>Employer Name:</b> Chambers County Appraisal District				
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	1,539,329		1,760,727	114.4%
<b>Total Future Normal Cost</b>	312,412		366,309	117.3%
<b>Total Accrued Liability</b>	1,226,917		1,394,418	113.7%
<b>Unfunded Accrued Liability</b>	(17,856)		(39,857)	223.2%
<b>Normal Cost Rate</b>	7.97%		8.45%	106.0%
<b>Unfunded Liability Rate</b>	(0.95%)		(1.38%)	145.3%
<b>Sum of Rate</b>	7.02%		7.07%	100.7%
<b>SubDiv #:</b> 548 <b>Employer Name:</b> Chambers County Public Hospital District				
<b>Contributing Members:</b>	34		45	132.4%
<b>Present Value of Benefits</b>	1,923,632		2,401,799	124.9%
<b>Total Future Normal Cost</b>	563,160		817,955	145.2%
<b>Total Accrued Liability</b>	1,360,472		1,583,844	116.4%
<b>Unfunded Accrued Liability</b>	(94,269)		(88,075)	93.4%
<b>Normal Cost Rate</b>	4.65%		4.97%	106.9%
<b>Unfunded Liability Rate</b>	(0.52%)		(0.39%)	75.0%
<b>Sum of Rate</b>	4.13%		4.58%	110.9%
<b>SubDiv #:</b> 136 <b>Employer Name:</b> Cherokee County				
<b>Contributing Members:</b>	208		218	104.8%
<b>Present Value of Benefits</b>	15,986,537		17,502,000	109.5%
<b>Total Future Normal Cost</b>	1,708,208		2,062,893	120.8%
<b>Total Accrued Liability</b>	14,278,329		15,439,107	108.1%
<b>Unfunded Accrued Liability</b>	2,473,621		2,481,782	100.3%
<b>Normal Cost Rate</b>	4.96%	4.96%	5.34%	107.7%
<b>Unfunded Liability Rate</b>	3.29%	3.29%	3.09%	93.9%
<b>Sum of Rate</b>	8.25%	8.25%	8.43%	102.2%
<b>SubDiv #:</b> 137 <b>Employer Name:</b> Childress County				
<b>Contributing Members:</b>	45		46	102.2%
<b>Present Value of Benefits</b>	1,165,587		1,259,376	108.0%
<b>Total Future Normal Cost</b>	198,020		218,871	110.5%
<b>Total Accrued Liability</b>	967,567		1,040,505	107.5%
<b>Unfunded Accrued Liability</b>	249,353		222,918	89.4%
<b>Normal Cost Rate</b>	2.70%		2.83%	104.8%
<b>Unfunded Liability Rate</b>	1.98%		1.78%	89.9%
<b>Sum of Rate</b>	4.68%		4.61%	98.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 511</b>	<b>Employer Name: Childress County Appraisal District</b>			
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	101,470		107,001	105.5%
<b>Total Future Normal Cost</b>	27,944		27,686	99.1%
<b>Total Accrued Liability</b>	73,526		79,315	107.9%
<b>Unfunded Accrued Liability</b>	19,740		20,086	101.8%
<b>Normal Cost Rate</b>	2.98%		2.97%	99.7%
<b>Unfunded Liability Rate</b>	2.86%		2.84%	99.3%
<b>Sum of Rate</b>	5.84%		5.81%	99.5%
<b>SubDiv #: 582</b>	<b>Employer Name: Childress County Hospital District</b>			
<b>Contributing Members:</b>	208		213	102.4%
<b>Present Value of Benefits</b>	8,129,423		9,693,534	119.2%
<b>Total Future Normal Cost</b>	1,909,869		2,389,361	125.1%
<b>Total Accrued Liability</b>	6,219,554		7,304,173	117.4%
<b>Unfunded Accrued Liability</b>	(119,230)		(74,341)	62.4%
<b>Normal Cost Rate</b>	4.29%		4.54%	105.8%
<b>Unfunded Liability Rate</b>	(0.17%)		(0.06%)	35.3%
<b>Sum of Rate</b>	4.12%		4.48%	108.7%
<b>SubDiv #: 138</b>	<b>Employer Name: Clay County</b>			
<b>Contributing Members:</b>	61		64	104.9%
<b>Present Value of Benefits</b>	6,582,636		7,238,694	110.0%
<b>Total Future Normal Cost</b>	418,848		616,928	147.3%
<b>Total Accrued Liability</b>	6,163,788		6,621,766	107.4%
<b>Unfunded Accrued Liability</b>	1,243,690		1,291,027	103.8%
<b>Normal Cost Rate</b>	3.70%	4.13%	4.62%	124.9%
<b>Unfunded Liability Rate</b>	7.30%	5.82%	5.19%	71.1%
<b>Sum of Rate</b>	11.00%	9.95%	9.81%	89.2%
<b>SubDiv #: 485</b>	<b>Employer Name: Clay County Appraisal District</b>			
<b>Contributing Members:</b>	6		5	83.3%
<b>Present Value of Benefits</b>	720,217		677,722	94.1%
<b>Total Future Normal Cost</b>	71,120		67,506	94.9%
<b>Total Accrued Liability</b>	649,097		610,216	94.0%
<b>Unfunded Accrued Liability</b>	(10,995)		(12,864)	117.0%
<b>Normal Cost Rate</b>	7.71%		8.25%	107.0%
<b>Unfunded Liability Rate</b>	(0.64%)		(0.76%)	118.8%
<b>Sum of Rate</b>	7.07%		7.49%	105.9%
<b>SubDiv #: 703</b>	<b>Employer Name: Coastal Bend Groundwater Conservation District</b>			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	72,959		81,869	112.2%
<b>Total Future Normal Cost</b>	62,115		62,219	100.2%
<b>Total Accrued Liability</b>	10,844		19,650	181.2%
<b>Unfunded Accrued Liability</b>	794		783	98.6%
<b>Normal Cost Rate</b>	4.91%		4.88%	99.4%
<b>Unfunded Liability Rate</b>	0.13%		0.11%	84.6%
<b>Sum of Rate</b>	5.04%		4.99%	99.0%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 722	<b>Employer Name:</b> Coastal Plains Groundwater Conservation District			
<b>Contributing Members:</b>			1	
<b>Present Value of Benefits</b>			20,770	
<b>Total Future Normal Cost</b>			18,718	
<b>Total Accrued Liability</b>			2,052	
<b>Unfunded Accrued Liability</b>			77	
<b>Normal Cost Rate</b>			5.27%	
<b>Unfunded Liability Rate</b>			0.03%	
<b>Sum of Rate</b>			5.30%	
<b>SubDiv #:</b> 139	<b>Employer Name:</b> Cochran County			
<b>Contributing Members:</b>	53		57	107.5%
<b>Present Value of Benefits</b>	4,683,197		5,150,356	110.0%
<b>Total Future Normal Cost</b>	405,533		494,648	122.0%
<b>Total Accrued Liability</b>	4,277,664		4,655,708	108.8%
<b>Unfunded Accrued Liability</b>	919,702		866,116	94.2%
<b>Normal Cost Rate</b>	5.13%		5.37%	104.7%
<b>Unfunded Liability Rate</b>	5.70%		4.83%	84.7%
<b>Sum of Rate</b>	10.83%		10.20%	94.2%
<b>SubDiv #:</b> 477	<b>Employer Name:</b> Cochran County Appraisal District			
<b>Contributing Members:</b>	3		2	66.7%
<b>Present Value of Benefits</b>	183,121		101,421	55.4%
<b>Total Future Normal Cost</b>	28,398		23,839	83.9%
<b>Total Accrued Liability</b>	154,723		77,582	50.1%
<b>Unfunded Accrued Liability</b>	(11,604)		(11,672)	100.6%
<b>Normal Cost Rate</b>	5.61%		5.41%	96.4%
<b>Unfunded Liability Rate</b>	(1.19%)		(2.31%)	194.1%
<b>Sum of Rate</b>	4.42%		3.10%	70.1%
<b>SubDiv #:</b> 140	<b>Employer Name:</b> Coke County			
<b>Contributing Members:</b>	42		43	102.4%
<b>Present Value of Benefits</b>	2,307,110		2,453,894	106.4%
<b>Total Future Normal Cost</b>	227,194		232,499	102.3%
<b>Total Accrued Liability</b>	2,079,916		2,221,395	106.8%
<b>Unfunded Accrued Liability</b>	427,429		422,841	98.9%
<b>Normal Cost Rate</b>	4.66%		4.82%	103.4%
<b>Unfunded Liability Rate</b>	5.33%		5.46%	102.4%
<b>Sum of Rate</b>	9.99%		10.28%	102.9%
<b>SubDiv #:</b> 141	<b>Employer Name:</b> Coleman County			
<b>Contributing Members:</b>	43		43	100.0%
<b>Present Value of Benefits</b>	3,200,114		3,349,103	104.7%
<b>Total Future Normal Cost</b>	258,411		303,244	117.3%
<b>Total Accrued Liability</b>	2,941,703		3,045,859	103.5%
<b>Unfunded Accrued Liability</b>	252,262		226,650	89.8%
<b>Normal Cost Rate</b>	5.00%		5.16%	103.2%
<b>Unfunded Liability Rate</b>	2.27%		1.89%	83.3%
<b>Sum of Rate</b>	7.27%		7.05%	97.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 142 <b>Employer Name:</b> Collin County				
<b>Contributing Members:</b>	1,440		1,474	102.4%
<b>Present Value of Benefits</b>	184,191,237		215,333,784	116.9%
<b>Total Future Normal Cost</b>	38,283,574		50,232,696	131.2%
<b>Total Accrued Liability</b>	145,907,663		165,101,088	113.2%
<b>Unfunded Accrued Liability</b>	24,286,450		26,582,718	109.5%
<b>Normal Cost Rate</b>	8.11%	8.11%	9.07%	111.8%
<b>Unfunded Liability Rate</b>	<u>2.75%</u>	<u>3.09%</u>	<u>2.92%</u>	<u>106.2%</u>
<b>Sum of Rate</b>	10.86%	11.20%	11.99%	110.4%
<b>SubDiv #:</b> 457 <b>Employer Name:</b> Collin County Central Appraisal District				
<b>Contributing Members:</b>	75		81	108.0%
<b>Present Value of Benefits</b>	11,069,951		12,122,466	109.5%
<b>Total Future Normal Cost</b>	1,511,148		1,894,120	125.3%
<b>Total Accrued Liability</b>	9,558,803		10,228,346	107.0%
<b>Unfunded Accrued Liability</b>	418,302		513,685	122.8%
<b>Normal Cost Rate</b>	7.41%	7.41%	7.73%	104.3%
<b>Unfunded Liability Rate</b>	<u>1.10%</u>	<u>1.23%</u>	<u>1.22%</u>	<u>110.9%</u>
<b>Sum of Rate</b>	8.51%	8.64%	8.95%	105.2%
<b>SubDiv #:</b> 143 <b>Employer Name:</b> Collingsworth County				
<b>Contributing Members:</b>	42		40	95.2%
<b>Present Value of Benefits</b>	1,117,724		1,210,217	108.3%
<b>Total Future Normal Cost</b>	293,117		293,817	100.2%
<b>Total Accrued Liability</b>	824,607		916,400	111.1%
<b>Unfunded Accrued Liability</b>	250,507		237,120	94.7%
<b>Normal Cost Rate</b>	6.82%		7.02%	102.9%
<b>Unfunded Liability Rate</b>	<u>3.59%</u>		<u>3.66%</u>	<u>101.9%</u>
<b>Sum of Rate</b>	10.41%		10.68%	102.6%
<b>SubDiv #:</b> 144 <b>Employer Name:</b> Colorado County				
<b>Contributing Members:</b>	128		195	152.3%
<b>Present Value of Benefits</b>	7,487,604		8,844,900	118.1%
<b>Total Future Normal Cost</b>	1,088,882		1,755,421	161.2%
<b>Total Accrued Liability</b>	6,398,722		7,089,479	110.8%
<b>Unfunded Accrued Liability</b>	1,025,816		1,014,109	98.9%
<b>Normal Cost Rate</b>	4.98%		5.33%	107.0%
<b>Unfunded Liability Rate</b>	<u>2.33%</u>		<u>1.49%</u>	<u>63.9%</u>
<b>Sum of Rate</b>	7.31%		6.82%	93.3%
<b>SubDiv #:</b> 623 <b>Employer Name:</b> Comal Appraisal District				
<b>Contributing Members:</b>	19		20	105.3%
<b>Present Value of Benefits</b>	1,792,028		2,041,519	113.9%
<b>Total Future Normal Cost</b>	285,235		338,018	118.5%
<b>Total Accrued Liability</b>	1,506,793		1,703,501	113.1%
<b>Unfunded Accrued Liability</b>	519,721		511,376	98.4%
<b>Normal Cost Rate</b>	7.29%		7.59%	104.1%
<b>Unfunded Liability Rate</b>	<u>8.13%</u>		<u>7.27%</u>	<u>89.4%</u>
<b>Sum of Rate</b>	15.42%		14.86%	96.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 145</b>	<b>Employer Name: Comal County</b>			
<b>Contributing Members:</b>	490		484	98.8%
<b>Present Value of Benefits</b>	36,700,208		41,393,394	112.8%
<b>Total Future Normal Cost</b>	7,572,836		8,771,315	115.8%
<b>Total Accrued Liability</b>	29,127,372		32,622,079	112.0%
<b>Unfunded Accrued Liability</b>	4,180,396		4,502,901	107.7%
<b>Normal Cost Rate</b>	6.31%	6.31%	6.77%	107.3%
<b>Unfunded Liability Rate</b>	1.83%	1.89%	2.02%	110.4%
<b>Sum of Rate</b>	8.14%	8.20%	8.79%	108.0%
<b>SubDiv #: 146</b>	<b>Employer Name: Comanche County</b>			
<b>Contributing Members:</b>	127		121	95.3%
<b>Present Value of Benefits</b>	4,923,985		5,402,405	109.7%
<b>Total Future Normal Cost</b>	580,577		668,803	115.2%
<b>Total Accrued Liability</b>	4,343,408		4,733,602	109.0%
<b>Unfunded Accrued Liability</b>	671,138		670,202	99.9%
<b>Normal Cost Rate</b>	3.38%	3.38%	3.65%	108.0%
<b>Unfunded Liability Rate</b>	1.78%	1.88%	1.85%	103.9%
<b>Sum of Rate</b>	5.16%	5.26%	5.50%	106.6%
<b>SubDiv #: 147</b>	<b>Employer Name: Concho County</b>			
<b>Contributing Members:</b>	42		45	107.1%
<b>Present Value of Benefits</b>	1,834,140		2,019,375	110.1%
<b>Total Future Normal Cost</b>	298,803		388,574	130.0%
<b>Total Accrued Liability</b>	1,535,337		1,630,801	106.2%
<b>Unfunded Accrued Liability</b>	(61,458)		(77,371)	125.9%
<b>Normal Cost Rate</b>	6.67%		7.16%	107.3%
<b>Unfunded Liability Rate</b>	(0.57%)		(0.62%)	108.8%
<b>Sum of Rate</b>	6.10%		6.54%	107.2%
<b>SubDiv #: 636</b>	<b>Employer Name: Concho County Hospital District</b>			
<b>Contributing Members:</b>	18		20	111.1%
<b>Present Value of Benefits</b>	842,803		968,145	114.9%
<b>Total Future Normal Cost</b>	105,131		150,648	143.3%
<b>Total Accrued Liability</b>	737,672		817,497	110.8%
<b>Unfunded Accrued Liability</b>	136,800		141,220	103.2%
<b>Normal Cost Rate</b>	2.51%		2.80%	111.6%
<b>Unfunded Liability Rate</b>	2.84%		2.09%	73.6%
<b>Sum of Rate</b>	5.35%		4.89%	91.4%
<b>SubDiv #: 148</b>	<b>Employer Name: Cooke County</b>			
<b>Contributing Members:</b>	179		200	111.7%
<b>Present Value of Benefits</b>	12,163,631		13,356,400	109.8%
<b>Total Future Normal Cost</b>	1,734,538		2,328,745	134.3%
<b>Total Accrued Liability</b>	10,429,093		11,027,655	105.7%
<b>Unfunded Accrued Liability</b>	1,393,061		1,215,859	87.3%
<b>Normal Cost Rate</b>	4.61%		5.02%	108.9%
<b>Unfunded Liability Rate</b>	1.76%		1.35%	76.7%
<b>Sum of Rate</b>	6.37%		6.37%	100.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 487 <b>Employer Name:</b> Cooke County Appraisal District				
<b>Contributing Members:</b>	17		17	100.0%
<b>Present Value of Benefits</b>	1,718,096		1,939,569	112.9%
<b>Total Future Normal Cost</b>	284,289		330,311	116.2%
<b>Total Accrued Liability</b>	1,433,807		1,609,258	112.2%
<b>Unfunded Accrued Liability</b>	(25,853)		(16,307)	63.1%
<b>Normal Cost Rate</b>	8.13%		8.60%	105.8%
<b>Unfunded Liability Rate</b>	<u>(0.40%)</u>		<u>(0.20%)</u>	<u>50.0%</u>
<b>Sum of Rate</b>	7.73%		8.40%	108.7%
<b>SubDiv #:</b> 149 <b>Employer Name:</b> Coryell County				
<b>Contributing Members:</b>	158		167	105.7%
<b>Present Value of Benefits</b>	11,771,497		13,148,636	111.7%
<b>Total Future Normal Cost</b>	1,923,570		2,354,383	122.4%
<b>Total Accrued Liability</b>	9,847,927		10,794,253	109.6%
<b>Unfunded Accrued Liability</b>	1,051,943		1,099,879	104.6%
<b>Normal Cost Rate</b>	6.28%	6.28%	6.61%	105.3%
<b>Unfunded Liability Rate</b>	<u>1.77%</u>	<u>2.07%</u>	<u>1.69%</u>	<u>95.5%</u>
<b>Sum of Rate</b>	8.05%	8.35%	8.30%	103.1%
<b>SubDiv #:</b> 150 <b>Employer Name:</b> Cottle County				
<b>Contributing Members:</b>	20		20	100.0%
<b>Present Value of Benefits</b>	722,774		764,906	105.8%
<b>Total Future Normal Cost</b>	76,739		89,573	116.7%
<b>Total Accrued Liability</b>	646,035		675,333	104.5%
<b>Unfunded Accrued Liability</b>	81,917		57,340	70.0%
<b>Normal Cost Rate</b>	4.22%		4.29%	101.7%
<b>Unfunded Liability Rate</b>	<u>2.13%</u>		<u>1.30%</u>	<u>61.0%</u>
<b>Sum of Rate</b>	6.35%		5.59%	88.0%
<b>SubDiv #:</b> 727 <b>Employer Name:</b> Cow Creek Groundwater Conservation District				
<b>Contributing Members:</b>			2	
<b>Present Value of Benefits</b>			76,545	
<b>Total Future Normal Cost</b>			73,356	
<b>Total Accrued Liability</b>			3,189	
<b>Unfunded Accrued Liability</b>			1,836	
<b>Normal Cost Rate</b>			6.18%	
<b>Unfunded Liability Rate</b>			<u>0.32%</u>	
<b>Sum of Rate</b>			6.50%	
<b>SubDiv #:</b> 151 <b>Employer Name:</b> Crane County				
<b>Contributing Members:</b>	94		97	103.2%
<b>Present Value of Benefits</b>	8,094,953		8,877,919	109.7%
<b>Total Future Normal Cost</b>	1,044,384		1,228,193	117.6%
<b>Total Accrued Liability</b>	7,050,569		7,649,726	108.5%
<b>Unfunded Accrued Liability</b>	326,538		343,254	105.1%
<b>Normal Cost Rate</b>	5.40%		5.68%	105.2%
<b>Unfunded Liability Rate</b>	<u>0.98%</u>		<u>1.00%</u>	<u>102.0%</u>
<b>Sum of Rate</b>	6.38%		6.68%	104.7%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 152 <b>Employer Name:</b> Crockett County				
<b>Contributing Members:</b>	160		161	100.6%
<b>Present Value of Benefits</b>	12,259,447		12,522,118	102.1%
<b>Total Future Normal Cost</b>	1,018,770		1,230,367	120.8%
<b>Total Accrued Liability</b>	11,240,677		11,291,751	100.5%
<b>Unfunded Accrued Liability</b>	1,736,714		1,792,261	103.2%
<b>Normal Cost Rate</b>	4.32%		4.68%	108.3%
<b>Unfunded Liability Rate</b>	<u>3.81%</u>		<u>3.67%</u>	<u>96.3%</u>
<b>Sum of Rate</b>	8.13%		8.35%	102.7%
<b>SubDiv #:</b> 409 <b>Employer Name:</b> Crockett County Water Control and Improvement District #1				
<b>Contributing Members:</b>	9		8	88.9%
<b>Present Value of Benefits</b>	974,893		743,061	76.2%
<b>Total Future Normal Cost</b>	96,468		100,400	104.1%
<b>Total Accrued Liability</b>	878,425		642,661	73.2%
<b>Unfunded Accrued Liability</b>	43,977		10,009	22.8%
<b>Normal Cost Rate</b>	4.26%		4.57%	107.3%
<b>Unfunded Liability Rate</b>	<u>1.62%</u>		<u>0.30%</u>	<u>18.5%</u>
<b>Sum of Rate</b>	5.88%		4.87%	82.8%
<b>SubDiv #:</b> 153 <b>Employer Name:</b> Crosby County				
<b>Contributing Members:</b>	45		46	102.2%
<b>Present Value of Benefits</b>	3,384,259		3,708,450	109.6%
<b>Total Future Normal Cost</b>	278,048		309,745	111.4%
<b>Total Accrued Liability</b>	3,106,211		3,398,705	109.4%
<b>Unfunded Accrued Liability</b>	866,455		870,125	100.4%
<b>Normal Cost Rate</b>	3.95%		4.07%	103.0%
<b>Unfunded Liability Rate</b>	<u>6.44%</u>		<u>6.11%</u>	<u>94.9%</u>
<b>Sum of Rate</b>	10.39%		10.18%	98.0%
<b>SubDiv #:</b> 532 <b>Employer Name:</b> Crosby County Appraisal District				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	65,600		77,729	118.5%
<b>Total Future Normal Cost</b>	19,788		23,836	120.5%
<b>Total Accrued Liability</b>	45,812		53,893	117.6%
<b>Unfunded Accrued Liability</b>	(58,848)		(61,346)	104.2%
<b>Normal Cost Rate</b>	5.38%		5.47%	101.7%
<b>Unfunded Liability Rate</b>	<u>(5.38%)</u>		<u>(5.47%)</u>	<u>101.7%</u>
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 603 <b>Employer Name:</b> Crosby Municipal Utility District				
<b>Contributing Members:</b>	11		9	81.8%
<b>Present Value of Benefits</b>	483,210		523,972	108.4%
<b>Total Future Normal Cost</b>	156,738		149,544	95.4%
<b>Total Accrued Liability</b>	326,472		374,428	114.7%
<b>Unfunded Accrued Liability</b>	(72,008)		(92,799)	128.9%
<b>Normal Cost Rate</b>	4.83%		5.27%	109.1%
<b>Unfunded Liability Rate</b>	<u>(2.08%)</u>		<u>(3.15%)</u>	<u>151.4%</u>
<b>Sum of Rate</b>	2.75%		2.12%	77.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 710 <b>Employer Name:</b> Cross Roads Special Utility District				
<b>Contributing Members:</b>	5		4	80.0%
<b>Present Value of Benefits</b>	63,175		68,778	108.9%
<b>Total Future Normal Cost</b>	31,139		28,564	91.7%
<b>Total Accrued Liability</b>	32,036		40,214	125.5%
<b>Unfunded Accrued Liability</b>	19,930		15,270	76.6%
<b>Normal Cost Rate</b>	3.98%		3.96%	99.5%
<b>Unfunded Liability Rate</b>	<u>1.74%</u>		<u>1.34%</u>	<u>77.0%</u>
<b>Sum of Rate</b>	5.72%		5.30%	92.7%
<b>SubDiv #:</b> 154 <b>Employer Name:</b> Culberson County				
<b>Contributing Members:</b>	49		48	98.0%
<b>Present Value of Benefits</b>	2,999,335		3,370,448	112.4%
<b>Total Future Normal Cost</b>	347,283		430,031	123.8%
<b>Total Accrued Liability</b>	2,652,052		2,940,417	110.9%
<b>Unfunded Accrued Liability</b>	(113,224)		(96,003)	84.8%
<b>Normal Cost Rate</b>	4.77%	5.07%	5.39%	113.0%
<b>Unfunded Liability Rate</b>	<u>(0.83%)</u>	<u>(0.31%)</u>	<u>(0.67%)</u>	<u>80.7%</u>
<b>Sum of Rate</b>	3.94%	4.76%	4.72%	119.8%
<b>SubDiv #:</b> 550 <b>Employer Name:</b> Culberson Hospital District				
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	598,716		562,920	94.0%
<b>Total Future Normal Cost</b>	0		0	
<b>Total Accrued Liability</b>	598,716		562,920	94.0%
<b>Unfunded Accrued Liability</b>	(467,505)		(510,984)	109.3%
<b>Normal Cost Rate</b>	0.00%		0.00%	
<b>Unfunded Liability Rate</b>	<u>0.00%</u>		<u>0.00%</u>	
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 155 <b>Employer Name:</b> Dallam County				
<b>Contributing Members:</b>	46		50	108.7%
<b>Present Value of Benefits</b>	3,968,300		4,011,271	101.1%
<b>Total Future Normal Cost</b>	409,909		511,441	124.8%
<b>Total Accrued Liability</b>	3,558,391		3,499,830	98.4%
<b>Unfunded Accrued Liability</b>	399,891		312,528	78.2%
<b>Normal Cost Rate</b>	5.25%	5.25%	5.69%	108.4%
<b>Unfunded Liability Rate</b>	<u>2.68%</u>	<u>2.87%</u>	<u>1.86%</u>	<u>69.4%</u>
<b>Sum of Rate</b>	7.93%	8.12%	7.55%	95.2%
<b>SubDiv #:</b> 467 <b>Employer Name:</b> Dallas Central Appraisal District				
<b>Contributing Members:</b>	238		248	104.2%
<b>Present Value of Benefits</b>	50,676,753		53,694,625	106.0%
<b>Total Future Normal Cost</b>	5,795,130		6,859,467	118.4%
<b>Total Accrued Liability</b>	44,881,623		46,835,158	104.4%
<b>Unfunded Accrued Liability</b>	2,730,142		2,745,096	100.5%
<b>Normal Cost Rate</b>	7.29%	7.29%	7.95%	109.1%
<b>Unfunded Liability Rate</b>	<u>2.01%</u>	<u>2.38%</u>	<u>1.84%</u>	<u>91.5%</u>
<b>Sum of Rate</b>	9.30%	9.67%	9.79%	105.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 430 <b>Employer Name:</b> Dallas County Park Cities Municipal Utility District				
<b>Contributing Members:</b>	23		23	100.0%
<b>Present Value of Benefits</b>	2,994,936		3,364,714	112.3%
<b>Total Future Normal Cost</b>	479,252		519,473	108.4%
<b>Total Accrued Liability</b>	2,515,684		2,845,241	113.1%
<b>Unfunded Accrued Liability</b>	299,695		322,330	107.6%
<b>Normal Cost Rate</b>	6.55%		6.81%	104.0%
<b>Unfunded Liability Rate</b>	2.85%		2.85%	100.0%
<b>Sum of Rate</b>	9.40%		9.66%	102.8%
<b>SubDiv #:</b> 687 <b>Employer Name:</b> Dallas County Water Control & Improvement District #6				
<b>Contributing Members:</b>	39		38	97.4%
<b>Present Value of Benefits</b>	732,681		985,626	134.5%
<b>Total Future Normal Cost</b>	420,485		504,208	119.9%
<b>Total Accrued Liability</b>	312,196		481,418	154.2%
<b>Unfunded Accrued Liability</b>	64,527		66,190	102.6%
<b>Normal Cost Rate</b>	3.89%		4.03%	103.6%
<b>Unfunded Liability Rate</b>	0.48%		0.45%	93.8%
<b>Sum of Rate</b>	4.37%		4.48%	102.5%
<b>SubDiv #:</b> 157 <b>Employer Name:</b> Dawson County				
<b>Contributing Members:</b>	98		99	101.0%
<b>Present Value of Benefits</b>	7,504,866		8,309,791	110.7%
<b>Total Future Normal Cost</b>	1,139,847		1,284,120	112.7%
<b>Total Accrued Liability</b>	6,365,019		7,025,671	110.4%
<b>Unfunded Accrued Liability</b>	1,925,958		1,911,484	99.2%
<b>Normal Cost Rate</b>	4.78%		5.02%	105.0%
<b>Unfunded Liability Rate</b>	5.10%		4.93%	96.7%
<b>Sum of Rate</b>	9.88%		9.95%	100.7%
<b>SubDiv #:</b> 463 <b>Employer Name:</b> Dawson County Central Appraisal District				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	811,373		910,560	112.2%
<b>Total Future Normal Cost</b>	87,411		102,091	116.8%
<b>Total Accrued Liability</b>	723,962		808,469	111.7%
<b>Unfunded Accrued Liability</b>	(42,299)		(40,879)	96.6%
<b>Normal Cost Rate</b>	7.01%		7.46%	106.4%
<b>Unfunded Liability Rate</b>	(1.92%)		(1.88%)	97.9%
<b>Sum of Rate</b>	5.09%		5.58%	109.6%
<b>SubDiv #:</b> 158 <b>Employer Name:</b> Deaf Smith County				
<b>Contributing Members:</b>	118		118	100.0%
<b>Present Value of Benefits</b>	10,906,822		11,513,921	105.6%
<b>Total Future Normal Cost</b>	1,368,047		1,625,747	118.8%
<b>Total Accrued Liability</b>	9,538,775		9,888,174	103.7%
<b>Unfunded Accrued Liability</b>	1,329,404		1,362,867	102.5%
<b>Normal Cost Rate</b>	5.73%		6.16%	107.5%
<b>Unfunded Liability Rate</b>	3.02%		3.02%	100.0%
<b>Sum of Rate</b>	8.75%		9.18%	104.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 578</b>	<b>Employer Name: Deaf Smith County Hospital District</b>			
<b>Contributing Members:</b>	171		160	93.6%
<b>Present Value of Benefits</b>	4,760,087		5,054,924	106.2%
<b>Total Future Normal Cost</b>	763,472		736,632	96.5%
<b>Total Accrued Liability</b>	3,996,615		4,318,292	108.0%
<b>Unfunded Accrued Liability</b>	(814,468)		(863,360)	106.0%
<b>Normal Cost Rate</b>	1.84%		1.90%	103.3%
<b>Unfunded Liability Rate</b>	<u>(1.21%)</u>		<u>(1.44%)</u>	<u>119.0%</u>
<b>Sum of Rate</b>	0.63%		0.46%	73.0%
<b>SubDiv #: 159</b>	<b>Employer Name: Delta County</b>			
<b>Contributing Members:</b>	33		39	118.2%
<b>Present Value of Benefits</b>	1,456,378		1,590,931	109.2%
<b>Total Future Normal Cost</b>	157,999		204,863	129.7%
<b>Total Accrued Liability</b>	1,298,379		1,386,068	106.8%
<b>Unfunded Accrued Liability</b>	255,744		276,070	107.9%
<b>Normal Cost Rate</b>	4.73%		4.81%	101.7%
<b>Unfunded Liability Rate</b>	<u>3.67%</u>		<u>3.22%</u>	<u>87.7%</u>
<b>Sum of Rate</b>	8.40%		8.03%	95.6%
<b>SubDiv #: 583</b>	<b>Employer Name: Denco Area 9-1-1 District - Denton County</b>			
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	1,139,985		1,501,394	131.7%
<b>Total Future Normal Cost</b>	244,304		347,001	142.0%
<b>Total Accrued Liability</b>	895,681		1,154,393	128.9%
<b>Unfunded Accrued Liability</b>	(35,784)		56,037	(156.6%)
<b>Normal Cost Rate</b>	4.69%	5.51%	5.76%	122.8%
<b>Unfunded Liability Rate</b>	<u>(0.82%)</u>	<u>0.71%</u>	<u>0.68%</u>	<u>(82.9%)</u>
<b>Sum of Rate</b>	3.87%	6.22%	6.44%	166.4%
<b>SubDiv #: 482</b>	<b>Employer Name: Denton Central Appraisal District</b>			
<b>Contributing Members:</b>	70		69	98.6%
<b>Present Value of Benefits</b>	7,474,413		8,783,970	117.5%
<b>Total Future Normal Cost</b>	1,559,956		1,838,058	117.8%
<b>Total Accrued Liability</b>	5,914,457		6,945,912	117.4%
<b>Unfunded Accrued Liability</b>	651,638		831,846	127.7%
<b>Normal Cost Rate</b>	7.08%	7.08%	7.66%	108.2%
<b>Unfunded Liability Rate</b>	<u>2.25%</u>	<u>2.59%</u>	<u>2.28%</u>	<u>101.3%</u>
<b>Sum of Rate</b>	9.33%	9.67%	9.94%	106.5%
<b>SubDiv #: 160</b>	<b>Employer Name: Denton County</b>			
<b>Contributing Members:</b>	1,395		1,441	103.3%
<b>Present Value of Benefits</b>	128,447,302		147,533,818	114.9%
<b>Total Future Normal Cost</b>	24,480,839		30,067,863	122.8%
<b>Total Accrued Liability</b>	103,966,463		117,465,955	113.0%
<b>Unfunded Accrued Liability</b>	14,533,451		15,083,236	103.8%
<b>Normal Cost Rate</b>	6.32%	6.32%	6.99%	110.6%
<b>Unfunded Liability Rate</b>	<u>1.82%</u>	<u>1.89%</u>	<u>1.88%</u>	<u>103.3%</u>
<b>Sum of Rate</b>	8.14%	8.21%	8.87%	109.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 161</b>	<b>Employer Name: Dewitt County</b>			
<b>Contributing Members:</b>	95		96	101.1%
<b>Present Value of Benefits</b>	6,379,388		6,789,806	106.4%
<b>Total Future Normal Cost</b>	783,442		953,494	121.7%
<b>Total Accrued Liability</b>	5,595,946		5,836,312	104.3%
<b>Unfunded Accrued Liability</b>	766,948		753,791	98.3%
<b>Normal Cost Rate</b>	4.62%		4.89%	105.8%
<b>Unfunded Liability Rate</b>	<u>2.51%</u>		<u>2.31%</u>	<u>92.0%</u>
<b>Sum of Rate</b>	7.13%		7.20%	101.0%
<b>SubDiv #: 162</b>	<b>Employer Name: Dickens County</b>			
<b>Contributing Members:</b>	29		55	189.7%
<b>Present Value of Benefits</b>	1,662,631		2,034,609	122.4%
<b>Total Future Normal Cost</b>	208,133		410,106	197.0%
<b>Total Accrued Liability</b>	1,454,498		1,624,503	111.7%
<b>Unfunded Accrued Liability</b>	202,452		194,106	95.9%
<b>Normal Cost Rate</b>	5.79%		6.01%	103.8%
<b>Unfunded Liability Rate</b>	<u>2.39%</u>		<u>1.31%</u>	<u>54.8%</u>
<b>Sum of Rate</b>	8.18%		7.32%	89.5%
<b>SubDiv #: 163</b>	<b>Employer Name: Dimmit County</b>			
<b>Contributing Members:</b>	70		78	111.4%
<b>Present Value of Benefits</b>	2,865,562		3,308,953	115.5%
<b>Total Future Normal Cost</b>	697,825		783,993	112.3%
<b>Total Accrued Liability</b>	2,167,737		2,524,960	116.5%
<b>Unfunded Accrued Liability</b>	45,174		67,019	148.4%
<b>Normal Cost Rate</b>	6.68%		6.73%	100.7%
<b>Unfunded Liability Rate</b>	<u>0.30%</u>		<u>0.45%</u>	<u>150.0%</u>
<b>Sum of Rate</b>	6.98%		7.18%	102.9%
<b>SubDiv #: 164</b>	<b>Employer Name: Donley County</b>			
<b>Contributing Members:</b>	32		34	106.3%
<b>Present Value of Benefits</b>	1,167,889		1,260,095	107.9%
<b>Total Future Normal Cost</b>	128,920		139,077	107.9%
<b>Total Accrued Liability</b>	1,038,969		1,121,018	107.9%
<b>Unfunded Accrued Liability</b>	208,876		186,573	89.3%
<b>Normal Cost Rate</b>	3.81%	3.81%	3.87%	101.6%
<b>Unfunded Liability Rate</b>	<u>4.19%</u>	<u>3.51%</u>	<u>2.81%</u>	<u>67.1%</u>
<b>Sum of Rate</b>	8.00%	7.32%	6.68%	83.5%
<b>SubDiv #: 165</b>	<b>Employer Name: Duval County</b>			
<b>Contributing Members:</b>	215		214	99.5%
<b>Present Value of Benefits</b>	7,222,685		7,851,927	108.7%
<b>Total Future Normal Cost</b>	588,050		685,097	116.5%
<b>Total Accrued Liability</b>	6,634,635		7,166,830	108.0%
<b>Unfunded Accrued Liability</b>	2,217,115		2,216,862	100.0%
<b>Normal Cost Rate</b>	2.60%		2.73%	105.0%
<b>Unfunded Liability Rate</b>	<u>4.54%</u>		<u>4.32%</u>	<u>95.2%</u>
<b>Sum of Rate</b>	7.14%		7.05%	98.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 166</b>	<b>Employer Name: Eastland County</b>			
<b>Contributing Members:</b>	94		97	103.2%
<b>Present Value of Benefits</b>	6,773,694		7,016,262	103.6%
<b>Total Future Normal Cost</b>	892,584		1,095,267	122.7%
<b>Total Accrued Liability</b>	5,881,110		5,920,995	100.7%
<b>Unfunded Accrued Liability</b>	1,111,938		1,138,463	102.4%
<b>Normal Cost Rate</b>	6.47%		6.85%	105.9%
<b>Unfunded Liability Rate</b>	3.51%		3.44%	98.0%
<b>Sum of Rate</b>	9.98%		10.29%	103.1%
<b>SubDiv #: 593</b>	<b>Employer Name: Eastland County Appraisal District</b>			
<b>Contributing Members:</b>	4		5	125.0%
<b>Present Value of Benefits</b>	715,521		807,542	112.9%
<b>Total Future Normal Cost</b>	41,904		55,994	133.6%
<b>Total Accrued Liability</b>	673,617		751,548	111.6%
<b>Unfunded Accrued Liability</b>	162,415		155,517	95.8%
<b>Normal Cost Rate</b>	6.02%		6.42%	106.6%
<b>Unfunded Liability Rate</b>	10.34%		8.49%	82.1%
<b>Sum of Rate</b>	16.36%		14.91%	91.1%
<b>SubDiv #: 167</b>	<b>Employer Name: Ector County</b>			
<b>Contributing Members:</b>	556		545	98.0%
<b>Present Value of Benefits</b>	117,839,956		122,951,867	104.3%
<b>Total Future Normal Cost</b>	8,512,083		10,008,548	117.6%
<b>Total Accrued Liability</b>	109,327,873		112,943,319	103.3%
<b>Unfunded Accrued Liability</b>	10,008,321		10,674,330	106.7%
<b>Normal Cost Rate</b>	7.56%		8.24%	109.0%
<b>Unfunded Liability Rate</b>	0.73%		1.43%	195.9%
<b>Sum of Rate</b>	8.29%		9.67%	116.6%
<b>SubDiv #: 580</b>	<b>Employer Name: Ector County Hospital District</b>			
<b>Contributing Members:</b>	1,342		1,289	96.1%
<b>Present Value of Benefits</b>	152,873,332		168,847,120	110.4%
<b>Total Future Normal Cost</b>	19,853,916		23,693,539	119.3%
<b>Total Accrued Liability</b>	133,019,416		145,153,581	109.1%
<b>Unfunded Accrued Liability</b>	21,569,392		21,314,248	98.8%
<b>Normal Cost Rate</b>	5.37%		5.99%	111.5%
<b>Unfunded Liability Rate</b>	5.27%		5.36%	101.7%
<b>Sum of Rate</b>	10.64%		11.35%	106.7%
<b>SubDiv #: 448</b>	<b>Employer Name: Edwards Aquifer Authority - Bexar County</b>			
<b>Contributing Members:</b>	37		36	97.3%
<b>Present Value of Benefits</b>	4,440,062		5,002,424	112.7%
<b>Total Future Normal Cost</b>	552,203		630,487	114.2%
<b>Total Accrued Liability</b>	3,887,859		4,371,937	112.5%
<b>Unfunded Accrued Liability</b>	137,855		172,849	125.4%
<b>Normal Cost Rate</b>	3.55%		3.74%	105.4%
<b>Unfunded Liability Rate</b>	0.89%		0.96%	107.9%
<b>Sum of Rate</b>	4.44%		4.70%	105.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 628</b>	<b>Employer Name: Edwards Central Appraisal District</b>			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	36,295		47,783	131.7%
<b>Total Future Normal Cost</b>	15,033		30,479	202.7%
<b>Total Accrued Liability</b>	21,262		17,304	81.4%
<b>Unfunded Accrued Liability</b>	(11,540)		(14,919)	129.3%
<b>Normal Cost Rate</b>	3.77%		3.67%	97.3%
<b>Unfunded Liability Rate</b>	<u>(2.42%)</u>		<u>(1.66%)</u>	<u>68.6%</u>
<b>Sum of Rate</b>	1.35%		2.01%	148.9%
<b>SubDiv #: 168</b>	<b>Employer Name: Edwards County</b>			
<b>Contributing Members:</b>	33		30	90.9%
<b>Present Value of Benefits</b>	991,610		1,169,894	118.0%
<b>Total Future Normal Cost</b>	232,597		274,282	117.9%
<b>Total Accrued Liability</b>	759,013		895,612	118.0%
<b>Unfunded Accrued Liability</b>	175,183		203,685	116.3%
<b>Normal Cost Rate</b>	5.30%	6.08%	6.43%	121.3%
<b>Unfunded Liability Rate</b>	<u>2.41%</u>	<u>3.30%</u>	<u>3.04%</u>	<u>126.1%</u>
<b>Sum of Rate</b>	7.71%	9.38%	9.47%	122.8%
<b>SubDiv #: 170</b>	<b>Employer Name: El Paso County</b>			
<b>Contributing Members:</b>	2,720		2,710	99.6%
<b>Present Value of Benefits</b>	313,752,684		363,442,155	115.8%
<b>Total Future Normal Cost</b>	57,006,386		78,994,139	138.6%
<b>Total Accrued Liability</b>	256,746,298		284,448,016	110.8%
<b>Unfunded Accrued Liability</b>	38,033,108		40,343,366	106.1%
<b>Normal Cost Rate</b>	7.51%	7.51%	8.67%	115.4%
<b>Unfunded Liability Rate</b>	<u>2.75%</u>	<u>2.90%</u>	<u>2.74%</u>	<u>99.6%</u>
<b>Sum of Rate</b>	10.26%	10.41%	11.41%	111.2%
<b>SubDiv #: 567</b>	<b>Employer Name: El Paso County 9-1-1 District</b>			
<b>Contributing Members:</b>	5		6	120.0%
<b>Present Value of Benefits</b>	1,122,030		1,265,914	112.8%
<b>Total Future Normal Cost</b>	145,462		171,790	118.1%
<b>Total Accrued Liability</b>	976,568		1,094,124	112.0%
<b>Unfunded Accrued Liability</b>	136,266		141,132	103.6%
<b>Normal Cost Rate</b>	7.50%		7.83%	104.4%
<b>Unfunded Liability Rate</b>	<u>5.25%</u>		<u>4.94%</u>	<u>94.1%</u>
<b>Sum of Rate</b>	12.75%		12.77%	100.2%
<b>SubDiv #: 541</b>	<b>Employer Name: El Paso County Hospital District</b>			
<b>Contributing Members:</b>	1,742		1,702	97.7%
<b>Present Value of Benefits</b>	124,770,041		139,555,708	111.9%
<b>Total Future Normal Cost</b>	16,392,360		19,936,675	121.6%
<b>Total Accrued Liability</b>	108,377,681		119,619,033	110.4%
<b>Unfunded Accrued Liability</b>	17,938,598		18,006,007	100.4%
<b>Normal Cost Rate</b>	3.40%		3.83%	112.6%
<b>Unfunded Liability Rate</b>	<u>1.98%</u>		<u>1.95%</u>	<u>98.5%</u>
<b>Sum of Rate</b>	5.38%		5.78%	107.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 169</b>	<b>Employer Name: Ellis County</b>			
<b>Contributing Members:</b>	435		453	104.1%
<b>Present Value of Benefits</b>	31,673,706		36,611,396	115.6%
<b>Total Future Normal Cost</b>	5,721,030		7,493,669	131.0%
<b>Total Accrued Liability</b>	25,952,676		29,117,727	112.2%
<b>Unfunded Accrued Liability</b>	4,115,046		4,520,464	109.9%
<b>Normal Cost Rate</b>	6.39%	6.39%	6.99%	109.4%
<b>Unfunded Liability Rate</b>	<u>2.06%</u>	<u>2.13%</u>	<u>2.14%</u>	<u>103.9%</u>
<b>Sum of Rate</b>	8.45%	8.52%	9.13%	108.0%
<b>SubDiv #: 624</b>	<b>Employer Name: Emergency Communication District of Ector County</b>			
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	543,574		585,475	107.7%
<b>Total Future Normal Cost</b>	97,935		142,073	145.1%
<b>Total Accrued Liability</b>	445,639		443,402	99.5%
<b>Unfunded Accrued Liability</b>	57,850		57,691	99.7%
<b>Normal Cost Rate</b>	10.45%		10.09%	96.6%
<b>Unfunded Liability Rate</b>	<u>3.68%</u>		<u>3.71%</u>	<u>100.8%</u>
<b>Sum of Rate</b>	14.13%		13.80%	97.7%
<b>SubDiv #: 171</b>	<b>Employer Name: Erath County</b>			
<b>Contributing Members:</b>	149		167	112.1%
<b>Present Value of Benefits</b>	11,288,604		12,963,141	114.8%
<b>Total Future Normal Cost</b>	1,654,687		2,098,133	126.8%
<b>Total Accrued Liability</b>	9,633,917		10,865,008	112.8%
<b>Unfunded Accrued Liability</b>	1,213,756		1,237,561	102.0%
<b>Normal Cost Rate</b>	5.57%		6.08%	109.2%
<b>Unfunded Liability Rate</b>	<u>2.04%</u>		<u>1.87%</u>	<u>91.7%</u>
<b>Sum of Rate</b>	7.61%		7.95%	104.5%
<b>SubDiv #: 172</b>	<b>Employer Name: Falls County</b>			
<b>Contributing Members:</b>	102		106	103.9%
<b>Present Value of Benefits</b>	7,136,417		7,619,311	106.8%
<b>Total Future Normal Cost</b>	844,254		973,397	115.3%
<b>Total Accrued Liability</b>	6,292,163		6,645,914	105.6%
<b>Unfunded Accrued Liability</b>	951,971		971,148	102.0%
<b>Normal Cost Rate</b>	5.35%		5.90%	110.3%
<b>Unfunded Liability Rate</b>	<u>3.02%</u>		<u>3.10%</u>	<u>102.6%</u>
<b>Sum of Rate</b>	8.37%		9.00%	107.5%
<b>SubDiv #: 563</b>	<b>Employer Name: Falls County Appraisal District</b>			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	209,129		247,171	118.2%
<b>Total Future Normal Cost</b>	32,863		43,735	133.1%
<b>Total Accrued Liability</b>	176,266		203,436	115.4%
<b>Unfunded Accrued Liability</b>	(15,473)		(12,846)	83.0%
<b>Normal Cost Rate</b>	3.34%	3.34%	3.55%	106.3%
<b>Unfunded Liability Rate</b>	<u>(1.86%)</u>	<u>(1.39%)</u>	<u>(1.46%)</u>	<u>78.5%</u>
<b>Sum of Rate</b>	1.48%	1.95%	2.09%	141.2%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 173</b>	<b>Employer Name: Fannin County</b>			
<b>Contributing Members:</b>	132		135	102.3%
<b>Present Value of Benefits</b>	9,371,609		9,940,631	106.1%
<b>Total Future Normal Cost</b>	1,592,444		1,965,447	123.4%
<b>Total Accrued Liability</b>	7,779,165		7,975,184	102.5%
<b>Unfunded Accrued Liability</b>	962,063		704,174	73.2%
<b>Normal Cost Rate</b>	6.75%		7.12%	105.5%
<b>Unfunded Liability Rate</b>	2.16%		1.45%	67.1%
<b>Sum of Rate</b>	8.91%		8.57%	96.2%
<b>SubDiv #: 644</b>	<b>Employer Name: Fannin County Appraisal District</b>			
<b>Contributing Members:</b>	11		12	109.1%
<b>Present Value of Benefits</b>	153,015		186,165	121.7%
<b>Total Future Normal Cost</b>	39,420		48,205	122.3%
<b>Total Accrued Liability</b>	113,595		137,960	121.4%
<b>Unfunded Accrued Liability</b>	(50,202)		(58,597)	116.7%
<b>Normal Cost Rate</b>	2.27%		2.34%	103.1%
<b>Unfunded Liability Rate</b>	(2.27%)		(2.34%)	103.1%
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #: 174</b>	<b>Employer Name: Fayette County</b>			
<b>Contributing Members:</b>	196		191	97.4%
<b>Present Value of Benefits</b>	18,686,321		20,163,323	107.9%
<b>Total Future Normal Cost</b>	2,120,250		2,421,559	114.2%
<b>Total Accrued Liability</b>	16,566,071		17,741,764	107.1%
<b>Unfunded Accrued Liability</b>	2,198,814		2,157,940	98.1%
<b>Normal Cost Rate</b>	5.26%	5.26%	5.57%	105.9%
<b>Unfunded Liability Rate</b>	3.04%	3.15%	2.93%	96.4%
<b>Sum of Rate</b>	8.30%	8.41%	8.50%	102.4%
<b>SubDiv #: 175</b>	<b>Employer Name: Fisher County</b>			
<b>Contributing Members:</b>	39		41	105.1%
<b>Present Value of Benefits</b>	1,767,618		2,000,906	113.2%
<b>Total Future Normal Cost</b>	178,547		228,651	128.1%
<b>Total Accrued Liability</b>	1,589,071		1,772,255	111.5%
<b>Unfunded Accrued Liability</b>	350,349		360,673	102.9%
<b>Normal Cost Rate</b>	4.53%	4.69%	4.56%	100.7%
<b>Unfunded Liability Rate</b>	4.18%	4.52%	3.73%	89.2%
<b>Sum of Rate</b>	8.71%	9.21%	8.29%	95.2%
<b>SubDiv #: 432</b>	<b>Employer Name: Fisher County Hospital District</b>			
<b>Contributing Members:</b>	57		52	91.2%
<b>Present Value of Benefits</b>	2,883,901		3,132,293	108.6%
<b>Total Future Normal Cost</b>	523,505		554,253	105.9%
<b>Total Accrued Liability</b>	2,360,396		2,578,040	109.2%
<b>Unfunded Accrued Liability</b>	(258,336)		(327,984)	127.0%
<b>Normal Cost Rate</b>	3.49%		3.78%	108.3%
<b>Unfunded Liability Rate</b>	(0.94%)		(1.29%)	137.2%
<b>Sum of Rate</b>	2.55%		2.49%	97.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 176</b>	<b>Employer Name: Floyd County</b>			
<b>Contributing Members:</b>	53		52	98.1%
<b>Present Value of Benefits</b>	4,302,224		5,115,150	118.9%
<b>Total Future Normal Cost</b>	525,082		653,592	124.5%
<b>Total Accrued Liability</b>	3,777,142		4,461,558	118.1%
<b>Unfunded Accrued Liability</b>	904,457		1,230,536	136.1%
<b>Normal Cost Rate</b>	6.05%	6.83%	7.16%	118.3%
<b>Unfunded Liability Rate</b>	5.34%	7.16%	7.27%	136.1%
<b>Sum of Rate</b>	11.39%	13.99%	14.43%	126.7%
<b>SubDiv #: 178</b>	<b>Employer Name: Fort Bend County</b>			
<b>Contributing Members:</b>	1,756		1,807	102.9%
<b>Present Value of Benefits</b>	211,711,005		235,013,229	111.0%
<b>Total Future Normal Cost</b>	35,964,931		42,275,100	117.5%
<b>Total Accrued Liability</b>	175,746,074		192,738,129	109.7%
<b>Unfunded Accrued Liability</b>	28,367,803		29,462,512	103.9%
<b>Normal Cost Rate</b>	6.78%	6.78%	7.22%	106.5%
<b>Unfunded Liability Rate</b>	3.09%	3.17%	3.10%	100.3%
<b>Sum of Rate</b>	9.87%	9.95%	10.32%	104.6%
<b>SubDiv #: 179</b>	<b>Employer Name: Franklin County</b>			
<b>Contributing Members:</b>	65		62	95.4%
<b>Present Value of Benefits</b>	4,289,653		4,627,375	107.9%
<b>Total Future Normal Cost</b>	739,091		838,827	113.5%
<b>Total Accrued Liability</b>	3,550,562		3,788,548	106.7%
<b>Unfunded Accrued Liability</b>	309,433		339,560	109.7%
<b>Normal Cost Rate</b>	6.75%		7.04%	104.3%
<b>Unfunded Liability Rate</b>	1.40%		1.58%	112.9%
<b>Sum of Rate</b>	8.15%		8.62%	105.8%
<b>SubDiv #: 180</b>	<b>Employer Name: Freestone County</b>			
<b>Contributing Members:</b>	117		121	103.4%
<b>Present Value of Benefits</b>	8,791,091		12,863,090	146.3%
<b>Total Future Normal Cost</b>	1,188,730		2,141,020	180.1%
<b>Total Accrued Liability</b>	7,602,361		10,722,070	141.0%
<b>Unfunded Accrued Liability</b>	1,023,294		3,250,233	317.6%
<b>Normal Cost Rate</b>	5.41%	8.64%	9.02%	166.7%
<b>Unfunded Liability Rate</b>	2.27%	7.07%	6.93%	305.3%
<b>Sum of Rate</b>	7.68%	15.71%	15.95%	207.7%
<b>SubDiv #: 693</b>	<b>Employer Name: Freestone County Appraisal District</b>			
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	276,235		339,693	123.0%
<b>Total Future Normal Cost</b>	141,639		169,838	119.9%
<b>Total Accrued Liability</b>	134,596		169,855	126.2%
<b>Unfunded Accrued Liability</b>	57,469		43,321	75.4%
<b>Normal Cost Rate</b>	6.02%		6.59%	109.5%
<b>Unfunded Liability Rate</b>	2.29%		1.48%	64.6%
<b>Sum of Rate</b>	8.31%		8.07%	97.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 181</b>	<b>Employer Name: Frio County</b>			
<b>Contributing Members:</b>	114		119	104.4%
<b>Present Value of Benefits</b>	6,261,022		6,948,331	111.0%
<b>Total Future Normal Cost</b>	1,041,197		1,243,468	119.4%
<b>Total Accrued Liability</b>	5,219,825		5,704,863	109.3%
<b>Unfunded Accrued Liability</b>	(341,749)		(409,473)	119.8%
<b>Normal Cost Rate</b>	5.58%		5.98%	107.2%
<b>Unfunded Liability Rate</b>	(0.90%)		(0.97%)	107.8%
<b>Sum of Rate</b>	4.68%		5.01%	107.1%
<b>SubDiv #: 509</b>	<b>Employer Name: Frio County Appraisal District</b>			
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	1,065,611		1,215,480	114.1%
<b>Total Future Normal Cost</b>	98,676		125,764	127.5%
<b>Total Accrued Liability</b>	966,935		1,089,716	112.7%
<b>Unfunded Accrued Liability</b>	50,708		59,783	117.9%
<b>Normal Cost Rate</b>	6.05%		6.14%	101.5%
<b>Unfunded Liability Rate</b>	1.98%		1.96%	99.0%
<b>Sum of Rate</b>	8.03%		8.10%	100.9%
<b>SubDiv #: 182</b>	<b>Employer Name: Gaines County</b>			
<b>Contributing Members:</b>	125		129	103.2%
<b>Present Value of Benefits</b>	13,277,380		13,726,326	103.4%
<b>Total Future Normal Cost</b>	1,747,025		2,056,689	117.7%
<b>Total Accrued Liability</b>	11,530,355		11,669,637	101.2%
<b>Unfunded Accrued Liability</b>	1,887,846		1,796,810	95.2%
<b>Normal Cost Rate</b>	5.62%		5.84%	103.9%
<b>Unfunded Liability Rate</b>	3.40%		3.06%	90.0%
<b>Sum of Rate</b>	9.02%		8.90%	98.7%
<b>SubDiv #: 546</b>	<b>Employer Name: Galveston Central Appraisal District</b>			
<b>Contributing Members:</b>	50		49	98.0%
<b>Present Value of Benefits</b>	7,341,060		7,977,425	108.7%
<b>Total Future Normal Cost</b>	929,098		975,109	105.0%
<b>Total Accrued Liability</b>	6,411,962		7,002,316	109.2%
<b>Unfunded Accrued Liability</b>	756,257		684,371	90.5%
<b>Normal Cost Rate</b>	8.22%		8.84%	107.5%
<b>Unfunded Liability Rate</b>	4.36%		3.67%	84.2%
<b>Sum of Rate</b>	12.58%		12.51%	99.4%
<b>SubDiv #: 183</b>	<b>Employer Name: Galveston County</b>			
<b>Contributing Members:</b>	1,115		1,094	98.1%
<b>Present Value of Benefits</b>	158,170,396		168,669,661	106.6%
<b>Total Future Normal Cost</b>	17,289,965		20,836,961	120.5%
<b>Total Accrued Liability</b>	140,880,431		147,832,700	104.9%
<b>Unfunded Accrued Liability</b>	15,408,427		15,300,408	99.3%
<b>Normal Cost Rate</b>	6.44%		6.96%	108.1%
<b>Unfunded Liability Rate</b>	2.97%		2.88%	97.0%
<b>Sum of Rate</b>	9.41%		9.84%	104.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 547 <b>Employer Name:</b> Galveston County Consolidated Drainage District				
<b>Contributing Members:</b>	12		11	91.7%
<b>Present Value of Benefits</b>	1,366,980		1,507,132	110.3%
<b>Total Future Normal Cost</b>	244,368		271,786	111.2%
<b>Total Accrued Liability</b>	1,122,612		1,235,346	110.0%
<b>Unfunded Accrued Liability</b>	190,979		204,931	107.3%
<b>Normal Cost Rate</b>	7.44%	7.44%	7.70%	103.5%
<b>Unfunded Liability Rate</b>	4.22%	4.27%	4.76%	112.8%
<b>Sum of Rate</b>	11.66%	11.71%	12.46%	106.9%
<b>SubDiv #:</b> 464 <b>Employer Name:</b> Galveston County Drainage District #1				
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	605,296		688,272	113.7%
<b>Total Future Normal Cost</b>	204,649		232,157	113.4%
<b>Total Accrued Liability</b>	400,647		456,115	113.8%
<b>Unfunded Accrued Liability</b>	(98,893)		(94,238)	95.3%
<b>Normal Cost Rate</b>	7.91%		8.11%	102.5%
<b>Unfunded Liability Rate</b>	(1.90%)		(1.75%)	92.1%
<b>Sum of Rate</b>	6.01%		6.36%	105.8%
<b>SubDiv #:</b> 433 <b>Employer Name:</b> Galveston County Drainage District #2				
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	2,058,051		2,294,115	111.5%
<b>Total Future Normal Cost</b>	190,382		225,322	118.4%
<b>Total Accrued Liability</b>	1,867,669		2,068,793	110.8%
<b>Unfunded Accrued Liability</b>	27,947		31,178	111.6%
<b>Normal Cost Rate</b>	7.29%	8.03%	8.62%	118.2%
<b>Unfunded Liability Rate</b>	0.52%	4.54%	0.67%	128.8%
<b>Sum of Rate</b>	7.81%	12.57%	9.29%	119.0%
<b>SubDiv #:</b> 589 <b>Employer Name:</b> Galveston County Emergency Communication Dist				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	823,511		950,630	115.4%
<b>Total Future Normal Cost</b>	215,106		229,630	106.8%
<b>Total Accrued Liability</b>	608,405		721,000	118.5%
<b>Unfunded Accrued Liability</b>	70,698		80,719	114.2%
<b>Normal Cost Rate</b>	9.08%		9.44%	104.0%
<b>Unfunded Liability Rate</b>	2.38%		2.65%	111.3%
<b>Sum of Rate</b>	11.46%		12.09%	105.5%
<b>SubDiv #:</b> 407 <b>Employer Name:</b> Galveston County Water Control and Improvement District #1				
<b>Contributing Members:</b>	38		39	102.6%
<b>Present Value of Benefits</b>	4,944,927		5,427,216	109.8%
<b>Total Future Normal Cost</b>	714,474		882,830	123.6%
<b>Total Accrued Liability</b>	4,230,453		4,544,386	107.4%
<b>Unfunded Accrued Liability</b>	781,219		634,901	81.3%
<b>Normal Cost Rate</b>	6.00%		6.52%	108.7%
<b>Unfunded Liability Rate</b>	4.46%		3.40%	76.2%
<b>Sum of Rate</b>	10.46%		9.92%	94.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 473 <b>Employer Name:</b> Garza Central Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	230,853		257,798	111.7%
<b>Total Future Normal Cost</b>	31,611		32,861	104.0%
<b>Total Accrued Liability</b>	199,242		224,937	112.9%
<b>Unfunded Accrued Liability</b>	19,400		21,242	109.5%
<b>Normal Cost Rate</b>	6.44%		6.61%	102.6%
<b>Unfunded Liability Rate</b>	2.49%		2.63%	105.6%
<b>Sum of Rate</b>	8.93%		9.24%	103.5%
<b>SubDiv #:</b> 184 <b>Employer Name:</b> Garza County				
<b>Contributing Members:</b>	53		57	107.5%
<b>Present Value of Benefits</b>	4,018,618		4,243,339	105.6%
<b>Total Future Normal Cost</b>	478,844		688,929	143.9%
<b>Total Accrued Liability</b>	3,539,774		3,554,410	100.4%
<b>Unfunded Accrued Liability</b>	309,198		221,803	71.7%
<b>Normal Cost Rate</b>	5.69%		5.90%	103.7%
<b>Unfunded Liability Rate</b>	1.73%		1.02%	59.0%
<b>Sum of Rate</b>	7.42%		6.92%	93.3%
<b>SubDiv #:</b> 185 <b>Employer Name:</b> Gillespie County				
<b>Contributing Members:</b>	103		105	101.9%
<b>Present Value of Benefits</b>	9,291,927		10,290,829	110.8%
<b>Total Future Normal Cost</b>	1,220,711		1,371,949	112.4%
<b>Total Accrued Liability</b>	8,071,216		8,918,880	110.5%
<b>Unfunded Accrued Liability</b>	1,451,271		1,481,597	102.1%
<b>Normal Cost Rate</b>	5.56%	5.56%	5.86%	105.4%
<b>Unfunded Liability Rate</b>	3.55%	3.76%	3.48%	98.0%
<b>Sum of Rate</b>	9.11%	9.32%	9.34%	102.5%
<b>SubDiv #:</b> 186 <b>Employer Name:</b> Glasscock County				
<b>Contributing Members:</b>	29		29	100.0%
<b>Present Value of Benefits</b>	2,792,663		3,012,352	107.9%
<b>Total Future Normal Cost</b>	189,660		207,038	109.2%
<b>Total Accrued Liability</b>	2,603,003		2,805,314	107.8%
<b>Unfunded Accrued Liability</b>	471,622		468,735	99.4%
<b>Normal Cost Rate</b>	4.44%		4.69%	105.6%
<b>Unfunded Liability Rate</b>	5.58%		5.72%	102.5%
<b>Sum of Rate</b>	10.02%		10.41%	103.9%
<b>SubDiv #:</b> 187 <b>Employer Name:</b> Goliad County				
<b>Contributing Members:</b>	87		90	103.4%
<b>Present Value of Benefits</b>	5,818,320		6,355,656	109.2%
<b>Total Future Normal Cost</b>	745,165		912,558	122.5%
<b>Total Accrued Liability</b>	5,073,155		5,443,098	107.3%
<b>Unfunded Accrued Liability</b>	(101,719)		(74,211)	73.0%
<b>Normal Cost Rate</b>	5.16%	5.16%	5.44%	105.4%
<b>Unfunded Liability Rate</b>	(0.35%)	0.06%	(0.21%)	60.0%
<b>Sum of Rate</b>	4.81%	5.22%	5.23%	108.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 188</b>	<b>Employer Name: Gonzales County</b>			
<b>Contributing Members:</b>	116		120	103.4%
<b>Present Value of Benefits</b>	6,382,259		7,113,497	111.5%
<b>Total Future Normal Cost</b>	706,657		853,158	120.7%
<b>Total Accrued Liability</b>	5,675,602		6,260,339	110.3%
<b>Unfunded Accrued Liability</b>	1,101,913		1,109,919	100.7%
<b>Normal Cost Rate</b>	4.24%		4.51%	106.4%
<b>Unfunded Liability Rate</b>	3.17%		2.97%	93.7%
<b>Sum of Rate</b>	7.41%		7.48%	100.9%
<b>SubDiv #: 498</b>	<b>Employer Name: Gonzales County Appraisal District</b>			
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	768,147		927,871	120.8%
<b>Total Future Normal Cost</b>	156,619		181,784	116.1%
<b>Total Accrued Liability</b>	611,528		746,087	122.0%
<b>Unfunded Accrued Liability</b>	(46,131)		(7,085)	15.4%
<b>Normal Cost Rate</b>	7.47%	8.33%	8.79%	117.7%
<b>Unfunded Liability Rate</b>	(1.06%)	0.09%	(0.19%)	17.9%
<b>Sum of Rate</b>	6.41%	8.42%	8.60%	134.2%
<b>SubDiv #: 189</b>	<b>Employer Name: Gray County</b>			
<b>Contributing Members:</b>	132		129	97.7%
<b>Present Value of Benefits</b>	9,003,694		9,733,993	108.1%
<b>Total Future Normal Cost</b>	1,179,880		1,335,709	113.2%
<b>Total Accrued Liability</b>	7,823,814		8,398,284	107.3%
<b>Unfunded Accrued Liability</b>	634,810		539,289	85.0%
<b>Normal Cost Rate</b>	5.10%	5.10%	5.42%	106.3%
<b>Unfunded Liability Rate</b>	1.23%	1.23%	1.03%	83.7%
<b>Sum of Rate</b>	6.33%	6.33%	6.45%	101.9%
<b>SubDiv #: 518</b>	<b>Employer Name: Gray County Appraisal District</b>			
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	1,139,102		1,212,062	106.4%
<b>Total Future Normal Cost</b>	142,113		163,400	115.0%
<b>Total Accrued Liability</b>	996,989		1,048,662	105.2%
<b>Unfunded Accrued Liability</b>	(165,657)		(157,378)	95.0%
<b>Normal Cost Rate</b>	7.18%	7.18%	7.59%	105.7%
<b>Unfunded Liability Rate</b>	(3.41%)	(3.25%)	(3.09%)	90.6%
<b>Sum of Rate</b>	3.77%	3.93%	4.50%	119.4%
<b>SubDiv #: 475</b>	<b>Employer Name: Grayson Central Appraisal District</b>			
<b>Contributing Members:</b>	27		28	103.7%
<b>Present Value of Benefits</b>	2,965,186		3,350,613	113.0%
<b>Total Future Normal Cost</b>	487,931		549,126	112.5%
<b>Total Accrued Liability</b>	2,477,255		2,801,487	113.1%
<b>Unfunded Accrued Liability</b>	351,330		395,268	112.5%
<b>Normal Cost Rate</b>	7.19%	7.19%	7.22%	100.4%
<b>Unfunded Liability Rate</b>	3.79%	4.51%	3.55%	93.7%
<b>Sum of Rate</b>	10.98%	11.70%	10.77%	98.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 190</b>	<b>Employer Name: Grayson County</b>			
<b>Contributing Members:</b>	435		451	103.7%
<b>Present Value of Benefits</b>	44,432,373		49,880,469	112.3%
<b>Total Future Normal Cost</b>	7,121,497		8,769,115	123.1%
<b>Total Accrued Liability</b>	37,310,876		41,111,354	110.2%
<b>Unfunded Accrued Liability</b>	7,540,583		7,732,600	102.5%
<b>Normal Cost Rate</b>	7.05%		7.60%	107.8%
<b>Unfunded Liability Rate</b>	<u>3.83%</u>		<u>3.67%</u>	<u>95.8%</u>
<b>Sum of Rate</b>	10.88%		11.27%	103.6%
<b>SubDiv #: 528</b>	<b>Employer Name: Greater Harris County 9-1-1 Emergency Network</b>			
<b>Contributing Members:</b>	27		27	100.0%
<b>Present Value of Benefits</b>	3,954,172		4,407,019	111.5%
<b>Total Future Normal Cost</b>	1,471,933		1,709,987	116.2%
<b>Total Accrued Liability</b>	2,482,239		2,697,032	108.7%
<b>Unfunded Accrued Liability</b>	454,034		462,060	101.8%
<b>Normal Cost Rate</b>	8.73%		9.55%	109.4%
<b>Unfunded Liability Rate</b>	<u>2.38%</u>		<u>2.25%</u>	<u>94.5%</u>
<b>Sum of Rate</b>	11.11%		11.80%	106.2%
<b>SubDiv #: 429</b>	<b>Employer Name: Greenbelt Municipal &amp; Industrial Water Authority - Donley County</b>			
<b>Contributing Members:</b>	12		12	100.0%
<b>Present Value of Benefits</b>	1,416,766		1,572,195	111.0%
<b>Total Future Normal Cost</b>	141,199		158,568	112.3%
<b>Total Accrued Liability</b>	1,275,567		1,413,627	110.8%
<b>Unfunded Accrued Liability</b>	138,937		142,162	102.3%
<b>Normal Cost Rate</b>	5.02%		5.35%	106.6%
<b>Unfunded Liability Rate</b>	<u>3.12%</u>		<u>3.11%</u>	<u>99.7%</u>
<b>Sum of Rate</b>	8.14%		8.46%	103.9%
<b>SubDiv #: 191</b>	<b>Employer Name: Gregg County</b>			
<b>Contributing Members:</b>	518		522	100.8%
<b>Present Value of Benefits</b>	50,628,875		55,495,599	109.6%
<b>Total Future Normal Cost</b>	6,516,131		7,635,868	117.2%
<b>Total Accrued Liability</b>	44,112,744		47,859,731	108.5%
<b>Unfunded Accrued Liability</b>	6,144,813		5,921,286	96.4%
<b>Normal Cost Rate</b>	5.70%	5.70%	6.17%	108.2%
<b>Unfunded Liability Rate</b>	<u>2.91%</u>	<u>2.91%</u>	<u>2.70%</u>	<u>92.8%</u>
<b>Sum of Rate</b>	8.61%	8.61%	8.87%	103.0%
<b>SubDiv #: 192</b>	<b>Employer Name: Grimes County</b>			
<b>Contributing Members:</b>	137		147	107.3%
<b>Present Value of Benefits</b>	6,583,526		7,603,721	115.5%
<b>Total Future Normal Cost</b>	1,036,427		1,400,051	135.1%
<b>Total Accrued Liability</b>	5,547,099		6,203,670	111.8%
<b>Unfunded Accrued Liability</b>	(413,017)		(491,601)	119.0%
<b>Normal Cost Rate</b>	4.91%		5.36%	109.2%
<b>Unfunded Liability Rate</b>	<u>(0.94%)</u>		<u>(0.93%)</u>	<u>98.9%</u>
<b>Sum of Rate</b>	3.97%		4.43%	111.6%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 483 <b>Employer Name:</b> Grimes County Appraisal District				
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	1,364,319		1,549,962	113.6%
<b>Total Future Normal Cost</b>	149,622		179,480	120.0%
<b>Total Accrued Liability</b>	1,214,697		1,370,482	112.8%
<b>Unfunded Accrued Liability</b>	135,690		141,209	104.1%
<b>Normal Cost Rate</b>	7.22%		7.51%	104.0%
<b>Unfunded Liability Rate</b>	4.09%		3.96%	96.8%
<b>Sum of Rate</b>	11.31%		11.47%	101.4%
<b>SubDiv #:</b> 587 <b>Employer Name:</b> Guadalupe Appraisal District				
<b>Contributing Members:</b>	22		20	90.9%
<b>Present Value of Benefits</b>	1,227,169		1,424,735	116.1%
<b>Total Future Normal Cost</b>	272,484		317,061	116.4%
<b>Total Accrued Liability</b>	954,685		1,107,674	116.0%
<b>Unfunded Accrued Liability</b>	161,458		190,189	117.8%
<b>Normal Cost Rate</b>	4.97%	5.71%	6.27%	126.2%
<b>Unfunded Liability Rate</b>	2.53%	3.80%	3.38%	133.6%
<b>Sum of Rate</b>	7.50%	9.51%	9.65%	128.7%
<b>SubDiv #:</b> 193 <b>Employer Name:</b> Guadalupe County				
<b>Contributing Members:</b>	470		476	101.3%
<b>Present Value of Benefits</b>	28,901,796		33,355,079	115.4%
<b>Total Future Normal Cost</b>	6,340,310		7,816,861	123.3%
<b>Total Accrued Liability</b>	22,561,486		25,538,218	113.2%
<b>Unfunded Accrued Liability</b>	3,764,068		4,209,447	111.8%
<b>Normal Cost Rate</b>	6.54%	6.54%	6.99%	106.9%
<b>Unfunded Liability Rate</b>	1.97%	2.18%	2.10%	106.6%
<b>Sum of Rate</b>	8.51%	8.72%	9.09%	106.8%
<b>SubDiv #:</b> 526 <b>Employer Name:</b> Gulf Coast Water Authority - Galveston County				
<b>Contributing Members:</b>	42		41	97.6%
<b>Present Value of Benefits</b>	8,702,012		9,339,919	107.3%
<b>Total Future Normal Cost</b>	846,223		925,685	109.4%
<b>Total Accrued Liability</b>	7,855,789		8,414,234	107.1%
<b>Unfunded Accrued Liability</b>	84,068		42,114	50.1%
<b>Normal Cost Rate</b>	4.97%		5.34%	107.4%
<b>Unfunded Liability Rate</b>	0.25%		0.04%	16.0%
<b>Sum of Rate</b>	5.22%		5.38%	103.1%
<b>SubDiv #:</b> 194 <b>Employer Name:</b> Hale County				
<b>Contributing Members:</b>	183		190	103.8%
<b>Present Value of Benefits</b>	14,772,488		16,635,384	112.6%
<b>Total Future Normal Cost</b>	1,862,459		2,255,404	121.1%
<b>Total Accrued Liability</b>	12,910,029		14,379,980	111.4%
<b>Unfunded Accrued Liability</b>	1,418,062		1,752,105	123.6%
<b>Normal Cost Rate</b>	4.96%	4.96%	5.41%	109.1%
<b>Unfunded Liability Rate</b>	2.08%	2.65%	2.41%	115.9%
<b>Sum of Rate</b>	7.04%	7.61%	7.82%	111.1%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 195</b>	<b>Employer Name: Hall County</b>			
<b>Contributing Members:</b>	41		40	97.6%
<b>Present Value of Benefits</b>	2,228,132		2,460,637	110.4%
<b>Total Future Normal Cost</b>	247,556		283,884	114.7%
<b>Total Accrued Liability</b>	1,980,576		2,176,753	109.9%
<b>Unfunded Accrued Liability</b>	219,806		208,774	95.0%
<b>Normal Cost Rate</b>	5.62%		5.68%	101.1%
<b>Unfunded Liability Rate</b>	<u>2.25%</u>		<u>1.89%</u>	<u>84.0%</u>
<b>Sum of Rate</b>	7.87%		7.57%	96.2%
<b>SubDiv #: 196</b>	<b>Employer Name: Hamilton County</b>			
<b>Contributing Members:</b>	58		63	108.6%
<b>Present Value of Benefits</b>	2,245,008		2,478,714	110.4%
<b>Total Future Normal Cost</b>	350,221		422,556	120.7%
<b>Total Accrued Liability</b>	1,894,787		2,056,158	108.5%
<b>Unfunded Accrued Liability</b>	275,380		280,394	101.8%
<b>Normal Cost Rate</b>	4.30%		4.46%	103.7%
<b>Unfunded Liability Rate</b>	<u>1.80%</u>		<u>1.65%</u>	<u>91.7%</u>
<b>Sum of Rate</b>	6.10%		6.11%	100.2%
<b>SubDiv #: 197</b>	<b>Employer Name: Hansford County</b>			
<b>Contributing Members:</b>	40		42	105.0%
<b>Present Value of Benefits</b>	3,224,304		3,536,220	109.7%
<b>Total Future Normal Cost</b>	246,552		289,569	117.4%
<b>Total Accrued Liability</b>	2,977,752		3,246,651	109.0%
<b>Unfunded Accrued Liability</b>	705,606		709,775	100.6%
<b>Normal Cost Rate</b>	4.33%		4.54%	104.8%
<b>Unfunded Liability Rate</b>	<u>6.62%</u>		<u>6.02%</u>	<u>90.9%</u>
<b>Sum of Rate</b>	10.95%		10.56%	96.4%
<b>SubDiv #: 585</b>	<b>Employer Name: Hansford County Hospital District</b>			
<b>Contributing Members:</b>	154		155	100.6%
<b>Present Value of Benefits</b>	3,762,331		4,593,925	122.1%
<b>Total Future Normal Cost</b>	566,445		743,861	131.3%
<b>Total Accrued Liability</b>	3,195,886		3,850,064	120.5%
<b>Unfunded Accrued Liability</b>	(267,536)		(100,398)	37.5%
<b>Normal Cost Rate</b>	2.24%	2.64%	2.72%	121.4%
<b>Unfunded Liability Rate</b>	<u>(0.87%)</u>	<u>(0.22%)</u>	<u>(0.34%)</u>	<u>39.1%</u>
<b>Sum of Rate</b>	1.37%	2.42%	2.38%	173.7%
<b>SubDiv #: 198</b>	<b>Employer Name: Hardeman County</b>			
<b>Contributing Members:</b>	49		52	106.1%
<b>Present Value of Benefits</b>	2,699,028		2,990,190	110.8%
<b>Total Future Normal Cost</b>	323,163		373,825	115.7%
<b>Total Accrued Liability</b>	2,375,865		2,616,365	110.1%
<b>Unfunded Accrued Liability</b>	71,504		39,323	55.0%
<b>Normal Cost Rate</b>	4.87%		5.15%	105.7%
<b>Unfunded Liability Rate</b>	<u>0.37%</u>		<u>0.13%</u>	<u>35.1%</u>
<b>Sum of Rate</b>	5.24%		5.28%	100.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 199 <b>Employer Name:</b> Hardin County				
<b>Contributing Members:</b>	234		230	98.3%
<b>Present Value of Benefits</b>	19,042,666		21,172,997	111.2%
<b>Total Future Normal Cost</b>	2,348,958		2,812,964	119.8%
<b>Total Accrued Liability</b>	16,693,708		18,360,033	110.0%
<b>Unfunded Accrued Liability</b>	2,358,269		2,552,469	108.2%
<b>Normal Cost Rate</b>	5.26%	5.26%	5.59%	106.3%
<b>Unfunded Liability Rate</b>	2.56%	2.71%	2.62%	102.3%
<b>Sum of Rate</b>	7.82%	7.97%	8.21%	105.0%
<b>SubDiv #:</b> 527 <b>Employer Name:</b> Hardin County Appraisal District				
<b>Contributing Members:</b>	11		13	118.2%
<b>Present Value of Benefits</b>	1,333,400		1,425,724	106.9%
<b>Total Future Normal Cost</b>	146,906		184,457	125.6%
<b>Total Accrued Liability</b>	1,186,494		1,241,267	104.6%
<b>Unfunded Accrued Liability</b>	147,587		154,625	104.8%
<b>Normal Cost Rate</b>	8.64%		8.88%	102.8%
<b>Unfunded Liability Rate</b>	4.27%		3.77%	88.3%
<b>Sum of Rate</b>	12.91%		12.65%	98.0%
<b>SubDiv #:</b> 200 <b>Employer Name:</b> Harris County				
<b>Contributing Members:</b>	14,641		15,071	102.9%
<b>Present Value of Benefits</b>	2,366,878,636		2,569,283,681	108.6%
<b>Total Future Normal Cost</b>	361,838,991		411,406,157	113.7%
<b>Total Accrued Liability</b>	2,005,039,645		2,157,877,524	107.6%
<b>Unfunded Accrued Liability</b>	215,175,206		207,629,300	96.5%
<b>Normal Cost Rate</b>	7.32%		7.81%	106.7%
<b>Unfunded Liability Rate</b>	2.49%		2.41%	96.8%
<b>Sum of Rate</b>	9.81%		10.22%	104.2%
<b>SubDiv #:</b> 598 <b>Employer Name:</b> Harris County Appraisal District				
<b>Contributing Members:</b>	507		503	99.2%
<b>Present Value of Benefits</b>	65,369,122		74,335,101	113.7%
<b>Total Future Normal Cost</b>	7,863,958		9,914,632	126.1%
<b>Total Accrued Liability</b>	57,505,164		64,420,469	112.0%
<b>Unfunded Accrued Liability</b>	6,681,068		8,930,186	133.7%
<b>Normal Cost Rate</b>	5.26%	6.04%	6.43%	122.2%
<b>Unfunded Liability Rate</b>	3.13%	4.91%	3.88%	124.0%
<b>Sum of Rate</b>	8.39%	10.95%	10.31%	122.9%
<b>SubDiv #:</b> 569 <b>Employer Name:</b> Harris County Water Control and Improvement District #1				
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	1,077,842		1,289,118	119.6%
<b>Total Future Normal Cost</b>	102,734		120,099	116.9%
<b>Total Accrued Liability</b>	975,108		1,169,019	119.9%
<b>Unfunded Accrued Liability</b>	48,097		131,443	273.3%
<b>Normal Cost Rate</b>	3.62%	4.37%	4.60%	127.1%
<b>Unfunded Liability Rate</b>	1.12%	3.37%	3.27%	292.0%
<b>Sum of Rate</b>	4.74%	7.74%	7.87%	166.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 625 <b>Employer Name:</b> Harris County Water Control and Improvement District #50				
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	389,550		446,692	114.7%
<b>Total Future Normal Cost</b>	37,960		44,630	117.6%
<b>Total Accrued Liability</b>	351,590		402,062	114.4%
<b>Unfunded Accrued Liability</b>	51,126		54,355	106.3%
<b>Normal Cost Rate</b>	3.14%	3.14%	3.34%	106.4%
<b>Unfunded Liability Rate</b>	<u>2.17%</u>	<u>2.34%</u>	<u>2.29%</u>	<u>105.5%</u>
<b>Sum of Rate</b>	5.31%	5.48%	5.63%	106.0%
<b>SubDiv #:</b> 201 <b>Employer Name:</b> Harrison County				
<b>Contributing Members:</b>	293		299	102.0%
<b>Present Value of Benefits</b>	25,390,473		27,313,587	107.6%
<b>Total Future Normal Cost</b>	3,492,596		3,928,881	112.5%
<b>Total Accrued Liability</b>	21,897,877		23,384,706	106.8%
<b>Unfunded Accrued Liability</b>	3,439,019		3,297,455	95.9%
<b>Normal Cost Rate</b>	6.06%	6.06%	6.46%	106.6%
<b>Unfunded Liability Rate</b>	<u>3.12%</u>	<u>3.34%</u>	<u>2.97%</u>	<u>95.2%</u>
<b>Sum of Rate</b>	9.18%	9.40%	9.43%	102.7%
<b>SubDiv #:</b> 202 <b>Employer Name:</b> Hartley County				
<b>Contributing Members:</b>	29		29	100.0%
<b>Present Value of Benefits</b>	2,033,644		2,120,453	104.3%
<b>Total Future Normal Cost</b>	317,889		358,325	112.7%
<b>Total Accrued Liability</b>	1,715,755		1,762,128	102.7%
<b>Unfunded Accrued Liability</b>	122,393		96,703	79.0%
<b>Normal Cost Rate</b>	6.40%		6.70%	104.7%
<b>Unfunded Liability Rate</b>	<u>1.52%</u>		<u>1.19%</u>	<u>78.3%</u>
<b>Sum of Rate</b>	7.92%		7.89%	99.6%
<b>SubDiv #:</b> 203 <b>Employer Name:</b> Haskell County				
<b>Contributing Members:</b>	52		51	98.1%
<b>Present Value of Benefits</b>	3,269,591		3,415,839	104.5%
<b>Total Future Normal Cost</b>	322,644		380,180	117.8%
<b>Total Accrued Liability</b>	2,946,947		3,035,659	103.0%
<b>Unfunded Accrued Liability</b>	685,373		702,462	102.5%
<b>Normal Cost Rate</b>	4.47%		4.67%	104.5%
<b>Unfunded Liability Rate</b>	<u>4.52%</u>		<u>4.44%</u>	<u>98.2%</u>
<b>Sum of Rate</b>	8.99%		9.11%	101.3%
<b>SubDiv #:</b> 204 <b>Employer Name:</b> Hays County				
<b>Contributing Members:</b>	697		740	106.2%
<b>Present Value of Benefits</b>	64,168,838		72,881,224	113.6%
<b>Total Future Normal Cost</b>	11,766,565		14,680,632	124.8%
<b>Total Accrued Liability</b>	52,402,273		58,200,592	111.1%
<b>Unfunded Accrued Liability</b>	6,582,232		6,701,742	101.8%
<b>Normal Cost Rate</b>	6.74%	6.74%	7.32%	108.6%
<b>Unfunded Liability Rate</b>	<u>2.05%</u>	<u>2.11%</u>	<u>1.97%</u>	<u>96.1%</u>
<b>Sum of Rate</b>	8.79%	8.85%	9.29%	105.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 205</b>	<b>Employer Name: Hemphill County</b>			
<b>Contributing Members:</b>	54		58	107.4%
<b>Present Value of Benefits</b>	7,685,992		8,291,079	107.9%
<b>Total Future Normal Cost</b>	711,613		879,850	123.6%
<b>Total Accrued Liability</b>	6,974,379		7,411,229	106.3%
<b>Unfunded Accrued Liability</b>	1,274,698		1,300,388	102.0%
<b>Normal Cost Rate</b>	6.83%		7.03%	102.9%
<b>Unfunded Liability Rate</b>	6.39%		5.76%	90.1%
<b>Sum of Rate</b>	13.22%		12.79%	96.7%
<b>SubDiv #: 640</b>	<b>Employer Name: Hemphill County Appraisal District</b>			
<b>Contributing Members:</b>	4		5	125.0%
<b>Present Value of Benefits</b>	226,536		290,092	128.1%
<b>Total Future Normal Cost</b>	133,285		169,822	127.4%
<b>Total Accrued Liability</b>	93,251		120,270	129.0%
<b>Unfunded Accrued Liability</b>	(4,809)		(5,612)	116.7%
<b>Normal Cost Rate</b>	7.09%		7.11%	100.3%
<b>Unfunded Liability Rate</b>	(0.36%)		(0.29%)	80.6%
<b>Sum of Rate</b>	6.73%		6.82%	101.3%
<b>SubDiv #: 206</b>	<b>Employer Name: Henderson County</b>			
<b>Contributing Members:</b>	294		310	105.4%
<b>Present Value of Benefits</b>	29,490,349		32,859,725	111.4%
<b>Total Future Normal Cost</b>	5,050,788		6,121,387	121.2%
<b>Total Accrued Liability</b>	24,439,561		26,738,338	109.4%
<b>Unfunded Accrued Liability</b>	3,294,154		3,646,162	110.7%
<b>Normal Cost Rate</b>	7.37%	7.37%	7.89%	107.1%
<b>Unfunded Liability Rate</b>	2.50%	2.85%	2.67%	106.8%
<b>Sum of Rate</b>	9.87%	10.22%	10.56%	107.0%
<b>SubDiv #: 704</b>	<b>Employer Name: Henderson County Appraisal District</b>			
<b>Contributing Members:</b>	22		23	104.5%
<b>Present Value of Benefits</b>	487,068		593,494	121.9%
<b>Total Future Normal Cost</b>	190,574		224,843	118.0%
<b>Total Accrued Liability</b>	296,494		368,651	124.3%
<b>Unfunded Accrued Liability</b>	174,240		154,725	88.8%
<b>Normal Cost Rate</b>	3.70%		3.90%	105.4%
<b>Unfunded Liability Rate</b>	2.85%		2.32%	81.4%
<b>Sum of Rate</b>	6.55%		6.22%	95.0%
<b>SubDiv #: 207</b>	<b>Employer Name: Hidalgo County</b>			
<b>Contributing Members:</b>	2,318		2,438	105.2%
<b>Present Value of Benefits</b>	160,639,118		189,323,249	117.9%
<b>Total Future Normal Cost</b>	27,242,193		40,521,466	148.7%
<b>Total Accrued Liability</b>	133,396,925		148,801,783	111.5%
<b>Unfunded Accrued Liability</b>	18,948,562		21,008,184	110.9%
<b>Normal Cost Rate</b>	5.70%	5.70%	6.67%	117.0%
<b>Unfunded Liability Rate</b>	2.07%	2.20%	2.12%	102.4%
<b>Sum of Rate</b>	7.77%	7.90%	8.79%	113.1%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 516</b>	<b>Employer Name: Hidalgo County Appraisal District</b>			
<b>Contributing Members:</b>	77		82	106.5%
<b>Present Value of Benefits</b>	8,742,917		9,857,014	112.7%
<b>Total Future Normal Cost</b>	1,245,140		1,499,738	120.4%
<b>Total Accrued Liability</b>	7,497,777		8,357,276	111.5%
<b>Unfunded Accrued Liability</b>	611,227		587,203	96.1%
<b>Normal Cost Rate</b>	6.42%		6.91%	107.6%
<b>Unfunded Liability Rate</b>	2.57%		2.06%	80.2%
<b>Sum of Rate</b>	8.99%		8.97%	99.8%
<b>SubDiv #: 401</b>	<b>Employer Name: Hidalgo County Drainage District #1</b>			
<b>Contributing Members:</b>	81		83	102.5%
<b>Present Value of Benefits</b>	5,203,759		6,167,415	118.5%
<b>Total Future Normal Cost</b>	1,318,682		1,599,130	121.3%
<b>Total Accrued Liability</b>	3,885,077		4,568,285	117.6%
<b>Unfunded Accrued Liability</b>	412,451		488,553	118.5%
<b>Normal Cost Rate</b>	8.17%	8.17%	8.55%	104.7%
<b>Unfunded Liability Rate</b>	1.54%	1.69%	1.58%	102.6%
<b>Sum of Rate</b>	9.71%	9.86%	10.13%	104.3%
<b>SubDiv #: 713</b>	<b>Employer Name: Hidalgo County Irrigation District #1</b>			
<b>Contributing Members:</b>	29		30	103.4%
<b>Present Value of Benefits</b>	290,169		364,240	125.5%
<b>Total Future Normal Cost</b>	125,301		136,152	108.7%
<b>Total Accrued Liability</b>	164,868		228,088	138.3%
<b>Unfunded Accrued Liability</b>	133,582		129,944	97.3%
<b>Normal Cost Rate</b>	2.66%		2.77%	104.1%
<b>Unfunded Liability Rate</b>	2.08%		1.93%	92.8%
<b>Sum of Rate</b>	4.74%		4.70%	99.2%
<b>SubDiv #: 438</b>	<b>Employer Name: Hidalgo County Irrigation District #2</b>			
<b>Contributing Members:</b>	39		40	102.6%
<b>Present Value of Benefits</b>	3,593,077		3,411,473	94.9%
<b>Total Future Normal Cost</b>	335,893		355,642	105.9%
<b>Total Accrued Liability</b>	3,257,184		3,055,831	93.8%
<b>Unfunded Accrued Liability</b>	353,815		282,052	79.7%
<b>Normal Cost Rate</b>	4.56%		4.81%	105.5%
<b>Unfunded Liability Rate</b>	3.60%		2.83%	78.6%
<b>Sum of Rate</b>	8.16%		7.64%	93.6%
<b>SubDiv #: 674</b>	<b>Employer Name: High Plains Underground Water Conservation District # 1</b>			
<b>Contributing Members:</b>	16		17	106.3%
<b>Present Value of Benefits</b>	384,573		502,481	130.7%
<b>Total Future Normal Cost</b>	146,046		172,639	118.2%
<b>Total Accrued Liability</b>	238,527		329,842	138.3%
<b>Unfunded Accrued Liability</b>	37,955		42,665	112.4%
<b>Normal Cost Rate</b>	3.32%		3.45%	103.9%
<b>Unfunded Liability Rate</b>	0.54%		0.58%	107.4%
<b>Sum of Rate</b>	3.86%		4.03%	104.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 208</b>	<b>Employer Name: Hill County</b>			
<b>Contributing Members:</b>	183		190	103.8%
<b>Present Value of Benefits</b>	9,898,189		10,624,486	107.3%
<b>Total Future Normal Cost</b>	1,510,865		1,890,565	125.1%
<b>Total Accrued Liability</b>	8,387,324		8,733,921	104.1%
<b>Unfunded Accrued Liability</b>	1,166,038		1,169,369	100.3%
<b>Normal Cost Rate</b>	4.47%		4.74%	106.0%
<b>Unfunded Liability Rate</b>	1.68%		1.57%	93.5%
<b>Sum of Rate</b>	6.15%		6.31%	102.6%
<b>SubDiv #: 209</b>	<b>Employer Name: Hockley County</b>			
<b>Contributing Members:</b>	104		109	104.8%
<b>Present Value of Benefits</b>	11,013,093		11,818,610	107.3%
<b>Total Future Normal Cost</b>	1,250,078		1,415,725	113.3%
<b>Total Accrued Liability</b>	9,763,015		10,402,885	106.6%
<b>Unfunded Accrued Liability</b>	2,098,940		2,043,801	97.4%
<b>Normal Cost Rate</b>	5.55%		5.79%	104.3%
<b>Unfunded Liability Rate</b>	5.82%		5.25%	90.2%
<b>Sum of Rate</b>	11.37%		11.04%	97.1%
<b>SubDiv #: 728</b>	<b>Employer Name: Hockley County Appraisal District</b>			
<b>Contributing Members:</b>			8	
<b>Present Value of Benefits</b>			291,970	
<b>Total Future Normal Cost</b>			121,425	
<b>Total Accrued Liability</b>			170,545	
<b>Unfunded Accrued Liability</b>			157,449	
<b>Normal Cost Rate</b>			5.75%	
<b>Unfunded Liability Rate</b>			5.95%	
<b>Sum of Rate</b>			11.70%	
<b>SubDiv #: 643</b>	<b>Employer Name: Homestead Municipal Utility District - El Paso County</b>			
<b>Contributing Members:</b>	8		5	62.5%
<b>Present Value of Benefits</b>	202,852		176,767	87.1%
<b>Total Future Normal Cost</b>	93,971		64,209	68.3%
<b>Total Accrued Liability</b>	108,881		112,558	103.4%
<b>Unfunded Accrued Liability</b>	(51,233)		(66,984)	130.7%
<b>Normal Cost Rate</b>	3.75%		3.76%	100.3%
<b>Unfunded Liability Rate</b>	(2.73%)		(3.76%)	137.7%
<b>Sum of Rate</b>	1.02%		0.00%	0.0%
<b>SubDiv #: 210</b>	<b>Employer Name: Hood County</b>			
<b>Contributing Members:</b>	238		264	110.9%
<b>Present Value of Benefits</b>	11,652,301		13,360,476	114.7%
<b>Total Future Normal Cost</b>	2,171,235		2,744,309	126.4%
<b>Total Accrued Liability</b>	9,481,066		10,616,167	112.0%
<b>Unfunded Accrued Liability</b>	857,244		887,906	103.6%
<b>Normal Cost Rate</b>	4.64%	4.64%	4.98%	107.3%
<b>Unfunded Liability Rate</b>	0.86%	0.94%	0.83%	96.5%
<b>Sum of Rate</b>	5.50%	5.58%	5.81%	105.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 211 <b>Employer Name:</b> Hopkins County				
<b>Contributing Members:</b>	175		181	103.4%
<b>Present Value of Benefits</b>	12,935,810		15,864,446	122.6%
<b>Total Future Normal Cost</b>	2,194,728		2,944,071	134.1%
<b>Total Accrued Liability</b>	10,741,082		12,920,375	120.3%
<b>Unfunded Accrued Liability</b>	1,662,056		2,475,630	148.9%
<b>Normal Cost Rate</b>	6.40%	7.13%	7.68%	120.0%
<b>Unfunded Liability Rate</b>	2.48%	3.66%	3.38%	136.3%
<b>Sum of Rate</b>	8.88%	10.79%	11.06%	124.5%
<b>SubDiv #:</b> 661 <b>Employer Name:</b> Hopkins County Appraisal District				
<b>Contributing Members:</b>	9		11	122.2%
<b>Present Value of Benefits</b>	213,440		298,457	139.8%
<b>Total Future Normal Cost</b>	69,953		116,755	166.9%
<b>Total Accrued Liability</b>	143,487		181,702	126.6%
<b>Unfunded Accrued Liability</b>	(9,548)		710	(7.4%)
<b>Normal Cost Rate</b>	4.98%	5.85%	6.01%	120.7%
<b>Unfunded Liability Rate</b>	(0.63%)	0.11%	(0.07%)	11.1%
<b>Sum of Rate</b>	4.35%	5.96%	5.94%	136.6%
<b>SubDiv #:</b> 212 <b>Employer Name:</b> Houston County				
<b>Contributing Members:</b>	105		103	98.1%
<b>Present Value of Benefits</b>	4,426,545		4,851,583	109.6%
<b>Total Future Normal Cost</b>	700,711		790,501	112.8%
<b>Total Accrued Liability</b>	3,725,834		4,061,082	109.0%
<b>Unfunded Accrued Liability</b>	99,000		83,991	84.8%
<b>Normal Cost Rate</b>	4.25%		4.60%	108.2%
<b>Unfunded Liability Rate</b>	0.31%		0.28%	90.3%
<b>Sum of Rate</b>	4.56%		4.88%	107.0%
<b>SubDiv #:</b> 694 <b>Employer Name:</b> Houston County Appraisal District				
<b>Contributing Members:</b>	8		9	112.5%
<b>Present Value of Benefits</b>	175,516		223,504	127.3%
<b>Total Future Normal Cost</b>	79,529		93,550	117.6%
<b>Total Accrued Liability</b>	95,987		129,954	135.4%
<b>Unfunded Accrued Liability</b>	34,785		32,065	92.2%
<b>Normal Cost Rate</b>	4.54%		4.89%	107.7%
<b>Unfunded Liability Rate</b>	1.53%		1.27%	83.0%
<b>Sum of Rate</b>	6.07%		6.16%	101.5%
<b>SubDiv #:</b> 213 <b>Employer Name:</b> Howard County				
<b>Contributing Members:</b>	151		146	96.7%
<b>Present Value of Benefits</b>	13,578,687		14,935,467	110.0%
<b>Total Future Normal Cost</b>	1,527,251		1,684,652	110.3%
<b>Total Accrued Liability</b>	12,051,436		13,250,815	110.0%
<b>Unfunded Accrued Liability</b>	2,463,355		2,672,080	108.5%
<b>Normal Cost Rate</b>	5.30%	5.30%	5.62%	106.0%
<b>Unfunded Liability Rate</b>	4.44%	4.91%	4.80%	108.1%
<b>Sum of Rate</b>	9.74%	10.21%	10.42%	107.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 214 <b>Employer Name:</b> Hudspeth County				
<b>Contributing Members:</b>	63		69	109.5%
<b>Present Value of Benefits</b>	2,384,200		2,664,074	111.7%
<b>Total Future Normal Cost</b>	380,860		501,868	131.8%
<b>Total Accrued Liability</b>	2,003,340		2,162,206	107.9%
<b>Unfunded Accrued Liability</b>	(2,058)		(37,926)	1842.5%
<b>Normal Cost Rate</b>	3.77%		4.07%	108.0%
<b>Unfunded Liability Rate</b>	(0.09%)		(0.22%)	244.4%
<b>Sum of Rate</b>	3.68%		3.85%	104.6%
<b>SubDiv #:</b> 215 <b>Employer Name:</b> Hunt County				
<b>Contributing Members:</b>	324		351	108.3%
<b>Present Value of Benefits</b>	24,031,461		27,113,298	112.8%
<b>Total Future Normal Cost</b>	4,445,893		5,625,038	126.5%
<b>Total Accrued Liability</b>	19,585,568		21,488,260	109.7%
<b>Unfunded Accrued Liability</b>	2,928,198		2,963,827	101.2%
<b>Normal Cost Rate</b>	6.36%		6.84%	107.5%
<b>Unfunded Liability Rate</b>	2.13%		1.99%	93.4%
<b>Sum of Rate</b>	8.49%		8.83%	104.0%
<b>SubDiv #:</b> 216 <b>Employer Name:</b> Hutchinson County				
<b>Contributing Members:</b>	129		125	96.9%
<b>Present Value of Benefits</b>	14,128,189		15,449,925	109.4%
<b>Total Future Normal Cost</b>	1,510,526		1,638,521	108.5%
<b>Total Accrued Liability</b>	12,617,663		13,811,404	109.5%
<b>Unfunded Accrued Liability</b>	1,156,607		1,134,264	98.1%
<b>Normal Cost Rate</b>	5.56%		5.83%	104.9%
<b>Unfunded Liability Rate</b>	2.32%		2.15%	92.7%
<b>Sum of Rate</b>	7.88%		7.98%	101.3%
<b>SubDiv #:</b> 711 <b>Employer Name:</b> Iraan General Hospital District				
<b>Contributing Members:</b>	28		34	121.4%
<b>Present Value of Benefits</b>	671,309		992,114	147.8%
<b>Total Future Normal Cost</b>	426,534		591,321	138.6%
<b>Total Accrued Liability</b>	244,775		400,793	163.7%
<b>Unfunded Accrued Liability</b>	184,768		194,208	105.1%
<b>Normal Cost Rate</b>	6.00%		6.54%	109.0%
<b>Unfunded Liability Rate</b>	1.59%		1.32%	83.0%
<b>Sum of Rate</b>	7.59%		7.86%	103.6%
<b>SubDiv #:</b> 217 <b>Employer Name:</b> Irion County				
<b>Contributing Members:</b>	29		28	96.6%
<b>Present Value of Benefits</b>	2,531,872		2,675,659	105.7%
<b>Total Future Normal Cost</b>	283,046		346,309	122.4%
<b>Total Accrued Liability</b>	2,248,826		2,329,350	103.6%
<b>Unfunded Accrued Liability</b>	25,162		14,139	56.2%
<b>Normal Cost Rate</b>	7.04%		7.41%	105.3%
<b>Unfunded Liability Rate</b>	0.36%		0.20%	55.6%
<b>Sum of Rate</b>	7.40%		7.61%	102.8%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 218</b>	<b>Employer Name: Jack County</b>			
<b>Contributing Members:</b>	85		90	105.9%
<b>Present Value of Benefits</b>	5,597,949		6,127,329	109.5%
<b>Total Future Normal Cost</b>	768,152		919,890	119.8%
<b>Total Accrued Liability</b>	4,829,797		5,207,439	107.8%
<b>Unfunded Accrued Liability</b>	706,334		694,433	98.3%
<b>Normal Cost Rate</b>	5.41%		5.77%	106.7%
<b>Unfunded Liability Rate</b>	<u>2.37%</u>		<u>2.23%</u>	<u>94.1%</u>
<b>Sum of Rate</b>	7.78%		8.00%	102.8%
<b>SubDiv #: 592</b>	<b>Employer Name: Jack County Appraisal District</b>			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	330,888		366,440	110.7%
<b>Total Future Normal Cost</b>	35,231		39,215	111.3%
<b>Total Accrued Liability</b>	295,657		327,225	110.7%
<b>Unfunded Accrued Liability</b>	41,020		41,458	101.1%
<b>Normal Cost Rate</b>	3.59%		3.81%	106.1%
<b>Unfunded Liability Rate</b>	<u>3.59%</u>		<u>3.54%</u>	<u>98.6%</u>
<b>Sum of Rate</b>	7.18%		7.35%	102.4%
<b>SubDiv #: 219</b>	<b>Employer Name: Jackson County</b>			
<b>Contributing Members:</b>	101		109	107.9%
<b>Present Value of Benefits</b>	9,437,775		10,237,470	108.5%
<b>Total Future Normal Cost</b>	954,222		1,167,738	122.4%
<b>Total Accrued Liability</b>	8,483,553		9,069,732	106.9%
<b>Unfunded Accrued Liability</b>	846,563		864,409	102.1%
<b>Normal Cost Rate</b>	5.09%		5.44%	106.9%
<b>Unfunded Liability Rate</b>	<u>2.52%</u>		<u>2.30%</u>	<u>91.3%</u>
<b>Sum of Rate</b>	7.61%		7.74%	101.7%
<b>SubDiv #: 441</b>	<b>Employer Name: Jackson County County-Wide Drainage District</b>			
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	931,096		1,044,545	112.2%
<b>Total Future Normal Cost</b>	188,145		202,581	107.7%
<b>Total Accrued Liability</b>	742,951		841,964	113.3%
<b>Unfunded Accrued Liability</b>	37,401		48,044	128.5%
<b>Normal Cost Rate</b>	9.27%		9.59%	103.5%
<b>Unfunded Liability Rate</b>	<u>1.43%</u>		<u>1.80%</u>	<u>125.9%</u>
<b>Sum of Rate</b>	10.70%		11.39%	106.4%
<b>SubDiv #: 220</b>	<b>Employer Name: Jasper County</b>			
<b>Contributing Members:</b>	142		152	107.0%
<b>Present Value of Benefits</b>	15,216,383		17,110,134	112.4%
<b>Total Future Normal Cost</b>	1,911,920		2,495,065	130.5%
<b>Total Accrued Liability</b>	13,304,463		14,615,069	109.9%
<b>Unfunded Accrued Liability</b>	3,892,811		4,012,990	103.1%
<b>Normal Cost Rate</b>	7.18%		7.78%	108.4%
<b>Unfunded Liability Rate</b>	<u>7.04%</u>		<u>6.24%</u>	<u>88.6%</u>
<b>Sum of Rate</b>	14.22%		14.02%	98.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 657 <b>Employer Name:</b> Jasper County Water Control and Improvement District #1				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	202,300		232,446	114.9%
<b>Total Future Normal Cost</b>	47,746		50,559	105.9%
<b>Total Accrued Liability</b>	154,554		181,887	117.7%
<b>Unfunded Accrued Liability</b>	30,979		29,846	96.3%
<b>Normal Cost Rate</b>	4.32%		4.58%	106.0%
<b>Unfunded Liability Rate</b>	2.34%		2.26%	96.6%
<b>Sum of Rate</b>	6.66%		6.84%	102.7%
<b>SubDiv #:</b> 221 <b>Employer Name:</b> Jeff Davis County				
<b>Contributing Members:</b>	18		20	111.1%
<b>Present Value of Benefits</b>	967,118		975,193	100.8%
<b>Total Future Normal Cost</b>	141,389		163,759	115.8%
<b>Total Accrued Liability</b>	825,729		811,434	98.3%
<b>Unfunded Accrued Liability</b>	43,920		(23,787)	(54.2%)
<b>Normal Cost Rate</b>	5.52%		5.88%	106.5%
<b>Unfunded Liability Rate</b>	1.07%		(0.61%)	(57.0%)
<b>Sum of Rate</b>	6.59%		5.27%	80.0%
<b>SubDiv #:</b> 222 <b>Employer Name:</b> Jefferson County				
<b>Contributing Members:</b>	1,114		1,082	97.1%
<b>Present Value of Benefits</b>	176,318,832		187,598,513	106.4%
<b>Total Future Normal Cost</b>	23,028,736		24,803,011	107.7%
<b>Total Accrued Liability</b>	153,290,096		162,795,502	106.2%
<b>Unfunded Accrued Liability</b>	26,039,537		26,347,829	101.2%
<b>Normal Cost Rate</b>	6.27%	6.27%	6.60%	105.3%
<b>Unfunded Liability Rate</b>	4.10%	4.32%	4.21%	102.7%
<b>Sum of Rate</b>	10.37%	10.59%	10.81%	104.2%
<b>SubDiv #:</b> 404 <b>Employer Name:</b> Jefferson County Drainage District #3				
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	852,424		790,259	92.7%
<b>Total Future Normal Cost</b>	64,266		70,867	110.3%
<b>Total Accrued Liability</b>	788,158		719,392	91.3%
<b>Unfunded Accrued Liability</b>	70,028		(51)	(0.1%)
<b>Normal Cost Rate</b>	4.38%		4.52%	103.2%
<b>Unfunded Liability Rate</b>	3.84%		(0.39%)	(10.2%)
<b>Sum of Rate</b>	8.22%		4.13%	50.2%
<b>SubDiv #:</b> 408 <b>Employer Name:</b> Jefferson County Drainage District #6				
<b>Contributing Members:</b>	70		71	101.4%
<b>Present Value of Benefits</b>	11,957,832		12,971,954	108.5%
<b>Total Future Normal Cost</b>	1,797,932		2,142,377	119.2%
<b>Total Accrued Liability</b>	10,159,900		10,829,577	106.6%
<b>Unfunded Accrued Liability</b>	1,211,733		1,308,027	107.9%
<b>Normal Cost Rate</b>	7.60%		8.05%	105.9%
<b>Unfunded Liability Rate</b>	3.05%		3.08%	101.0%
<b>Sum of Rate</b>	10.65%		11.13%	104.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 405 <b>Employer Name:</b> Jefferson County Drainage District #7				
<b>Contributing Members:</b>	74		76	102.7%
<b>Present Value of Benefits</b>	15,986,250		17,609,128	110.2%
<b>Total Future Normal Cost</b>	1,553,708		1,822,460	117.3%
<b>Total Accrued Liability</b>	14,432,542		15,786,668	109.4%
<b>Unfunded Accrued Liability</b>	2,231,469		2,266,088	101.6%
<b>Normal Cost Rate</b>	5.36%		5.62%	104.9%
<b>Unfunded Liability Rate</b>	4.53%		4.12%	90.9%
<b>Sum of Rate</b>	9.89%		9.74%	98.5%
<b>SubDiv #:</b> 451 <b>Employer Name:</b> Jefferson County Water Control and Improvement District #10				
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	535,791		577,900	107.9%
<b>Total Future Normal Cost</b>	132,848		161,321	121.4%
<b>Total Accrued Liability</b>	402,943		416,579	103.4%
<b>Unfunded Accrued Liability</b>	(117,640)		(115,189)	97.9%
<b>Normal Cost Rate</b>	5.40%		5.68%	105.2%
<b>Unfunded Liability Rate</b>	(3.83%)		(3.40%)	88.8%
<b>Sum of Rate</b>	1.57%		2.28%	145.2%
<b>SubDiv #:</b> 706 <b>Employer Name:</b> Jefferson County Waterway and Navigation District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	188,514		186,758	99.1%
<b>Total Future Normal Cost</b>	97,814		97,079	99.2%
<b>Total Accrued Liability</b>	90,700		89,679	98.9%
<b>Unfunded Accrued Liability</b>	31,896		9,540	29.9%
<b>Normal Cost Rate</b>	6.93%		6.91%	99.7%
<b>Unfunded Liability Rate</b>	1.37%		0.32%	23.4%
<b>Sum of Rate</b>	8.30%		7.23%	87.1%
<b>SubDiv #:</b> 223 <b>Employer Name:</b> Jim Hogg County				
<b>Contributing Members:</b>	143		140	97.9%
<b>Present Value of Benefits</b>	4,365,493		4,472,745	102.5%
<b>Total Future Normal Cost</b>	601,122		630,456	104.9%
<b>Total Accrued Liability</b>	3,764,371		3,842,289	102.1%
<b>Unfunded Accrued Liability</b>	493,453		285,619	57.9%
<b>Normal Cost Rate</b>	3.06%	3.06%	3.25%	106.2%
<b>Unfunded Liability Rate</b>	1.43%	1.43%	0.85%	59.4%
<b>Sum of Rate</b>	4.49%	4.49%	4.10%	91.3%
<b>SubDiv #:</b> 680 <b>Employer Name:</b> Jim Hogg County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	57,879		57,425	99.2%
<b>Total Future Normal Cost</b>	33,439		30,802	92.1%
<b>Total Accrued Liability</b>	24,440		26,623	108.9%
<b>Unfunded Accrued Liability</b>	(4,289)		(8,967)	209.1%
<b>Normal Cost Rate</b>	5.40%		5.36%	99.3%
<b>Unfunded Liability Rate</b>	(0.90%)		(1.65%)	183.3%
<b>Sum of Rate</b>	4.50%		3.71%	82.4%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 656	<b>Employer Name:</b> Jim Hogg County Fire District #2			
<b>Contributing Members:</b>	2		1	50.0%
<b>Present Value of Benefits</b>	30,178		24,984	82.8%
<b>Total Future Normal Cost</b>	9,085		14,162	155.9%
<b>Total Accrued Liability</b>	21,093		10,822	51.3%
<b>Unfunded Accrued Liability</b>	(2,220)		(10,199)	459.4%
<b>Normal Cost Rate</b>	3.01%		2.95%	98.0%
<b>Unfunded Liability Rate</b>	<u>(0.45%)</u>		<u>(2.95%)</u>	<u>655.6%</u>
<b>Sum of Rate</b>	2.56%		0.00%	0.0%
<b>SubDiv #:</b> 641	<b>Employer Name:</b> Jim Hogg County Water Control and Improvement District #2			
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	392,885		461,610	117.5%
<b>Total Future Normal Cost</b>	61,879		72,895	117.8%
<b>Total Accrued Liability</b>	331,006		388,715	117.4%
<b>Unfunded Accrued Liability</b>	58,245		58,757	100.9%
<b>Normal Cost Rate</b>	3.76%		3.97%	105.6%
<b>Unfunded Liability Rate</b>	<u>2.16%</u>		<u>2.04%</u>	<u>94.4%</u>
<b>Sum of Rate</b>	5.92%		6.01%	101.5%
<b>SubDiv #:</b> 224	<b>Employer Name:</b> Jim Wells County			
<b>Contributing Members:</b>	215		210	97.7%
<b>Present Value of Benefits</b>	15,155,852		17,838,617	117.7%
<b>Total Future Normal Cost</b>	2,044,441		2,558,226	125.1%
<b>Total Accrued Liability</b>	13,111,411		15,280,391	116.5%
<b>Unfunded Accrued Liability</b>	867,416		1,655,509	190.9%
<b>Normal Cost Rate</b>	5.46%	6.08%	6.60%	120.9%
<b>Unfunded Liability Rate</b>	<u>1.06%</u>	<u>2.24%</u>	<u>2.09%</u>	<u>197.2%</u>
<b>Sum of Rate</b>	6.52%	8.32%	8.69%	133.3%
<b>SubDiv #:</b> 225	<b>Employer Name:</b> Johnson County			
<b>Contributing Members:</b>	528		544	103.0%
<b>Present Value of Benefits</b>	33,331,512		37,447,184	112.3%
<b>Total Future Normal Cost</b>	5,223,310		6,644,755	127.2%
<b>Total Accrued Liability</b>	28,108,202		30,802,429	109.6%
<b>Unfunded Accrued Liability</b>	2,717,108		2,660,106	97.9%
<b>Normal Cost Rate</b>	5.70%		6.28%	110.2%
<b>Unfunded Liability Rate</b>	<u>1.32%</u>		<u>1.25%</u>	<u>94.7%</u>
<b>Sum of Rate</b>	7.02%		7.53%	107.3%
<b>SubDiv #:</b> 584	<b>Employer Name:</b> Johnson County Fresh Water Supply District #1			
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	344,932		358,390	103.9%
<b>Total Future Normal Cost</b>	91,125		79,201	86.9%
<b>Total Accrued Liability</b>	253,807		279,189	110.0%
<b>Unfunded Accrued Liability</b>	(5,788)		(26,223)	453.1%
<b>Normal Cost Rate</b>	3.84%	3.84%	3.83%	99.7%
<b>Unfunded Liability Rate</b>	<u>(0.73%)</u>	<u>(0.73%)</u>	<u>(1.55%)</u>	<u>212.3%</u>
<b>Sum of Rate</b>	3.11%	3.11%	2.28%	73.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 226 <b>Employer Name:</b> Jones County				
<b>Contributing Members:</b>	86		90	104.7%
<b>Present Value of Benefits</b>	6,677,192		7,563,249	113.3%
<b>Total Future Normal Cost</b>	809,445		1,078,445	133.2%
<b>Total Accrued Liability</b>	5,867,747		6,484,804	110.5%
<b>Unfunded Accrued Liability</b>	1,352,051		1,601,927	118.5%
<b>Normal Cost Rate</b>	6.47%	7.21%	7.76%	119.9%
<b>Unfunded Liability Rate</b>	5.26%	6.80%	5.91%	112.4%
<b>Sum of Rate</b>	11.73%	14.01%	13.67%	116.5%
<b>SubDiv #:</b> 496 <b>Employer Name:</b> Jones County Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	726,931		592,577	81.5%
<b>Total Future Normal Cost</b>	46,474		61,181	131.6%
<b>Total Accrued Liability</b>	680,457		531,396	78.1%
<b>Unfunded Accrued Liability</b>	53,686		23,818	44.4%
<b>Normal Cost Rate</b>	5.31%		5.52%	104.0%
<b>Unfunded Liability Rate</b>	3.40%		1.26%	37.1%
<b>Sum of Rate</b>	8.71%		6.78%	77.8%
<b>SubDiv #:</b> 227 <b>Employer Name:</b> Karnes County				
<b>Contributing Members:</b>	110		112	101.8%
<b>Present Value of Benefits</b>	5,911,504		6,382,639	108.0%
<b>Total Future Normal Cost</b>	959,709		1,061,100	110.6%
<b>Total Accrued Liability</b>	4,951,795		5,321,539	107.5%
<b>Unfunded Accrued Liability</b>	589,726		550,056	93.3%
<b>Normal Cost Rate</b>	5.64%		5.94%	105.3%
<b>Unfunded Liability Rate</b>	1.87%		1.78%	95.2%
<b>Sum of Rate</b>	7.51%		7.72%	102.8%
<b>SubDiv #:</b> 524 <b>Employer Name:</b> Karnes County Appraisal District				
<b>Contributing Members:</b>	5		4	80.0%
<b>Present Value of Benefits</b>	365,951		373,879	102.2%
<b>Total Future Normal Cost</b>	62,114		49,933	80.4%
<b>Total Accrued Liability</b>	303,837		323,946	106.6%
<b>Unfunded Accrued Liability</b>	35,913		22,530	62.7%
<b>Normal Cost Rate</b>	4.44%		4.94%	111.3%
<b>Unfunded Liability Rate</b>	2.75%		2.15%	78.2%
<b>Sum of Rate</b>	7.19%		7.09%	98.6%
<b>SubDiv #:</b> 228 <b>Employer Name:</b> Kaufman County				
<b>Contributing Members:</b>	412		440	106.8%
<b>Present Value of Benefits</b>	24,357,098		27,322,478	112.2%
<b>Total Future Normal Cost</b>	4,850,969		6,454,625	133.1%
<b>Total Accrued Liability</b>	19,506,129		20,867,853	107.0%
<b>Unfunded Accrued Liability</b>	1,550,760		1,502,214	96.9%
<b>Normal Cost Rate</b>	5.90%		6.45%	109.3%
<b>Unfunded Liability Rate</b>	0.85%		0.82%	96.5%
<b>Sum of Rate</b>	6.75%		7.27%	107.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 662 <b>Employer Name:</b> Kaufman County Appraisal District				
<b>Contributing Members:</b>	21		21	100.0%
<b>Present Value of Benefits</b>	1,068,724		1,207,869	113.0%
<b>Total Future Normal Cost</b>	266,168		337,096	126.6%
<b>Total Accrued Liability</b>	802,556		870,773	108.5%
<b>Unfunded Accrued Liability</b>	255,243		239,809	94.0%
<b>Normal Cost Rate</b>	5.99%		6.38%	106.5%
<b>Unfunded Liability Rate</b>	4.04%		3.60%	89.1%
<b>Sum of Rate</b>	10.03%		9.98%	99.5%
<b>SubDiv #:</b> 671 <b>Employer Name:</b> Kendall Appraisal District				
<b>Contributing Members:</b>	15		15	100.0%
<b>Present Value of Benefits</b>	432,637		477,775	110.4%
<b>Total Future Normal Cost</b>	160,506		175,930	109.6%
<b>Total Accrued Liability</b>	272,131		301,845	110.9%
<b>Unfunded Accrued Liability</b>	48,230		37,474	77.7%
<b>Normal Cost Rate</b>	5.52%		5.59%	101.3%
<b>Unfunded Liability Rate</b>	1.08%		0.82%	75.9%
<b>Sum of Rate</b>	6.60%		6.41%	97.1%
<b>SubDiv #:</b> 229 <b>Employer Name:</b> Kendall County				
<b>Contributing Members:</b>	163		171	104.9%
<b>Present Value of Benefits</b>	8,555,919		9,981,111	116.7%
<b>Total Future Normal Cost</b>	1,543,262		2,160,427	140.0%
<b>Total Accrued Liability</b>	7,012,657		7,820,684	111.5%
<b>Unfunded Accrued Liability</b>	864,486		912,644	105.6%
<b>Normal Cost Rate</b>	4.39%	5.12%	5.45%	124.1%
<b>Unfunded Liability Rate</b>	1.22%	1.39%	1.25%	102.5%
<b>Sum of Rate</b>	5.61%	6.51%	6.70%	119.4%
<b>SubDiv #:</b> 619 <b>Employer Name:</b> Kendall County Water Control and Improvement District #1				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	570,059		511,097	89.7%
<b>Total Future Normal Cost</b>	76,531		110,722	144.7%
<b>Total Accrued Liability</b>	493,528		400,375	81.1%
<b>Unfunded Accrued Liability</b>	91,526		95,729	104.6%
<b>Normal Cost Rate</b>	5.35%		5.56%	103.9%
<b>Unfunded Liability Rate</b>	4.27%		4.72%	110.5%
<b>Sum of Rate</b>	9.62%		10.28%	106.9%
<b>SubDiv #:</b> 230 <b>Employer Name:</b> Kenedy County				
<b>Contributing Members:</b>	42		48	114.3%
<b>Present Value of Benefits</b>	4,239,319		4,796,888	113.2%
<b>Total Future Normal Cost</b>	755,724		979,139	129.6%
<b>Total Accrued Liability</b>	3,483,595		3,817,749	109.6%
<b>Unfunded Accrued Liability</b>	970,028		1,007,177	103.8%
<b>Normal Cost Rate</b>	8.86%	8.86%	9.47%	106.9%
<b>Unfunded Liability Rate</b>	7.34%	7.68%	6.65%	90.6%
<b>Sum of Rate</b>	16.20%	16.54%	16.12%	99.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 231 <b>Employer Name:</b> Kent County				
<b>Contributing Members:</b>	59		66	111.9%
<b>Present Value of Benefits</b>	3,553,259		4,034,111	113.5%
<b>Total Future Normal Cost</b>	471,402		563,327	119.5%
<b>Total Accrued Liability</b>	3,081,857		3,470,784	112.6%
<b>Unfunded Accrued Liability</b>	358,043		374,836	104.7%
<b>Normal Cost Rate</b>	5.04%		5.15%	102.2%
<b>Unfunded Liability Rate</b>	<u>1.98%</u>		<u>1.89%</u>	<u>95.5%</u>
<b>Sum of Rate</b>	7.02%		7.04%	100.3%
<b>SubDiv #:</b> 594 <b>Employer Name:</b> Kent County Tax Appraisal District				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	151,640		166,005	109.5%
<b>Total Future Normal Cost</b>	32,487		32,589	100.3%
<b>Total Accrued Liability</b>	119,153		133,416	112.0%
<b>Unfunded Accrued Liability</b>	28,521		28,098	98.5%
<b>Normal Cost Rate</b>	8.08%		8.05%	99.6%
<b>Unfunded Liability Rate</b>	<u>5.34%</u>		<u>4.97%</u>	<u>93.1%</u>
<b>Sum of Rate</b>	13.42%		13.02%	97.0%
<b>SubDiv #:</b> 232 <b>Employer Name:</b> Kerr County				
<b>Contributing Members:</b>	291		281	96.6%
<b>Present Value of Benefits</b>	19,935,656		22,543,047	113.1%
<b>Total Future Normal Cost</b>	3,267,490		4,004,064	122.5%
<b>Total Accrued Liability</b>	16,668,166		18,538,983	111.2%
<b>Unfunded Accrued Liability</b>	2,407,202		2,386,776	99.2%
<b>Normal Cost Rate</b>	5.62%		6.16%	109.6%
<b>Unfunded Liability Rate</b>	<u>1.98%</u>		<u>1.96%</u>	<u>99.0%</u>
<b>Sum of Rate</b>	7.60%		8.12%	106.8%
<b>SubDiv #:</b> 653 <b>Employer Name:</b> Kerr Emergency 9-1-1 Network				
<b>Contributing Members:</b>	4		3	75.0%
<b>Present Value of Benefits</b>	251,510		198,361	78.9%
<b>Total Future Normal Cost</b>	129,212		102,665	79.5%
<b>Total Accrued Liability</b>	122,298		95,696	78.2%
<b>Unfunded Accrued Liability</b>	(19,013)		(53,478)	281.3%
<b>Normal Cost Rate</b>	7.73%		7.63%	98.7%
<b>Unfunded Liability Rate</b>	<u>(1.31%)</u>		<u>(4.85%)</u>	<u>370.2%</u>
<b>Sum of Rate</b>	6.42%		2.78%	43.3%
<b>SubDiv #:</b> 233 <b>Employer Name:</b> Kimble County				
<b>Contributing Members:</b>	39		44	112.8%
<b>Present Value of Benefits</b>	1,439,333		1,812,683	125.9%
<b>Total Future Normal Cost</b>	328,515		486,816	148.2%
<b>Total Accrued Liability</b>	1,110,818		1,325,867	119.4%
<b>Unfunded Accrued Liability</b>	(77,764)		6,244	(8.0%)
<b>Normal Cost Rate</b>	4.64%	5.65%	5.88%	126.7%
<b>Unfunded Liability Rate</b>	<u>(0.58%)</u>	<u>0.47%</u>	<u>0.03%</u>	<u>(5.2%)</u>
<b>Sum of Rate</b>	4.06%	6.12%	5.91%	145.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 234 <b>Employer Name:</b> King County				
<b>Contributing Members:</b>	16		16	100.0%
<b>Present Value of Benefits</b>	1,486,014		1,747,984	117.6%
<b>Total Future Normal Cost</b>	141,851		168,506	118.8%
<b>Total Accrued Liability</b>	1,344,163		1,579,478	117.5%
<b>Unfunded Accrued Liability</b>	26,429		115,492	437.0%
<b>Normal Cost Rate</b>	4.87%	5.60%	5.84%	119.9%
<b>Unfunded Liability Rate</b>	0.49%	1.98%	2.11%	430.6%
<b>Sum of Rate</b>	5.36%	7.58%	7.95%	148.3%
<b>SubDiv #:</b> 235 <b>Employer Name:</b> Kinney County				
<b>Contributing Members:</b>	46		50	108.7%
<b>Present Value of Benefits</b>	2,641,363		2,766,095	104.7%
<b>Total Future Normal Cost</b>	380,895		448,373	117.7%
<b>Total Accrued Liability</b>	2,260,468		2,317,722	102.5%
<b>Unfunded Accrued Liability</b>	(56,926)		(127,511)	224.0%
<b>Normal Cost Rate</b>	6.25%		6.71%	107.4%
<b>Unfunded Liability Rate</b>	(0.35%)		(0.76%)	217.1%
<b>Sum of Rate</b>	5.90%		5.95%	100.8%
<b>SubDiv #:</b> 579 <b>Employer Name:</b> Kinney County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	104,094		118,064	113.4%
<b>Total Future Normal Cost</b>	17,499		17,972	102.7%
<b>Total Accrued Liability</b>	86,595		100,092	115.6%
<b>Unfunded Accrued Liability</b>	21,989		23,003	104.6%
<b>Normal Cost Rate</b>	4.81%		4.89%	101.7%
<b>Unfunded Liability Rate</b>	2.99%		3.03%	101.3%
<b>Sum of Rate</b>	7.80%		7.92%	101.5%
<b>SubDiv #:</b> 236 <b>Employer Name:</b> Kleberg County				
<b>Contributing Members:</b>	264		260	98.5%
<b>Present Value of Benefits</b>	23,061,317		24,719,145	107.2%
<b>Total Future Normal Cost</b>	3,082,735		3,722,193	120.7%
<b>Total Accrued Liability</b>	19,978,582		20,996,952	105.1%
<b>Unfunded Accrued Liability</b>	1,131,054		960,775	84.9%
<b>Normal Cost Rate</b>	6.60%		7.29%	110.5%
<b>Unfunded Liability Rate</b>	1.22%		1.06%	86.9%
<b>Sum of Rate</b>	7.82%		8.35%	106.8%
<b>SubDiv #:</b> 237 <b>Employer Name:</b> Knox County				
<b>Contributing Members:</b>	36		35	97.2%
<b>Present Value of Benefits</b>	1,596,628		1,602,419	100.4%
<b>Total Future Normal Cost</b>	225,005		262,836	116.8%
<b>Total Accrued Liability</b>	1,371,623		1,339,583	97.7%
<b>Unfunded Accrued Liability</b>	(41,830)		(75,994)	181.7%
<b>Normal Cost Rate</b>	5.85%		5.92%	101.2%
<b>Unfunded Liability Rate</b>	(0.49%)		(0.79%)	161.2%
<b>Sum of Rate</b>	5.36%		5.13%	95.7%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 519	<b>Employer Name:</b> Knox County Appraisal District			
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	177,986		200,759	112.8%
<b>Total Future Normal Cost</b>	16,401		22,619	137.9%
<b>Total Accrued Liability</b>	161,585		178,140	110.2%
<b>Unfunded Accrued Liability</b>	3,730		5,254	140.9%
<b>Normal Cost Rate</b>	5.13%		5.33%	103.9%
<b>Unfunded Liability Rate</b>	0.69%		1.02%	147.8%
<b>Sum of Rate</b>	5.82%		6.35%	109.1%
<b>SubDiv #:</b> 241	<b>Employer Name:</b> La Salle County			
<b>Contributing Members:</b>	49		71	144.9%
<b>Present Value of Benefits</b>	4,012,779		4,555,263	113.5%
<b>Total Future Normal Cost</b>	550,221		907,867	165.0%
<b>Total Accrued Liability</b>	3,462,558		3,647,396	105.3%
<b>Unfunded Accrued Liability</b>	292,211		293,285	100.4%
<b>Normal Cost Rate</b>	7.18%		7.99%	111.3%
<b>Unfunded Liability Rate</b>	2.05%		1.44%	70.2%
<b>Sum of Rate</b>	9.23%		9.43%	102.2%
<b>SubDiv #:</b> 540	<b>Employer Name:</b> Laguna Madre Water District - Cameron County			
<b>Contributing Members:</b>	70		73	104.3%
<b>Present Value of Benefits</b>	5,774,610		6,134,707	106.2%
<b>Total Future Normal Cost</b>	862,932		978,611	113.4%
<b>Total Accrued Liability</b>	4,911,678		5,156,096	105.0%
<b>Unfunded Accrued Liability</b>	1,132,923		1,091,169	96.3%
<b>Normal Cost Rate</b>	6.55%		7.01%	107.0%
<b>Unfunded Liability Rate</b>	5.35%		4.89%	91.4%
<b>Sum of Rate</b>	11.90%		11.90%	100.0%
<b>SubDiv #:</b> 514	<b>Employer Name:</b> Lakeway Municipal Utility District - Travis County			
<b>Contributing Members:</b>	20		20	100.0%
<b>Present Value of Benefits</b>	2,020,428		2,608,806	129.1%
<b>Total Future Normal Cost</b>	343,419		492,465	143.4%
<b>Total Accrued Liability</b>	1,677,009		2,116,341	126.2%
<b>Unfunded Accrued Liability</b>	145,041		381,789	263.2%
<b>Normal Cost Rate</b>	4.86%	5.57%	5.93%	122.0%
<b>Unfunded Liability Rate</b>	1.73%	4.50%	3.79%	219.1%
<b>Sum of Rate</b>	6.59%	10.07%	9.72%	147.5%
<b>SubDiv #:</b> 238	<b>Employer Name:</b> Lamar County			
<b>Contributing Members:</b>	185		193	104.3%
<b>Present Value of Benefits</b>	15,827,462		17,630,877	111.4%
<b>Total Future Normal Cost</b>	2,289,194		2,847,604	124.4%
<b>Total Accrued Liability</b>	13,538,268		14,783,273	109.2%
<b>Unfunded Accrued Liability</b>	1,523,027		1,697,824	111.5%
<b>Normal Cost Rate</b>	6.59%		7.07%	107.3%
<b>Unfunded Liability Rate</b>	2.13%		2.28%	107.0%
<b>Sum of Rate</b>	8.72%		9.35%	107.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 239 <b>Employer Name:</b> Lamb County				
<b>Contributing Members:</b>	82		85	103.7%
<b>Present Value of Benefits</b>	7,606,992		8,508,352	111.8%
<b>Total Future Normal Cost</b>	1,001,217		1,160,184	115.9%
<b>Total Accrued Liability</b>	6,605,775		7,348,168	111.2%
<b>Unfunded Accrued Liability</b>	1,054,728		1,050,365	99.6%
<b>Normal Cost Rate</b>	6.03%		6.36%	105.5%
<b>Unfunded Liability Rate</b>	3.28%		3.11%	94.8%
<b>Sum of Rate</b>	9.31%		9.47%	101.7%
<b>SubDiv #:</b> 240 <b>Employer Name:</b> Lampasas County				
<b>Contributing Members:</b>	90		87	96.7%
<b>Present Value of Benefits</b>	7,061,851		7,758,702	109.9%
<b>Total Future Normal Cost</b>	1,131,649		1,443,667	127.6%
<b>Total Accrued Liability</b>	5,930,202		6,315,035	106.5%
<b>Unfunded Accrued Liability</b>	1,313,608		1,275,388	97.1%
<b>Normal Cost Rate</b>	7.38%		8.34%	113.0%
<b>Unfunded Liability Rate</b>	4.04%		3.76%	93.1%
<b>Sum of Rate</b>	11.42%		12.10%	106.0%
<b>SubDiv #:</b> 650 <b>Employer Name:</b> Lampasas County Appraisal District				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	250,824		300,519	119.8%
<b>Total Future Normal Cost</b>	85,431		112,946	132.2%
<b>Total Accrued Liability</b>	165,393		187,573	113.4%
<b>Unfunded Accrued Liability</b>	40,659		34,974	86.0%
<b>Normal Cost Rate</b>	6.82%		7.38%	108.2%
<b>Unfunded Liability Rate</b>	2.68%		2.01%	75.0%
<b>Sum of Rate</b>	9.50%		9.39%	98.8%
<b>SubDiv #:</b> 439 <b>Employer Name:</b> Lavaca - Navidad River Authority - Jackson County				
<b>Contributing Members:</b>	51		52	102.0%
<b>Present Value of Benefits</b>	5,323,590		6,058,928	113.8%
<b>Total Future Normal Cost</b>	990,919		1,141,139	115.2%
<b>Total Accrued Liability</b>	4,332,671		4,917,789	113.5%
<b>Unfunded Accrued Liability</b>	474,569		509,797	107.4%
<b>Normal Cost Rate</b>	6.28%	6.28%	6.76%	107.6%
<b>Unfunded Liability Rate</b>	2.05%	2.39%	2.06%	100.5%
<b>Sum of Rate</b>	8.33%	8.67%	8.82%	105.9%
<b>SubDiv #:</b> 242 <b>Employer Name:</b> Lavaca County				
<b>Contributing Members:</b>	163		174	106.7%
<b>Present Value of Benefits</b>	13,293,624		15,004,073	112.9%
<b>Total Future Normal Cost</b>	1,662,599		2,011,732	121.0%
<b>Total Accrued Liability</b>	11,631,025		12,992,341	111.7%
<b>Unfunded Accrued Liability</b>	1,554,366		1,631,560	105.0%
<b>Normal Cost Rate</b>	5.24%	5.24%	5.61%	107.1%
<b>Unfunded Liability Rate</b>	2.68%	2.93%	2.56%	95.5%
<b>Sum of Rate</b>	7.92%	8.17%	8.17%	103.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 243 <b>Employer Name:</b> Lee County				
<b>Contributing Members:</b>	91		92	101.1%
<b>Present Value of Benefits</b>	6,980,431		7,348,828	105.3%
<b>Total Future Normal Cost</b>	696,175		801,288	115.1%
<b>Total Accrued Liability</b>	6,284,256		6,547,540	104.2%
<b>Unfunded Accrued Liability</b>	848,301		779,057	91.8%
<b>Normal Cost Rate</b>	4.00%		4.20%	105.0%
<b>Unfunded Liability Rate</b>	<u>2.66%</u>		<u>2.29%</u>	<u>86.1%</u>
<b>Sum of Rate</b>	6.66%		6.49%	97.4%
<b>SubDiv #:</b> 244 <b>Employer Name:</b> Leon County				
<b>Contributing Members:</b>	111		106	95.5%
<b>Present Value of Benefits</b>	4,242,928		4,633,827	109.2%
<b>Total Future Normal Cost</b>	806,325		851,709	105.6%
<b>Total Accrued Liability</b>	3,436,603		3,782,118	110.1%
<b>Unfunded Accrued Liability</b>	(395,786)		(563,960)	142.5%
<b>Normal Cost Rate</b>	4.32%		4.57%	105.8%
<b>Unfunded Liability Rate</b>	<u>(1.16%)</u>		<u>(1.61%)</u>	<u>138.8%</u>
<b>Sum of Rate</b>	3.16%		2.96%	93.7%
<b>SubDiv #:</b> 468 <b>Employer Name:</b> Leon County Central Appraisal District				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	513,317		562,441	109.6%
<b>Total Future Normal Cost</b>	53,776		58,845	109.4%
<b>Total Accrued Liability</b>	459,541		503,596	109.6%
<b>Unfunded Accrued Liability</b>	(89,916)		(91,923)	102.2%
<b>Normal Cost Rate</b>	3.74%		3.91%	104.5%
<b>Unfunded Liability Rate</b>	<u>(2.99%)</u>		<u>(2.93%)</u>	<u>98.0%</u>
<b>Sum of Rate</b>	0.75%		0.98%	130.7%
<b>SubDiv #:</b> 245 <b>Employer Name:</b> Liberty County				
<b>Contributing Members:</b>	306		307	100.3%
<b>Present Value of Benefits</b>	31,443,757		35,028,770	111.4%
<b>Total Future Normal Cost</b>	4,314,911		5,259,274	121.9%
<b>Total Accrued Liability</b>	27,128,846		29,769,496	109.7%
<b>Unfunded Accrued Liability</b>	5,755,905		5,943,232	103.3%
<b>Normal Cost Rate</b>	7.75%		8.36%	107.9%
<b>Unfunded Liability Rate</b>	<u>4.78%</u>		<u>4.69%</u>	<u>98.1%</u>
<b>Sum of Rate</b>	12.53%		13.05%	104.2%
<b>SubDiv #:</b> 481 <b>Employer Name:</b> Liberty County Central Appraisal District				
<b>Contributing Members:</b>	28		30	107.1%
<b>Present Value of Benefits</b>	2,263,590		2,598,828	114.8%
<b>Total Future Normal Cost</b>	442,979		543,511	122.7%
<b>Total Accrued Liability</b>	1,820,611		2,055,317	112.9%
<b>Unfunded Accrued Liability</b>	1,600		(4,527)	(283.0%)
<b>Normal Cost Rate</b>	7.93%		8.47%	106.8%
<b>Unfunded Liability Rate</b>	<u>0.02%</u>		<u>0.00%</u>	<u>0.0%</u>
<b>Sum of Rate</b>	7.95%		8.47%	106.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 246 <b>Employer Name:</b> Limestone County				
<b>Contributing Members:</b>	160		162	101.3%
<b>Present Value of Benefits</b>	9,990,799		10,903,130	109.1%
<b>Total Future Normal Cost</b>	1,517,067		1,721,674	113.5%
<b>Total Accrued Liability</b>	8,473,732		9,181,456	108.4%
<b>Unfunded Accrued Liability</b>	61,008		(54,161)	(88.8%)
<b>Normal Cost Rate</b>	5.16%		5.43%	105.2%
<b>Unfunded Liability Rate</b>	(0.03%)		(0.18%)	600.0%
<b>Sum of Rate</b>	5.13%		5.25%	102.3%
<b>SubDiv #:</b> 695 <b>Employer Name:</b> Limestone County Appraisal District				
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	218,483		301,852	138.2%
<b>Total Future Normal Cost</b>	93,991		117,389	124.9%
<b>Total Accrued Liability</b>	124,492		184,463	148.2%
<b>Unfunded Accrued Liability</b>	48,041		64,390	134.0%
<b>Normal Cost Rate</b>	6.19%	6.99%	7.42%	119.9%
<b>Unfunded Liability Rate</b>	2.04%	2.70%	2.68%	131.4%
<b>Sum of Rate</b>	8.23%	9.69%	10.10%	122.7%
<b>SubDiv #:</b> 247 <b>Employer Name:</b> Lipscomb County				
<b>Contributing Members:</b>	47		48	102.1%
<b>Present Value of Benefits</b>	3,889,851		4,414,363	113.5%
<b>Total Future Normal Cost</b>	449,523		608,202	135.3%
<b>Total Accrued Liability</b>	3,440,328		3,806,161	110.6%
<b>Unfunded Accrued Liability</b>	488,982		770,306	157.5%
<b>Normal Cost Rate</b>	5.91%	6.79%	7.05%	119.3%
<b>Unfunded Liability Rate</b>	3.42%	5.69%	5.05%	147.7%
<b>Sum of Rate</b>	9.33%	12.48%	12.10%	129.7%
<b>SubDiv #:</b> 248 <b>Employer Name:</b> Live Oak County				
<b>Contributing Members:</b>	83		81	97.6%
<b>Present Value of Benefits</b>	5,531,906		6,369,531	115.1%
<b>Total Future Normal Cost</b>	709,449		865,008	121.9%
<b>Total Accrued Liability</b>	4,822,457		5,504,523	114.1%
<b>Unfunded Accrued Liability</b>	946,806		1,217,048	128.5%
<b>Normal Cost Rate</b>	5.86%	6.62%	7.13%	121.7%
<b>Unfunded Liability Rate</b>	3.94%	5.43%	5.26%	133.5%
<b>Sum of Rate</b>	9.80%	12.05%	12.39%	126.4%
<b>SubDiv #:</b> 591 <b>Employer Name:</b> Live Oak County Appraisal District				
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	580,972		643,439	110.8%
<b>Total Future Normal Cost</b>	96,374		104,293	108.2%
<b>Total Accrued Liability</b>	484,598		539,146	111.3%
<b>Unfunded Accrued Liability</b>	111,438		110,650	99.3%
<b>Normal Cost Rate</b>	5.56%		5.99%	107.7%
<b>Unfunded Liability Rate</b>	5.84%		5.85%	100.2%
<b>Sum of Rate</b>	11.40%		11.84%	103.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 249 <b>Employer Name:</b> Llano County				
<b>Contributing Members:</b>	132		140	106.1%
<b>Present Value of Benefits</b>	8,017,747		8,752,924	109.2%
<b>Total Future Normal Cost</b>	1,077,112		1,321,398	122.7%
<b>Total Accrued Liability</b>	6,940,635		7,431,526	107.1%
<b>Unfunded Accrued Liability</b>	800,929		795,504	99.3%
<b>Normal Cost Rate</b>	5.60%		5.93%	105.9%
<b>Unfunded Liability Rate</b>	1.75%		1.61%	92.0%
<b>Sum of Rate</b>	7.35%		7.54%	102.6%
<b>SubDiv #:</b> 654 <b>Employer Name:</b> Llano County Hospital Authority				
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	914,558		894,342	97.8%
<b>Total Future Normal Cost</b>	0		0	
<b>Total Accrued Liability</b>	914,558		894,342	97.8%
<b>Unfunded Accrued Liability</b>	(496,848)		(568,232)	114.4%
<b>Normal Cost Rate</b>	0.00%		0.00%	
<b>Unfunded Liability Rate</b>	0.00%		0.00%	
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 250 <b>Employer Name:</b> Loving County				
<b>Contributing Members:</b>	14		16	114.3%
<b>Present Value of Benefits</b>	2,008,559		2,250,174	112.0%
<b>Total Future Normal Cost</b>	122,608		158,548	129.3%
<b>Total Accrued Liability</b>	1,885,951		2,091,626	110.9%
<b>Unfunded Accrued Liability</b>	337,515		363,868	107.8%
<b>Normal Cost Rate</b>	5.99%	5.99%	6.23%	104.0%
<b>Unfunded Liability Rate</b>	7.98%	8.48%	7.13%	89.3%
<b>Sum of Rate</b>	13.97%	14.47%	13.36%	95.6%
<b>SubDiv #:</b> 513 <b>Employer Name:</b> Loving County Appraisal District				
<b>Contributing Members:</b>	1		2	200.0%
<b>Present Value of Benefits</b>	65,228		89,806	137.7%
<b>Total Future Normal Cost</b>	27,804		41,654	149.8%
<b>Total Accrued Liability</b>	37,424		48,152	128.7%
<b>Unfunded Accrued Liability</b>	18,945		20,753	109.5%
<b>Normal Cost Rate</b>	7.85%	7.85%	7.72%	98.3%
<b>Unfunded Liability Rate</b>	5.22%	6.05%	4.26%	81.6%
<b>Sum of Rate</b>	13.07%	13.90%	11.98%	91.7%
<b>SubDiv #:</b> 714 <b>Employer Name:</b> Lower Valley Water District				
<b>Contributing Members:</b>	55		58	105.5%
<b>Present Value of Benefits</b>	1,033,880		1,589,330	153.7%
<b>Total Future Normal Cost</b>	800,215		1,072,280	134.0%
<b>Total Accrued Liability</b>	233,665		517,050	221.3%
<b>Unfunded Accrued Liability</b>	182,664		216,179	118.3%
<b>Normal Cost Rate</b>	7.40%		7.76%	104.9%
<b>Unfunded Liability Rate</b>	1.26%		1.38%	109.5%
<b>Sum of Rate</b>	8.66%		9.14%	105.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 499 <b>Employer Name:</b> Lubbock Central Appraisal District				
<b>Contributing Members:</b>	47		52	110.6%
<b>Present Value of Benefits</b>	7,104,881		8,121,838	114.3%
<b>Total Future Normal Cost</b>	704,484		981,384	139.3%
<b>Total Accrued Liability</b>	6,400,397		7,140,454	111.6%
<b>Unfunded Accrued Liability</b>	312,535		358,878	114.8%
<b>Normal Cost Rate</b>	6.54%	6.54%	7.11%	108.7%
<b>Unfunded Liability Rate</b>	<u>1.96%</u>	<u>2.11%</u>	<u>1.81%</u>	<u>92.3%</u>
<b>Sum of Rate</b>	8.50%	8.65%	8.92%	104.9%
<b>SubDiv #:</b> 251 <b>Employer Name:</b> Lubbock County				
<b>Contributing Members:</b>	877		863	98.4%
<b>Present Value of Benefits</b>	78,246,022		83,897,260	107.2%
<b>Total Future Normal Cost</b>	10,581,769		12,588,284	119.0%
<b>Total Accrued Liability</b>	67,664,253		71,308,976	105.4%
<b>Unfunded Accrued Liability</b>	10,425,335		10,222,002	98.0%
<b>Normal Cost Rate</b>	5.78%		6.40%	110.7%
<b>Unfunded Liability Rate</b>	<u>2.81%</u>	<u>          </u>	<u>2.83%</u>	<u>100.7%</u>
<b>Sum of Rate</b>	8.59%		9.23%	107.5%
<b>SubDiv #:</b> 425 <b>Employer Name:</b> Lubbock County Water Control and Improvement District #1				
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	434,277		448,864	103.4%
<b>Total Future Normal Cost</b>	131,082		131,629	100.4%
<b>Total Accrued Liability</b>	303,195		317,235	104.6%
<b>Unfunded Accrued Liability</b>	(214,419)		(254,505)	118.7%
<b>Normal Cost Rate</b>	7.62%		7.78%	102.1%
<b>Unfunded Liability Rate</b>	<u>(5.66%)</u>	<u>          </u>	<u>(7.55%)</u>	<u>133.4%</u>
<b>Sum of Rate</b>	1.96%		0.23%	11.7%
<b>SubDiv #:</b> 558 <b>Employer Name:</b> Lubbock Emergency Communication District				
<b>Contributing Members:</b>	5		6	120.0%
<b>Present Value of Benefits</b>	704,350		812,385	115.3%
<b>Total Future Normal Cost</b>	150,244		168,402	112.1%
<b>Total Accrued Liability</b>	554,106		643,983	116.2%
<b>Unfunded Accrued Liability</b>	39,612		46,992	118.6%
<b>Normal Cost Rate</b>	6.31%		6.61%	104.8%
<b>Unfunded Liability Rate</b>	<u>1.42%</u>	<u>          </u>	<u>1.61%</u>	<u>113.4%</u>
<b>Sum of Rate</b>	7.73%		8.22%	106.3%
<b>SubDiv #:</b> 647 <b>Employer Name:</b> Lubbock Reese Redevelopment Authority				
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	276,089		322,105	116.7%
<b>Total Future Normal Cost</b>	79,974		91,291	114.2%
<b>Total Accrued Liability</b>	196,115		230,814	117.7%
<b>Unfunded Accrued Liability</b>	(137,186)		(154,853)	112.9%
<b>Normal Cost Rate</b>	3.04%		3.14%	103.3%
<b>Unfunded Liability Rate</b>	<u>(3.04%)</u>	<u>          </u>	<u>(3.00%)</u>	<u>98.7%</u>
<b>Sum of Rate</b>	0.00%		0.14%	

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 639 <b>Employer Name:</b> Lumberton Municipal Utility District				
<b>Contributing Members:</b>	26		29	111.5%
<b>Present Value of Benefits</b>	827,901		1,013,477	122.4%
<b>Total Future Normal Cost</b>	303,882		387,008	127.4%
<b>Total Accrued Liability</b>	524,019		626,469	119.6%
<b>Unfunded Accrued Liability</b>	86,488		76,288	88.2%
<b>Normal Cost Rate</b>	4.03%		4.29%	106.5%
<b>Unfunded Liability Rate</b>	1.06%		0.75%	70.8%
<b>Sum of Rate</b>	5.09%		5.04%	99.0%
<b>SubDiv #:</b> 252 <b>Employer Name:</b> Lynn County				
<b>Contributing Members:</b>	52		52	100.0%
<b>Present Value of Benefits</b>	1,475,001		1,731,655	117.4%
<b>Total Future Normal Cost</b>	213,068		259,599	121.8%
<b>Total Accrued Liability</b>	1,261,933		1,472,056	116.7%
<b>Unfunded Accrued Liability</b>	(203,545)		(183,569)	90.2%
<b>Normal Cost Rate</b>	2.79%	3.12%	3.28%	117.6%
<b>Unfunded Liability Rate</b>	(1.56%)	(1.09%)	(1.18%)	75.6%
<b>Sum of Rate</b>	1.23%	2.03%	2.10%	170.7%
<b>SubDiv #:</b> 497 <b>Employer Name:</b> Lynn County Appraisal District				
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	123,258		151,131	122.6%
<b>Total Future Normal Cost</b>	22,924		36,024	157.1%
<b>Total Accrued Liability</b>	100,334		115,107	114.7%
<b>Unfunded Accrued Liability</b>	1,381		2,545	184.3%
<b>Normal Cost Rate</b>	4.92%	4.92%	4.86%	98.8%
<b>Unfunded Liability Rate</b>	0.21%	0.57%	0.28%	133.3%
<b>Sum of Rate</b>	5.13%	5.49%	5.14%	100.2%
<b>SubDiv #:</b> 442 <b>Employer Name:</b> Lynn County Hospital District				
<b>Contributing Members:</b>	76		77	101.3%
<b>Present Value of Benefits</b>	4,717,330		4,952,054	105.0%
<b>Total Future Normal Cost</b>	677,709		825,325	121.8%
<b>Total Accrued Liability</b>	4,039,621		4,126,729	102.2%
<b>Unfunded Accrued Liability</b>	150,080		111,211	74.1%
<b>Normal Cost Rate</b>	4.76%		5.17%	108.6%
<b>Unfunded Liability Rate</b>	0.73%		0.51%	69.9%
<b>Sum of Rate</b>	5.49%		5.68%	103.5%
<b>SubDiv #:</b> 630 <b>Employer Name:</b> Macedonia - Eylau Municipal Utility District - Bowie County				
<b>Contributing Members:</b>	7		6	85.7%
<b>Present Value of Benefits</b>	504,979		549,463	108.8%
<b>Total Future Normal Cost</b>	74,999		74,071	98.8%
<b>Total Accrued Liability</b>	429,980		475,392	110.6%
<b>Unfunded Accrued Liability</b>	24,665		8,827	35.8%
<b>Normal Cost Rate</b>	3.65%		3.82%	104.7%
<b>Unfunded Liability Rate</b>	0.60%		(0.04%)	(6.7%)
<b>Sum of Rate</b>	4.25%		3.78%	88.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 500</b>	<b>Employer Name: Mackenzie Municipal Water Authority - Briscoe County</b>			
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	857,822		813,823	94.9%
<b>Total Future Normal Cost</b>	20,726		25,381	122.5%
<b>Total Accrued Liability</b>	837,096		788,442	94.2%
<b>Unfunded Accrued Liability</b>	(61,007)		(69,941)	114.6%
<b>Normal Cost Rate</b>	4.12%		4.32%	104.9%
<b>Unfunded Liability Rate</b>	<u>(4.12%)</u>		<u>(4.32%)</u>	<u>104.9%</u>
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #: 256</b>	<b>Employer Name: Madison County</b>			
<b>Contributing Members:</b>	68		75	110.3%
<b>Present Value of Benefits</b>	2,271,736		2,496,729	109.9%
<b>Total Future Normal Cost</b>	289,960		347,463	119.8%
<b>Total Accrued Liability</b>	1,981,776		2,149,266	108.5%
<b>Unfunded Accrued Liability</b>	403,366		372,337	92.3%
<b>Normal Cost Rate</b>	3.84%	3.84%	3.95%	102.9%
<b>Unfunded Liability Rate</b>	<u>2.09%</u>	<u>2.13%</u>	<u>1.62%</u>	<u>77.5%</u>
<b>Sum of Rate</b>	5.93%	5.97%	5.57%	93.9%
<b>SubDiv #: 596</b>	<b>Employer Name: Madison County Appraisal District</b>			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	224,645		259,508	115.5%
<b>Total Future Normal Cost</b>	24,975		31,761	127.2%
<b>Total Accrued Liability</b>	199,670		227,747	114.1%
<b>Unfunded Accrued Liability</b>	24,294		24,972	102.8%
<b>Normal Cost Rate</b>	2.47%		2.62%	106.1%
<b>Unfunded Liability Rate</b>	<u>1.62%</u>		<u>1.59%</u>	<u>98.1%</u>
<b>Sum of Rate</b>	4.09%		4.21%	102.9%
<b>SubDiv #: 257</b>	<b>Employer Name: Marion County</b>			
<b>Contributing Members:</b>	65		68	104.6%
<b>Present Value of Benefits</b>	4,501,479		4,973,107	110.5%
<b>Total Future Normal Cost</b>	567,985		694,708	122.3%
<b>Total Accrued Liability</b>	3,933,494		4,278,399	108.8%
<b>Unfunded Accrued Liability</b>	75,211		105,898	140.8%
<b>Normal Cost Rate</b>	6.75%	6.75%	7.21%	106.8%
<b>Unfunded Liability Rate</b>	<u>0.42%</u>	<u>0.52%</u>	<u>0.59%</u>	<u>140.5%</u>
<b>Sum of Rate</b>	7.17%	7.27%	7.80%	108.8%
<b>SubDiv #: 675</b>	<b>Employer Name: Marion County Appraisal District</b>			
<b>Contributing Members:</b>	6		5	83.3%
<b>Present Value of Benefits</b>	150,843		146,946	97.4%
<b>Total Future Normal Cost</b>	85,878		73,496	85.6%
<b>Total Accrued Liability</b>	64,965		73,450	113.1%
<b>Unfunded Accrued Liability</b>	(6,181)		(16,217)	262.4%
<b>Normal Cost Rate</b>	5.31%		5.28%	99.4%
<b>Unfunded Liability Rate</b>	<u>(0.55%)</u>		<u>(1.19%)</u>	<u>216.4%</u>
<b>Sum of Rate</b>	4.76%		4.09%	85.9%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 658 <b>Employer Name:</b> Marshall-Harrison County Health District				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	68,466		76,793	112.2%
<b>Total Future Normal Cost</b>	19,584		21,199	108.2%
<b>Total Accrued Liability</b>	48,882		55,594	113.7%
<b>Unfunded Accrued Liability</b>	(54,858)		(60,242)	109.8%
<b>Normal Cost Rate</b>	5.82%		6.12%	105.2%
<b>Unfunded Liability Rate</b>	<u>(5.82%)</u>		<u>(6.12%)</u>	<u>105.2%</u>
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 258 <b>Employer Name:</b> Martin County				
<b>Contributing Members:</b>	51		53	103.9%
<b>Present Value of Benefits</b>	5,039,459		5,601,754	111.2%
<b>Total Future Normal Cost</b>	502,859		629,293	125.1%
<b>Total Accrued Liability</b>	4,536,600		4,972,461	109.6%
<b>Unfunded Accrued Liability</b>	699,146		783,525	112.1%
<b>Normal Cost Rate</b>	6.03%		6.45%	107.0%
<b>Unfunded Liability Rate</b>	<u>4.67%</u>		<u>4.70%</u>	<u>100.6%</u>
<b>Sum of Rate</b>	10.70%		11.15%	104.2%
<b>SubDiv #:</b> 595 <b>Employer Name:</b> Martin County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	144,821		163,705	113.0%
<b>Total Future Normal Cost</b>	21,967		22,756	103.6%
<b>Total Accrued Liability</b>	122,854		140,949	114.7%
<b>Unfunded Accrued Liability</b>	3,393		4,202	123.9%
<b>Normal Cost Rate</b>	3.52%		3.62%	102.8%
<b>Unfunded Liability Rate</b>	<u>0.43%</u>		<u>0.48%</u>	<u>111.6%</u>
<b>Sum of Rate</b>	3.95%		4.10%	103.8%
<b>SubDiv #:</b> 259 <b>Employer Name:</b> Mason County				
<b>Contributing Members:</b>	38		38	100.0%
<b>Present Value of Benefits</b>	1,863,547		2,203,392	118.2%
<b>Total Future Normal Cost</b>	253,545		313,339	123.6%
<b>Total Accrued Liability</b>	1,610,002		1,890,053	117.4%
<b>Unfunded Accrued Liability</b>	74,078		195,636	264.1%
<b>Normal Cost Rate</b>	5.06%	5.93%	5.85%	115.6%
<b>Unfunded Liability Rate</b>	<u>0.71%</u>	<u>2.45%</u>	<u>2.07%</u>	<u>291.5%</u>
<b>Sum of Rate</b>	5.77%	8.38%	7.92%	137.3%
<b>SubDiv #:</b> 260 <b>Employer Name:</b> Matagorda County				
<b>Contributing Members:</b>	212		212	100.0%
<b>Present Value of Benefits</b>	23,068,262		24,931,126	108.1%
<b>Total Future Normal Cost</b>	2,547,219		2,987,590	117.3%
<b>Total Accrued Liability</b>	20,521,043		21,943,536	106.9%
<b>Unfunded Accrued Liability</b>	4,467,238		4,364,115	97.7%
<b>Normal Cost Rate</b>	6.19%		6.70%	108.2%
<b>Unfunded Liability Rate</b>	<u>5.81%</u>		<u>5.51%</u>	<u>94.8%</u>
<b>Sum of Rate</b>	12.00%		12.21%	101.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 678	<b>Employer Name:</b> Matagorda County Drainage District			
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	295,856		345,970	116.9%
<b>Total Future Normal Cost</b>	111,657		128,780	115.3%
<b>Total Accrued Liability</b>	184,199		217,190	117.9%
<b>Unfunded Accrued Liability</b>	47,914		45,423	94.8%
<b>Normal Cost Rate</b>	7.30%		7.71%	105.6%
<b>Unfunded Liability Rate</b>	1.95%		1.90%	97.4%
<b>Sum of Rate</b>	9.25%		9.61%	103.9%
<b>SubDiv #:</b> 440	<b>Employer Name:</b> Matagorda County Hospital District			
<b>Contributing Members:</b>	258		336	130.2%
<b>Present Value of Benefits</b>	19,656,093		22,202,836	113.0%
<b>Total Future Normal Cost</b>	2,410,438		3,530,569	146.5%
<b>Total Accrued Liability</b>	17,245,655		18,672,267	108.3%
<b>Unfunded Accrued Liability</b>	(1,278,602)		(1,331,620)	104.1%
<b>Normal Cost Rate</b>	3.93%		4.33%	110.2%
<b>Unfunded Liability Rate</b>	(1.19%)		(0.86%)	72.3%
<b>Sum of Rate</b>	2.74%		3.47%	126.6%
<b>SubDiv #:</b> 677	<b>Employer Name:</b> Matagorda County Navigation District #1			
<b>Contributing Members:</b>	7		8	114.3%
<b>Present Value of Benefits</b>	303,129		405,973	133.9%
<b>Total Future Normal Cost</b>	245,645		302,032	123.0%
<b>Total Accrued Liability</b>	57,484		103,941	180.8%
<b>Unfunded Accrued Liability</b>	(8,948)		(7,122)	79.6%
<b>Normal Cost Rate</b>	10.05%		10.28%	102.3%
<b>Unfunded Liability Rate</b>	(0.47%)		(0.22%)	46.8%
<b>Sum of Rate</b>	9.58%		10.06%	105.0%
<b>SubDiv #:</b> 261	<b>Employer Name:</b> Maverick County			
<b>Contributing Members:</b>	237		250	105.5%
<b>Present Value of Benefits</b>	12,614,207		13,665,701	108.3%
<b>Total Future Normal Cost</b>	2,469,702		3,023,056	122.4%
<b>Total Accrued Liability</b>	10,144,505		10,642,645	104.9%
<b>Unfunded Accrued Liability</b>	1,160,552		881,923	76.0%
<b>Normal Cost Rate</b>	5.44%	5.44%	6.03%	110.8%
<b>Unfunded Liability Rate</b>	1.52%	1.57%	1.02%	67.1%
<b>Sum of Rate</b>	6.96%	7.01%	7.05%	101.3%
<b>SubDiv #:</b> 729	<b>Employer Name:</b> Maverick County Hospital District			
<b>Contributing Members:</b>			15	
<b>Present Value of Benefits</b>			272,600	
<b>Total Future Normal Cost</b>			171,625	
<b>Total Accrued Liability</b>			100,975	
<b>Unfunded Accrued Liability</b>			87,926	
<b>Normal Cost Rate</b>			2.84%	
<b>Unfunded Liability Rate</b>			1.31%	
<b>Sum of Rate</b>			4.15%	

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 255</b>	<b>Employer Name: Mc Mullen County</b>			
<b>Contributing Members:</b>	29		32	110.3%
<b>Present Value of Benefits</b>	2,165,707		2,224,565	102.7%
<b>Total Future Normal Cost</b>	142,420		175,978	123.6%
<b>Total Accrued Liability</b>	2,023,287		2,048,587	101.3%
<b>Unfunded Accrued Liability</b>	356,024		364,087	102.3%
<b>Normal Cost Rate</b>	4.46%		4.65%	104.3%
<b>Unfunded Liability Rate</b>	5.58%		5.18%	92.8%
<b>Sum of Rate</b>	10.04%		9.83%	97.9%
<b>SubDiv #: 253</b>	<b>Employer Name: McCulloch County</b>			
<b>Contributing Members:</b>	39		38	97.4%
<b>Present Value of Benefits</b>	2,012,189		2,283,965	113.5%
<b>Total Future Normal Cost</b>	274,963		328,961	119.6%
<b>Total Accrued Liability</b>	1,737,226		1,955,004	112.5%
<b>Unfunded Accrued Liability</b>	(264,450)		(307,053)	116.1%
<b>Normal Cost Rate</b>	5.29%	5.29%	5.68%	107.4%
<b>Unfunded Liability Rate</b>	(2.25%)	(1.96%)	(2.45%)	108.9%
<b>Sum of Rate</b>	3.04%	3.33%	3.23%	106.3%
<b>SubDiv #: 512</b>	<b>Employer Name: McCulloch County Appraisal District</b>			
<b>Contributing Members:</b>	4		3	75.0%
<b>Present Value of Benefits</b>	490,048		509,879	104.0%
<b>Total Future Normal Cost</b>	51,770		44,658	86.3%
<b>Total Accrued Liability</b>	438,278		465,221	106.1%
<b>Unfunded Accrued Liability</b>	(2,491)		(17,818)	715.3%
<b>Normal Cost Rate</b>	6.61%		6.97%	105.4%
<b>Unfunded Liability Rate</b>	(0.21%)		(2.02%)	961.9%
<b>Sum of Rate</b>	6.40%		4.95%	77.3%
<b>SubDiv #: 254</b>	<b>Employer Name: McLennan County</b>			
<b>Contributing Members:</b>	825		832	100.8%
<b>Present Value of Benefits</b>	113,776,522		124,640,994	109.5%
<b>Total Future Normal Cost</b>	16,801,042		19,764,039	117.6%
<b>Total Accrued Liability</b>	96,975,480		104,876,955	108.1%
<b>Unfunded Accrued Liability</b>	20,870,005		21,637,054	103.7%
<b>Normal Cost Rate</b>	8.02%	8.02%	8.61%	107.4%
<b>Unfunded Liability Rate</b>	5.32%	5.61%	5.40%	101.5%
<b>Sum of Rate</b>	13.34%	13.63%	14.01%	105.0%
<b>SubDiv #: 725</b>	<b>Employer Name: McLennan County 9-1-1 Emergency Assistance District</b>			
<b>Contributing Members:</b>			5	
<b>Present Value of Benefits</b>			328,503	
<b>Total Future Normal Cost</b>			289,448	
<b>Total Accrued Liability</b>			39,055	
<b>Unfunded Accrued Liability</b>			17,399	
<b>Normal Cost Rate</b>			11.74%	
<b>Unfunded Liability Rate</b>			0.68%	
<b>Sum of Rate</b>			12.42%	

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 491</b>	<b>Employer Name: McLennan County Appraisal District</b>			
<b>Contributing Members:</b>	39		39	100.0%
<b>Present Value of Benefits</b>	6,091,292		6,338,736	104.1%
<b>Total Future Normal Cost</b>	595,143		655,809	110.2%
<b>Total Accrued Liability</b>	5,496,149		5,682,927	103.4%
<b>Unfunded Accrued Liability</b>	887,351		816,773	92.0%
<b>Normal Cost Rate</b>	6.28%	6.28%	6.59%	104.9%
<b>Unfunded Liability Rate</b>	5.52%	6.11%	4.80%	87.0%
<b>Sum of Rate</b>	11.80%	12.39%	11.39%	96.5%
<b>SubDiv #: 679</b>	<b>Employer Name: McLennan County Water Control and Improvement District #2</b>			
<b>Contributing Members:</b>	3		2	66.7%
<b>Present Value of Benefits</b>	59,998		43,232	72.1%
<b>Total Future Normal Cost</b>	36,933		19,147	51.8%
<b>Total Accrued Liability</b>	23,065		24,085	104.4%
<b>Unfunded Accrued Liability</b>	2,292		(663)	(28.9%)
<b>Normal Cost Rate</b>	3.02%		3.01%	99.7%
<b>Unfunded Liability Rate</b>	0.23%		(0.12%)	(52.2%)
<b>Sum of Rate</b>	3.25%		2.89%	88.9%
<b>SubDiv #: 701</b>	<b>Employer Name: Meadowlakes Municipal Utility District</b>			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	187,354		214,262	114.4%
<b>Total Future Normal Cost</b>	130,952		126,000	96.2%
<b>Total Accrued Liability</b>	56,402		88,262	156.5%
<b>Unfunded Accrued Liability</b>	8,532		8,486	99.5%
<b>Normal Cost Rate</b>	5.09%		5.04%	99.0%
<b>Unfunded Liability Rate</b>	0.40%		0.37%	92.5%
<b>Sum of Rate</b>	5.49%		5.41%	98.5%
<b>SubDiv #: 599</b>	<b>Employer Name: Medical Arts Hospital - Dawson County</b>			
<b>Contributing Members:</b>	57		0	0.0%
<b>Present Value of Benefits</b>	3,547,581		2,825,327	79.6%
<b>Total Future Normal Cost</b>	245,149		0	0.0%
<b>Total Accrued Liability</b>	3,302,432		2,825,327	85.6%
<b>Unfunded Accrued Liability</b>	(338,414)		(696,479)	205.8%
<b>Normal Cost Rate</b>	2.16%	0.00%	0.00%	0.0%
<b>Unfunded Liability Rate</b>	(2.16%)	0.00%	0.00%	0.0%
<b>Sum of Rate</b>	0.00%	0.00%	0.00%	0.0%
<b>SubDiv #: 262</b>	<b>Employer Name: Medina County</b>			
<b>Contributing Members:</b>	187		178	95.2%
<b>Present Value of Benefits</b>	9,061,732		9,877,673	109.0%
<b>Total Future Normal Cost</b>	1,454,177		1,676,343	115.3%
<b>Total Accrued Liability</b>	7,607,555		8,201,330	107.8%
<b>Unfunded Accrued Liability</b>	516,065		379,659	73.6%
<b>Normal Cost Rate</b>	4.97%		5.40%	108.7%
<b>Unfunded Liability Rate</b>	0.80%		0.58%	72.5%
<b>Sum of Rate</b>	5.77%		5.98%	103.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 705	<b>Employer Name:</b> Medina County 911 District			
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	75,223		123,705	164.5%
<b>Total Future Normal Cost</b>	58,683		93,299	159.0%
<b>Total Accrued Liability</b>	16,540		30,406	183.8%
<b>Unfunded Accrued Liability</b>	2,608		2,433	93.3%
<b>Normal Cost Rate</b>	6.53%		6.28%	96.2%
<b>Unfunded Liability Rate</b>	0.36%		0.20%	55.6%
<b>Sum of Rate</b>	6.89%		6.48%	94.0%
<b>SubDiv #:</b> 535	<b>Employer Name:</b> Medina County Appraisal District			
<b>Contributing Members:</b>	12		12	100.0%
<b>Present Value of Benefits</b>	1,096,117		1,188,475	108.4%
<b>Total Future Normal Cost</b>	123,116		139,115	113.0%
<b>Total Accrued Liability</b>	973,001		1,049,360	107.8%
<b>Unfunded Accrued Liability</b>	81,673		84,519	103.5%
<b>Normal Cost Rate</b>	4.41%		4.72%	107.0%
<b>Unfunded Liability Rate</b>	2.20%		2.25%	102.3%
<b>Sum of Rate</b>	6.61%		6.97%	105.4%
<b>SubDiv #:</b> 419	<b>Employer Name:</b> Memorial Medical Center - Calhoun County			
<b>Contributing Members:</b>	170		180	105.9%
<b>Present Value of Benefits</b>	12,533,924		13,857,634	110.6%
<b>Total Future Normal Cost</b>	2,069,502		2,342,918	113.2%
<b>Total Accrued Liability</b>	10,464,422		11,514,716	110.0%
<b>Unfunded Accrued Liability</b>	(1,110,749)		(1,121,286)	100.9%
<b>Normal Cost Rate</b>	5.07%		5.16%	101.8%
<b>Unfunded Liability Rate</b>	(1.37%)		(1.25%)	91.2%
<b>Sum of Rate</b>	3.70%		3.91%	105.7%
<b>SubDiv #:</b> 263	<b>Employer Name:</b> Menard County			
<b>Contributing Members:</b>	33		31	93.9%
<b>Present Value of Benefits</b>	1,595,877		1,725,047	108.1%
<b>Total Future Normal Cost</b>	256,018		276,279	107.9%
<b>Total Accrued Liability</b>	1,339,859		1,448,768	108.1%
<b>Unfunded Accrued Liability</b>	140,265		107,959	77.0%
<b>Normal Cost Rate</b>	5.68%		5.85%	103.0%
<b>Unfunded Liability Rate</b>	1.89%		1.45%	76.7%
<b>Sum of Rate</b>	7.57%		7.30%	96.4%
<b>SubDiv #:</b> 669	<b>Employer Name:</b> Middle Rio Grande Development Council			
<b>Contributing Members:</b>	119		115	96.6%
<b>Present Value of Benefits</b>	6,228,805		7,310,653	117.4%
<b>Total Future Normal Cost</b>	2,366,024		2,448,262	103.5%
<b>Total Accrued Liability</b>	3,862,781		4,862,391	125.9%
<b>Unfunded Accrued Liability</b>	782,658		953,690	121.9%
<b>Normal Cost Rate</b>	8.61%	8.61%	9.08%	105.5%
<b>Unfunded Liability Rate</b>	2.20%	3.02%	2.69%	122.3%
<b>Sum of Rate</b>	10.81%	11.63%	11.77%	108.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 492 <b>Employer Name:</b> Midland Central Appraisal District				
<b>Contributing Members:</b>	24		26	108.3%
<b>Present Value of Benefits</b>	5,276,520		5,872,170	111.3%
<b>Total Future Normal Cost</b>	380,058		448,128	117.9%
<b>Total Accrued Liability</b>	4,896,462		5,424,042	110.8%
<b>Unfunded Accrued Liability</b>	(24,572)		(20,489)	83.4%
<b>Normal Cost Rate</b>	7.16%	7.16%	7.49%	104.6%
<b>Unfunded Liability Rate</b>	<u>(0.37%)</u>	<u>(0.22%)</u>	<u>(0.14%)</u>	<u>37.8%</u>
<b>Sum of Rate</b>	6.79%	6.94%	7.35%	108.2%
<b>SubDiv #:</b> 264 <b>Employer Name:</b> Midland County				
<b>Contributing Members:</b>	548		544	99.3%
<b>Present Value of Benefits</b>	57,961,913		63,111,061	108.9%
<b>Total Future Normal Cost</b>	5,718,366		7,008,036	122.6%
<b>Total Accrued Liability</b>	52,243,547		56,103,025	107.4%
<b>Unfunded Accrued Liability</b>	8,263,881		8,610,715	104.2%
<b>Normal Cost Rate</b>	5.14%		5.66%	110.1%
<b>Unfunded Liability Rate</b>	<u>3.77%</u>		<u>3.82%</u>	<u>101.3%</u>
<b>Sum of Rate</b>	8.91%		9.48%	106.4%
<b>SubDiv #:</b> 570 <b>Employer Name:</b> Midland Emergency Communication District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	445,285		497,118	111.6%
<b>Total Future Normal Cost</b>	62,399		66,220	106.1%
<b>Total Accrued Liability</b>	382,886		430,898	112.5%
<b>Unfunded Accrued Liability</b>	23,164		21,669	93.5%
<b>Normal Cost Rate</b>	5.66%		6.08%	107.4%
<b>Unfunded Liability Rate</b>	<u>1.63%</u>		<u>1.45%</u>	<u>89.0%</u>
<b>Sum of Rate</b>	7.29%		7.53%	103.3%
<b>SubDiv #:</b> 265 <b>Employer Name:</b> Milam County				
<b>Contributing Members:</b>	139		136	97.8%
<b>Present Value of Benefits</b>	10,158,056		10,293,278	101.3%
<b>Total Future Normal Cost</b>	1,233,846		1,397,997	113.3%
<b>Total Accrued Liability</b>	8,924,210		8,895,281	99.7%
<b>Unfunded Accrued Liability</b>	953,853		832,095	87.2%
<b>Normal Cost Rate</b>	5.93%		6.28%	105.9%
<b>Unfunded Liability Rate</b>	<u>1.89%</u>		<u>1.70%</u>	<u>89.9%</u>
<b>Sum of Rate</b>	7.82%		7.98%	102.0%
<b>SubDiv #:</b> 266 <b>Employer Name:</b> Mills County				
<b>Contributing Members:</b>	43		45	104.7%
<b>Present Value of Benefits</b>	2,162,679		2,754,344	127.4%
<b>Total Future Normal Cost</b>	349,087		466,587	133.7%
<b>Total Accrued Liability</b>	1,813,592		2,287,757	126.1%
<b>Unfunded Accrued Liability</b>	182,476		381,902	209.3%
<b>Normal Cost Rate</b>	6.06%	6.84%	7.18%	118.5%
<b>Unfunded Liability Rate</b>	<u>1.40%</u>	<u>2.55%</u>	<u>2.81%</u>	<u>200.7%</u>
<b>Sum of Rate</b>	7.46%	9.39%	9.99%	133.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 617 <b>Employer Name:</b> Mills County Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	82,631		94,603	114.5%
<b>Total Future Normal Cost</b>	18,439		20,782	112.7%
<b>Total Accrued Liability</b>	64,192		73,821	115.0%
<b>Unfunded Accrued Liability</b>	(37,802)		(44,929)	118.9%
<b>Normal Cost Rate</b>	3.09%		3.02%	97.7%
<b>Unfunded Liability Rate</b>	<u>(2.67%)</u>		<u>(3.02%)</u>	<u>113.1%</u>
<b>Sum of Rate</b>	0.42%		0.00%	0.0%
<b>SubDiv #:</b> 267 <b>Employer Name:</b> Mitchell County				
<b>Contributing Members:</b>	67		66	98.5%
<b>Present Value of Benefits</b>	5,019,181		5,619,417	112.0%
<b>Total Future Normal Cost</b>	585,176		623,470	106.5%
<b>Total Accrued Liability</b>	4,434,005		4,995,947	112.7%
<b>Unfunded Accrued Liability</b>	710,183		790,150	111.3%
<b>Normal Cost Rate</b>	5.00%	5.00%	5.32%	106.4%
<b>Unfunded Liability Rate</b>	<u>3.09%</u>	<u>3.54%</u>	<u>3.47%</u>	<u>112.3%</u>
<b>Sum of Rate</b>	8.09%	8.54%	8.79%	108.7%
<b>SubDiv #:</b> 484 <b>Employer Name:</b> Mitchell County Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	261,820		299,779	114.5%
<b>Total Future Normal Cost</b>	58,393		68,845	117.9%
<b>Total Accrued Liability</b>	203,427		230,934	113.5%
<b>Unfunded Accrued Liability</b>	(13,195)		(14,750)	111.8%
<b>Normal Cost Rate</b>	9.52%		9.42%	98.9%
<b>Unfunded Liability Rate</b>	<u>(1.26%)</u>		<u>(1.39%)</u>	<u>110.3%</u>
<b>Sum of Rate</b>	8.26%		8.03%	97.2%
<b>SubDiv #:</b> 268 <b>Employer Name:</b> Montague County				
<b>Contributing Members:</b>	91		97	106.6%
<b>Present Value of Benefits</b>	8,282,882		8,819,970	106.5%
<b>Total Future Normal Cost</b>	1,026,694		1,241,977	121.0%
<b>Total Accrued Liability</b>	7,256,188		7,577,993	104.4%
<b>Unfunded Accrued Liability</b>	1,625,465		1,601,190	98.5%
<b>Normal Cost Rate</b>	6.61%		7.03%	106.4%
<b>Unfunded Liability Rate</b>	<u>5.14%</u>		<u>4.64%</u>	<u>90.3%</u>
<b>Sum of Rate</b>	11.75%		11.67%	99.3%
<b>SubDiv #:</b> 605 <b>Employer Name:</b> Montgomery Central Appraisal District				
<b>Contributing Members:</b>	64		65	101.6%
<b>Present Value of Benefits</b>	8,114,189		9,012,630	111.1%
<b>Total Future Normal Cost</b>	1,168,074		1,406,944	120.4%
<b>Total Accrued Liability</b>	6,946,115		7,605,686	109.5%
<b>Unfunded Accrued Liability</b>	2,178,460		2,106,808	96.7%
<b>Normal Cost Rate</b>	7.62%	7.62%	8.10%	106.3%
<b>Unfunded Liability Rate</b>	<u>9.50%</u>	<u>9.64%</u>	<u>7.95%</u>	<u>83.7%</u>
<b>Sum of Rate</b>	17.12%	17.26%	16.05%	93.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 269 <b>Employer Name:</b> Montgomery County				
<b>Contributing Members:</b>	1,513		1,578	104.3%
<b>Present Value of Benefits</b>	157,507,111		180,631,458	114.7%
<b>Total Future Normal Cost</b>	25,851,166		34,885,473	134.9%
<b>Total Accrued Liability</b>	131,655,945		145,745,985	110.7%
<b>Unfunded Accrued Liability</b>	18,523,148		19,826,419	107.0%
<b>Normal Cost Rate</b>	6.58%	6.58%	7.43%	112.9%
<b>Unfunded Liability Rate</b>	2.44%	2.54%	2.47%	101.2%
<b>Sum of Rate</b>	9.02%	9.12%	9.90%	109.8%
<b>SubDiv #:</b> 667 <b>Employer Name:</b> Montgomery County Emergency Communication District				
<b>Contributing Members:</b>	22		10	45.5%
<b>Present Value of Benefits</b>	1,218,492		1,249,781	102.6%
<b>Total Future Normal Cost</b>	324,291		229,476	70.8%
<b>Total Accrued Liability</b>	894,201		1,020,305	114.1%
<b>Unfunded Accrued Liability</b>	427,316		449,306	105.1%
<b>Normal Cost Rate</b>	4.89%	5.75%	6.44%	131.7%
<b>Unfunded Liability Rate</b>	4.58%	5.73%	7.02%	153.3%
<b>Sum of Rate</b>	9.47%	11.48%	13.46%	142.1%
<b>SubDiv #:</b> 651 <b>Employer Name:</b> Montgomery County Emergency Service District #1				
<b>Contributing Members:</b>	10		9	90.0%
<b>Present Value of Benefits</b>	581,553		617,915	106.3%
<b>Total Future Normal Cost</b>	350,459		326,195	93.1%
<b>Total Accrued Liability</b>	231,094		291,720	126.2%
<b>Unfunded Accrued Liability</b>	(16,063)		(17,574)	109.4%
<b>Normal Cost Rate</b>	6.07%		5.99%	98.7%
<b>Unfunded Liability Rate</b>	(0.39%)		(0.47%)	120.5%
<b>Sum of Rate</b>	5.68%		5.52%	97.2%
<b>SubDiv #:</b> 696 <b>Employer Name:</b> Montgomery County Emergency Service District No 3				
<b>Contributing Members:</b>	16		16	100.0%
<b>Present Value of Benefits</b>	238,539		308,182	129.2%
<b>Total Future Normal Cost</b>	157,344		181,603	115.4%
<b>Total Accrued Liability</b>	81,195		126,579	155.9%
<b>Unfunded Accrued Liability</b>	35,970		30,901	85.9%
<b>Normal Cost Rate</b>	3.56%		3.74%	105.1%
<b>Unfunded Liability Rate</b>	0.89%		0.76%	85.4%
<b>Sum of Rate</b>	4.45%		4.50%	101.1%
<b>SubDiv #:</b> 270 <b>Employer Name:</b> Moore County				
<b>Contributing Members:</b>	131		135	103.1%
<b>Present Value of Benefits</b>	12,499,256		14,018,395	112.2%
<b>Total Future Normal Cost</b>	1,860,243		2,274,975	122.3%
<b>Total Accrued Liability</b>	10,639,013		11,743,420	110.4%
<b>Unfunded Accrued Liability</b>	1,868,235		2,116,961	113.3%
<b>Normal Cost Rate</b>	6.06%	6.06%	6.38%	105.3%
<b>Unfunded Liability Rate</b>	3.47%	3.94%	3.63%	104.6%
<b>Sum of Rate</b>	9.53%	10.00%	10.01%	105.0%



# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 412 <b>Employer Name:</b> Moore County Hospital District				
<b>Contributing Members:</b>	255		245	96.1%
<b>Present Value of Benefits</b>	12,916,525		14,363,322	111.2%
<b>Total Future Normal Cost</b>	2,593,492		3,014,146	116.2%
<b>Total Accrued Liability</b>	10,323,033		11,349,176	109.9%
<b>Unfunded Accrued Liability</b>	(1,421,572)		(1,645,580)	115.8%
<b>Normal Cost Rate</b>	4.76%		5.26%	110.5%
<b>Unfunded Liability Rate</b>	(1.19%)		(1.26%)	105.9%
<b>Sum of Rate</b>	3.57%		4.00%	112.0%
<b>SubDiv #:</b> 271 <b>Employer Name:</b> Morris County				
<b>Contributing Members:</b>	68		69	101.5%
<b>Present Value of Benefits</b>	7,253,552		7,781,905	107.3%
<b>Total Future Normal Cost</b>	682,568		789,786	115.7%
<b>Total Accrued Liability</b>	6,570,984		6,992,119	106.4%
<b>Unfunded Accrued Liability</b>	1,120,462		1,134,423	101.2%
<b>Normal Cost Rate</b>	5.20%		5.50%	105.8%
<b>Unfunded Liability Rate</b>	5.09%		4.93%	96.9%
<b>Sum of Rate</b>	10.29%		10.43%	101.4%
<b>SubDiv #:</b> 273 <b>Employer Name:</b> Nacogdoches County				
<b>Contributing Members:</b>	267		270	101.1%
<b>Present Value of Benefits</b>	20,714,203		22,102,816	106.7%
<b>Total Future Normal Cost</b>	2,895,073		3,651,825	126.1%
<b>Total Accrued Liability</b>	17,819,130		18,450,991	103.5%
<b>Unfunded Accrued Liability</b>	1,929,025		1,986,811	103.0%
<b>Normal Cost Rate</b>	5.85%		6.38%	109.1%
<b>Unfunded Liability Rate</b>	1.95%		1.92%	98.5%
<b>Sum of Rate</b>	7.80%		8.30%	106.4%
<b>SubDiv #:</b> 515 <b>Employer Name:</b> Navarro Central Appraisal District				
<b>Contributing Members:</b>	10		8	80.0%
<b>Present Value of Benefits</b>	1,283,006		1,246,094	97.1%
<b>Total Future Normal Cost</b>	116,710		107,317	92.0%
<b>Total Accrued Liability</b>	1,166,296		1,138,777	97.6%
<b>Unfunded Accrued Liability</b>	90,853		84,988	93.5%
<b>Normal Cost Rate</b>	6.56%		6.67%	101.7%
<b>Unfunded Liability Rate</b>	2.76%		3.20%	115.9%
<b>Sum of Rate</b>	9.32%		9.87%	105.9%
<b>SubDiv #:</b> 274 <b>Employer Name:</b> Navarro County				
<b>Contributing Members:</b>	277		279	100.7%
<b>Present Value of Benefits</b>	24,876,801		27,175,543	109.2%
<b>Total Future Normal Cost</b>	3,837,931		4,640,688	120.9%
<b>Total Accrued Liability</b>	21,038,870		22,534,855	107.1%
<b>Unfunded Accrued Liability</b>	1,768,405		1,764,542	99.8%
<b>Normal Cost Rate</b>	6.26%		6.61%	105.6%
<b>Unfunded Liability Rate</b>	1.48%		1.42%	95.9%
<b>Sum of Rate</b>	7.74%		8.03%	103.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 572 <b>Employer Name:</b> Newton Central Appraisal District				
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	1,015,368		1,090,581	107.4%
<b>Total Future Normal Cost</b>	102,857		116,990	113.7%
<b>Total Accrued Liability</b>	912,511		973,591	106.7%
<b>Unfunded Accrued Liability</b>	123,005		75,179	61.1%
<b>Normal Cost Rate</b>	6.23%		6.94%	111.4%
<b>Unfunded Liability Rate</b>	5.25%		2.88%	54.9%
<b>Sum of Rate</b>	11.48%		9.82%	85.5%
<b>SubDiv #:</b> 275 <b>Employer Name:</b> Newton County				
<b>Contributing Members:</b>	80		84	105.0%
<b>Present Value of Benefits</b>	3,418,338		4,119,791	120.5%
<b>Total Future Normal Cost</b>	525,643		734,370	139.7%
<b>Total Accrued Liability</b>	2,892,695		3,385,421	117.0%
<b>Unfunded Accrued Liability</b>	(85,254)		27,035	(31.7%)
<b>Normal Cost Rate</b>	4.71%	5.01%	5.30%	112.5%
<b>Unfunded Liability Rate</b>	(0.50%)	0.14%	(0.02%)	4.0%
<b>Sum of Rate</b>	4.21%	5.15%	5.28%	125.4%
<b>SubDiv #:</b> 276 <b>Employer Name:</b> Nolan County				
<b>Contributing Members:</b>	94		96	102.1%
<b>Present Value of Benefits</b>	7,753,478		8,269,840	106.7%
<b>Total Future Normal Cost</b>	866,953		1,033,029	119.2%
<b>Total Accrued Liability</b>	6,886,525		7,236,811	105.1%
<b>Unfunded Accrued Liability</b>	1,097,485		1,119,731	102.0%
<b>Normal Cost Rate</b>	5.33%		5.64%	105.8%
<b>Unfunded Liability Rate</b>	3.35%		3.24%	96.7%
<b>Sum of Rate</b>	8.68%		8.88%	102.3%
<b>SubDiv #:</b> 646 <b>Employer Name:</b> North Texas Tollway Authority				
<b>Contributing Members:</b>	641		703	109.7%
<b>Present Value of Benefits</b>	29,459,029		37,835,589	128.4%
<b>Total Future Normal Cost</b>	14,073,200		17,930,651	127.4%
<b>Total Accrued Liability</b>	15,385,829		19,904,938	129.4%
<b>Unfunded Accrued Liability</b>	690,156		1,092,927	158.4%
<b>Normal Cost Rate</b>	7.90%	7.90%	8.26%	104.6%
<b>Unfunded Liability Rate</b>	0.30%	0.31%	0.47%	156.7%
<b>Sum of Rate</b>	8.20%	8.21%	8.73%	106.5%
<b>SubDiv #:</b> 562 <b>Employer Name:</b> Northeast Texas Municipal Water District				
<b>Contributing Members:</b>	16		15	93.8%
<b>Present Value of Benefits</b>	936,856		1,035,682	110.5%
<b>Total Future Normal Cost</b>	211,059		213,548	101.2%
<b>Total Accrued Liability</b>	725,797		822,134	113.3%
<b>Unfunded Accrued Liability</b>	51,476		34,675	67.4%
<b>Normal Cost Rate</b>	3.97%		4.14%	104.3%
<b>Unfunded Liability Rate</b>	0.60%		0.34%	56.7%
<b>Sum of Rate</b>	4.57%		4.48%	98.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 632	<b>Employer Name:</b> Northeast Texas Public Health District			
<b>Contributing Members:</b>	144		153	106.3%
<b>Present Value of Benefits</b>	4,618,196		5,166,995	111.9%
<b>Total Future Normal Cost</b>	1,357,811		1,509,802	111.2%
<b>Total Accrued Liability</b>	3,260,385		3,657,193	112.2%
<b>Unfunded Accrued Liability</b>	(160,726)		(215,385)	134.0%
<b>Normal Cost Rate</b>	5.04%		5.06%	100.4%
<b>Unfunded Liability Rate</b>	(0.33%)		(0.36%)	109.1%
<b>Sum of Rate</b>	4.71%		4.70%	99.8%
<b>SubDiv #:</b> 277	<b>Employer Name:</b> Nueces County			
<b>Contributing Members:</b>	1,237		1,258	101.7%
<b>Present Value of Benefits</b>	158,547,427		167,078,549	105.4%
<b>Total Future Normal Cost</b>	17,312,456		19,938,884	115.2%
<b>Total Accrued Liability</b>	141,234,971		147,139,665	104.2%
<b>Unfunded Accrued Liability</b>	12,513,413		10,966,388	87.6%
<b>Normal Cost Rate</b>	5.86%		6.41%	109.4%
<b>Unfunded Liability Rate</b>	2.45%		2.17%	88.6%
<b>Sum of Rate</b>	8.31%		8.58%	103.2%
<b>SubDiv #:</b> 683	<b>Employer Name:</b> Nueces County Appraisal District			
<b>Contributing Members:</b>	63		65	103.2%
<b>Present Value of Benefits</b>	2,594,700		3,169,638	122.2%
<b>Total Future Normal Cost</b>	1,074,190		1,249,404	116.3%
<b>Total Accrued Liability</b>	1,520,510		1,920,234	126.3%
<b>Unfunded Accrued Liability</b>	531,546		508,006	95.6%
<b>Normal Cost Rate</b>	7.51%		8.11%	108.0%
<b>Unfunded Liability Rate</b>	2.41%		2.08%	86.3%
<b>Sum of Rate</b>	9.92%		10.19%	102.7%
<b>SubDiv #:</b> 400	<b>Employer Name:</b> Nueces County Drainage District #2			
<b>Contributing Members:</b>	14		17	121.4%
<b>Present Value of Benefits</b>	636,695		675,239	106.1%
<b>Total Future Normal Cost</b>	69,957		92,194	131.8%
<b>Total Accrued Liability</b>	566,738		583,045	102.9%
<b>Unfunded Accrued Liability</b>	(6,674)		(30,362)	454.9%
<b>Normal Cost Rate</b>	3.11%		3.30%	106.1%
<b>Unfunded Liability Rate</b>	(0.25%)		(0.78%)	312.0%
<b>Sum of Rate</b>	2.86%		2.52%	88.1%
<b>SubDiv #:</b> 416	<b>Employer Name:</b> Nueces County Water Control and Improvement District #3			
<b>Contributing Members:</b>	19		18	94.7%
<b>Present Value of Benefits</b>	2,767,583		2,600,756	94.0%
<b>Total Future Normal Cost</b>	213,843		237,157	110.9%
<b>Total Accrued Liability</b>	2,553,740		2,363,599	92.6%
<b>Unfunded Accrued Liability</b>	324,766		272,213	83.8%
<b>Normal Cost Rate</b>	4.09%		4.33%	105.9%
<b>Unfunded Liability Rate</b>	4.01%		3.33%	83.0%
<b>Sum of Rate</b>	8.10%		7.66%	94.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 278</b>	<b>Employer Name: Ochiltree County</b>			
<b>Contributing Members:</b>	65		68	104.6%
<b>Present Value of Benefits</b>	6,549,536		7,217,933	110.2%
<b>Total Future Normal Cost</b>	633,625		741,465	117.0%
<b>Total Accrued Liability</b>	5,915,911		6,476,468	109.5%
<b>Unfunded Accrued Liability</b>	850,732		909,377	106.9%
<b>Normal Cost Rate</b>	5.27%	5.27%	5.55%	105.3%
<b>Unfunded Liability Rate</b>	3.66%	4.17%	3.53%	96.4%
<b>Sum of Rate</b>	8.93%	9.44%	9.08%	101.7%
<b>SubDiv #: 279</b>	<b>Employer Name: Oldham County</b>			
<b>Contributing Members:</b>	33		31	93.9%
<b>Present Value of Benefits</b>	2,886,258		2,925,250	101.4%
<b>Total Future Normal Cost</b>	377,516		372,589	98.7%
<b>Total Accrued Liability</b>	2,508,742		2,552,661	101.8%
<b>Unfunded Accrued Liability</b>	172,661		144,305	83.6%
<b>Normal Cost Rate</b>	6.40%		6.72%	105.0%
<b>Unfunded Liability Rate</b>	1.76%		1.57%	89.2%
<b>Sum of Rate</b>	8.16%		8.29%	101.6%
<b>SubDiv #: 517</b>	<b>Employer Name: Oldham County Appraisal District</b>			
<b>Contributing Members:</b>	4		3	75.0%
<b>Present Value of Benefits</b>	304,587		331,577	108.9%
<b>Total Future Normal Cost</b>	9,313		8,992	96.6%
<b>Total Accrued Liability</b>	295,274		322,585	109.2%
<b>Unfunded Accrued Liability</b>	1,354		(5,539)	(409.0%)
<b>Normal Cost Rate</b>	3.87%		3.83%	99.0%
<b>Unfunded Liability Rate</b>	(0.31%)		(1.30%)	419.4%
<b>Sum of Rate</b>	3.56%		2.53%	71.1%
<b>SubDiv #: 280</b>	<b>Employer Name: Orange County</b>			
<b>Contributing Members:</b>	408		408	100.0%
<b>Present Value of Benefits</b>	49,313,458		54,769,706	111.1%
<b>Total Future Normal Cost</b>	6,561,455		8,515,082	129.8%
<b>Total Accrued Liability</b>	42,752,003		46,254,624	108.2%
<b>Unfunded Accrued Liability</b>	6,144,765		6,586,290	107.2%
<b>Normal Cost Rate</b>	6.55%	6.55%	7.33%	111.9%
<b>Unfunded Liability Rate</b>	3.22%	3.54%	3.28%	101.9%
<b>Sum of Rate</b>	9.77%	10.09%	10.61%	108.6%
<b>SubDiv #: 490</b>	<b>Employer Name: Orange County Appraisal District</b>			
<b>Contributing Members:</b>	15		15	100.0%
<b>Present Value of Benefits</b>	2,354,174		2,143,452	91.0%
<b>Total Future Normal Cost</b>	204,178		265,886	130.2%
<b>Total Accrued Liability</b>	2,149,996		1,877,566	87.3%
<b>Unfunded Accrued Liability</b>	(63,184)		(54,828)	86.8%
<b>Normal Cost Rate</b>	7.30%		7.58%	103.8%
<b>Unfunded Liability Rate</b>	(1.15%)		(0.95%)	82.6%
<b>Sum of Rate</b>	6.15%		6.63%	107.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 421 <b>Employer Name:</b> Orange County Drainage District				
<b>Contributing Members:</b>	51		50	98.0%
<b>Present Value of Benefits</b>	5,902,195		6,666,922	113.0%
<b>Total Future Normal Cost</b>	1,004,023		1,177,890	117.3%
<b>Total Accrued Liability</b>	4,898,172		5,489,032	112.1%
<b>Unfunded Accrued Liability</b>	633,507		670,786	105.9%
<b>Normal Cost Rate</b>	7.06%	7.06%	7.40%	104.8%
<b>Unfunded Liability Rate</b>	<u>2.96%</u>	<u>3.13%</u>	<u>2.64%</u>	<u>89.2%</u>
<b>Sum of Rate</b>	10.02%	10.19%	10.04%	100.2%
<b>SubDiv #:</b> 665 <b>Employer Name:</b> Orange County Emergency Services District # 1				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	141,167		176,018	124.7%
<b>Total Future Normal Cost</b>	58,447		66,977	114.6%
<b>Total Accrued Liability</b>	82,720		109,041	131.8%
<b>Unfunded Accrued Liability</b>	15,098		16,677	110.5%
<b>Normal Cost Rate</b>	2.84%		2.93%	103.2%
<b>Unfunded Liability Rate</b>	<u>0.73%</u>		<u>0.74%</u>	<u>101.4%</u>
<b>Sum of Rate</b>	3.57%		3.67%	102.8%
<b>SubDiv #:</b> 660 <b>Employer Name:</b> Orange County Navigation and Port District				
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	517,705		622,628	120.3%
<b>Total Future Normal Cost</b>	94,751		116,695	123.2%
<b>Total Accrued Liability</b>	422,954		505,933	119.6%
<b>Unfunded Accrued Liability</b>	81,725		90,070	110.2%
<b>Normal Cost Rate</b>	4.29%		4.35%	101.4%
<b>Unfunded Liability Rate</b>	<u>2.70%</u>		<u>2.40%</u>	<u>88.9%</u>
<b>Sum of Rate</b>	6.99%		6.75%	96.6%
<b>SubDiv #:</b> 631 <b>Employer Name:</b> Orange County Water Control and Improvement District #1				
<b>Contributing Members:</b>	24		23	95.8%
<b>Present Value of Benefits</b>	1,006,391		1,144,426	113.7%
<b>Total Future Normal Cost</b>	183,676		204,963	111.6%
<b>Total Accrued Liability</b>	822,715		939,463	114.2%
<b>Unfunded Accrued Liability</b>	(78,964)		(115,833)	146.7%
<b>Normal Cost Rate</b>	3.75%		3.96%	105.6%
<b>Unfunded Liability Rate</b>	<u>(1.40%)</u>		<u>(1.42%)</u>	<u>101.4%</u>
<b>Sum of Rate</b>	2.35%		2.54%	108.1%
<b>SubDiv #:</b> 730 <b>Employer Name:</b> Palo Duro River Authority				
<b>Contributing Members:</b>			4	
<b>Present Value of Benefits</b>			105,484	
<b>Total Future Normal Cost</b>			94,475	
<b>Total Accrued Liability</b>			11,009	
<b>Unfunded Accrued Liability</b>			7,095	
<b>Normal Cost Rate</b>			6.20%	
<b>Unfunded Liability Rate</b>			<u>0.54%</u>	
<b>Sum of Rate</b>			6.74%	

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 723	<b>Employer Name:</b> Palo Pinto Appraisal District			
<b>Contributing Members:</b>			13	
<b>Present Value of Benefits</b>			232,712	
<b>Total Future Normal Cost</b>			144,600	
<b>Total Accrued Liability</b>			88,112	
<b>Unfunded Accrued Liability</b>			54,030	
<b>Normal Cost Rate</b>			4.50%	
<b>Unfunded Liability Rate</b>			<u>1.54%</u>	
<b>Sum of Rate</b>			6.04%	
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<b>SubDiv #:</b> 281	<b>Employer Name:</b> Palo Pinto County			
<b>Contributing Members:</b>	144		145	100.7%
<b>Present Value of Benefits</b>	11,501,958		11,972,856	104.1%
<b>Total Future Normal Cost</b>	1,655,556		1,872,282	113.1%
<b>Total Accrued Liability</b>	9,846,402		10,100,574	102.6%
<b>Unfunded Accrued Liability</b>	1,476,243		1,602,925	108.6%
<b>Normal Cost Rate</b>	5.74%	5.74%	6.20%	108.0%
<b>Unfunded Liability Rate</b>	<u>2.45%</u>	<u>2.71%</u>	<u>2.71%</u>	<u>110.6%</u>
<b>Sum of Rate</b>	8.19%	8.45%	8.91%	108.8%
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<b>SubDiv #:</b> 282	<b>Employer Name:</b> Panola County			
<b>Contributing Members:</b>	169		173	102.4%
<b>Present Value of Benefits</b>	19,305,768		21,449,797	111.1%
<b>Total Future Normal Cost</b>	2,917,379		3,441,913	118.0%
<b>Total Accrued Liability</b>	16,388,389		18,007,884	109.9%
<b>Unfunded Accrued Liability</b>	6,566,009		6,315,570	96.2%
<b>Normal Cost Rate</b>	8.66%	8.66%	9.16%	105.8%
<b>Unfunded Liability Rate</b>	<u>10.65%</u>	<u>10.97%</u>	<u>9.36%</u>	<u>87.9%</u>
<b>Sum of Rate</b>	19.31%	19.63%	18.52%	95.9%
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<b>SubDiv #:</b> 283	<b>Employer Name:</b> Parker County			
<b>Contributing Members:</b>	383		414	108.1%
<b>Present Value of Benefits</b>	29,221,656		33,313,053	114.0%
<b>Total Future Normal Cost</b>	4,997,781		6,301,534	126.1%
<b>Total Accrued Liability</b>	24,223,875		27,011,519	111.5%
<b>Unfunded Accrued Liability</b>	3,014,963		3,389,098	112.4%
<b>Normal Cost Rate</b>	6.03%	6.03%	6.61%	109.6%
<b>Unfunded Liability Rate</b>	<u>1.76%</u>	<u>1.92%</u>	<u>1.85%</u>	<u>105.1%</u>
<b>Sum of Rate</b>	7.79%	7.95%	8.46%	108.6%
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<b>SubDiv #:</b> 717	<b>Employer Name:</b> Parker County Appraisal District			
<b>Contributing Members:</b>			32	
<b>Present Value of Benefits</b>			906,169	
<b>Total Future Normal Cost</b>			460,161	
<b>Total Accrued Liability</b>			446,008	
<b>Unfunded Accrued Liability</b>			305,669	
<b>Normal Cost Rate</b>			4.58%	
<b>Unfunded Liability Rate</b>			<u>2.79%</u>	
<b>Sum of Rate</b>			7.37%	

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 284 <b>Employer Name:</b> Parmer County				
<b>Contributing Members:</b>	58		59	101.7%
<b>Present Value of Benefits</b>	3,446,399		3,621,064	105.1%
<b>Total Future Normal Cost</b>	418,833		529,044	126.3%
<b>Total Accrued Liability</b>	3,027,566		3,092,020	102.1%
<b>Unfunded Accrued Liability</b>	528,808		559,371	105.8%
<b>Normal Cost Rate</b>	5.14%	5.14%	5.47%	106.4%
<b>Unfunded Liability Rate</b>	<u>2.95%</u>	<u>3.32%</u>	<u>2.93%</u>	<u>99.3%</u>
<b>Sum of Rate</b>	8.09%	8.46%	8.40%	103.8%
<b>SubDiv #:</b> 285 <b>Employer Name:</b> Pecos County				
<b>Contributing Members:</b>	364		359	98.6%
<b>Present Value of Benefits</b>	29,508,923		32,547,737	110.3%
<b>Total Future Normal Cost</b>	3,971,725		4,803,312	120.9%
<b>Total Accrued Liability</b>	25,537,198		27,744,425	108.6%
<b>Unfunded Accrued Liability</b>	1,770,030		1,647,990	93.1%
<b>Normal Cost Rate</b>	5.73%		6.17%	107.7%
<b>Unfunded Liability Rate</b>	<u>1.26%</u>		<u>1.18%</u>	<u>93.7%</u>
<b>Sum of Rate</b>	6.99%		7.35%	105.2%
<b>SubDiv #:</b> 494 <b>Employer Name:</b> Pecos County Appraisal District				
<b>Contributing Members:</b>	4		3	75.0%
<b>Present Value of Benefits</b>	365,476		404,239	110.6%
<b>Total Future Normal Cost</b>	65,732		72,120	109.7%
<b>Total Accrued Liability</b>	299,744		332,119	110.8%
<b>Unfunded Accrued Liability</b>	(57,014)		(53,954)	94.6%
<b>Normal Cost Rate</b>	5.92%		6.29%	106.3%
<b>Unfunded Liability Rate</b>	<u>(3.37%)</u>		<u>(3.42%)</u>	<u>101.5%</u>
<b>Sum of Rate</b>	2.55%		2.87%	112.5%
<b>SubDiv #:</b> 673 <b>Employer Name:</b> Permian Regional Medical Center				
<b>Contributing Members:</b>	310		333	107.4%
<b>Present Value of Benefits</b>	10,090,223		13,142,638	130.3%
<b>Total Future Normal Cost</b>	4,895,707		6,317,912	129.1%
<b>Total Accrued Liability</b>	5,194,516		6,824,726	131.4%
<b>Unfunded Accrued Liability</b>	1,252,571		1,219,117	97.3%
<b>Normal Cost Rate</b>	6.63%		7.17%	108.1%
<b>Unfunded Liability Rate</b>	<u>0.96%</u>		<u>0.84%</u>	<u>87.5%</u>
<b>Sum of Rate</b>	7.59%		8.01%	105.5%
<b>SubDiv #:</b> 707 <b>Employer Name:</b> Pineywoods Groundwater Conservation District				
<b>Contributing Members:</b>	1		1	100.0%
<b>Present Value of Benefits</b>	59,948		68,295	113.9%
<b>Total Future Normal Cost</b>	41,338		39,929	96.6%
<b>Total Accrued Liability</b>	18,610		28,366	152.4%
<b>Unfunded Accrued Liability</b>	4,212		4,779	113.5%
<b>Normal Cost Rate</b>	10.27%	10.27%	10.31%	100.4%
<b>Unfunded Liability Rate</b>	<u>0.93%</u>	<u>0.94%</u>	<u>1.00%</u>	<u>107.5%</u>
<b>Sum of Rate</b>	11.20%	11.21%	11.31%	101.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 697	<b>Employer Name:</b> Polk Central Appraisal District			
<b>Contributing Members:</b>	16		15	93.8%
<b>Present Value of Benefits</b>	476,082		610,363	128.2%
<b>Total Future Normal Cost</b>	289,605		342,289	118.2%
<b>Total Accrued Liability</b>	186,477		268,074	143.8%
<b>Unfunded Accrued Liability</b>	59,210		58,561	98.9%
<b>Normal Cost Rate</b>	8.70%		9.18%	105.5%
<b>Unfunded Liability Rate</b>	1.32%		1.33%	100.8%
<b>Sum of Rate</b>	10.02%		10.51%	104.9%
<b>SubDiv #:</b> 286	<b>Employer Name:</b> Polk County			
<b>Contributing Members:</b>	262		268	102.3%
<b>Present Value of Benefits</b>	20,973,336		23,088,874	110.1%
<b>Total Future Normal Cost</b>	3,781,586		4,547,942	120.3%
<b>Total Accrued Liability</b>	17,191,750		18,540,932	107.8%
<b>Unfunded Accrued Liability</b>	(149,765)		(155,292)	103.7%
<b>Normal Cost Rate</b>	7.00%	7.00%	7.60%	108.6%
<b>Unfunded Liability Rate</b>	(0.13%)	0.07%	(0.09%)	69.2%
<b>Sum of Rate</b>	6.87%	7.07%	7.51%	109.3%
<b>SubDiv #:</b> 676	<b>Employer Name:</b> Port of Bay City Authority			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	101,218		118,884	117.5%
<b>Total Future Normal Cost</b>	79,591		88,066	110.6%
<b>Total Accrued Liability</b>	21,627		30,818	142.5%
<b>Unfunded Accrued Liability</b>	1,267		219	17.3%
<b>Normal Cost Rate</b>	9.35%		9.00%	96.3%
<b>Unfunded Liability Rate</b>	0.25%		(0.02%)	(8.0%)
<b>Sum of Rate</b>	9.60%		8.98%	93.5%
<b>SubDiv #:</b> 449	<b>Employer Name:</b> Port Of Beaumont Navigation District			
<b>Contributing Members:</b>	37		38	102.7%
<b>Present Value of Benefits</b>	6,429,049		7,007,487	109.0%
<b>Total Future Normal Cost</b>	486,642		536,950	110.3%
<b>Total Accrued Liability</b>	5,942,407		6,470,537	108.9%
<b>Unfunded Accrued Liability</b>	960,049		905,579	94.3%
<b>Normal Cost Rate</b>	3.98%		4.12%	103.5%
<b>Unfunded Liability Rate</b>	4.95%		4.03%	81.4%
<b>Sum of Rate</b>	8.93%		8.15%	91.3%
<b>SubDiv #:</b> 620	<b>Employer Name:</b> Port Of Corpus Christi Authority			
<b>Contributing Members:</b>	156		161	103.2%
<b>Present Value of Benefits</b>	19,200,075		20,698,714	107.8%
<b>Total Future Normal Cost</b>	2,233,575		2,520,833	112.9%
<b>Total Accrued Liability</b>	16,966,500		18,177,881	107.1%
<b>Unfunded Accrued Liability</b>	4,779,212		4,605,209	96.4%
<b>Normal Cost Rate</b>	3.80%		3.97%	104.5%
<b>Unfunded Liability Rate</b>	4.66%		4.24%	91.0%
<b>Sum of Rate</b>	8.46%		8.21%	97.0%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 622	<b>Employer Name:</b> Port of Port Arthur Navigation District			
<b>Contributing Members:</b>	17		16	94.1%
<b>Present Value of Benefits</b>	1,829,063		2,076,825	113.5%
<b>Total Future Normal Cost</b>	248,512		254,856	102.6%
<b>Total Accrued Liability</b>	1,580,551		1,821,969	115.3%
<b>Unfunded Accrued Liability</b>	134,250		186,468	138.9%
<b>Normal Cost Rate</b>	4.27%	4.27%	4.36%	102.1%
<b>Unfunded Liability Rate</b>	1.49%	2.06%	2.04%	136.9%
<b>Sum of Rate</b>	5.76%	6.33%	6.40%	111.1%
<b>SubDiv #:</b> 726	<b>Employer Name:</b> Post Oak Savannah Groundwater Conservation District			
<b>Contributing Members:</b>			2	
<b>Present Value of Benefits</b>			60,873	
<b>Total Future Normal Cost</b>			53,155	
<b>Total Accrued Liability</b>			7,718	
<b>Unfunded Accrued Liability</b>			2,791	
<b>Normal Cost Rate</b>			5.45%	
<b>Unfunded Liability Rate</b>			0.31%	
<b>Sum of Rate</b>			5.76%	
<b>SubDiv #:</b> 560	<b>Employer Name:</b> Potter - Randall County Emergency Communication District			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	623,040		713,489	114.5%
<b>Total Future Normal Cost</b>	185,985		190,398	102.4%
<b>Total Accrued Liability</b>	437,055		523,091	119.7%
<b>Unfunded Accrued Liability</b>	50,451		52,511	104.1%
<b>Normal Cost Rate</b>	12.47%		12.51%	100.3%
<b>Unfunded Liability Rate</b>	1.87%		1.79%	95.7%
<b>Sum of Rate</b>	14.34%		14.30%	99.7%
<b>SubDiv #:</b> 287	<b>Employer Name:</b> Potter County			
<b>Contributing Members:</b>	559		571	102.1%
<b>Present Value of Benefits</b>	68,321,134		73,723,160	107.9%
<b>Total Future Normal Cost</b>	8,743,358		11,895,659	136.1%
<b>Total Accrued Liability</b>	59,577,776		61,827,501	103.8%
<b>Unfunded Accrued Liability</b>	8,009,450		7,801,262	97.4%
<b>Normal Cost Rate</b>	6.26%		7.23%	115.5%
<b>Unfunded Liability Rate</b>	2.95%		2.77%	93.9%
<b>Sum of Rate</b>	9.21%		10.00%	108.6%
<b>SubDiv #:</b> 489	<b>Employer Name:</b> Potter County Appraisal District			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	2,421,035		2,075,119	85.7%
<b>Total Future Normal Cost</b>	0		0	
<b>Total Accrued Liability</b>	2,421,035		2,075,119	85.7%
<b>Unfunded Accrued Liability</b>	54,765		122,106	223.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	
<b>Unfunded Liability Rate</b>	0.00%		0.00%	
<b>Sum of Rate</b>	0.00%		0.00%	

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 626	<b>Employer Name:</b> Presidio Appraisal District			
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	98,378		113,636	115.5%
<b>Total Future Normal Cost</b>	17,759		21,040	118.5%
<b>Total Accrued Liability</b>	80,619		92,596	114.9%
<b>Unfunded Accrued Liability</b>	4,630		4,756	102.7%
<b>Normal Cost Rate</b>	1.89%		2.05%	108.5%
<b>Unfunded Liability Rate</b>	0.54%		0.52%	96.3%
<b>Sum of Rate</b>	2.43%		2.57%	105.8%
<b>SubDiv #:</b> 288	<b>Employer Name:</b> Presidio County			
<b>Contributing Members:</b>	62		61	98.4%
<b>Present Value of Benefits</b>	3,170,078		3,514,706	110.9%
<b>Total Future Normal Cost</b>	640,198		707,502	110.5%
<b>Total Accrued Liability</b>	2,529,880		2,807,204	111.0%
<b>Unfunded Accrued Liability</b>	(11,372)		(51,667)	454.3%
<b>Normal Cost Rate</b>	5.74%	5.74%	5.99%	104.4%
<b>Unfunded Liability Rate</b>	(0.07%)	0.05%	(0.25%)	357.1%
<b>Sum of Rate</b>	5.67%	5.79%	5.74%	101.2%
<b>SubDiv #:</b> 289	<b>Employer Name:</b> Rains County			
<b>Contributing Members:</b>	62		62	100.0%
<b>Present Value of Benefits</b>	2,474,597		2,653,274	107.2%
<b>Total Future Normal Cost</b>	514,974		568,214	110.3%
<b>Total Accrued Liability</b>	1,959,623		2,085,060	106.4%
<b>Unfunded Accrued Liability</b>	(168,685)		(189,903)	112.6%
<b>Normal Cost Rate</b>	6.33%		6.25%	98.7%
<b>Unfunded Liability Rate</b>	(1.04%)		(1.09%)	104.8%
<b>Sum of Rate</b>	5.29%		5.16%	97.5%
<b>SubDiv #:</b> 537	<b>Employer Name:</b> Rains County Appraisal District			
<b>Contributing Members:</b>	6		8	133.3%
<b>Present Value of Benefits</b>	437,011		523,590	119.8%
<b>Total Future Normal Cost</b>	83,995		116,139	138.3%
<b>Total Accrued Liability</b>	353,016		407,451	115.4%
<b>Unfunded Accrued Liability</b>	(33,652)		(31,523)	93.7%
<b>Normal Cost Rate</b>	7.66%		8.49%	110.8%
<b>Unfunded Liability Rate</b>	(1.64%)		(1.09%)	66.5%
<b>Sum of Rate</b>	6.02%		7.40%	122.9%
<b>SubDiv #:</b> 290	<b>Employer Name:</b> Randall County			
<b>Contributing Members:</b>	381		387	101.6%
<b>Present Value of Benefits</b>	37,175,275		41,307,326	111.1%
<b>Total Future Normal Cost</b>	6,879,347		8,016,598	116.5%
<b>Total Accrued Liability</b>	30,295,928		33,290,728	109.9%
<b>Unfunded Accrued Liability</b>	3,127,406		2,881,053	92.1%
<b>Normal Cost Rate</b>	6.49%		6.98%	107.6%
<b>Unfunded Liability Rate</b>	1.55%		1.45%	93.5%
<b>Sum of Rate</b>	8.04%		8.43%	104.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 564	<b>Employer Name:</b> Randall County Appraisal District			
<b>Contributing Members:</b>	43		44	102.3%
<b>Present Value of Benefits</b>	6,892,457		7,406,596	107.5%
<b>Total Future Normal Cost</b>	797,410		934,142	117.1%
<b>Total Accrued Liability</b>	6,095,047		6,472,454	106.2%
<b>Unfunded Accrued Liability</b>	601,714		539,486	89.7%
<b>Normal Cost Rate</b>	7.39%		8.00%	108.3%
<b>Unfunded Liability Rate</b>	3.79%		3.60%	95.0%
<b>Sum of Rate</b>	11.18%		11.60%	103.8%
<b>SubDiv #:</b> 406	<b>Employer Name:</b> Rankin County Hospital District - Upton County			
<b>Contributing Members:</b>	20		17	85.0%
<b>Present Value of Benefits</b>	1,910,365		2,035,284	106.5%
<b>Total Future Normal Cost</b>	309,000		328,136	106.2%
<b>Total Accrued Liability</b>	1,601,365		1,707,148	106.6%
<b>Unfunded Accrued Liability</b>	(104,622)		(125,431)	119.9%
<b>Normal Cost Rate</b>	6.27%		6.40%	102.1%
<b>Unfunded Liability Rate</b>	(1.26%)		(1.59%)	126.2%
<b>Sum of Rate</b>	5.01%		4.81%	96.0%
<b>SubDiv #:</b> 291	<b>Employer Name:</b> Reagan County			
<b>Contributing Members:</b>	59		59	100.0%
<b>Present Value of Benefits</b>	5,591,367		6,270,987	112.2%
<b>Total Future Normal Cost</b>	811,917		1,005,920	123.9%
<b>Total Accrued Liability</b>	4,779,450		5,265,067	110.2%
<b>Unfunded Accrued Liability</b>	863,488		889,506	103.0%
<b>Normal Cost Rate</b>	6.63%		7.34%	110.7%
<b>Unfunded Liability Rate</b>	4.18%		4.14%	99.0%
<b>Sum of Rate</b>	10.81%		11.48%	106.2%
<b>SubDiv #:</b> 445	<b>Employer Name:</b> Reagan Hospital District			
<b>Contributing Members:</b>	26		27	103.8%
<b>Present Value of Benefits</b>	2,303,979		2,497,686	108.4%
<b>Total Future Normal Cost</b>	301,549		338,626	112.3%
<b>Total Accrued Liability</b>	2,002,430		2,159,060	107.8%
<b>Unfunded Accrued Liability</b>	266,254		267,762	100.6%
<b>Normal Cost Rate</b>	5.55%		5.89%	106.1%
<b>Unfunded Liability Rate</b>	3.25%		3.63%	111.7%
<b>Sum of Rate</b>	8.80%		9.52%	108.2%
<b>SubDiv #:</b> 292	<b>Employer Name:</b> Real County			
<b>Contributing Members:</b>	33		31	93.9%
<b>Present Value of Benefits</b>	2,555,076		2,745,055	107.4%
<b>Total Future Normal Cost</b>	367,856		336,536	91.5%
<b>Total Accrued Liability</b>	2,187,220		2,408,519	110.1%
<b>Unfunded Accrued Liability</b>	43,517		38,980	89.6%
<b>Normal Cost Rate</b>	8.62%		8.80%	102.1%
<b>Unfunded Liability Rate</b>	0.57%		0.54%	94.7%
<b>Sum of Rate</b>	9.19%		9.34%	101.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 505	<b>Employer Name:</b> Red Bluff Water Power Control District - Reeves County			
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	211,361		247,977	117.3%
<b>Total Future Normal Cost</b>	50,177		55,816	111.2%
<b>Total Accrued Liability</b>	161,184		192,161	119.2%
<b>Unfunded Accrued Liability</b>	39,496		43,721	110.7%
<b>Normal Cost Rate</b>	4.94%		5.12%	103.6%
<b>Unfunded Liability Rate</b>	<u>2.95%</u>		<u>3.11%</u>	<u>105.4%</u>
<b>Sum of Rate</b>	7.89%		8.23%	104.3%
<b>SubDiv #:</b> 293	<b>Employer Name:</b> Red River County			
<b>Contributing Members:</b>	68		74	108.8%
<b>Present Value of Benefits</b>	4,187,520		4,607,024	110.0%
<b>Total Future Normal Cost</b>	570,421		677,769	118.8%
<b>Total Accrued Liability</b>	3,617,099		3,929,255	108.6%
<b>Unfunded Accrued Liability</b>	165,601		146,942	88.7%
<b>Normal Cost Rate</b>	6.09%		6.62%	108.7%
<b>Unfunded Liability Rate</b>	<u>0.95%</u>		<u>0.81%</u>	<u>85.3%</u>
<b>Sum of Rate</b>	7.04%		7.43%	105.5%
<b>SubDiv #:</b> 294	<b>Employer Name:</b> Reeves County			
<b>Contributing Members:</b>	600		596	99.3%
<b>Present Value of Benefits</b>	27,311,083		31,356,630	114.8%
<b>Total Future Normal Cost</b>	7,686,379		9,293,489	120.9%
<b>Total Accrued Liability</b>	19,624,704		22,063,141	112.4%
<b>Unfunded Accrued Liability</b>	(349,036)		(924,871)	265.0%
<b>Normal Cost Rate</b>	5.79%		6.27%	108.3%
<b>Unfunded Liability Rate</b>	<u>(0.31%)</u>		<u>(0.47%)</u>	<u>151.6%</u>
<b>Sum of Rate</b>	5.48%		5.80%	105.8%
<b>SubDiv #:</b> 588	<b>Employer Name:</b> Reeves County Hospital District			
<b>Contributing Members:</b>	164		162	98.8%
<b>Present Value of Benefits</b>	7,417,300		8,438,605	113.8%
<b>Total Future Normal Cost</b>	1,713,342		2,071,822	120.9%
<b>Total Accrued Liability</b>	5,703,958		6,366,783	111.6%
<b>Unfunded Accrued Liability</b>	(504,420)		(608,503)	120.6%
<b>Normal Cost Rate</b>	5.09%		5.40%	106.1%
<b>Unfunded Liability Rate</b>	<u>(0.81%)</u>		<u>(0.86%)</u>	<u>106.2%</u>
<b>Sum of Rate</b>	4.28%		4.54%	106.1%
<b>SubDiv #:</b> 295	<b>Employer Name:</b> Refugio County			
<b>Contributing Members:</b>	103		109	105.8%
<b>Present Value of Benefits</b>	6,176,844		6,593,248	106.7%
<b>Total Future Normal Cost</b>	749,377		926,873	123.7%
<b>Total Accrued Liability</b>	5,427,467		5,666,375	104.4%
<b>Unfunded Accrued Liability</b>	620,833		562,273	90.6%
<b>Normal Cost Rate</b>	4.59%		4.84%	105.4%
<b>Unfunded Liability Rate</b>	<u>2.01%</u>		<u>1.72%</u>	<u>85.6%</u>
<b>Sum of Rate</b>	6.60%		6.56%	99.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 296</b>	<b>Employer Name: Roberts County</b>			
<b>Contributing Members:</b>	35		33	94.3%
<b>Present Value of Benefits</b>	2,213,216		2,118,867	95.7%
<b>Total Future Normal Cost</b>	241,208		267,015	110.7%
<b>Total Accrued Liability</b>	1,972,008		1,851,852	93.9%
<b>Unfunded Accrued Liability</b>	83,935		63,145	75.2%
<b>Normal Cost Rate</b>	5.49%		5.72%	104.2%
<b>Unfunded Liability Rate</b>	<u>0.91%</u>		<u>0.72%</u>	<u>79.1%</u>
<b>Sum of Rate</b>	6.40%		6.44%	100.6%
<b>SubDiv #: 297</b>	<b>Employer Name: Robertson County</b>			
<b>Contributing Members:</b>	103		102	99.0%
<b>Present Value of Benefits</b>	6,936,066		7,537,840	108.7%
<b>Total Future Normal Cost</b>	1,221,629		1,366,676	111.9%
<b>Total Accrued Liability</b>	5,714,437		6,171,164	108.0%
<b>Unfunded Accrued Liability</b>	309,431		280,635	90.7%
<b>Normal Cost Rate</b>	5.28%		5.53%	104.7%
<b>Unfunded Liability Rate</b>	<u>0.76%</u>		<u>0.70%</u>	<u>92.1%</u>
<b>Sum of Rate</b>	6.04%		6.23%	103.1%
<b>SubDiv #: 698</b>	<b>Employer Name: Rockwall Central Appraisal District</b>			
<b>Contributing Members:</b>	15		16	106.7%
<b>Present Value of Benefits</b>	570,860		819,911	143.6%
<b>Total Future Normal Cost</b>	231,102		343,368	148.6%
<b>Total Accrued Liability</b>	339,758		476,543	140.3%
<b>Unfunded Accrued Liability</b>	162,100		210,145	129.6%
<b>Normal Cost Rate</b>	5.33%	6.94%	7.43%	139.4%
<b>Unfunded Liability Rate</b>	<u>2.89%</u>	<u>3.92%</u>	<u>3.43%</u>	<u>118.7%</u>
<b>Sum of Rate</b>	8.22%	10.86%	10.86%	132.1%
<b>SubDiv #: 298</b>	<b>Employer Name: Rockwall County</b>			
<b>Contributing Members:</b>	227		237	104.4%
<b>Present Value of Benefits</b>	17,258,503		20,085,066	116.4%
<b>Total Future Normal Cost</b>	3,365,668		4,223,102	125.5%
<b>Total Accrued Liability</b>	13,892,835		15,861,964	114.2%
<b>Unfunded Accrued Liability</b>	2,706,154		2,858,681	105.6%
<b>Normal Cost Rate</b>	6.06%	6.06%	6.58%	108.6%
<b>Unfunded Liability Rate</b>	<u>2.32%</u>	<u>2.40%</u>	<u>2.33%</u>	<u>100.4%</u>
<b>Sum of Rate</b>	8.38%	8.46%	8.91%	106.3%
<b>SubDiv #: 299</b>	<b>Employer Name: Runnels County</b>			
<b>Contributing Members:</b>	89		90	101.1%
<b>Present Value of Benefits</b>	4,989,289		5,117,571	102.6%
<b>Total Future Normal Cost</b>	560,740		604,345	107.8%
<b>Total Accrued Liability</b>	4,428,549		4,513,226	101.9%
<b>Unfunded Accrued Liability</b>	435,294		283,079	65.0%
<b>Normal Cost Rate</b>	4.40%		4.57%	103.9%
<b>Unfunded Liability Rate</b>	<u>1.64%</u>		<u>1.04%</u>	<u>63.4%</u>
<b>Sum of Rate</b>	6.04%		5.61%	92.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 300 <b>Employer Name:</b> Rusk County				
<b>Contributing Members:</b>	234		247	105.6%
<b>Present Value of Benefits</b>	17,623,593		18,947,697	107.5%
<b>Total Future Normal Cost</b>	2,157,208		2,625,976	121.7%
<b>Total Accrued Liability</b>	15,466,385		16,321,721	105.5%
<b>Unfunded Accrued Liability</b>	1,641,686		1,602,439	97.6%
<b>Normal Cost Rate</b>	4.94%	4.94%	5.32%	107.7%
<b>Unfunded Liability Rate</b>	<u>1.83%</u>	<u>1.95%</u>	<u>1.65%</u>	<u>90.2%</u>
<b>Sum of Rate</b>	6.77%	6.89%	6.97%	103.0%
<b>SubDiv #:</b> 612 <b>Employer Name:</b> Rusk County Appraisal District				
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	478,001		685,068	143.3%
<b>Total Future Normal Cost</b>	246,967		330,196	133.7%
<b>Total Accrued Liability</b>	231,034		354,872	153.6%
<b>Unfunded Accrued Liability</b>	(10,739)		39,985	(372.3%)
<b>Normal Cost Rate</b>	5.48%	7.78%	7.90%	144.2%
<b>Unfunded Liability Rate</b>	<u>1.52%</u>	<u>1.20%</u>	<u>0.99%</u>	<u>65.1%</u>
<b>Sum of Rate</b>	7.00%	8.98%	8.89%	127.0%
<b>SubDiv #:</b> 301 <b>Employer Name:</b> Sabine County				
<b>Contributing Members:</b>	61		57	93.4%
<b>Present Value of Benefits</b>	2,821,334		3,096,961	109.8%
<b>Total Future Normal Cost</b>	433,332		481,040	111.0%
<b>Total Accrued Liability</b>	2,388,002		2,615,921	109.5%
<b>Unfunded Accrued Liability</b>	(423,571)		(457,127)	107.9%
<b>Normal Cost Rate</b>	5.31%		5.57%	104.9%
<b>Unfunded Liability Rate</b>	<u>(1.94%)</u>		<u>(2.12%)</u>	<u>109.3%</u>
<b>Sum of Rate</b>	3.37%		3.45%	102.4%
<b>SubDiv #:</b> 568 <b>Employer Name:</b> Sabine Pass Port Authority				
<b>Contributing Members:</b>	7		6	85.7%
<b>Present Value of Benefits</b>	391,690		352,544	90.0%
<b>Total Future Normal Cost</b>	38,363		39,114	102.0%
<b>Total Accrued Liability</b>	353,327		313,430	88.7%
<b>Unfunded Accrued Liability</b>	53,001		48,019	90.6%
<b>Normal Cost Rate</b>	4.13%		4.05%	98.1%
<b>Unfunded Liability Rate</b>	<u>3.39%</u>		<u>3.71%</u>	<u>109.4%</u>
<b>Sum of Rate</b>	7.52%		7.76%	103.2%
<b>SubDiv #:</b> 302 <b>Employer Name:</b> San Augustine County				
<b>Contributing Members:</b>	50		52	104.0%
<b>Present Value of Benefits</b>	2,562,125		2,484,310	97.0%
<b>Total Future Normal Cost</b>	289,018		393,525	136.2%
<b>Total Accrued Liability</b>	2,273,107		2,090,785	92.0%
<b>Unfunded Accrued Liability</b>	(143,500)		(150,451)	104.8%
<b>Normal Cost Rate</b>	4.72%		5.10%	108.1%
<b>Unfunded Liability Rate</b>	<u>(1.05%)</u>		<u>(0.93%)</u>	<u>88.6%</u>
<b>Sum of Rate</b>	3.67%		4.17%	113.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 303 <b>Employer Name:</b> San Jacinto County				
<b>Contributing Members:</b>	127		136	107.1%
<b>Present Value of Benefits</b>	6,188,843		6,887,788	111.3%
<b>Total Future Normal Cost</b>	846,495		1,112,438	131.4%
<b>Total Accrued Liability</b>	5,342,348		5,775,350	108.1%
<b>Unfunded Accrued Liability</b>	429,237		394,059	91.8%
<b>Normal Cost Rate</b>	5.23%		5.61%	107.3%
<b>Unfunded Liability Rate</b>	1.10%		0.93%	84.5%
<b>Sum of Rate</b>	6.33%		6.54%	103.3%
<b>SubDiv #:</b> 553 <b>Employer Name:</b> San Jacinto County Central Appraisal District				
<b>Contributing Members:</b>	13		10	76.9%
<b>Present Value of Benefits</b>	685,254		732,594	106.9%
<b>Total Future Normal Cost</b>	183,377		178,123	97.1%
<b>Total Accrued Liability</b>	501,877		554,471	110.5%
<b>Unfunded Accrued Liability</b>	(40,256)		(51,725)	128.5%
<b>Normal Cost Rate</b>	6.79%		7.37%	108.5%
<b>Unfunded Liability Rate</b>	(0.96%)		(1.48%)	154.2%
<b>Sum of Rate</b>	5.83%		5.89%	101.0%
<b>SubDiv #:</b> 304 <b>Employer Name:</b> San Patricio County				
<b>Contributing Members:</b>	464		464	100.0%
<b>Present Value of Benefits</b>	38,546,634		41,470,888	107.6%
<b>Total Future Normal Cost</b>	4,749,918		5,636,440	118.7%
<b>Total Accrued Liability</b>	33,796,716		35,834,448	106.0%
<b>Unfunded Accrued Liability</b>	1,846,228		1,800,704	97.5%
<b>Normal Cost Rate</b>	5.46%		5.88%	107.7%
<b>Unfunded Liability Rate</b>	1.08%		1.10%	101.9%
<b>Sum of Rate</b>	6.54%		6.98%	106.7%
<b>SubDiv #:</b> 495 <b>Employer Name:</b> San Patricio County Appraisal District				
<b>Contributing Members:</b>	12		12	100.0%
<b>Present Value of Benefits</b>	1,311,198		1,175,837	89.7%
<b>Total Future Normal Cost</b>	103,521		144,411	139.5%
<b>Total Accrued Liability</b>	1,207,677		1,031,426	85.4%
<b>Unfunded Accrued Liability</b>	(11,047)		(12,271)	111.1%
<b>Normal Cost Rate</b>	6.36%		6.67%	104.9%
<b>Unfunded Liability Rate</b>	(0.34%)		(0.32%)	94.1%
<b>Sum of Rate</b>	6.02%		6.35%	105.5%
<b>SubDiv #:</b> 426 <b>Employer Name:</b> San Patricio County Drainage District				
<b>Contributing Members:</b>	16		16	100.0%
<b>Present Value of Benefits</b>	4,058,593		4,321,319	106.5%
<b>Total Future Normal Cost</b>	72,673		78,409	107.9%
<b>Total Accrued Liability</b>	3,985,920		4,242,910	106.4%
<b>Unfunded Accrued Liability</b>	916,643		931,998	101.7%
<b>Normal Cost Rate</b>	2.08%		2.16%	103.8%
<b>Unfunded Liability Rate</b>	15.62%		14.91%	95.5%
<b>Sum of Rate</b>	17.70%		17.07%	96.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 422 <b>Employer Name:</b> San Patricio Municipal Water District				
<b>Contributing Members:</b>	31		31	100.0%
<b>Present Value of Benefits</b>	3,220,565		3,652,267	113.4%
<b>Total Future Normal Cost</b>	603,473		664,760	110.2%
<b>Total Accrued Liability</b>	2,617,092		2,987,507	114.2%
<b>Unfunded Accrued Liability</b>	484,581		504,000	104.0%
<b>Normal Cost Rate</b>	4.95%		5.11%	103.2%
<b>Unfunded Liability Rate</b>	<u>2.73%</u>		<u>2.64%</u>	<u>96.7%</u>
<b>Sum of Rate</b>	7.68%		7.75%	100.9%
<b>SubDiv #:</b> 305 <b>Employer Name:</b> San Saba County				
<b>Contributing Members:</b>	33		36	109.1%
<b>Present Value of Benefits</b>	2,627,549		2,872,390	109.3%
<b>Total Future Normal Cost</b>	283,169		340,961	120.4%
<b>Total Accrued Liability</b>	2,344,380		2,531,429	108.0%
<b>Unfunded Accrued Liability</b>	85,451		80,278	93.9%
<b>Normal Cost Rate</b>	6.19%		6.52%	105.3%
<b>Unfunded Liability Rate</b>	<u>0.88%</u>		<u>0.80%</u>	<u>90.9%</u>
<b>Sum of Rate</b>	7.07%		7.32%	103.5%
<b>SubDiv #:</b> 306 <b>Employer Name:</b> Schleicher County				
<b>Contributing Members:</b>	34		36	105.9%
<b>Present Value of Benefits</b>	3,360,189		3,755,037	111.8%
<b>Total Future Normal Cost</b>	436,292		518,354	118.8%
<b>Total Accrued Liability</b>	2,923,897		3,236,683	110.7%
<b>Unfunded Accrued Liability</b>	140,326		139,777	99.6%
<b>Normal Cost Rate</b>	7.03%	7.03%	7.46%	106.1%
<b>Unfunded Liability Rate</b>	<u>1.42%</u>	<u>1.62%</u>	<u>1.28%</u>	<u>90.1%</u>
<b>Sum of Rate</b>	8.45%	8.65%	8.74%	103.4%
<b>SubDiv #:</b> 307 <b>Employer Name:</b> Scurry County				
<b>Contributing Members:</b>	296		282	95.3%
<b>Present Value of Benefits</b>	23,672,938		25,017,533	105.7%
<b>Total Future Normal Cost</b>	3,016,350		3,266,860	108.3%
<b>Total Accrued Liability</b>	20,656,588		21,750,673	105.3%
<b>Unfunded Accrued Liability</b>	780,573		441,268	56.5%
<b>Normal Cost Rate</b>	5.30%		5.51%	104.0%
<b>Unfunded Liability Rate</b>	<u>0.69%</u>		<u>0.38%</u>	<u>55.1%</u>
<b>Sum of Rate</b>	5.99%		5.89%	98.3%
<b>SubDiv #:</b> 308 <b>Employer Name:</b> Shackelford County				
<b>Contributing Members:</b>	34		35	102.9%
<b>Present Value of Benefits</b>	2,081,172		2,208,892	106.1%
<b>Total Future Normal Cost</b>	247,402		293,776	118.7%
<b>Total Accrued Liability</b>	1,833,770		1,915,116	104.4%
<b>Unfunded Accrued Liability</b>	137,287		129,692	94.5%
<b>Normal Cost Rate</b>	5.41%	5.41%	5.65%	104.4%
<b>Unfunded Liability Rate</b>	<u>1.72%</u>	<u>1.95%</u>	<u>1.44%</u>	<u>83.7%</u>
<b>Sum of Rate</b>	7.13%	7.36%	7.09%	99.4%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 470 <b>Employer Name:</b> Shackelford County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	327,477		352,277	107.6%
<b>Total Future Normal Cost</b>	24,813		26,305	106.0%
<b>Total Accrued Liability</b>	302,664		325,972	107.7%
<b>Unfunded Accrued Liability</b>	9,583		7,995	83.4%
<b>Normal Cost Rate</b>	3.65%		3.87%	106.0%
<b>Unfunded Liability Rate</b>	1.08%		0.85%	78.7%
<b>Sum of Rate</b>	4.73%		4.72%	99.8%
<b>SubDiv #:</b> 309 <b>Employer Name:</b> Shelby County				
<b>Contributing Members:</b>	86		101	117.4%
<b>Present Value of Benefits</b>	5,798,718		5,818,187	100.3%
<b>Total Future Normal Cost</b>	872,973		1,169,821	134.0%
<b>Total Accrued Liability</b>	4,925,745		4,648,366	94.4%
<b>Unfunded Accrued Liability</b>	619,196		524,194	84.7%
<b>Normal Cost Rate</b>	5.24%		5.71%	109.0%
<b>Unfunded Liability Rate</b>	1.78%		1.31%	73.6%
<b>Sum of Rate</b>	7.02%		7.02%	100.0%
<b>SubDiv #:</b> 627 <b>Employer Name:</b> Shelby County Appraisal District				
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	273,599		246,448	90.1%
<b>Total Future Normal Cost</b>	31,600		40,842	129.2%
<b>Total Accrued Liability</b>	241,999		205,606	85.0%
<b>Unfunded Accrued Liability</b>	6,964		(13,492)	(193.7%)
<b>Normal Cost Rate</b>	2.07%		2.18%	105.3%
<b>Unfunded Liability Rate</b>	0.15%		(0.79%)	(526.7%)
<b>Sum of Rate</b>	2.22%		1.39%	62.6%
<b>SubDiv #:</b> 310 <b>Employer Name:</b> Sherman County				
<b>Contributing Members:</b>	43		42	97.7%
<b>Present Value of Benefits</b>	4,840,392		4,756,509	98.3%
<b>Total Future Normal Cost</b>	447,876		519,059	115.9%
<b>Total Accrued Liability</b>	4,392,516		4,237,450	96.5%
<b>Unfunded Accrued Liability</b>	1,023,256		1,020,751	99.8%
<b>Normal Cost Rate</b>	8.04%		8.47%	105.3%
<b>Unfunded Liability Rate</b>	7.36%		7.45%	101.2%
<b>Sum of Rate</b>	15.40%		15.92%	103.4%
<b>SubDiv #:</b> 469 <b>Employer Name:</b> Sherman County Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	430,319		470,349	109.3%
<b>Total Future Normal Cost</b>	21,186		21,444	101.2%
<b>Total Accrued Liability</b>	409,133		448,905	109.7%
<b>Unfunded Accrued Liability</b>	39,692		38,019	95.8%
<b>Normal Cost Rate</b>	3.88%		4.05%	104.4%
<b>Unfunded Liability Rate</b>	3.90%		3.62%	92.8%
<b>Sum of Rate</b>	7.78%		7.67%	98.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 311 <b>Employer Name:</b> Smith County				
<b>Contributing Members:</b>	706		731	103.5%
<b>Present Value of Benefits</b>	60,608,952		66,258,617	109.3%
<b>Total Future Normal Cost</b>	8,390,662		10,300,660	122.8%
<b>Total Accrued Liability</b>	52,218,290		55,957,957	107.2%
<b>Unfunded Accrued Liability</b>	9,981,968		9,855,710	98.7%
<b>Normal Cost Rate</b>	5.77%		6.41%	111.1%
<b>Unfunded Liability Rate</b>	3.32%		3.21%	96.7%
<b>Sum of Rate</b>	9.09%		9.62%	105.8%
<b>SubDiv #:</b> 555 <b>Employer Name:</b> Smith County 9-1-1 Communications District				
<b>Contributing Members:</b>	30		31	103.3%
<b>Present Value of Benefits</b>	1,356,270		1,647,769	121.5%
<b>Total Future Normal Cost</b>	550,054		663,421	120.6%
<b>Total Accrued Liability</b>	806,216		984,348	122.1%
<b>Unfunded Accrued Liability</b>	(28,901)		(33,728)	116.7%
<b>Normal Cost Rate</b>	6.42%		6.74%	105.0%
<b>Unfunded Liability Rate</b>	(0.32%)		(0.23%)	71.9%
<b>Sum of Rate</b>	6.10%		6.51%	106.7%
<b>SubDiv #:</b> 606 <b>Employer Name:</b> Smith County Appraisal District				
<b>Contributing Members:</b>	32		33	103.1%
<b>Present Value of Benefits</b>	4,326,561		4,819,016	111.4%
<b>Total Future Normal Cost</b>	610,360		673,821	110.4%
<b>Total Accrued Liability</b>	3,716,201		4,145,195	111.5%
<b>Unfunded Accrued Liability</b>	202,029		141,328	70.0%
<b>Normal Cost Rate</b>	7.25%		7.32%	101.0%
<b>Unfunded Liability Rate</b>	0.97%		0.38%	39.2%
<b>Sum of Rate</b>	8.22%		7.70%	93.7%
<b>SubDiv #:</b> 312 <b>Employer Name:</b> Somervell County				
<b>Contributing Members:</b>	139		139	100.0%
<b>Present Value of Benefits</b>	13,498,490		15,101,120	111.9%
<b>Total Future Normal Cost</b>	2,303,737		2,559,604	111.1%
<b>Total Accrued Liability</b>	11,194,753		12,541,516	112.0%
<b>Unfunded Accrued Liability</b>	1,253,774		1,281,862	102.2%
<b>Normal Cost Rate</b>	7.92%		8.40%	106.1%
<b>Unfunded Liability Rate</b>	2.29%		2.36%	103.1%
<b>Sum of Rate</b>	10.21%		10.76%	105.4%
<b>SubDiv #:</b> 507 <b>Employer Name:</b> Somervell County Central Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	267,751		314,763	117.6%
<b>Total Future Normal Cost</b>	100,705		117,614	116.8%
<b>Total Accrued Liability</b>	167,046		197,149	118.0%
<b>Unfunded Accrued Liability</b>	(41,007)		(37,636)	91.8%
<b>Normal Cost Rate</b>	7.87%		8.14%	103.4%
<b>Unfunded Liability Rate</b>	(2.47%)		(2.10%)	85.0%
<b>Sum of Rate</b>	5.40%		6.04%	111.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 699	<b>Employer Name:</b> Somervell County Water District			
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	87,802		136,328	155.3%
<b>Total Future Normal Cost</b>	61,808		91,692	148.3%
<b>Total Accrued Liability</b>	25,994		44,636	171.7%
<b>Unfunded Accrued Liability</b>	2,354		790	33.6%
<b>Normal Cost Rate</b>	5.50%		5.63%	102.4%
<b>Unfunded Liability Rate</b>	0.13%		(0.08%)	(61.5%)
<b>Sum of Rate</b>	5.63%		5.55%	98.6%
<b>SubDiv #:</b> 645	<b>Employer Name:</b> South Texas Development Council			
<b>Contributing Members:</b>	17		18	105.9%
<b>Present Value of Benefits</b>	1,299,920		1,532,400	117.9%
<b>Total Future Normal Cost</b>	150,119		203,392	135.5%
<b>Total Accrued Liability</b>	1,149,801		1,329,008	115.6%
<b>Unfunded Accrued Liability</b>	301,942		312,818	103.6%
<b>Normal Cost Rate</b>	3.59%		3.79%	105.6%
<b>Unfunded Liability Rate</b>	4.85%		4.20%	86.6%
<b>Sum of Rate</b>	8.44%		7.99%	94.7%
<b>SubDiv #:</b> 313	<b>Employer Name:</b> Starr County			
<b>Contributing Members:</b>	430		435	101.2%
<b>Present Value of Benefits</b>	15,459,654		16,975,125	109.8%
<b>Total Future Normal Cost</b>	2,061,028		2,512,457	121.9%
<b>Total Accrued Liability</b>	13,398,626		14,462,668	107.9%
<b>Unfunded Accrued Liability</b>	4,144,393		4,135,119	99.8%
<b>Normal Cost Rate</b>	3.52%		3.80%	108.0%
<b>Unfunded Liability Rate</b>	4.22%		3.65%	86.5%
<b>Sum of Rate</b>	7.74%		7.45%	96.3%
<b>SubDiv #:</b> 536	<b>Employer Name:</b> Starr County Appraisal District			
<b>Contributing Members:</b>	15		15	100.0%
<b>Present Value of Benefits</b>	1,293,322		1,418,768	109.7%
<b>Total Future Normal Cost</b>	188,060		213,403	113.5%
<b>Total Accrued Liability</b>	1,105,262		1,205,365	109.1%
<b>Unfunded Accrued Liability</b>	102,186		103,546	101.3%
<b>Normal Cost Rate</b>	6.37%		6.81%	106.9%
<b>Unfunded Liability Rate</b>	3.22%		3.19%	99.1%
<b>Sum of Rate</b>	9.59%		10.00%	104.3%
<b>SubDiv #:</b> 314	<b>Employer Name:</b> Stephens County			
<b>Contributing Members:</b>	44		45	102.3%
<b>Present Value of Benefits</b>	5,321,896		5,806,572	109.1%
<b>Total Future Normal Cost</b>	495,167		580,600	117.3%
<b>Total Accrued Liability</b>	4,826,729		5,225,972	108.3%
<b>Unfunded Accrued Liability</b>	663,499		571,289	86.1%
<b>Normal Cost Rate</b>	5.86%		6.51%	111.1%
<b>Unfunded Liability Rate</b>	3.60%		3.11%	86.4%
<b>Sum of Rate</b>	9.46%		9.62%	101.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 315 <b>Employer Name:</b> Sterling County				
<b>Contributing Members:</b>	44		43	97.7%
<b>Present Value of Benefits</b>	3,304,276		3,911,157	118.4%
<b>Total Future Normal Cost</b>	541,494		635,155	117.3%
<b>Total Accrued Liability</b>	2,762,782		3,276,002	118.6%
<b>Unfunded Accrued Liability</b>	253,847		500,218	197.1%
<b>Normal Cost Rate</b>	8.11%	8.95%	9.20%	113.4%
<b>Unfunded Liability Rate</b>	1.56%	3.17%	3.28%	210.3%
<b>Sum of Rate</b>	9.67%	12.12%	12.48%	129.1%
<b>SubDiv #:</b> 316 <b>Employer Name:</b> Stonewall County				
<b>Contributing Members:</b>	32		33	103.1%
<b>Present Value of Benefits</b>	1,728,191		1,775,389	102.7%
<b>Total Future Normal Cost</b>	138,719		172,175	124.1%
<b>Total Accrued Liability</b>	1,589,472		1,603,214	100.9%
<b>Unfunded Accrued Liability</b>	(2,208)		(15,661)	709.2%
<b>Normal Cost Rate</b>	4.71%		4.89%	103.8%
<b>Unfunded Liability Rate</b>	(0.14%)		(0.33%)	235.7%
<b>Sum of Rate</b>	4.57%		4.56%	99.8%
<b>SubDiv #:</b> 724 <b>Employer Name:</b> Stonewall County Appraisal District				
<b>Contributing Members:</b>			2	
<b>Present Value of Benefits</b>			25,193	
<b>Total Future Normal Cost</b>			18,269	
<b>Total Accrued Liability</b>			6,924	
<b>Unfunded Accrued Liability</b>			1,860	
<b>Normal Cost Rate</b>			6.90%	
<b>Unfunded Liability Rate</b>			0.34%	
<b>Sum of Rate</b>			7.24%	
<b>SubDiv #:</b> 458 <b>Employer Name:</b> Stonewall Memorial Hospital District				
<b>Contributing Members:</b>	42		44	104.8%
<b>Present Value of Benefits</b>	1,408,947		1,604,339	113.9%
<b>Total Future Normal Cost</b>	154,236		209,601	135.9%
<b>Total Accrued Liability</b>	1,254,711		1,394,738	111.2%
<b>Unfunded Accrued Liability</b>	(160,991)		(150,135)	93.3%
<b>Normal Cost Rate</b>	1.83%		1.99%	108.7%
<b>Unfunded Liability Rate</b>	(1.22%)		(0.92%)	75.4%
<b>Sum of Rate</b>	0.61%		1.07%	175.4%
<b>SubDiv #:</b> 539 <b>Employer Name:</b> Stratford Hospital District - Sherman County				
<b>Contributing Members:</b>	48		40	83.3%
<b>Present Value of Benefits</b>	941,764		994,970	105.6%
<b>Total Future Normal Cost</b>	239,918		271,012	113.0%
<b>Total Accrued Liability</b>	701,846		723,958	103.2%
<b>Unfunded Accrued Liability</b>	(153,111)		(203,081)	132.6%
<b>Normal Cost Rate</b>	3.43%		3.86%	112.5%
<b>Unfunded Liability Rate</b>	(1.47%)		(1.89%)	128.6%
<b>Sum of Rate</b>	1.96%		1.97%	100.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 317 <b>Employer Name:</b> Sutton County				
<b>Contributing Members:</b>	65		67	103.1%
<b>Present Value of Benefits</b>	5,871,887		6,622,084	112.8%
<b>Total Future Normal Cost</b>	794,236		950,841	119.7%
<b>Total Accrued Liability</b>	5,077,651		5,671,243	111.7%
<b>Unfunded Accrued Liability</b>	(37,645)		(54,083)	143.7%
<b>Normal Cost Rate</b>	5.54%		5.82%	105.1%
<b>Unfunded Liability Rate</b>	(0.24%)		(0.26%)	108.3%
<b>Sum of Rate</b>	5.30%		5.56%	104.9%
<b>SubDiv #:</b> 573 <b>Employer Name:</b> Sutton County Hospital District				
<b>Contributing Members:</b>	32		37	115.6%
<b>Present Value of Benefits</b>	1,211,568		1,557,260	128.5%
<b>Total Future Normal Cost</b>	355,536		506,997	142.6%
<b>Total Accrued Liability</b>	856,032		1,050,263	122.7%
<b>Unfunded Accrued Liability</b>	(319,569)		(314,381)	98.4%
<b>Normal Cost Rate</b>	4.67%		5.07%	108.6%
<b>Unfunded Liability Rate</b>	(2.13%)		(1.67%)	78.4%
<b>Sum of Rate</b>	2.54%		3.40%	133.9%
<b>SubDiv #:</b> 318 <b>Employer Name:</b> Swisher County				
<b>Contributing Members:</b>	45		44	97.8%
<b>Present Value of Benefits</b>	3,142,451		3,289,604	104.7%
<b>Total Future Normal Cost</b>	365,018		407,340	111.6%
<b>Total Accrued Liability</b>	2,777,433		2,882,264	103.8%
<b>Unfunded Accrued Liability</b>	346,553		338,479	97.7%
<b>Normal Cost Rate</b>	6.20%		6.56%	105.8%
<b>Unfunded Liability Rate</b>	3.10%		2.94%	94.8%
<b>Sum of Rate</b>	9.30%		9.50%	102.2%
<b>SubDiv #:</b> 460 <b>Employer Name:</b> Swisher County Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	498,970		554,230	111.1%
<b>Total Future Normal Cost</b>	44,979		57,112	127.0%
<b>Total Accrued Liability</b>	453,991		497,118	109.5%
<b>Unfunded Accrued Liability</b>	37,617		43,189	114.8%
<b>Normal Cost Rate</b>	6.23%		6.56%	105.3%
<b>Unfunded Liability Rate</b>	4.50%		4.26%	94.7%
<b>Sum of Rate</b>	10.73%		10.82%	100.8%
<b>SubDiv #:</b> 534 <b>Employer Name:</b> Swisher Memorial Hospital District				
<b>Contributing Members:</b>	90		98	108.9%
<b>Present Value of Benefits</b>	1,706,571		1,981,628	116.1%
<b>Total Future Normal Cost</b>	352,082		446,645	126.9%
<b>Total Accrued Liability</b>	1,354,489		1,534,983	113.3%
<b>Unfunded Accrued Liability</b>	(208,546)		(226,823)	108.8%
<b>Normal Cost Rate</b>	1.93%		2.08%	107.8%
<b>Unfunded Liability Rate</b>	(0.54%)		(0.50%)	92.6%
<b>Sum of Rate</b>	1.39%		1.58%	113.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 607</b>	<b>Employer Name: Tarrant Appraisal District</b>			
<b>Contributing Members:</b>	192		196	102.1%
<b>Present Value of Benefits</b>	25,268,998		29,201,495	115.6%
<b>Total Future Normal Cost</b>	2,536,572		3,345,056	131.9%
<b>Total Accrued Liability</b>	22,732,426		25,856,439	113.7%
<b>Unfunded Accrued Liability</b>	2,833,321		4,355,659	153.7%
<b>Normal Cost Rate</b>	4.66%	5.48%	5.71%	122.5%
<b>Unfunded Liability Rate</b>	2.91%	5.07%	4.57%	157.0%
<b>Sum of Rate</b>	7.57%	10.55%	10.28%	135.8%
<b>SubDiv #: 545</b>	<b>Employer Name: Tarrant Co 9-1-1 Emergency Assistance District</b>			
<b>Contributing Members:</b>	14		14	100.0%
<b>Present Value of Benefits</b>	2,215,438		3,367,995	152.0%
<b>Total Future Normal Cost</b>	341,811		571,223	167.1%
<b>Total Accrued Liability</b>	1,873,627		2,796,772	149.3%
<b>Unfunded Accrued Liability</b>	(144,124)		585,489	(406.2%)
<b>Normal Cost Rate</b>	4.64%	7.90%	8.06%	173.7%
<b>Unfunded Liability Rate</b>	(1.22%)	4.57%	4.41%	(361.5%)
<b>Sum of Rate</b>	3.42%	12.47%	12.47%	364.6%
<b>SubDiv #: 319</b>	<b>Employer Name: Tarrant County</b>			
<b>Contributing Members:</b>	4,015		4,057	101.0%
<b>Present Value of Benefits</b>	582,766,462		645,179,189	110.7%
<b>Total Future Normal Cost</b>	82,986,397		107,503,956	129.5%
<b>Total Accrued Liability</b>	499,780,065		537,675,233	107.6%
<b>Unfunded Accrued Liability</b>	77,217,696		81,707,241	105.8%
<b>Normal Cost Rate</b>	6.57%	6.57%	7.34%	111.7%
<b>Unfunded Liability Rate</b>	3.24%	3.43%	3.27%	100.9%
<b>Sum of Rate</b>	9.81%	10.00%	10.61%	108.2%
<b>SubDiv #: 320</b>	<b>Employer Name: Taylor County</b>			
<b>Contributing Members:</b>	564		575	102.0%
<b>Present Value of Benefits</b>	48,383,513		52,014,739	107.5%
<b>Total Future Normal Cost</b>	4,544,104		5,264,366	115.9%
<b>Total Accrued Liability</b>	43,839,409		46,750,373	106.6%
<b>Unfunded Accrued Liability</b>	8,930,181		9,618,214	107.7%
<b>Normal Cost Rate</b>	3.90%	3.90%	4.36%	111.8%
<b>Unfunded Liability Rate</b>	4.21%	4.75%	4.32%	102.6%
<b>Sum of Rate</b>	8.11%	8.65%	8.68%	107.0%
<b>SubDiv #: 321</b>	<b>Employer Name: Terrell County</b>			
<b>Contributing Members:</b>	36		38	105.6%
<b>Present Value of Benefits</b>	1,903,967		1,868,807	98.2%
<b>Total Future Normal Cost</b>	267,173		322,047	120.5%
<b>Total Accrued Liability</b>	1,636,794		1,546,760	94.5%
<b>Unfunded Accrued Liability</b>	363,800		359,410	98.8%
<b>Normal Cost Rate</b>	4.86%	4.86%	5.00%	102.9%
<b>Unfunded Liability Rate</b>	3.81%	3.93%	3.38%	88.7%
<b>Sum of Rate</b>	8.67%	8.79%	8.38%	96.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 322 <b>Employer Name:</b> Terry County				
<b>Contributing Members:</b>	98		99	101.0%
<b>Present Value of Benefits</b>	6,405,708		6,643,467	103.7%
<b>Total Future Normal Cost</b>	769,289		884,163	114.9%
<b>Total Accrued Liability</b>	5,636,419		5,759,304	102.2%
<b>Unfunded Accrued Liability</b>	1,058,635		996,069	94.1%
<b>Normal Cost Rate</b>	4.34%		4.65%	107.1%
<b>Unfunded Liability Rate</b>	<u>2.87%</u>		<u>2.70%</u>	<u>94.1%</u>
<b>Sum of Rate</b>	7.21%		7.35%	101.9%
<b>SubDiv #:</b> 402 <b>Employer Name:</b> Terry Memorial Hospital District				
<b>Contributing Members:</b>	144		154	106.9%
<b>Present Value of Benefits</b>	9,241,112		10,013,172	108.4%
<b>Total Future Normal Cost</b>	1,027,439		1,274,542	124.1%
<b>Total Accrued Liability</b>	8,213,673		8,738,630	106.4%
<b>Unfunded Accrued Liability</b>	(1,114,928)		(1,280,284)	114.8%
<b>Normal Cost Rate</b>	3.79%		4.22%	111.3%
<b>Unfunded Liability Rate</b>	<u>(1.95%)</u>		<u>(2.02%)</u>	<u>103.6%</u>
<b>Sum of Rate</b>	1.84%		2.20%	119.6%
<b>SubDiv #:</b> 437 <b>Employer Name:</b> Texas Association Of Counties				
<b>Contributing Members:</b>	117		121	103.4%
<b>Present Value of Benefits</b>	17,302,952		19,691,286	113.8%
<b>Total Future Normal Cost</b>	3,137,991		3,835,315	122.2%
<b>Total Accrued Liability</b>	14,164,961		15,855,971	111.9%
<b>Unfunded Accrued Liability</b>	1,076,759		950,743	88.3%
<b>Normal Cost Rate</b>	7.44%	7.44%	7.87%	105.8%
<b>Unfunded Liability Rate</b>	<u>1.21%</u>	<u>1.22%</u>	<u>0.99%</u>	<u>81.8%</u>
<b>Sum of Rate</b>	8.65%	8.66%	8.86%	102.4%
<b>SubDiv #:</b> 354 <b>Employer Name:</b> Texas County and District Retirement System				
<b>Contributing Members:</b>	89		90	101.1%
<b>Present Value of Benefits</b>	12,479,866		13,839,996	110.9%
<b>Total Future Normal Cost</b>	2,787,946		3,238,368	116.2%
<b>Total Accrued Liability</b>	9,691,920		10,601,628	109.4%
<b>Unfunded Accrued Liability</b>	1,274,086		1,317,575	103.4%
<b>Normal Cost Rate</b>	6.97%	6.97%	7.38%	105.9%
<b>Unfunded Liability Rate</b>	<u>1.77%</u>	<u>1.77%</u>	<u>1.77%</u>	<u>100.0%</u>
<b>Sum of Rate</b>	8.74%	8.74%	9.15%	104.7%
<b>SubDiv #:</b> 634 <b>Employer Name:</b> Texas Eastern 9-1-1 Network				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	221,993		250,568	112.9%
<b>Total Future Normal Cost</b>	60,378		58,887	97.5%
<b>Total Accrued Liability</b>	161,615		191,681	118.6%
<b>Unfunded Accrued Liability</b>	(25,856)		(35,026)	135.5%
<b>Normal Cost Rate</b>	5.51%		5.48%	99.5%
<b>Unfunded Liability Rate</b>	<u>(2.31%)</u>		<u>(2.91%)</u>	<u>126.0%</u>
<b>Sum of Rate</b>	3.20%		2.57%	80.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 323 <b>Employer Name:</b> Throckmorton County				
<b>Contributing Members:</b>	28		28	100.0%
<b>Present Value of Benefits</b>	1,393,465		1,523,952	109.4%
<b>Total Future Normal Cost</b>	125,435		136,471	108.8%
<b>Total Accrued Liability</b>	1,268,030		1,387,481	109.4%
<b>Unfunded Accrued Liability</b>	172,633		172,442	99.9%
<b>Normal Cost Rate</b>	3.97%	3.97%	4.09%	103.0%
<b>Unfunded Liability Rate</b>	<u>2.93%</u>	<u>3.14%</u>	<u>2.85%</u>	<u>97.3%</u>
<b>Sum of Rate</b>	6.90%	7.11%	6.94%	100.6%
<b>SubDiv #:</b> 324 <b>Employer Name:</b> Titus County				
<b>Contributing Members:</b>	122		121	99.2%
<b>Present Value of Benefits</b>	11,528,590		12,639,699	109.6%
<b>Total Future Normal Cost</b>	1,514,996		1,867,183	123.2%
<b>Total Accrued Liability</b>	10,013,594		10,772,516	107.6%
<b>Unfunded Accrued Liability</b>	170,462		17,614	10.3%
<b>Normal Cost Rate</b>	7.15%		7.90%	110.5%
<b>Unfunded Liability Rate</b>	<u>0.34%</u>		<u>0.07%</u>	<u>20.6%</u>
<b>Sum of Rate</b>	7.49%		7.97%	106.4%
<b>SubDiv #:</b> 501 <b>Employer Name:</b> Titus County Fresh Water Supply District				
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	675,072		949,853	140.7%
<b>Total Future Normal Cost</b>	113,918		181,322	159.2%
<b>Total Accrued Liability</b>	561,154		768,531	137.0%
<b>Unfunded Accrued Liability</b>	(141,753)		(35,901)	25.3%
<b>Normal Cost Rate</b>	4.92%	6.62%	6.94%	141.1%
<b>Unfunded Liability Rate</b>	<u>(4.60%)</u>	<u>(1.04%)</u>	<u>(0.98%)</u>	<u>21.3%</u>
<b>Sum of Rate</b>	0.32%	5.58%	5.96%	1862.5%
<b>SubDiv #:</b> 325 <b>Employer Name:</b> Tom Green County				
<b>Contributing Members:</b>	612		633	103.4%
<b>Present Value of Benefits</b>	40,353,718		43,741,446	108.4%
<b>Total Future Normal Cost</b>	5,144,950		6,372,621	123.9%
<b>Total Accrued Liability</b>	35,208,768		37,368,825	106.1%
<b>Unfunded Accrued Liability</b>	4,963,236		4,659,370	93.9%
<b>Normal Cost Rate</b>	4.73%		5.14%	108.7%
<b>Unfunded Liability Rate</b>	<u>2.38%</u>		<u>2.11%</u>	<u>88.7%</u>
<b>Sum of Rate</b>	7.11%		7.25%	102.0%
<b>SubDiv #:</b> 601 <b>Employer Name:</b> Travis Central Appraisal District				
<b>Contributing Members:</b>	102		103	101.0%
<b>Present Value of Benefits</b>	11,478,985		12,584,126	109.6%
<b>Total Future Normal Cost</b>	1,097,219		1,259,836	114.8%
<b>Total Accrued Liability</b>	10,381,766		11,324,290	109.1%
<b>Unfunded Accrued Liability</b>	1,236,400		1,134,675	91.8%
<b>Normal Cost Rate</b>	3.65%	3.65%	3.87%	106.0%
<b>Unfunded Liability Rate</b>	<u>2.91%</u>	<u>2.91%</u>	<u>2.36%</u>	<u>81.1%</u>
<b>Sum of Rate</b>	6.56%	6.56%	6.23%	95.0%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 326 <b>Employer Name:</b> Travis County				
<b>Contributing Members:</b>	4,063		4,217	103.8%
<b>Present Value of Benefits</b>	574,811,602		653,300,138	113.7%
<b>Total Future Normal Cost</b>	95,052,015		125,860,601	132.4%
<b>Total Accrued Liability</b>	479,759,587		527,439,537	109.9%
<b>Unfunded Accrued Liability</b>	54,003,270		58,310,196	108.0%
<b>Normal Cost Rate</b>	7.23%	7.23%	8.14%	112.6%
<b>Unfunded Liability Rate</b>	2.35%	2.51%	2.40%	102.1%
<b>Sum of Rate</b>	9.58%	9.74%	10.54%	110.0%
<b>SubDiv #:</b> 720 <b>Employer Name:</b> Travis County Emergency Services District #1				
<b>Contributing Members:</b>			14	
<b>Present Value of Benefits</b>			170,379	
<b>Total Future Normal Cost</b>			130,663	
<b>Total Accrued Liability</b>			39,716	
<b>Unfunded Accrued Liability</b>			18,042	
<b>Normal Cost Rate</b>			2.42%	
<b>Unfunded Liability Rate</b>			0.31%	
<b>Sum of Rate</b>			2.73%	
<b>SubDiv #:</b> 666 <b>Employer Name:</b> Travis County Water Control and Improvement Dist. - Point Venture				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	160,532		162,047	100.9%
<b>Total Future Normal Cost</b>	95,150		86,806	91.2%
<b>Total Accrued Liability</b>	65,382		75,241	115.1%
<b>Unfunded Accrued Liability</b>	11,513		3,934	34.2%
<b>Normal Cost Rate</b>	3.70%		3.62%	97.8%
<b>Unfunded Liability Rate</b>	0.66%		0.20%	30.3%
<b>Sum of Rate</b>	4.36%		3.82%	87.6%
<b>SubDiv #:</b> 659 <b>Employer Name:</b> Tri-County Special Utility District				
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	149,465		152,410	102.0%
<b>Total Future Normal Cost</b>	60,740		61,845	101.8%
<b>Total Accrued Liability</b>	88,725		90,565	102.1%
<b>Unfunded Accrued Liability</b>	3,137		(1,541)	(49.1%)
<b>Normal Cost Rate</b>	3.65%		3.73%	102.2%
<b>Unfunded Liability Rate</b>	0.18%		(0.09%)	(50.0%)
<b>Sum of Rate</b>	3.83%		3.64%	95.0%
<b>SubDiv #:</b> 633 <b>Employer Name:</b> Trinity Bay Conservation District				
<b>Contributing Members:</b>	35		40	114.3%
<b>Present Value of Benefits</b>	2,379,405		2,775,501	116.6%
<b>Total Future Normal Cost</b>	201,583		320,219	158.9%
<b>Total Accrued Liability</b>	2,177,822		2,455,282	112.7%
<b>Unfunded Accrued Liability</b>	675,404		711,510	105.3%
<b>Normal Cost Rate</b>	2.74%	3.43%	3.68%	134.3%
<b>Unfunded Liability Rate</b>	5.32%	5.59%	4.85%	91.2%
<b>Sum of Rate</b>	8.06%	9.02%	8.53%	105.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 327 <b>Employer Name:</b> Trinity County				
<b>Contributing Members:</b>	60		59	98.3%
<b>Present Value of Benefits</b>	3,970,112		4,406,346	111.0%
<b>Total Future Normal Cost</b>	371,466		417,511	112.4%
<b>Total Accrued Liability</b>	3,598,646		3,988,835	110.8%
<b>Unfunded Accrued Liability</b>	632,899		662,305	104.6%
<b>Normal Cost Rate</b>	5.13%	5.13%	5.50%	107.2%
<b>Unfunded Liability Rate</b>	3.88%	4.24%	3.88%	100.0%
<b>Sum of Rate</b>	9.01%	9.37%	9.38%	104.1%
<b>SubDiv #:</b> 328 <b>Employer Name:</b> Tyler County				
<b>Contributing Members:</b>	110		108	98.2%
<b>Present Value of Benefits</b>	8,343,509		9,027,223	108.2%
<b>Total Future Normal Cost</b>	1,170,874		1,300,509	111.1%
<b>Total Accrued Liability</b>	7,172,635		7,726,714	107.7%
<b>Unfunded Accrued Liability</b>	487,391		472,007	96.8%
<b>Normal Cost Rate</b>	6.49%		6.89%	106.2%
<b>Unfunded Liability Rate</b>	1.41%		1.37%	97.2%
<b>Sum of Rate</b>	7.90%		8.26%	104.6%
<b>SubDiv #:</b> 329 <b>Employer Name:</b> Upshur County				
<b>Contributing Members:</b>	193		205	106.2%
<b>Present Value of Benefits</b>	16,425,659		17,682,980	107.7%
<b>Total Future Normal Cost</b>	2,468,899		2,957,677	119.8%
<b>Total Accrued Liability</b>	13,956,760		14,725,303	105.5%
<b>Unfunded Accrued Liability</b>	1,543,285		1,411,131	91.4%
<b>Normal Cost Rate</b>	6.80%		7.19%	105.7%
<b>Unfunded Liability Rate</b>	2.18%		1.89%	86.7%
<b>Sum of Rate</b>	8.98%		9.08%	101.1%
<b>SubDiv #:</b> 330 <b>Employer Name:</b> Upton County				
<b>Contributing Members:</b>	77		78	101.3%
<b>Present Value of Benefits</b>	6,316,449		6,824,556	108.0%
<b>Total Future Normal Cost</b>	769,291		895,652	116.4%
<b>Total Accrued Liability</b>	5,547,158		5,928,904	106.9%
<b>Unfunded Accrued Liability</b>	734,874		683,287	93.0%
<b>Normal Cost Rate</b>	4.70%		4.91%	104.5%
<b>Unfunded Liability Rate</b>	2.48%		2.18%	87.9%
<b>Sum of Rate</b>	7.18%		7.09%	98.7%
<b>SubDiv #:</b> 682 <b>Employer Name:</b> Upton County Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	142,631		177,402	124.4%
<b>Total Future Normal Cost</b>	65,590		69,565	106.1%
<b>Total Accrued Liability</b>	77,041		107,837	140.0%
<b>Unfunded Accrued Liability</b>	6,873		7,493	109.0%
<b>Normal Cost Rate</b>	7.71%		7.69%	99.7%
<b>Unfunded Liability Rate</b>	0.42%		0.43%	102.4%
<b>Sum of Rate</b>	8.13%		8.12%	99.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 331 <b>Employer Name:</b> Uvalde County				
<b>Contributing Members:</b>	183		185	101.1%
<b>Present Value of Benefits</b>	13,330,663		14,490,879	108.7%
<b>Total Future Normal Cost</b>	1,913,821		2,251,650	117.7%
<b>Total Accrued Liability</b>	11,416,842		12,239,229	107.2%
<b>Unfunded Accrued Liability</b>	915,211		763,519	83.4%
<b>Normal Cost Rate</b>	6.13%		6.65%	108.5%
<b>Unfunded Liability Rate</b>	<u>1.37%</u>		<u>1.16%</u>	<u>84.7%</u>
<b>Sum of Rate</b>	7.50%		7.81%	104.1%
<b>SubDiv #:</b> 332 <b>Employer Name:</b> Val Verde County				
<b>Contributing Members:</b>	210		213	101.4%
<b>Present Value of Benefits</b>	19,189,487		20,629,793	107.5%
<b>Total Future Normal Cost</b>	2,582,524		3,163,954	122.5%
<b>Total Accrued Liability</b>	16,606,963		17,465,839	105.2%
<b>Unfunded Accrued Liability</b>	1,821,845		1,717,203	94.3%
<b>Normal Cost Rate</b>	6.50%		7.08%	108.9%
<b>Unfunded Liability Rate</b>	<u>2.16%</u>		<u>2.00%</u>	<u>92.6%</u>
<b>Sum of Rate</b>	8.66%		9.08%	104.8%
<b>SubDiv #:</b> 663 <b>Employer Name:</b> Valley Municipal Utility District #2 - Cameron County				
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	218,368		249,186	114.1%
<b>Total Future Normal Cost</b>	60,009		63,335	105.5%
<b>Total Accrued Liability</b>	158,359		185,851	117.4%
<b>Unfunded Accrued Liability</b>	27,767		24,255	87.4%
<b>Normal Cost Rate</b>	2.18%		2.25%	103.2%
<b>Unfunded Liability Rate</b>	<u>0.82%</u>		<u>0.74%</u>	<u>90.2%</u>
<b>Sum of Rate</b>	3.00%		2.99%	99.7%
<b>SubDiv #:</b> 586 <b>Employer Name:</b> Valwood Improvement Authority - Dallas County				
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	596,059		674,809	113.2%
<b>Total Future Normal Cost</b>	96,071		103,183	107.4%
<b>Total Accrued Liability</b>	499,988		571,626	114.3%
<b>Unfunded Accrued Liability</b>	24,537		27,807	113.3%
<b>Normal Cost Rate</b>	3.16%		3.31%	104.7%
<b>Unfunded Liability Rate</b>	<u>0.69%</u>		<u>0.76%</u>	<u>110.1%</u>
<b>Sum of Rate</b>	3.85%		4.07%	105.7%
<b>SubDiv #:</b> 333 <b>Employer Name:</b> Van Zandt County				
<b>Contributing Members:</b>	187		194	103.7%
<b>Present Value of Benefits</b>	11,660,153		12,820,692	110.0%
<b>Total Future Normal Cost</b>	1,522,684		1,746,807	114.7%
<b>Total Accrued Liability</b>	10,137,469		11,073,885	109.2%
<b>Unfunded Accrued Liability</b>	1,238,336		1,229,951	99.3%
<b>Normal Cost Rate</b>	5.14%		5.61%	109.1%
<b>Unfunded Liability Rate</b>	<u>1.83%</u>		<u>1.85%</u>	<u>101.1%</u>
<b>Sum of Rate</b>	6.97%		7.46%	107.0%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 672 <b>Employer Name:</b> Van Zandt County Appraisal District				
<b>Contributing Members:</b>	16		16	100.0%
<b>Present Value of Benefits</b>	390,676		561,395	143.7%
<b>Total Future Normal Cost</b>	128,629		194,321	151.1%
<b>Total Accrued Liability</b>	262,047		367,074	140.1%
<b>Unfunded Accrued Liability</b>	11,656		47,720	409.4%
<b>Normal Cost Rate</b>	5.85%	6.74%	6.94%	118.6%
<b>Unfunded Liability Rate</b>	<u>0.24%</u>	<u>0.88%</u>	<u>1.10%</u>	<u>458.3%</u>
<b>Sum of Rate</b>	6.09%	7.62%	8.04%	132.0%
<b>SubDiv #:</b> 334 <b>Employer Name:</b> Victoria County				
<b>Contributing Members:</b>	536		548	102.2%
<b>Present Value of Benefits</b>	60,294,411		65,012,486	107.8%
<b>Total Future Normal Cost</b>	9,462,607		10,920,804	115.4%
<b>Total Accrued Liability</b>	50,831,804		54,091,682	106.4%
<b>Unfunded Accrued Liability</b>	8,853,286		8,982,281	101.5%
<b>Normal Cost Rate</b>	6.94%	6.94%	7.40%	106.6%
<b>Unfunded Liability Rate</b>	<u>3.66%</u>	<u>3.87%</u>	<u>3.66%</u>	<u>100.0%</u>
<b>Sum of Rate</b>	10.60%	10.81%	11.06%	104.3%
<b>SubDiv #:</b> 423 <b>Employer Name:</b> Victoria County Drainage District #3				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	762,456		902,760	118.4%
<b>Total Future Normal Cost</b>	19,608		23,778	121.3%
<b>Total Accrued Liability</b>	742,848		878,982	118.3%
<b>Unfunded Accrued Liability</b>	30,280		97,510	322.0%
<b>Normal Cost Rate</b>	3.41%	3.99%	4.13%	121.1%
<b>Unfunded Liability Rate</b>	<u>2.31%</u>	<u>7.67%</u>	<u>7.10%</u>	<u>307.4%</u>
<b>Sum of Rate</b>	5.72%	11.66%	11.23%	196.3%
<b>SubDiv #:</b> 637 <b>Employer Name:</b> Victoria County Water Control and Improvement District #1				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	122,762		137,754	112.2%
<b>Total Future Normal Cost</b>	35,052		33,956	96.9%
<b>Total Accrued Liability</b>	87,710		103,798	118.3%
<b>Unfunded Accrued Liability</b>	(9,522)		(9,574)	100.5%
<b>Normal Cost Rate</b>	4.66%		4.62%	99.1%
<b>Unfunded Liability Rate</b>	<u>(1.04%)</u>		<u>(1.01%)</u>	<u>97.1%</u>
<b>Sum of Rate</b>	3.62%		3.61%	99.7%
<b>SubDiv #:</b> 335 <b>Employer Name:</b> Walker County				
<b>Contributing Members:</b>	291		311	106.9%
<b>Present Value of Benefits</b>	23,664,121		27,677,571	117.0%
<b>Total Future Normal Cost</b>	3,947,674		5,169,428	130.9%
<b>Total Accrued Liability</b>	19,716,447		22,508,143	114.2%
<b>Unfunded Accrued Liability</b>	3,091,520		3,913,191	126.6%
<b>Normal Cost Rate</b>	5.90%	6.18%	6.73%	114.1%
<b>Unfunded Liability Rate</b>	<u>2.29%</u>	<u>2.80%</u>	<u>2.80%</u>	<u>122.3%</u>
<b>Sum of Rate</b>	8.19%	8.98%	9.53%	116.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 336 <b>Employer Name:</b> Waller County				
<b>Contributing Members:</b>	191		186	97.4%
<b>Present Value of Benefits</b>	15,701,851		17,198,631	109.5%
<b>Total Future Normal Cost</b>	2,085,868		2,458,238	117.9%
<b>Total Accrued Liability</b>	13,615,983		14,740,393	108.3%
<b>Unfunded Accrued Liability</b>	1,165,698		1,202,905	103.2%
<b>Normal Cost Rate</b>	5.05%		5.50%	108.9%
<b>Unfunded Liability Rate</b>	<u>1.40%</u>		<u>1.46%</u>	<u>104.3%</u>
<b>Sum of Rate</b>	6.45%		6.96%	107.9%
<b>SubDiv #:</b> 337 <b>Employer Name:</b> Ward County				
<b>Contributing Members:</b>	130		130	100.0%
<b>Present Value of Benefits</b>	12,718,443		14,915,120	117.3%
<b>Total Future Normal Cost</b>	1,820,155		2,267,506	124.6%
<b>Total Accrued Liability</b>	10,898,288		12,647,614	116.1%
<b>Unfunded Accrued Liability</b>	2,093,468		3,061,114	146.2%
<b>Normal Cost Rate</b>	7.16%	7.89%	8.47%	118.3%
<b>Unfunded Liability Rate</b>	<u>4.39%</u>	<u>6.66%</u>	<u>6.53%</u>	<u>148.7%</u>
<b>Sum of Rate</b>	11.55%	14.55%	15.00%	129.9%
<b>SubDiv #:</b> 565 <b>Employer Name:</b> Ward County Central Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	424,952		470,300	110.7%
<b>Total Future Normal Cost</b>	38,328		40,630	106.0%
<b>Total Accrued Liability</b>	386,624		429,670	111.1%
<b>Unfunded Accrued Liability</b>	(14,180)		(14,508)	102.3%
<b>Normal Cost Rate</b>	4.02%		4.21%	104.7%
<b>Unfunded Liability Rate</b>	<u>(1.02%)</u>		<u>(0.97%)</u>	<u>95.1%</u>
<b>Sum of Rate</b>	3.00%		3.24%	108.0%
<b>SubDiv #:</b> 444 <b>Employer Name:</b> Ward Memorial Hospital				
<b>Contributing Members:</b>	92		86	93.5%
<b>Present Value of Benefits</b>	7,875,949		8,634,696	109.6%
<b>Total Future Normal Cost</b>	1,423,708		1,644,684	115.5%
<b>Total Accrued Liability</b>	6,452,241		6,990,012	108.3%
<b>Unfunded Accrued Liability</b>	(377,258)		(419,951)	111.3%
<b>Normal Cost Rate</b>	5.88%		6.32%	107.5%
<b>Unfunded Liability Rate</b>	<u>(1.02%)</u>		<u>(1.19%)</u>	<u>116.7%</u>
<b>Sum of Rate</b>	4.86%		5.13%	105.6%
<b>SubDiv #:</b> 338 <b>Employer Name:</b> Washington County				
<b>Contributing Members:</b>	181		193	106.6%
<b>Present Value of Benefits</b>	14,611,046		16,098,901	110.2%
<b>Total Future Normal Cost</b>	2,490,108		3,087,312	124.0%
<b>Total Accrued Liability</b>	12,120,938		13,011,589	107.3%
<b>Unfunded Accrued Liability</b>	2,337,400		2,505,223	107.2%
<b>Normal Cost Rate</b>	6.20%	6.20%	6.65%	107.3%
<b>Unfunded Liability Rate</b>	<u>3.09%</u>	<u>3.23%</u>	<u>3.17%</u>	<u>102.6%</u>
<b>Sum of Rate</b>	9.29%	9.43%	9.82%	105.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 339 <b>Employer Name:</b> Webb County				
<b>Contributing Members:</b>	1,273		1,328	104.3%
<b>Present Value of Benefits</b>	90,861,061		99,252,133	109.2%
<b>Total Future Normal Cost</b>	18,252,650		22,181,602	121.5%
<b>Total Accrued Liability</b>	72,608,411		77,070,531	106.1%
<b>Unfunded Accrued Liability</b>	4,989,347		3,343,983	67.0%
<b>Normal Cost Rate</b>	6.05%		6.59%	108.9%
<b>Unfunded Liability Rate</b>	<u>0.94%</u>		<u>0.59%</u>	<u>62.8%</u>
<b>Sum of Rate</b>	6.99%		7.18%	102.7%
<b>SubDiv #:</b> 604 <b>Employer Name:</b> Webb County Appraisal District				
<b>Contributing Members:</b>	39		45	115.4%
<b>Present Value of Benefits</b>	2,149,065		2,582,465	120.2%
<b>Total Future Normal Cost</b>	321,649		450,983	140.2%
<b>Total Accrued Liability</b>	1,827,416		2,131,482	116.6%
<b>Unfunded Accrued Liability</b>	131,791		144,879	109.9%
<b>Normal Cost Rate</b>	3.32%		3.57%	107.5%
<b>Unfunded Liability Rate</b>	<u>1.00%</u>		<u>0.89%</u>	<u>89.0%</u>
<b>Sum of Rate</b>	4.32%		4.46%	103.2%
<b>SubDiv #:</b> 443 <b>Employer Name:</b> West Central Texas Council of Governments				
<b>Contributing Members:</b>	44		45	102.3%
<b>Present Value of Benefits</b>	9,081,047		9,889,397	108.9%
<b>Total Future Normal Cost</b>	1,033,711		1,168,479	113.0%
<b>Total Accrued Liability</b>	8,047,336		8,720,918	108.4%
<b>Unfunded Accrued Liability</b>	334,548		323,458	96.7%
<b>Normal Cost Rate</b>	7.92%		8.35%	105.4%
<b>Unfunded Liability Rate</b>	<u>1.27%</u>		<u>1.12%</u>	<u>88.2%</u>
<b>Sum of Rate</b>	9.19%		9.47%	103.0%
<b>SubDiv #:</b> 410 <b>Employer Name:</b> West Central Texas Municipal Water District				
<b>Contributing Members:</b>	25		25	100.0%
<b>Present Value of Benefits</b>	1,634,982		1,853,844	113.4%
<b>Total Future Normal Cost</b>	251,120		297,476	118.5%
<b>Total Accrued Liability</b>	1,383,862		1,556,368	112.5%
<b>Unfunded Accrued Liability</b>	124,602		124,034	99.5%
<b>Normal Cost Rate</b>	5.40%		5.69%	105.4%
<b>Unfunded Liability Rate</b>	<u>1.54%</u>		<u>1.47%</u>	<u>95.5%</u>
<b>Sum of Rate</b>	6.94%		7.16%	103.2%
<b>SubDiv #:</b> 454 <b>Employer Name:</b> West Jefferson County Municipal Water District				
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	1,261,853		1,387,688	110.0%
<b>Total Future Normal Cost</b>	148,071		160,439	108.4%
<b>Total Accrued Liability</b>	1,113,782		1,227,249	110.2%
<b>Unfunded Accrued Liability</b>	162,932		159,958	98.2%
<b>Normal Cost Rate</b>	5.76%		6.12%	106.3%
<b>Unfunded Liability Rate</b>	<u>5.33%</u>		<u>5.28%</u>	<u>99.1%</u>
<b>Sum of Rate</b>	11.09%		11.40%	102.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 688 <b>Employer Name:</b> West Nueces -Las Moras Soil and Water Conservation District #236				
<b>Contributing Members:</b>	2		1	50.0%
<b>Present Value of Benefits</b>	39,738		30,452	76.6%
<b>Total Future Normal Cost</b>	25,562		13,481	52.7%
<b>Total Accrued Liability</b>	14,176		16,971	119.7%
<b>Unfunded Accrued Liability</b>	1,926		634	32.9%
<b>Normal Cost Rate</b>	5.13%		5.21%	101.6%
<b>Unfunded Liability Rate</b>	<u>0.55%</u>		<u>0.28%</u>	<u>50.9%</u>
<b>Sum of Rate</b>	5.68%		5.49%	96.7%
<b>SubDiv #:</b> 340 <b>Employer Name:</b> Wharton County				
<b>Contributing Members:</b>	221		232	105.0%
<b>Present Value of Benefits</b>	21,403,848		23,267,068	108.7%
<b>Total Future Normal Cost</b>	2,656,535		3,169,344	119.3%
<b>Total Accrued Liability</b>	18,747,313		20,097,724	107.2%
<b>Unfunded Accrued Liability</b>	2,905,310		2,961,978	102.0%
<b>Normal Cost Rate</b>	5.58%	5.58%	5.89%	105.6%
<b>Unfunded Liability Rate</b>	<u>3.43%</u>	<u>3.78%</u>	<u>3.20%</u>	<u>93.3%</u>
<b>Sum of Rate</b>	9.01%	9.36%	9.09%	100.9%
<b>SubDiv #:</b> 621 <b>Employer Name:</b> Wharton County Water Control and Improvement District #1				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	57,271		64,522	112.7%
<b>Total Future Normal Cost</b>	4,047		3,632	89.7%
<b>Total Accrued Liability</b>	53,224		60,890	114.4%
<b>Unfunded Accrued Liability</b>	(6,542)		(7,311)	111.8%
<b>Normal Cost Rate</b>	3.83%		3.68%	96.1%
<b>Unfunded Liability Rate</b>	<u>(1.71%)</u>		<u>(1.88%)</u>	<u>109.9%</u>
<b>Sum of Rate</b>	2.12%		1.80%	84.9%
<b>SubDiv #:</b> 341 <b>Employer Name:</b> Wheeler County				
<b>Contributing Members:</b>	48		52	108.3%
<b>Present Value of Benefits</b>	3,371,516		3,804,945	112.9%
<b>Total Future Normal Cost</b>	379,065		464,536	122.5%
<b>Total Accrued Liability</b>	2,992,451		3,340,409	111.6%
<b>Unfunded Accrued Liability</b>	508,005		516,488	101.7%
<b>Normal Cost Rate</b>	5.39%		5.66%	105.0%
<b>Unfunded Liability Rate</b>	<u>3.95%</u>		<u>3.56%</u>	<u>90.1%</u>
<b>Sum of Rate</b>	9.34%		9.22%	98.7%
<b>SubDiv #:</b> 476 <b>Employer Name:</b> Wheeler County Appraisal District				
<b>Contributing Members:</b>	3		4	133.3%
<b>Present Value of Benefits</b>	422,753		484,382	114.6%
<b>Total Future Normal Cost</b>	31,195		45,475	145.8%
<b>Total Accrued Liability</b>	391,558		438,907	112.1%
<b>Unfunded Accrued Liability</b>	12,484		12,590	100.9%
<b>Normal Cost Rate</b>	7.37%		7.40%	100.4%
<b>Unfunded Liability Rate</b>	<u>1.13%</u>		<u>0.95%</u>	<u>84.1%</u>
<b>Sum of Rate</b>	8.50%		8.35%	98.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 342 <b>Employer Name:</b> Wichita County				
<b>Contributing Members:</b>	455		457	100.4%
<b>Present Value of Benefits</b>	41,815,430		45,271,386	108.3%
<b>Total Future Normal Cost</b>	4,773,911		5,368,000	112.4%
<b>Total Accrued Liability</b>	37,041,519		39,903,386	107.7%
<b>Unfunded Accrued Liability</b>	5,625,110		5,709,697	101.5%
<b>Normal Cost Rate</b>	5.48%		5.67%	103.5%
<b>Unfunded Liability Rate</b>	3.08%		3.00%	97.4%
<b>Sum of Rate</b>	8.56%		8.67%	101.3%
<b>SubDiv #:</b> 446 <b>Employer Name:</b> Wichita County Water Improvement District #2				
<b>Contributing Members:</b>	14		14	100.0%
<b>Present Value of Benefits</b>	1,988,735		2,195,823	110.4%
<b>Total Future Normal Cost</b>	191,418		213,704	111.6%
<b>Total Accrued Liability</b>	1,797,317		1,982,119	110.3%
<b>Unfunded Accrued Liability</b>	336,739		349,204	103.7%
<b>Normal Cost Rate</b>	4.65%		4.73%	101.7%
<b>Unfunded Liability Rate</b>	6.21%		6.06%	97.6%
<b>Sum of Rate</b>	10.86%		10.79%	99.4%
<b>SubDiv #:</b> 559 <b>Employer Name:</b> Wichita-Wilbarger 9-1-1 District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	754,989		853,926	113.1%
<b>Total Future Normal Cost</b>	83,364		84,848	101.8%
<b>Total Accrued Liability</b>	671,625		769,078	114.5%
<b>Unfunded Accrued Liability</b>	83,429		87,450	104.8%
<b>Normal Cost Rate</b>	8.39%	8.39%	8.55%	101.9%
<b>Unfunded Liability Rate</b>	3.59%	3.65%	3.64%	101.4%
<b>Sum of Rate</b>	11.98%	12.04%	12.19%	101.8%
<b>SubDiv #:</b> 655 <b>Employer Name:</b> Wickson Creek Special Utility District - Brazos County				
<b>Contributing Members:</b>	11		9	81.8%
<b>Present Value of Benefits</b>	578,856		633,012	109.4%
<b>Total Future Normal Cost</b>	185,556		186,604	100.6%
<b>Total Accrued Liability</b>	393,300		446,408	113.5%
<b>Unfunded Accrued Liability</b>	86,685		77,896	89.9%
<b>Normal Cost Rate</b>	5.15%		5.74%	111.5%
<b>Unfunded Liability Rate</b>	2.28%		2.26%	99.1%
<b>Sum of Rate</b>	7.43%		8.00%	107.7%
<b>SubDiv #:</b> 343 <b>Employer Name:</b> Wilbarger County				
<b>Contributing Members:</b>	87		87	100.0%
<b>Present Value of Benefits</b>	8,198,438		8,225,089	100.3%
<b>Total Future Normal Cost</b>	926,207		1,066,872	115.2%
<b>Total Accrued Liability</b>	7,272,231		7,158,217	98.4%
<b>Unfunded Accrued Liability</b>	1,254,120		1,324,993	105.7%
<b>Normal Cost Rate</b>	6.21%	6.21%	6.55%	105.5%
<b>Unfunded Liability Rate</b>	4.09%	4.45%	4.28%	104.6%
<b>Sum of Rate</b>	10.30%	10.66%	10.83%	105.1%



# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 715 <b>Employer Name:</b> Willbarger County Appraisal District				
<b>Contributing Members:</b>			3	
<b>Present Value of Benefits</b>			74,784	
<b>Total Future Normal Cost</b>			59,531	
<b>Total Accrued Liability</b>			15,253	
<b>Unfunded Accrued Liability</b>			2,843	
<b>Normal Cost Rate</b>			6.44%	
<b>Unfunded Liability Rate</b>			0.13%	
<b>Sum of Rate</b>			6.57%	
<b>SubDiv #:</b> 530 <b>Employer Name:</b> Willbarger County Hospital District				
<b>Contributing Members:</b>	138		133	96.4%
<b>Present Value of Benefits</b>	6,752,136		7,419,954	109.9%
<b>Total Future Normal Cost</b>	736,002		817,349	111.1%
<b>Total Accrued Liability</b>	6,016,134		6,602,605	109.7%
<b>Unfunded Accrued Liability</b>	(248,721)		(419,257)	168.6%
<b>Normal Cost Rate</b>	2.38%		2.56%	107.6%
<b>Unfunded Liability Rate</b>	(0.82%)		(1.09%)	132.9%
<b>Sum of Rate</b>	1.56%		1.47%	94.2%
<b>SubDiv #:</b> 344 <b>Employer Name:</b> Willacy County				
<b>Contributing Members:</b>	110		102	92.7%
<b>Present Value of Benefits</b>	6,417,083		6,850,187	106.7%
<b>Total Future Normal Cost</b>	861,559		1,173,395	136.2%
<b>Total Accrued Liability</b>	5,555,524		5,676,792	102.2%
<b>Unfunded Accrued Liability</b>	97,429		(30,546)	(31.4%)
<b>Normal Cost Rate</b>	5.77%		6.18%	107.1%
<b>Unfunded Liability Rate</b>	0.34%		(0.08%)	(23.5%)
<b>Sum of Rate</b>	6.11%		6.10%	99.8%
<b>SubDiv #:</b> 575 <b>Employer Name:</b> Willacy County Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	497,881		538,469	108.2%
<b>Total Future Normal Cost</b>	56,930		52,589	92.4%
<b>Total Accrued Liability</b>	440,951		485,880	110.2%
<b>Unfunded Accrued Liability</b>	90,275		83,324	92.3%
<b>Normal Cost Rate</b>	6.37%		6.66%	104.6%
<b>Unfunded Liability Rate</b>	6.66%		7.29%	109.5%
<b>Sum of Rate</b>	13.03%		13.95%	107.1%
<b>SubDiv #:</b> 652 <b>Employer Name:</b> Willacy County Housing Authority				
<b>Contributing Members:</b>	6		5	83.3%
<b>Present Value of Benefits</b>	114,044		90,648	79.5%
<b>Total Future Normal Cost</b>	47,746		34,212	71.7%
<b>Total Accrued Liability</b>	66,298		56,436	85.1%
<b>Unfunded Accrued Liability</b>	(794)		(39)	4.9%
<b>Normal Cost Rate</b>	5.62%		5.71%	101.6%
<b>Unfunded Liability Rate</b>	(0.04%)		0.01%	(25.0%)
<b>Sum of Rate</b>	5.58%		5.72%	102.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 345 <b>Employer Name:</b> Williamson County				
<b>Contributing Members:</b>	1,377		1,436	104.3%
<b>Present Value of Benefits</b>	119,860,804		144,178,043	120.3%
<b>Total Future Normal Cost</b>	27,693,682		38,604,097	139.4%
<b>Total Accrued Liability</b>	92,167,122		105,573,946	114.5%
<b>Unfunded Accrued Liability</b>	14,436,609		15,552,623	107.7%
<b>Normal Cost Rate</b>	7.64%	7.64%	8.70%	113.9%
<b>Unfunded Liability Rate</b>	<u>2.17%</u>	<u>2.22%</u>	<u>2.20%</u>	<u>101.4%</u>
<b>Sum of Rate</b>	9.81%	9.86%	10.90%	111.1%
<b>SubDiv #:</b> 608 <b>Employer Name:</b> Williamson County Appraisal District				
<b>Contributing Members:</b>	61		63	103.3%
<b>Present Value of Benefits</b>	7,726,537		8,916,932	115.4%
<b>Total Future Normal Cost</b>	1,520,437		1,790,809	117.8%
<b>Total Accrued Liability</b>	6,206,100		7,126,123	114.8%
<b>Unfunded Accrued Liability</b>	1,639,428		1,674,579	102.1%
<b>Normal Cost Rate</b>	7.84%	7.84%	8.37%	106.8%
<b>Unfunded Liability Rate</b>	<u>6.00%</u>	<u>6.00%</u>	<u>5.24%</u>	<u>87.3%</u>
<b>Sum of Rate</b>	13.84%	13.84%	13.61%	98.3%
<b>SubDiv #:</b> 346 <b>Employer Name:</b> Wilson County				
<b>Contributing Members:</b>	153		150	98.0%
<b>Present Value of Benefits</b>	8,198,759		8,659,156	105.6%
<b>Total Future Normal Cost</b>	1,341,531		1,514,127	112.9%
<b>Total Accrued Liability</b>	6,857,228		7,145,029	104.2%
<b>Unfunded Accrued Liability</b>	771,556		817,993	106.0%
<b>Normal Cost Rate</b>	5.27%	5.27%	5.57%	105.7%
<b>Unfunded Liability Rate</b>	<u>1.55%</u>	<u>1.70%</u>	<u>1.66%</u>	<u>107.1%</u>
<b>Sum of Rate</b>	6.82%	6.97%	7.23%	106.0%
<b>SubDiv #:</b> 479 <b>Employer Name:</b> Wilson County Appraisal District				
<b>Contributing Members:</b>	12		15	125.0%
<b>Present Value of Benefits</b>	1,123,691		1,194,133	106.3%
<b>Total Future Normal Cost</b>	128,526		217,273	169.0%
<b>Total Accrued Liability</b>	995,165		976,860	98.2%
<b>Unfunded Accrued Liability</b>	45,203		39,427	87.2%
<b>Normal Cost Rate</b>	6.09%		6.32%	103.8%
<b>Unfunded Liability Rate</b>	<u>1.45%</u>		<u>0.89%</u>	<u>61.4%</u>
<b>Sum of Rate</b>	7.54%		7.21%	95.6%
<b>SubDiv #:</b> 347 <b>Employer Name:</b> Winkler County				
<b>Contributing Members:</b>	146		151	103.4%
<b>Present Value of Benefits</b>	12,891,606		14,049,248	109.0%
<b>Total Future Normal Cost</b>	1,445,959		1,761,852	121.8%
<b>Total Accrued Liability</b>	11,445,647		12,287,396	107.4%
<b>Unfunded Accrued Liability</b>	1,520,677		1,438,270	94.6%
<b>Normal Cost Rate</b>	5.46%		5.95%	109.0%
<b>Unfunded Liability Rate</b>	<u>3.08%</u>		<u>2.76%</u>	<u>89.6%</u>
<b>Sum of Rate</b>	8.54%		8.71%	102.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 533</b>	<b>Employer Name: Winkler County Appraisal District</b>			
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	203,570		235,619	115.7%
<b>Total Future Normal Cost</b>	44,154		55,114	124.8%
<b>Total Accrued Liability</b>	159,416		180,505	113.2%
<b>Unfunded Accrued Liability</b>	14,187		12,756	89.9%
<b>Normal Cost Rate</b>	7.88%		7.67%	97.3%
<b>Unfunded Liability Rate</b>	1.94%		1.63%	84.0%
<b>Sum of Rate</b>	9.82%		9.30%	94.7%
<b>SubDiv #: 348</b>	<b>Employer Name: Wise County</b>			
<b>Contributing Members:</b>	296		314	106.1%
<b>Present Value of Benefits</b>	20,379,470		23,950,947	117.5%
<b>Total Future Normal Cost</b>	4,076,050		5,218,362	128.0%
<b>Total Accrued Liability</b>	16,303,420		18,732,585	114.9%
<b>Unfunded Accrued Liability</b>	1,941,053		2,285,619	117.8%
<b>Normal Cost Rate</b>	6.68%		7.30%	109.3%
<b>Unfunded Liability Rate</b>	1.56%		1.74%	111.5%
<b>Sum of Rate</b>	8.24%		9.04%	109.7%
<b>SubDiv #: 493</b>	<b>Employer Name: Wise County Appraisal District</b>			
<b>Contributing Members:</b>	16		17	106.3%
<b>Present Value of Benefits</b>	1,097,174		1,310,136	119.4%
<b>Total Future Normal Cost</b>	271,716		344,856	126.9%
<b>Total Accrued Liability</b>	825,458		965,280	116.9%
<b>Unfunded Accrued Liability</b>	(186,419)		(181,619)	97.4%
<b>Normal Cost Rate</b>	6.67%		7.12%	106.7%
<b>Unfunded Liability Rate</b>	(2.67%)		(2.18%)	81.6%
<b>Sum of Rate</b>	4.00%		4.94%	123.5%
<b>SubDiv #: 349</b>	<b>Employer Name: Wood County</b>			
<b>Contributing Members:</b>	184		195	106.0%
<b>Present Value of Benefits</b>	14,990,192		16,291,419	108.7%
<b>Total Future Normal Cost</b>	2,291,517		2,842,019	124.0%
<b>Total Accrued Liability</b>	12,698,675		13,449,400	105.9%
<b>Unfunded Accrued Liability</b>	2,064,090		1,951,192	94.5%
<b>Normal Cost Rate</b>	6.09%		6.45%	105.9%
<b>Unfunded Liability Rate</b>	3.02%		2.44%	80.8%
<b>Sum of Rate</b>	9.11%		8.89%	97.6%
<b>SubDiv #: 700</b>	<b>Employer Name: Wood County Appraisal District</b>			
<b>Contributing Members:</b>	14		13	92.9%
<b>Present Value of Benefits</b>	426,608		482,232	113.0%
<b>Total Future Normal Cost</b>	216,260		220,539	102.0%
<b>Total Accrued Liability</b>	210,348		261,693	124.4%
<b>Unfunded Accrued Liability</b>	84,777		65,728	77.5%
<b>Normal Cost Rate</b>	6.10%		6.51%	106.7%
<b>Unfunded Liability Rate</b>	1.97%		1.53%	77.7%
<b>Sum of Rate</b>	8.07%		8.04%	99.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 350 <b>Employer Name:</b> Yoakum County				
<b>Contributing Members:</b>	241		244	101.2%
<b>Present Value of Benefits</b>	20,551,860		22,181,826	107.9%
<b>Total Future Normal Cost</b>	2,285,949		2,925,432	128.0%
<b>Total Accrued Liability</b>	18,265,911		19,256,394	105.4%
<b>Unfunded Accrued Liability</b>	3,928,601		4,242,713	108.0%
<b>Normal Cost Rate</b>	4.90%	4.90%	5.33%	108.8%
<b>Unfunded Liability Rate</b>	<u>4.17%</u>	<u>4.49%</u>	<u>4.05%</u>	<u>97.1%</u>
<b>Sum of Rate</b>	9.07%	9.39%	9.38%	103.4%
<b>SubDiv #:</b> 351 <b>Employer Name:</b> Young County				
<b>Contributing Members:</b>	107		105	98.1%
<b>Present Value of Benefits</b>	8,813,604		9,373,470	106.4%
<b>Total Future Normal Cost</b>	966,761		1,090,348	112.8%
<b>Total Accrued Liability</b>	7,846,843		8,283,122	105.6%
<b>Unfunded Accrued Liability</b>	1,101,473		1,043,560	94.7%
<b>Normal Cost Rate</b>	5.30%		5.63%	106.2%
<b>Unfunded Liability Rate</b>	<u>3.06%</u>		<u>2.90%</u>	<u>94.8%</u>
<b>Sum of Rate</b>	8.36%		8.53%	102.0%
<b>SubDiv #:</b> 352 <b>Employer Name:</b> Zapata County				
<b>Contributing Members:</b>	327		348	106.4%
<b>Present Value of Benefits</b>	17,015,750		20,448,545	120.2%
<b>Total Future Normal Cost</b>	3,301,398		4,631,046	140.3%
<b>Total Accrued Liability</b>	13,714,352		15,817,499	115.3%
<b>Unfunded Accrued Liability</b>	(656,496)		(448,977)	68.4%
<b>Normal Cost Rate</b>	7.17%		7.73%	107.8%
<b>Unfunded Liability Rate</b>	<u>(0.69%)</u>		<u>(0.35%)</u>	<u>50.7%</u>
<b>Sum of Rate</b>	6.48%		7.38%	113.9%
<b>SubDiv #:</b> 649 <b>Employer Name:</b> Zapata County Appraisal District				
<b>Contributing Members:</b>	7		6	85.7%
<b>Present Value of Benefits</b>	164,057		208,711	127.2%
<b>Total Future Normal Cost</b>	41,416		53,915	130.2%
<b>Total Accrued Liability</b>	122,641		154,796	126.2%
<b>Unfunded Accrued Liability</b>	26,193		36,227	138.3%
<b>Normal Cost Rate</b>	3.32%	3.75%	4.06%	122.3%
<b>Unfunded Liability Rate</b>	<u>1.66%</u>	<u>2.41%</u>	<u>2.36%</u>	<u>142.2%</u>
<b>Sum of Rate</b>	4.98%	6.16%	6.42%	128.9%
<b>SubDiv #:</b> 353 <b>Employer Name:</b> Zavala County				
<b>Contributing Members:</b>	60		58	96.7%
<b>Present Value of Benefits</b>	5,363,136		5,921,041	110.4%
<b>Total Future Normal Cost</b>	648,345		745,717	115.0%
<b>Total Accrued Liability</b>	4,714,791		5,175,324	109.8%
<b>Unfunded Accrued Liability</b>	(177,223)		(180,044)	101.6%
<b>Normal Cost Rate</b>	7.33%		8.07%	110.1%
<b>Unfunded Liability Rate</b>	<u>(0.88%)</u>		<u>(0.88%)</u>	<u>100.0%</u>
<b>Sum of Rate</b>	6.45%		7.19%	111.5%

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

**December 31, 2005**

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

Note that the ratios shown on the following pages are the 2005 valuation results with new plan provisions, compared to the 2004 valuation results prior to any new plan changes.



**Milliman**

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## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 597</b>	<b>Employer Name: Bacliff Municipal Utility District</b>			
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	612,238		695,312	113.6%
<b>Total Future Normal Cost</b>	77,663		88,636	114.1%
<b>Total Accrued Liability</b>	534,575		606,676	113.5%
<b>Unfunded Accrued Liability</b>	84,244		83,507	99.1%
<b>Amortization Period</b>	13.4		13.3	99.3%
<b>Normal Cost Rate</b>	2.82%		3.01%	106.7%
<b>Unfunded Liability Rate</b>	2.88%		2.69%	93.4%
<b>Sum of Rate</b>	5.70%		5.70%	100.0%
<b>SubDiv #: 411</b>	<b>Employer Name: Bandera County Water Control and Improvement District #1</b>			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	2,772		2,728	98.4%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	2,772		2,728	98.4%
<b>Unfunded Accrued Liability</b>	379		721	190.2%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #: 525</b>	<b>Employer Name: Borden County Appraisal District</b>			
<b>Contributing Members:</b>	2		1	50.0%
<b>Present Value of Benefits</b>	23,964		18,106	75.6%
<b>Total Future Normal Cost</b>	18,001		11,366	63.1%
<b>Total Accrued Liability</b>	5,963		6,740	113.0%
<b>Unfunded Accrued Liability</b>	(324)		(1,625)	501.5%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	4.93%		4.83%	98.0%
<b>Unfunded Liability Rate</b>	2.07%		2.17%	104.8%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #: 554</b>	<b>Employer Name: Brookshire - Katy Drainage District</b>			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	438,336		494,665	112.9%
<b>Total Future Normal Cost</b>	49,881		54,084	108.4%
<b>Total Accrued Liability</b>	388,455		440,581	113.4%
<b>Unfunded Accrued Liability</b>	16,892		18,241	108.0%
<b>Amortization Period</b>	4.3		4.5	104.7%
<b>Normal Cost Rate</b>	3.55%		3.53%	99.4%
<b>Unfunded Liability Rate</b>	1.75%		1.77%	101.1%
<b>Sum of Rate</b>	5.30%		5.30%	100.0%

## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 609	<b>Employer Name:</b> Burnet Central Appraisal District			
<b>Contributing Members:</b>	18		18	100.0%
<b>Present Value of Benefits</b>	1,514,987		1,703,498	112.4%
<b>Total Future Normal Cost</b>	150,840		169,033	112.1%
<b>Total Accrued Liability</b>	1,364,147		1,534,465	112.5%
<b>Unfunded Accrued Liability</b>	130,232		119,424	91.7%
<b>Amortization Period</b>	8.3		7.4	89.2%
<b>Normal Cost Rate</b>	3.64%		3.86%	106.0%
<b>Unfunded Liability Rate</b>	3.36%		3.14%	93.5%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 465	<b>Employer Name:</b> Cisco Hospital District			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	146,322		148,454	101.5%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	146,322		148,454	101.5%
<b>Unfunded Accrued Liability</b>	(5,771)		(9,061)	157.0%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 478	<b>Employer Name:</b> Culberson County Hospital			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	263,366		268,049	101.8%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	263,366		268,049	101.8%
<b>Unfunded Accrued Liability</b>	(4,825)		(17,684)	366.5%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 156	<b>Employer Name:</b> Dallas County			
<b>Contributing Members:</b>	5,858		6,054	103.3%
<b>Present Value of Benefits</b>	849,170,284		924,804,141	108.9%
<b>Total Future Normal Cost</b>	106,912,999		133,161,564	124.6%
<b>Total Accrued Liability</b>	742,257,285		791,642,577	106.7%
<b>Unfunded Accrued Liability</b>	76,691,128		76,629,191	99.9%
<b>Amortization Period</b>	16.3		23.2	142.3%
<b>Normal Cost Rate</b>	5.83%		6.38%	109.4%
<b>Unfunded Liability Rate</b>	2.67%		2.12%	79.4%
<b>Sum of Rate</b>	8.50%		8.50%	100.0%

## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 466	<b>Employer Name:</b> DeWitt County Appraisal District			
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	855,831		915,433	107.0%
<b>Total Future Normal Cost</b>	68,219		65,058	95.4%
<b>Total Accrued Liability</b>	787,612		850,375	108.0%
<b>Unfunded Accrued Liability</b>	30,308		5,150	17.0%
<b>Amortization Period</b>	10.9		0.9	8.3%
<b>Normal Cost Rate</b>	4.93%		5.39%	109.3%
<b>Unfunded Liability Rate</b>	<u>2.07%</u>		<u>1.61%</u>	<u>77.8%</u>
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 456	<b>Employer Name:</b> El Paso Water Control and Improvement District Westway			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	5,288		5,093	96.3%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	5,288		5,093	96.3%
<b>Unfunded Accrued Liability</b>	(15,656)		(16,891)	107.9%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	<u>0.00%</u>		<u>0.00%</u>	<u>0.0%</u>
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 474	<b>Employer Name:</b> Fort Bend Central Appraisal District			
<b>Contributing Members:</b>	55		62	112.7%
<b>Present Value of Benefits</b>	7,236,112		8,095,269	111.9%
<b>Total Future Normal Cost</b>	1,110,190		1,390,058	125.2%
<b>Total Accrued Liability</b>	6,125,922		6,705,211	109.5%
<b>Unfunded Accrued Liability</b>	223,809		158,753	70.9%
<b>Amortization Period</b>	3.2		2.1	65.6%
<b>Normal Cost Rate</b>	6.87%		7.26%	105.7%
<b>Unfunded Liability Rate</b>	<u>3.13%</u>		<u>2.74%</u>	<u>87.5%</u>
<b>Sum of Rate</b>	10.00%		10.00%	100.0%
<b>SubDiv #:</b> 571	<b>Employer Name:</b> Harlingen Irrigation District Cameron County #1			
<b>Contributing Members:</b>	46		54	117.4%
<b>Present Value of Benefits</b>	1,623,538		1,807,255	111.3%
<b>Total Future Normal Cost</b>	223,674		273,956	122.5%
<b>Total Accrued Liability</b>	1,399,864		1,533,299	109.5%
<b>Unfunded Accrued Liability</b>	45,534		18,999	41.7%
<b>Amortization Period</b>	0.9		0	0.0%
<b>Normal Cost Rate</b>	2.70%		2.80%	103.7%
<b>Unfunded Liability Rate</b>	<u>2.30%</u>		<u>2.20%</u>	<u>95.7%</u>
<b>Sum of Rate</b>	5.00%		5.00%	100.0%



## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 520</b>	<b>Employer Name: Hartley County Appraisal District</b>			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	249,465		271,922	109.0%
<b>Total Future Normal Cost</b>	29,348		30,875	105.2%
<b>Total Accrued Liability</b>	220,117		241,047	109.5%
<b>Unfunded Accrued Liability</b>	(4,376)		(5,846)	133.6%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	6.71%		6.99%	104.2%
<b>Unfunded Liability Rate</b>	3.29%		3.01%	91.5%
<b>Sum of Rate</b>	10.00%		10.00%	100.0%
<b>SubDiv #: 552</b>	<b>Employer Name: Haskell Memorial Hospital District</b>			
<b>Contributing Members:</b>	53		51	96.2%
<b>Present Value of Benefits</b>	1,779,804		2,016,274	113.3%
<b>Total Future Normal Cost</b>	277,559		286,704	103.3%
<b>Total Accrued Liability</b>	1,502,245		1,729,570	115.1%
<b>Unfunded Accrued Liability</b>	(477,486)		(542,746)	113.7%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	2.59%		2.60%	100.4%
<b>Unfunded Liability Rate</b>	2.41%		2.40%	99.6%
<b>Sum of Rate</b>	5.00%		5.00%	100.0%
<b>SubDiv #: 529</b>	<b>Employer Name: Hemphill County Hospital District</b>			
<b>Contributing Members:</b>	49		52	106.1%
<b>Present Value of Benefits</b>	4,449,402		5,028,298	113.0%
<b>Total Future Normal Cost</b>	843,963		995,821	118.0%
<b>Total Accrued Liability</b>	3,605,439		4,032,477	111.8%
<b>Unfunded Accrued Liability</b>	104,652		20,888	20.0%
<b>Amortization Period</b>	4		1.5	37.5%
<b>Normal Cost Rate</b>	7.60%		8.10%	106.6%
<b>Unfunded Liability Rate</b>	1.90%		1.40%	73.7%
<b>Sum of Rate</b>	9.50%		9.50%	100.0%
<b>SubDiv #: 414</b>	<b>Employer Name: Hidalgo and Cameron Counties Irrigation District #9</b>			
<b>Contributing Members:</b>	39		39	100.0%
<b>Present Value of Benefits</b>	2,547,937		2,816,420	110.5%
<b>Total Future Normal Cost</b>	218,424		248,827	113.9%
<b>Total Accrued Liability</b>	2,329,513		2,567,593	110.2%
<b>Unfunded Accrued Liability</b>	(42,790)		(88,023)	205.7%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.75%		3.89%	103.7%
<b>Unfunded Liability Rate</b>	3.25%		3.11%	95.7%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%

## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 486	<b>Employer Name:</b> Hidalgo County Irrigation District #6			
<b>Contributing Members:</b>	24		22	91.7%
<b>Present Value of Benefits</b>	1,527,609		1,442,711	94.4%
<b>Total Future Normal Cost</b>	184,447		213,509	115.8%
<b>Total Accrued Liability</b>	1,343,162		1,229,202	91.5%
<b>Unfunded Accrued Liability</b>	39,892		12,216	30.6%
<b>Amortization Period</b>	2.7		0.2	7.4%
<b>Normal Cost Rate</b>	4.87%		5.19%	106.6%
<b>Unfunded Liability Rate</b>	2.13%		1.81%	85.0%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 557	<b>Employer Name:</b> Horizon Regional Municipal Utility District - El Paso County			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	31,840		31,530	99.0%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	31,840		31,530	99.0%
<b>Unfunded Accrued Liability</b>	(7,060)		(7,696)	109.0%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 455	<b>Employer Name:</b> Karnes County Hospital District			
<b>Contributing Members:</b>	77		75	97.4%
<b>Present Value of Benefits</b>	6,294,290		7,073,896	112.4%
<b>Total Future Normal Cost</b>	1,052,863		1,228,400	116.7%
<b>Total Accrued Liability</b>	5,241,427		5,845,496	111.5%
<b>Unfunded Accrued Liability</b>	(151,988)		(211,079)	138.9%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	5.26%		5.69%	108.2%
<b>Unfunded Liability Rate</b>	0.74%		0.31%	41.9%
<b>Sum of Rate</b>	6.00%		6.00%	100.0%
<b>SubDiv #:</b> 431	<b>Employer Name:</b> Livingston Hospital District			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	710,118		602,862	84.9%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	710,118		602,862	84.9%
<b>Unfunded Accrued Liability</b>	(609,619)		(768,079)	126.0%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%

## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 436	<b>Employer Name:</b> Llano Memorial Hospital			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	3,754,871		3,634,410	96.8%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	3,754,871		3,634,410	96.8%
<b>Unfunded Accrued Liability</b>	(79,755)		(121,311)	152.1%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 453	<b>Employer Name:</b> Maverick County Water Control and Improvement District #1			
<b>Contributing Members:</b>	37		36	97.3%
<b>Present Value of Benefits</b>	1,948,546		1,880,983	96.5%
<b>Total Future Normal Cost</b>	152,431		167,723	110.0%
<b>Total Accrued Liability</b>	1,796,115		1,713,260	95.4%
<b>Unfunded Accrued Liability</b>	94,569		66,734	70.6%
<b>Amortization Period</b>	4.5		2.8	62.2%
<b>Normal Cost Rate</b>	2.32%		2.47%	106.5%
<b>Unfunded Liability Rate</b>	2.68%		2.53%	94.4%
<b>Sum of Rate</b>	5.00%		5.00%	100.0%
<b>SubDiv #:</b> 452	<b>Employer Name:</b> McCamey County Hospital District - Upton County			
<b>Contributing Members:</b>	3		0	0.0%
<b>Present Value of Benefits</b>	1,262,855		1,329,031	105.2%
<b>Total Future Normal Cost</b>	116,997		0	0.0%
<b>Total Accrued Liability</b>	1,145,858		1,329,031	116.0%
<b>Unfunded Accrued Liability</b>	(784,586)		(779,327)	99.3%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	15.56%	0.00%	0.00%	0.0%
<b>Unfunded Liability Rate</b>	(8.56%)	0.00%	0.00%	0.0%
<b>Sum of Rate</b>	7.00%	0.00%	0.00%	0.0%
<b>SubDiv #:</b> 504	<b>Employer Name:</b> Montague County Tax Appraisal District			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	885,875		976,957	110.3%
<b>Total Future Normal Cost</b>	70,453		81,187	115.2%
<b>Total Accrued Liability</b>	815,422		895,770	109.9%
<b>Unfunded Accrued Liability</b>	41,652		37,385	89.8%
<b>Amortization Period</b>	6.1		5.3	86.9%
<b>Normal Cost Rate</b>	5.82%		6.25%	107.4%
<b>Unfunded Liability Rate</b>	4.98%		4.55%	91.4%
<b>Sum of Rate</b>	10.80%		10.80%	100.0%

## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 510	<b>Employer Name:</b> Newton County Memorial Hospital			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	53,167		50,761	95.5%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	53,167		50,761	95.5%
<b>Unfunded Accrued Liability</b>	4,074		3,780	92.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 556	<b>Employer Name:</b> North Central Texas Municipal Water Authority			
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	929,571		1,016,652	109.4%
<b>Total Future Normal Cost</b>	80,184		81,461	101.6%
<b>Total Accrued Liability</b>	849,387		935,191	110.1%
<b>Unfunded Accrued Liability</b>	106,839		97,741	91.5%
<b>Amortization Period</b>	8.5		8.1	95.3%
<b>Normal Cost Rate</b>	3.84%		4.01%	104.4%
<b>Unfunded Liability Rate</b>	5.86%		5.69%	97.1%
<b>Sum of Rate</b>	9.70%		9.70%	100.0%
<b>SubDiv #:</b> 415	<b>Employer Name:</b> North Plains Hospital District			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	621,489		607,535	97.8%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	621,489		607,535	97.8%
<b>Unfunded Accrued Liability</b>	(647,591)		(697,872)	107.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 450	<b>Employer Name:</b> Nueces County Water Control and Improvement District #4			
<b>Contributing Members:</b>	16		14	87.5%
<b>Present Value of Benefits</b>	2,387,374		2,538,838	106.3%
<b>Total Future Normal Cost</b>	254,270		246,202	96.8%
<b>Total Accrued Liability</b>	2,133,104		2,292,636	107.5%
<b>Unfunded Accrued Liability</b>	15,372		(34,100)	(221.8%)
<b>Amortization Period</b>	1		0	0.0%
<b>Normal Cost Rate</b>	5.48%		5.86%	106.9%
<b>Unfunded Liability Rate</b>	1.52%		1.14%	75.0%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%

## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #: 538</b>	<b>Employer Name: Nueces River Authority - Uvalde County</b>			
<b>Contributing Members:</b>	3		0	0.0%
<b>Present Value of Benefits</b>	583,268		609,660	104.5%
<b>Total Future Normal Cost</b>	43,414		0	0.0%
<b>Total Accrued Liability</b>	539,854		609,660	112.9%
<b>Unfunded Accrued Liability</b>	(36,104)		(29,684)	82.2%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	2.95%	0.00%	0.00%	0.0%
<b>Unfunded Liability Rate</b>	1.05%	0.00%	0.00%	0.0%
<b>Sum of Rate</b>	4.00%	0.00%	0.00%	0.0%
<b>SubDiv #: 435</b>	<b>Employer Name: Red River Authority</b>			
<b>Contributing Members:</b>	26		28	107.7%
<b>Present Value of Benefits</b>	2,357,311		2,621,983	111.2%
<b>Total Future Normal Cost</b>	394,209		446,052	113.2%
<b>Total Accrued Liability</b>	1,963,102		2,175,931	110.8%
<b>Unfunded Accrued Liability</b>	(465,726)		(511,181)	109.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	5.65%		5.89%	104.2%
<b>Unfunded Liability Rate</b>	1.35%		1.11%	82.2%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #: 543</b>	<b>Employer Name: Refugio County Drainage District #1</b>			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	284,358		304,552	107.1%
<b>Total Future Normal Cost</b>	43,961		40,295	91.7%
<b>Total Accrued Liability</b>	240,397		264,257	109.9%
<b>Unfunded Accrued Liability</b>	26,518		31,900	120.3%
<b>Amortization Period</b>	9.7		23.8	245.4%
<b>Normal Cost Rate</b>	3.99%		4.15%	104.0%
<b>Unfunded Liability Rate</b>	3.01%		2.85%	94.7%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #: 480</b>	<b>Employer Name: Roberts County Appraisal District</b>			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	285,211		145,074	50.9%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	285,211		145,074	50.9%
<b>Unfunded Accrued Liability</b>	(9,116)		(2,984)	32.7%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%

## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 523	<b>Employer Name:</b> Shelby County General Hospital			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	148,171		144,365	97.4%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	148,171		144,365	97.4%
<b>Unfunded Accrued Liability</b>	8,997		13,790	153.3%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 574	<b>Employer Name:</b> Tax Appraisal District of Cottle County			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	81,566		90,957	111.5%
<b>Total Future Normal Cost</b>	9,336		9,821	105.2%
<b>Total Accrued Liability</b>	72,230		81,136	112.3%
<b>Unfunded Accrued Liability</b>	2,461		1,781	72.4%
<b>Amortization Period</b>	5.3		2.8	52.8%
<b>Normal Cost Rate</b>	5.24%		5.21%	99.4%
<b>Unfunded Liability Rate</b>	1.76%		1.79%	101.7%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 549	<b>Employer Name:</b> Travis County Water Control and Improvement District #18			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	142,783		154,129	107.9%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	142,783		154,129	107.9%
<b>Unfunded Accrued Liability</b>	(18,537)		(20,578)	111.0%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #:</b> 471	<b>Employer Name:</b> Tyler County Appraisal District			
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	869,615		853,063	98.1%
<b>Total Future Normal Cost</b>	136,563		139,424	102.1%
<b>Total Accrued Liability</b>	733,052		713,639	97.4%
<b>Unfunded Accrued Liability</b>	(241,161)		(252,150)	104.6%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	7.05%		7.23%	102.6%
<b>Unfunded Liability Rate</b>	(0.05%)		(0.23%)	460.0%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%

## Comparison of Contribution Rates for Fixed-Rate Plan

	<u>12/31/04 Val</u>	<u>New Plan</u>	<u>12/31/05 Val</u>	<u>Ratio 05/04</u>
<b>SubDiv #:</b> 561	<b>Employer Name:</b> United Irrigation District - Hidalgo County			
<b>Contributing Members:</b>	34		34	100.0%
<b>Present Value of Benefits</b>	1,314,545		1,453,157	110.5%
<b>Total Future Normal Cost</b>	206,045		234,761	113.9%
<b>Total Accrued Liability</b>	1,108,500		1,218,396	109.9%
<b>Unfunded Accrued Liability</b>	(144,108)		(192,427)	133.5%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.70%		3.81%	103.0%
<b>Unfunded Liability Rate</b>	<u>3.30%</u>		<u>3.19%</u>	<u>96.7%</u>
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 420	<b>Employer Name:</b> Velasco Drainage District - Brazoria County			
<b>Contributing Members:</b>	26		26	100.0%
<b>Present Value of Benefits</b>	4,471,081		4,882,334	109.2%
<b>Total Future Normal Cost</b>	358,918		394,561	109.9%
<b>Total Accrued Liability</b>	4,112,163		4,487,773	109.1%
<b>Unfunded Accrued Liability</b>	355,097		314,515	88.6%
<b>Amortization Period</b>	12.1		10.6	87.6%
<b>Normal Cost Rate</b>	3.44%	3.44%	3.65%	106.1%
<b>Unfunded Liability Rate</b>	<u>3.56%</u>	<u>3.56%</u>	<u>3.35%</u>	<u>94.1%</u>
<b>Sum of Rate</b>	7.00%	7.00%	7.00%	100.0%
<b>SubDiv #:</b> 427	<b>Employer Name:</b> White River Municipal Water District - Dickens County			
<b>Contributing Members:</b>	10		9	90.0%
<b>Present Value of Benefits</b>	782,844		849,456	108.5%
<b>Total Future Normal Cost</b>	116,728		118,475	101.5%
<b>Total Accrued Liability</b>	666,116		730,981	109.7%
<b>Unfunded Accrued Liability</b>	(125,701)		(155,560)	123.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.66%		3.85%	105.2%
<b>Unfunded Liability Rate</b>	<u>3.34%</u>		<u>3.15%</u>	<u>94.3%</u>
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 566	<b>Employer Name:</b> Zavala County Appraisal District			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	388,043		401,351	103.4%
<b>Total Future Normal Cost</b>	43,596		40,815	93.6%
<b>Total Accrued Liability</b>	344,447		360,536	104.7%
<b>Unfunded Accrued Liability</b>	(68,312)		(88,439)	129.5%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.92%		4.08%	104.1%
<b>Unfunded Liability Rate</b>	<u>3.08%</u>		<u>2.92%</u>	<u>94.8%</u>
<b>Sum of Rate</b>	7.00%		7.00%	100.0%

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

**December 31, 2005**

**Appendix K – Actuarial Assumptions and Methods**

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- I. Economic assumptions
  - A. General wage increases 4.00%
  - B. Aggregate Investment Return 8.00
  - C. Growth in membership 0.00
  - D. Payroll Growth 4.00 or less
  - E. Implied price inflation assumption 3.50

- II. Demographic assumptions
  - A. Merit salary increases Table F-1
  - B. Service retirement Table F-2
  - C. Disablement Table F-3
  - D. Mortality among contributing members Table F-4

Basis – Custom table based on TCDRS experience

- E. Mortality among inactive vested members, service retired members, and beneficiaries Table F-5

Basis – 1994 UP Mortality Table for respective gender, as adjusted:

<u>Status of Members</u>	<u>Adjustment</u>
Inactive & Retired Members - men	+0 years
- women	+0 years
Beneficiaries	- men +0 years
- women	+0 years

- E. Mortality among disabled members Table F-5

RP-2000 Disabled Mortality Table for Males +2 years  
RP-2000 Disabled Mortality Table for Females +2 years

- F. Other terminations of employment Table F-6
- G. Retaining vested account upon termination of employment Table F-7





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

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**Annual Increase in Salary Due to Promotion and Longevity**

**Table K-1: Merit Salary Increases\***

Years of Service	Entry Age			
	Before 30	Ages 30-39	Ages 40-49	50 & Later
0	5.25%	4.75%	4.25%	3.75%
1	4.50	4.00	3.50	3.00
2	4.00	3.50	3.00	2.50
3	3.50	3.00	2.50	2.00
4	3.00	2.50	2.00	1.50
5	2.65	2.15	1.65	1.15
6	2.40	1.90	1.40	0.90
7	2.20	1.70	1.20	0.70
8	2.05	1.55	1.05	0.55
9	1.95	1.45	0.95	0.45
10	1.85	1.35	0.85	0.35
11	1.75	1.25	0.75	0.25
12	1.65	1.15	0.65	0.25
13	1.55	1.05	0.55	0.25
14	1.45	0.95	0.45	0.25
15	1.35	0.85	0.35	0.25
16	1.25	0.75	0.25	0.25
17	1.15	0.65	0.25	0.25
18	1.05	0.55	0.25	0.25
19	0.95	0.45	0.25	0.25
20	0.85	0.35	0.25	0.25
21	0.80	0.30	0.25	0.25
22	0.75	0.25	0.25	0.25
23	0.70	0.25	0.25	0.25
24	0.65	0.25	0.25	0.25
25	0.60	0.25	0.25	0.25
26	0.55	0.25	0.25	0.25
27	0.50	0.25	0.25	0.25
28	0.45	0.25	0.25	0.25
29	0.40	0.25	0.25	0.25
30 & Up	0.35	0.25	0.25	0.25

\* These rates do not include the wage inflation rate of 4% per year. For example, a male member who entered the system at age 20 and is in his first year of service is assumed to receive a 9.46% total annual increase in his salary. The 9.46% is a combination of the 5.255% merit increase and the 4.0% wage inflation. Note that the two components are compounded, so it is a slightly different result than just adding the two percentages.



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

**December 31, 2005**

**Annual Probability of Retirement**

**Table K-2: Service Retirement**

<u>Age</u>	<u>Male</u>	<u>Female</u>
40-44	5.0%	5.0%
45-49	10.0	10.0
50	14.0	16.0
51	14.0	16.0
52	14.0	16.0
53	14.0	16.0
54	14.0	16.0
55	14.0	16.0
56	14.0	16.0
57	14.0	16.0
58	14.0	16.0
59	14.0	16.0
60	14.0	16.0
61	14.0	16.0
62	32.0	32.0
63	18.0	18.0
64	18.0	18.0
65	35.0	35.0
66	25.0	25.0
67	25.0	25.0
68	25.0	25.0
69	25.0	25.0
70	25.0	25.0
71	25.0	25.0
72	25.0	25.0
73	25.0	25.0
74*	25.0	25.0

*\*For all eligible members ages 75 & later, retirement is assumed to occur immediately.*



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**K-3**

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

**December 31, 2005**

**Annual Probability of Disablement**

**Table K-3: Disability\***

Age	Occupational	All Other Causes
Less than 25	0.000%	0.000%
25	0.000	0.000
26	0.000	0.000
27	0.000	0.000
28	0.000	0.020
29	0.000	0.022
30	0.000	0.023
31	0.000	0.024
32	0.000	0.026
33	0.000	0.029
34	0.001	0.037
35	0.002	0.047
36	0.003	0.059
37	0.004	0.072
38	0.005	0.086
39	0.006	0.099
40	0.008	0.111
41	0.010	0.124
42	0.012	0.137
43	0.013	0.150
44	0.014	0.165
45	0.016	0.180
46	0.017	0.197
47	0.019	0.219
48	0.020	0.248
49	0.022	0.283
50	0.024	0.325
51	0.026	0.371
52	0.028	0.422
53	0.030	0.475
54	0.033	0.528
55	0.038	0.577
56	0.044	0.617
57	0.050	0.648
58	0.060	0.674
59	0.066	0.699
60 & Above**	0.066	0.000

\* The probability of disablement from all other causes is applicable for members who are vested but not eligible for service retirement. Before a member is vested, only the occupational disability probabilities are applicable.

\*\* Rates are non-zero for ages 75-79 only if the member is not eligible for service retirement.



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

**December 31, 2005**

**Annual Probability of Mortality for Active Members**

**Table K-4: Active Death**

Age	Male	Female
25	0.079%	0.032%
26	0.074	0.032
27	0.071	0.032
28	0.070	0.033
29	0.071	0.033
30	0.073	0.034
31	0.075	0.035
32	0.078	0.036
33	0.082	0.038
34	0.086	0.039
35	0.091	0.042
36	0.095	0.044
37	0.099	0.048
38	0.102	0.052
39	0.108	0.057
40	0.116	0.063
41	0.126	0.069
42	0.138	0.075
43	0.151	0.083
44	0.166	0.091
45	0.181	0.100
46	0.196	0.110
47	0.212	0.120
48	0.229	0.132
49	0.248	0.144
50	0.270	0.157
51	0.297	0.171
52	0.330	0.186
53	0.370	0.202
54	0.417	0.219
55	0.473	0.236
56	0.542	0.255
57	0.624	0.275
58	0.714	0.297
59	0.806	0.320
60	0.901	0.344
61	1.001	0.371
62	1.110	0.400
63	1.227	0.432
64	1.342	0.467
65	1.452	0.506
66	1.566	0.548
67	1.676	0.594
68	1.775	0.643
69	1.859	0.694
70	1.931	0.747
71	2.135	0.819
72	2.336	0.929
73	2.552	1.042
74	2.791	1.157
75	3.063	1.265
76	3.355	1.367
77	3.661	1.476
78	4.001	1.608
79	4.393	1.775

*\* Rates are non-zero for ages 75-79 only if the member is not eligible for service retirement.*



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**K-5**

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

**December 31, 2005  
Annual Mortality Probabilities for Inactive Members,  
Service Retirees, and Disabled Retirees**

**Table K-5: Mortality<sup>(1)</sup>**

Age	Inactive Mortality <sup>(2)</sup>		Disabled Mortality <sup>(3)</sup>		Age	Inactive Mortality <sup>(2)</sup>		Disabled Mortality <sup>(3)</sup>	
	Male	Female	Male	Female		Male	Female	Male	Female
20	0.055%	0.031%	2.257%	0.745%	60	0.858%	0.477%	4.498%	2.408%
21	0.057	0.031	2.257	0.745	61	0.966	0.548	4.658	2.529
22	0.060	0.031	2.257	0.745	62	1.091	0.627	4.831	2.660
23	0.063	0.031	2.257	0.745	63	1.234	0.718	5.017	2.803
24	0.067	0.031	2.257	0.745	64	1.391	0.819	5.221	2.959
25	0.071	0.031	2.257	0.745	65	1.563	0.929	5.445	3.133
26	0.075	0.032	2.257	0.745	66	1.746	1.042	5.691	3.323
27	0.078	0.032	2.257	0.745	67	1.939	1.157	5.961	3.534
28	0.081	0.034	2.257	0.745	68	2.135	1.265	6.258	3.764
29	0.084	0.036	2.257	0.745	69	2.336	1.367	6.584	4.014
30	0.086	0.038	2.257	0.745	70	2.552	1.476	6.941	4.285
31	0.088	0.040	2.257	0.745	71	2.791	1.608	7.329	4.577
32	0.090	0.043	2.257	0.745	72	3.063	1.775	7.751	4.890
33	0.091	0.045	2.257	0.745	73	3.355	1.972	8.207	5.223
34	0.091	0.048	2.257	0.745	74	3.661	2.192	8.695	5.578
35	0.092	0.051	2.257	0.745	75	4.001	2.439	9.215	5.955
36	0.093	0.055	2.257	0.745	76	4.393	2.723	9.764	6.355
37	0.096	0.059	2.257	0.745	77	4.857	3.050	10.339	6.779
38	0.101	0.064	2.257	0.745	78	5.399	3.412	10.937	7.231
39	0.108	0.070	2.257	0.745	79	6.007	3.802	11.554	7.714
40	0.115	0.076	2.257	0.745	80	6.670	4.236	12.188	8.230
41	0.124	0.083	2.257	0.745	81	7.378	4.726	12.834	8.784
42	0.135	0.089	2.257	0.745	82	8.122	5.285	13.492	9.379
43	0.145	0.094	2.257	0.745	83	8.872	5.899	14.160	10.020
44	0.157	0.099	2.385	0.818	84	9.636	6.557	14.837	10.710
45	0.170	0.105	2.512	0.896	85	10.456	7.284	15.524	11.451
46	0.185	0.111	2.640	0.978	86	11.376	8.102	16.219	12.246
47	0.204	0.120	2.769	1.063	87	12.438	9.035	16.923	13.097
48	0.226	0.130	2.898	1.154	88	13.654	10.088	18.341	14.005
49	0.250	0.141	3.027	1.248	89	14.995	11.247	19.977	14.970
50	0.277	0.154	3.156	1.346	90	16.444	12.502	21.661	15.992
51	0.309	0.169	3.286	1.447	91	17.985	13.844	23.366	17.043
52	0.346	0.186	3.415	1.550	92	19.600	15.266	25.069	18.280
53	0.385	0.205	3.544	1.654	93	21.333	16.767	26.749	19.451
54	0.428	0.224	3.673	1.760	94	23.194	18.352	28.391	20.538
55	0.476	0.247	3.803	1.865	95	25.119	20.023	29.985	21.524
56	0.532	0.276	3.933	1.971	96	27.044	21.778	31.530	22.395
57	0.600	0.314	4.067	2.077	97	28.905	23.619	33.021	23.139
58	0.677	0.361	4.204	2.184	98	30.675	25.561	34.456	23.747
59	0.762	0.415	4.347	2.294	99	32.398	27.604	35.863	24.483

<sup>(1)</sup> Male beneficiaries have the same inactive mortality assumptions as male retirees. Similarly, female beneficiaries have the same inactive mortality assumptions as female retirees.

<sup>(2)</sup> The inactive mortality rates are the UP-94 Male Table for males and the UP-94 Female Table for females.

<sup>(3)</sup> Disabled mortality rates are based on the RP-2000 Disabled Mortality Tables for males and females, both with a 2-year set-forward.



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

**December 31, 2005**

**Probability of Terminating Employment  
Middle Termination Group**

**Table K-6: Termination\***

Years of Service	Entry Age 20		Entry Age 30		Entry Age 40		Entry Age 50	
	Male	Female	Male	Female	Male	Female	Male	Female
0	33.1%	35.9%	27.4%	29.6%	24.5%	26.5%	21.6%	23.4%
1	22.1	23.9	18.2	19.8	16.3	17.7	14.4	15.6
2	16.6	17.9	13.7	14.8	12.2	13.3	10.8	11.7
3	13.3	14.4	10.9	11.9	9.8	10.6	8.6	9.4
4	11.0	12.0	9.1	9.9	8.2	8.8	7.2	7.8
5	9.4	10.2	7.8	8.4	6.9	7.5	6.1	6.6
6	7.7	8.4	6.4	6.9	5.7	6.2	5.0	5.5
7	6.6	7.2	5.5	5.9	4.9	5.3	4.3	4.7
8	6.1	6.6	5.0	5.4	4.5	4.9	4.0	4.3
9	5.5	6.0	4.6	4.9	4.1	4.4	3.6	3.9
10	5.0	5.4	4.1	4.5	3.7	4.0	3.2	3.5
11	4.4	4.8	3.7	4.0	3.3	3.5	2.9	3.1
12	4.0	4.3	3.3	3.6	2.9	3.2	2.6	2.8
13	3.5	3.8	2.9	3.2	2.6	2.8	2.3	2.5
14	3.1	3.4	2.6	2.8	2.3	2.5	2.0	2.2
15	2.7	2.9	2.2	2.4	2.0	2.1	1.7	1.9
16	2.3	2.5	1.9	2.1	1.7	1.9	1.5	1.6
17	2.0	2.2	1.6	1.8	1.5	1.6	1.3	1.4
18	1.8	1.9	1.5	1.6	1.3	1.4	1.2	1.3
19	1.7	1.8	1.4	1.5	1.2	1.3	1.1	1.2
20	1.7	1.8	1.4	1.5	1.2	1.3	1.1	1.2
21	1.5	1.6	1.2	1.3	1.1	1.2	1.0	1.1
22	1.3	1.4	1.1	1.2	1.0	1.1	0.9	0.9
23	1.2	1.3	1.0	1.0	0.9	0.9	0.8	0.8
24	1.0	1.1	0.8	0.9	0.7	0.8	0.7	0.7
25	0.9	1.0	0.7	0.8	0.7	0.7	0.6	0.6
26	0.8	0.8	0.6	0.7	0.6	0.6	0.5	0.6
27	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.5
28	0.6	0.6	0.5	0.5	0.4	0.4	0.4	0.4
29	0.4	0.5	0.4	0.4	0.3	0.4	0.3	0.3
30 & Later	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

\*The above tables are adjusted based on termination group by multiplying by the following factors.

Zero	0%	Middle	100%
Extra-Low	70%	Mid-High	110%
Low	80%	High	120%
Mid-Low	90%		



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K-7

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

**December 31, 2005**

**Probability of Retaining Vested Account  
Upon Termination of Employment**

**Table K-7: Vesting**

<u>Years of Service</u>	<u>8-Year Vesting</u>	<u>10-Year Vesting</u>	<u>12-Year Vesting</u>
0	0%	0%	0%
1	0	0	0
2	0	0	0
3	0	0	0
4	18	18	0
5	20	20	0
6	22	22	0
7	25	25	0
8	35	25	0
9	35	25	0
10	45	45	0
11	45	45	0
12	50	50	50
13	50	50	50
14	50	50	50
15	55	55	55
16	55	55	55
17	55	55	55
18	55	55	55
19	55	55	55
20	70	70	70
21	70	70	70
22	70	70	70
23	70	70	70
24*	70	70	70

*\*Members with more than 24 years of service are not assumed to refund.*



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**K-8**



## **Actuarial Valuation**

**December 31, 2005**

Prepared by

Karen I. Steffen, FSA, EA, MAAA  
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June 13, 2006

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

Re: Actuarial Valuation as of December 31, 2005

Dear Board of Trustees:

As requested, we have performed an actuarial valuation of the Texas County & District Retirement System (TCDRS) as of December 31, 2005. 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 575 separate employer plans participating in TCERS as of December 31, 2005. In preparing this report, we relied on information (some oral and some in writing) supplied by the TCERS 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, although we have not audited the data at the source. It should be noted that if any data or other information is found to be materially inaccurate or incomplete, our calculations will need to be revised.

This report is a summary of the valuation results. Additional detailed results are provided in the TCERS 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 information contained in the CAFR 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 TCERS have been determined on the basis of actuarial assumptions and methods which are reasonable (taking into account the experience of TCERS and reasonable expectations). These assumptions are based on our 2005 Investigation of Experience report. We believe they offer our best estimate of anticipated experience affecting TCERS. 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.



Actuarial computations presented in this report are for purposes of determining the recommended funding amounts for TCDRS. Actuarial computations under GASB Statements No. 25, No. 27, No. 43 and No. 45 are for purposes of fulfilling financial accounting requirements and are provided separately. 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 funding requirements and goals of TCDRS. 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. Any distribution of the enclosed report must be in its entirety including this cover letter, unless prior written consent is obtained from Milliman.

We would like to express our appreciation to Mr. Gene Glass, 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,

A handwritten signature in black ink that reads "Karen I. Steffen". The signature is written in a cursive style with a large, prominent "K" and "S".

Karen I. Steffen, FSA, EA, MAAA  
Consulting Actuary

KIS/NJC/nlo

A handwritten signature in black ink that reads "Nick Collier". The signature is written in a cursive style with a large, prominent "N" and "C".

Nick J. Collier, ASA, EA, MAAA  
Consulting Actuary

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

**December 31, 2005**

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# Texas County & District Retirement System Actuarial Valuation

December 31, 2005

## Section 1 - Executive Summary

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### Overview

We are pleased to present the 2005 valuation summary report to you. The actuarial valuation of the TCDRS requires a separate valuation and determination of contribution rates for each of the 575 individual employer plans. The results of this valuation determine the required employer contribution rates for 2007, assuming no changes in plan provisions or other significant events.

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.

Both the TCDRS system and the individual employer plans continue to be funded in an appropriate manner. The contribution rates being paid in 2006 and those calculated for 2007 satisfy the statutory requirements and meet the guidelines of the Government Accounting Standards Board (GASB). The overall funding of the system compares favorably with other public retirement systems.

Several key points to note for the 2005 valuation are summarized as follows:

- **Investment Return:** The employer accounts in the Subdivision Accumulation Fund were credited with a return of 9.0% for 2005. Since this is equal to the actuarial assumption, there was no gain or loss on the investment return. This is one factor that helped keep the contribution rates fairly stable.
- **Funding:** The funding ratio for the system in aggregate increased from 91.0% to 91.4%. This is mainly due to employer contributions made in 2005 to pay off their Unfunded Actuarial Accrued Liability (UAAL).
- **Contribution Rates:** On average, the employer contribution rate for variable-rate (VR) plans increased by 0.58% of payroll. The most significant cause of this increase was the new assumptions that were adopted for this valuation. The impact of all changes is discussed in more detail later in this section and in the Experience Analysis section of Section 2.



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**Overview  
(continued)**

- **Inadequate Financing:** There are no fixed-rate (FR) plans that have an inadequate financing arrangement.
- **Benefit Reductions:** There are no inactive plans that are required to either increase or reduce supplemental benefits.

**Key Results**

The following chart summarizes the key numerical results of the valuation:

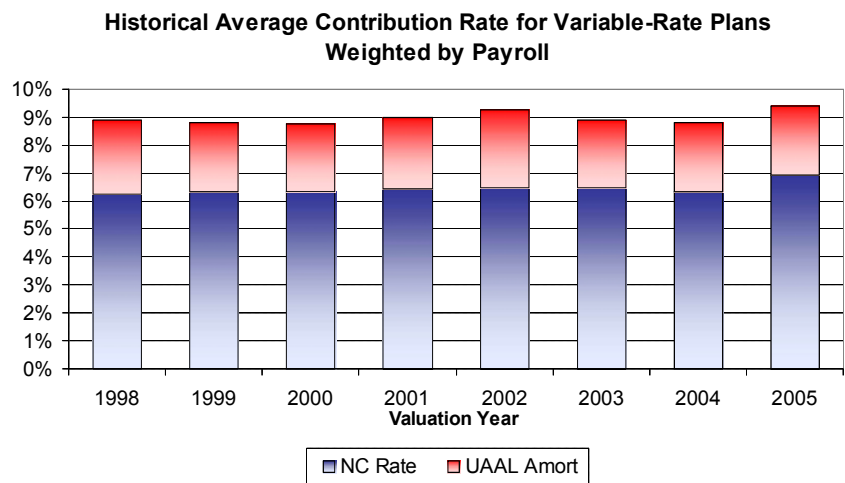
	<u>12/31/2005</u>	<u>12/31/2004</u>	<u>% Change</u>
<b>Number of Employers</b>			
Active Variable-Rate	531	511	3.9%
Active Fixed-Rate	26	29	-10.3%
Non-Enrolling	0	4	-100.0%
Non-Depositing	18	15	20.0%
<b>Number of Members</b>			
Contributing	107,212	104,545	2.6%
Non-Contributing	34,975	31,177	12.2%
Annuitants	30,347	28,496	6.5%
<b>Averages</b>			
Age (Actives)	43.9	43.7	0.5%
Years of Service (Actives)	10.2	10.0	2.5%
Annual Pay (Actives)	\$ 35,486	\$ 34,539	2.7%
Account Balance (ESF)	23,069	22,359	3.2%
Monthly Benefit (Annuitants)	1,105	1,065	3.7%
<b>Actuarial Value of Assets</b>			
Employee Savings Fund	\$ 3,280.1 million	\$ 3,034.6 million	8.1%
Subdivision Accumulation Fund	5,917.5 million	5,389.4 million	9.8%
Current Service Annuity Reserve Fund	2,569.9 million	2,331.9 million	10.2%
<b>Funding</b>			
Actuarial Accrued Liabilities	\$ 12,872.1 million	\$ 11,825.1 million	8.9%
Actuarial Value of Assets	11,767.5 million	10,755.9 million	9.4%
Unfunded Actuarial Accrued Liability	1,104.6 million	1,069.2 million	3.3%
Aggregate Funding Ratio	91.4%	91.0%	0.5%
<b>Average Contribution Rate - Weighted by Payroll*</b>			
Average Normal Cost Rate	6.92%	6.33%	9.3%
Average UAAL Rate	2.49%	2.50%	-0.4%
Average Required Contribution Rate	9.41%	8.83%	6.6%
<b>Special Funding Situations</b>			
Inadequate Fixed-Rate Plans	0	0	0.0%
Variable-Rate > 11% (No Waiver)	0	1	-100.0%
Recommended Reduction in Benefits	0	0	0.0%
Recommended Increase in Benefits	0	0	0.0%
Deposit Rate Less than 4%	0	0	0.0%

\* Prior valuation reports showed simple average contribution rates.

## Plan Funding

The purpose of the valuation is to determine the contribution rates and measure the funding status of each employer plan 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 2007, as determined by this 2005 valuation, increased by 0.58% on average. The weighted average contribution rate for all variable-rate plans increased from 8.83% to 9.41%. Note that the weighted average rate is determined as the total estimated required contributions divided by the total expected payroll. A historical perspective on contribution rates is shown below.

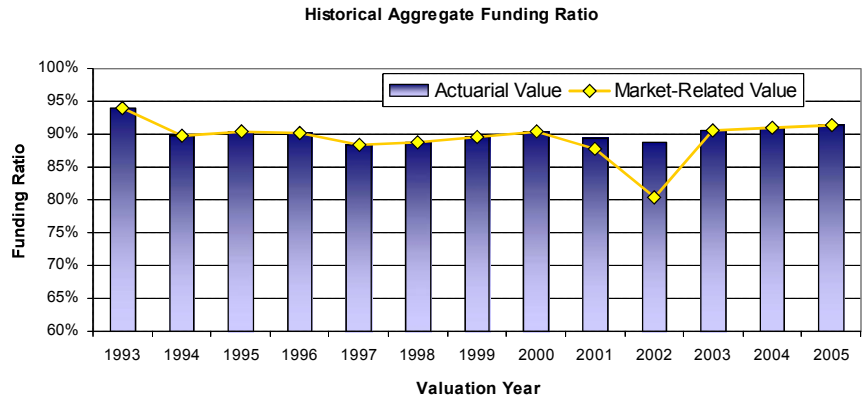


Looking at the system in total, the Funding Ratio of Actuarial Assets to Actuarial Accrued Liabilities has increased since the 2005 valuation from 91.0% to 91.4%. Note that a funding ratio of 90% indicates that assets are 10% less than liabilities. The system in total refers to all variable-rate and fixed-rate plans, plus the Current Service Annuity Reserve Fund (CSARF), but does not include any assets currently held in the Endowment Fund. If the reserves held in the Endowment Fund were included in the Actuarial Assets, the Funding Ratio would be 104.7%.

All Funding Ratios discussed in this report are on an on-going basis. The TCDRS Act allows for the termination of individual plans under certain conditions. If measured on a termination basis, the liabilities will be higher and therefore the Funding Ratio will be lower than on an on-going basis.

## Plan Funding (continued)

There were no factors causing either a significant increase or decrease in the Funding Ratio. As a result, the Funding Ratio remained fairly stable compared to last year. A historical perspective of TCDRS funding is shown below, based on both the actuarial and market-related value of assets.



The Endowment Fund, available to cover future adverse experience for TCDRS was \$1,693 million as of December 31, 2005. This is equal to 14.4% of the actuarial value of assets currently allocated for funding the system-wide benefit obligations, down from 15.4% last year.

## Individual Employer Plan Experience and Plan Changes

Eighteen plans are no longer contributing; these are the same plans as last year, as well as three additional plans. The 2005 valuation indicated that all of the 557 active plans have an adequate financing arrangement based on current contribution rates.

During 2005, 144 plans changed their benefit provisions by adopting a total of 171 changes. All plan changes were to increase or improve benefit provisions, except for three plans that changed to inactive status. The most common benefit changes were retiree cost-of-living adjustments (COLAs).



## Experience Analysis

A detailed analysis of the sources of the rate change was performed for each current plan that was also in the December 31, 2004 valuation. There are many factors that are measured when comparing one year's expected valuation results to the actual results a year later.

The primary sources for significant changes in the employer contribution rates for individual employers were changes in plan provisions, variations in the employer's payroll, terminations of employment, and the assumption changes. This is discussed in further detail in Section 2.

The following chart shows how various factors affected the overall funding of TCDRS, as compared to the last valuation. The most significant factors, expected year-to-year changes and changes in assumptions and plan provisions, are shown in bold.

Sources of Change	Weighted Contribution Rate	Aggregate Funding Ratio
<b>December 31, 2004 Actuarial Valuation</b>	<b>8.83%</b>	<b>91.0%</b>
Expected Year-to-Year Change	-0.08%	<b>0.5%</b>
Assumption Changes	<b>0.65%</b>	-0.1%
Changes in Plan Provisions	<b>0.16%</b>	<b>-0.3%</b>
Actual vs. Expected Retirement	-0.02%	0.0%
Actual vs. Expected Active Mortality	0.00%	0.1%
Actual vs. Expected Termination	-0.05%	0.1%
Salary / Payroll Variation	-0.04%	0.1%
Change in Average Entry Age	-0.03%	0.0%
Investment Income	0.00%	0.0%
Actual vs. Expected Retiree Mortality	0.00%	0.1%
Employer Lump-Sum Contribution	0.00%	0.0%
Elected Rate > Actual Rate	-0.01%	0.0%
New Employers	0.00%	0.0%
Other	0.00%	-0.1%
<b>Total Change</b>	<b>0.58%</b>	<b>0.4%</b>
<b>December 31, 2005 Actuarial Valuation</b>	<b>9.41%</b>	<b>91.4%</b>

## 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 projected surplus in the SDBF increased over last year. The projected surplus in the CSARF decreased slightly due to the new assumptions which expect retirees to live longer.



## 2005 Legislation

Out of the 2005 legislative session, there were no changes to the TCDRS provisions that impacted the System's liabilities in the 2005 valuation.

## Inactive Plans

There are currently 18 inactive plans where neither the members nor employers are contributing to TCDRS. Adjustments in benefits may be needed based on the current and expected funding status of these plans. Recent legislation allows for the termination of these plans (i.e., transferring all liabilities to the CSARF). TCDRS is currently undergoing this process; therefore, we are recommending no adjustments be made at this time.

**The actuary has determined that no inactive plans should have their supplemental benefits increased or decreased.**

## Plan Data

The makeup of the valuation group changed from the 2000 to 2005 valuations as shown by the next three tables:

	<b>Active Variable-Rate</b>	<b>Active Fixed-Rate</b>	<b>Inactive Plans</b>	<b>Total Plans</b>
2000	440	56	13	509
2001	451	52	14	517
2002	477	44	14	535
2003	504	35	14	553
2004	513	31	15	559
2005	531	26	18	575

	<b>Active Contributing Members</b>	<b>Non- Contributing Members</b>	<b>Annuitants</b>	<b>Total</b>
2000	96,739	24,677	21,897	143,313
2001	98,753	27,819	23,132	149,704
2002	101,415	29,194	24,862	155,471
2003	103,012	30,198	26,420	159,630
2004	104,545	31,177	28,496	164,218
2005	107,212	34,975	30,347	172,534

	<b>Aggregate Payroll (in millions)</b>	<b>Contributing Members</b>	<b>Annual Pay Average</b>	<b>Percentage Increase</b>
2000	\$ 2,852.8	96,739	\$ 29,490	4.1%
2001	3,050.2	98,753	30,887	4.7%
2002	3,274.1	101,415	32,284	4.5%
2003	3,426.7	103,012	33,265	3.0%
2004	3,610.8	104,545	34,539	3.8%
2005	3,804.5	107,212	35,486	2.7%



**Plan Data  
(continued)**

An analysis of changes in the member group is presented in the following chart.

	Active Contributing Members	Non-Contributing Members	Annuitants
<b>December 31, 2004 Valuation</b>	<b>104,545</b>	<b>31,177</b>	<b>28,496</b>
Termination with Refund	(6,522)	(2,442)	-
Termination without Refund	(5,507)	5,507	-
Active/Inactive Death with Annuity	(99)	(34)	133
Service Retirement	(1,791)	(470)	2,261
Disability Retirement	(71)	(17)	88
Annuitant Death without Beneficiary	-	-	(581)
New Entrants	15,858	2,003	-
Rehires	799	(749)	(50)
<b>Total Change</b>	<b>2,667</b>	<b>3,798</b>	<b>1,851</b>
<b>December 31, 2005 Valuation</b>	<b>107,212</b>	<b>34,975</b>	<b>30,347</b>

**Recommended  
Board Action**

We recommend the Board adopt a motion to do the following:

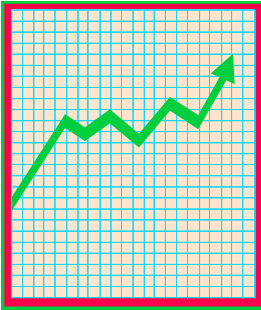
- (1) Approve the required contribution rates for the 2007 plan year for:
  - (a) Fixed-rate plans that adopt a variable-rate plan in 2006;
  - (b) Variable-rate plans with no changes in 2006; and,
  - (c) Variable-rate plans that adopt a change in plan benefits in 2006. (The required contribution rates for these plans will be based on the 2005 valuation results, but reflect the benefit changes adopted during 2006.)
- (2) Approve the 2007 premium rates for the Supplemental Death Benefits Fund as shown in Appendix H.



# Texas County & District Retirement System Actuarial Valuation

December 31, 2005

## Section 2 - December 31, 2005 Valuation Results



We performed an actuarial valuation for each of the 575 employers participating in TCDRS as of December 31, 2005. Appendices I and J, at the end of this report, illustrate the key valuation measurements for each employer and compares the 2005 results with the 2004 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.

### Plan Statistics

The following table summarizes the changes in the types of plans valued. Sixteen new plans joined in 2006. Three plans changed to inactive status.

<b>Year Ending 12/31</b>	<b>Active Variable-Rate Plans</b>	<b>Active Fixed-Rate Plans</b>	<b>Inactive Plans</b>	<b>Total</b>
1998	407	81	14	502
1999	424	68	14	506
2000	440	56	13	509
2001	451	52	14	517
2002	477	44	14	535
2003	504	35	14	553
2004	513	31	15	559
2005	531	26	18	575

Most active employers, 531 out of 557, 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.

## **Plan Statistics (continued)**

Twenty-six (26) 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 30 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 of the December 31, 2005 valuation, 8 of the 26 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.

In addition to the 557 plans that are actively participating in TCDRS (531 variable-rate plans and 26 fixed-rate plans), there are another 18 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.

## **Summary Results**

The tables on the next few 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 plans in total for both the 2004 and 2005 valuations.

## Texas County & District Retirement System Actuarial Valuation

### Statements of Plan Net Assets Pension Trust Fund As of Dec. 31, 2005 and 2004

	2005	2004
<b>Assets</b>		
Cash and Cash Equivalents	\$ 9,062,640	\$ 7,181,142
Receivables:		
Contributions	58,657,589	55,476,259
Investment Interest and Dividends	73,723,162	69,496,837
Securities-Lending Interest	562,406	738,171
Security Sales	0	0
Other	48,539	2,098,758
Total Receivables	132,991,696	127,810,025
Prepaid Expenses and Other Assets	187,812	281,335
Investments, at Fair Value:		
Core Fixed Income	4,062,721,369	3,960,419,430
Domestic Equities	4,606,208,616	4,420,106,944
International Equities	2,279,519,132	2,095,064,732
High-Yield Bonds	1,224,288,044	1,192,573,588
REITs	680,212,877	628,662,156
Absolute Return	210,000,000	0
Short-Term Investment Fund	279,209,848	5,646,436
Total Investments	13,342,159,886	12,302,473,286
Invested Securities-Lending Collateral	2,263,186,144	2,066,686,016
Capital Assets, net	9,744,608	10,312,584
<b>Total Assets</b>	<b>15,757,332,786</b>	<b>14,514,744,388</b>
<b>Liabilities</b>		
Accounts Payable	12,953,951	11,885,522
Securities-Lending Fees Payable	0	0
Funds Held for Supplemental Death Benefits Fund	6,747,998	4,976,653
Securities-Lending Collateral	2,263,186,144	2,066,686,016
<b>Total Liabilities</b>	<b>2,282,888,093</b>	<b>2,083,548,191</b>
<b>Net Assets Held in Trust for Pension Benefits, Dec. 31</b>	<b>\$ 13,474,444,693</b>	<b>\$ 12,431,196,197</b>



# Texas County & District Retirement System Actuarial Valuation

## CHANGES IN PLAN NET ASSETS BY FUND AND INTERFUND TRANSFERS

Pension Trust Fund  
Year Ended Dec. 31, 2005

	Employees Saving Fund	Subdivision Accumulation Fund	Current Service Annuity Reserve Fund	Endowment Fund	Interest Fund	Expense Fund	Totals
<b>ADDITIONS</b>							
Employee Deposits and Employer Contributions	\$ 259,406,309	\$ 343,108,520	\$ -	\$ -	\$ -	\$ -	\$ 602,514,829
Investment Income							
<i>From Investment Activities</i>							
Net Appreciation in Fair Value of Investments	-	-	-	-	555,307,786	-	555,307,786
Interest and Dividends	-	-	-	-	353,135,852	-	353,135,852
Total Investment Activity Income	-	-	-	-	908,443,638	-	908,443,638
Less Investment Activity Expenses	-	-	-	-	14,376,670	-	14,376,670
Net Income from Investment Activities	-	-	-	-	894,066,968	-	894,066,968
<i>From Securities-Lending Activities</i>							
Securities-Lending Income	-	-	-	-	76,480,912	-	76,480,912
Less Securities-Lending Expenses:							
Borrower Rebates and Management Fees	-	-	-	-	69,910,100	-	69,910,100
Net Income from Securities-Lending Activities	-	-	-	-	6,570,812	-	6,570,812
Total Net Investment Income	-	-	-	-	900,637,780	-	900,637,780
Building Operations and Miscellaneous Income	-	-	-	-	-	2,040,623	2,040,623
<b>Total Additions</b>	<b>259,406,309</b>	<b>343,108,520</b>	<b>-</b>	<b>-</b>	<b>900,637,780</b>	<b>2,040,623</b>	<b>1,505,193,232</b>
<b>DEDUCTIONS</b>							
Benefit Allowances	-	147,338,627	238,551,622	22,106	-	-	385,912,355
Withdrawals	63,453,205	-	-	449,193	-	-	63,902,398
Interest Allocation to Supplemental Death Benefits Fund	-	-	-	-	388,799	-	388,799
Administrative and Building Operations Expenses	-	-	-	-	-	11,731,184	11,731,184
<b>Total Deductions</b>	<b>63,453,205</b>	<b>147,338,627</b>	<b>238,551,622</b>	<b>471,299</b>	<b>398,799</b>	<b>11,731,184</b>	<b>461,944,736</b>
<b>TRANSFER OF FUNDS</b>							
Retirement Allowances	(155,350,791)	(156,459,884)	311,810,675	-	-	-	-
Investment Income and Other	204,831,646	488,857,612	164,726,277	32,223,447	(900,238,981)	9,600,000	-
Escheated Accounts	59,670	-	-	(59,670)	-	-	-
Net Transfers	49,540,525	332,397,728	476,536,952	32,163,777	(900,238,981)	9,600,000	-
<b>Net Increase (Decrease) in Plan Net Assets</b>	<b>245,493,629</b>	<b>528,167,621</b>	<b>237,985,330</b>	<b>31,692,478</b>	<b>-</b>	<b>(90,561)</b>	<b>1,043,248,496</b>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>							
Beginning of Period	3,034,567,161	5,389,359,165	2,331,925,518	1,660,927,943	-	14,416,411	12,431,196,197
End of Period	\$ 3,280,060,790	\$ 5,917,526,786	\$ 2,569,910,847	\$ 1,692,620,421	\$ -	\$ 14,325,850	\$ 13,474,444,693



# Texas County & District Retirement System Actuarial Valuation

**December 31, 2005**

## Summary Actuarial Valuation Results

<b>Valuation Results for Employer Plans</b>	<b>December 31, 2005</b>	<b>December 31, 2004</b>
1 Actuarial present value of future benefits		
Annuitants	\$ 1,331,224,657	\$ 1,188,704,219
Members	<u>11,149,531,541</u>	<u>10,108,990,206</u>
Total	\$ <u>12,480,756,198</u>	\$ <u>11,297,694,425</u>
2 Actuarial present value of future normal cost contributions	<u>2,074,803,117</u>	<u>1,693,107,866</u>
3 Actuarial accrued liability [1 - 2]	\$ 10,405,953,081	\$ 9,604,586,559
4 Actuarial value of assets		
Employees Saving Fund	\$ 3,280,060,790	\$ 3,034,567,161
Subdivision Accumulation Fund	<u>5,917,526,786</u>	<u>5,389,359,165</u>
	\$ 9,197,587,576	\$ 8,423,926,326
5 Total unfunded actuarial accrued liability (UAAL)	\$ 1,234,010,793	\$ 1,203,397,777
6 Total overfunded actuarial accrued liability (OAAL)	<u>(25,645,288)</u>	<u>(22,737,544)</u>
7 Unfunded actuarial accrued liability (UAAL), net of overfunded actuarial accrued liability (OAAL) [5 + 6]. Also equals [3 - 4].	1,208,365,505	1,180,660,233
<b>Valuation Results for Pooled Benefits</b>		
8 Actuarial present value of future benefits from the Current Service Annuity Reserve Fund for annuities in effect	\$ 2,466,127,011	\$ 2,220,488,322
9 Actuarial value of assets of the Current Service Annuity Reserve Fund	<u>2,569,910,847</u>	<u>2,331,925,517</u>
10 Overfunded actuarial accrued liability (OAAL) [8 - 9]	<u>(103,783,836)</u>	<u>(111,437,195)</u>
11 Systemwide UAAL net of OAAL [7 + 10]	\$ 1,104,581,669	\$ 1,069,223,038
<b>Funding Ratio</b>		
12 Funding Ratio = (4 + 9) / (3 + 8)	91.4%	91.0%



**Milliman**

This work product was prepared solely for the TCDRS. It may not be appropriate to use for other purposes. Milliman does not intend to benefit and assumes no duty or liability to other parties who receive this work.



## Actuarial Value of Assets

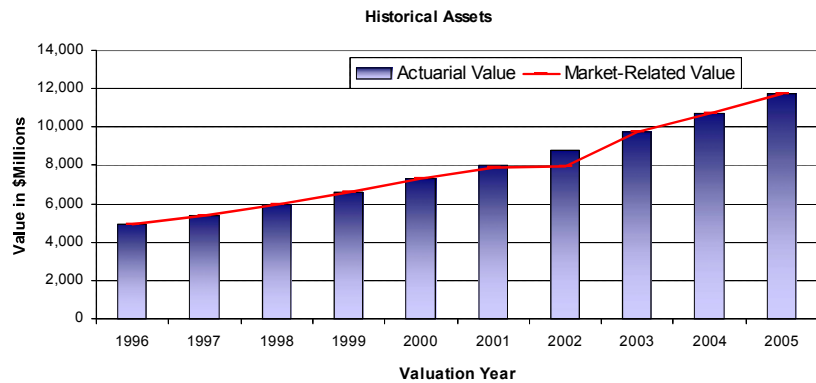
The actuarial value of assets for the Subdivision Accumulation Fund (SAF) is equal to the expected value of assets adjusted by 10% of the difference between the market-related value of the SAF and the expected value. The actuarial value of the assets for the Employees Saving Fund (ESF) and the Current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

The actuarial and market-related values are currently equal.

Market-related Value of Combined Fund*	\$11.77 Billion
Actuarial Value of Combined Fund	\$11.77 Billion
Market/Actuarial Assets	100%

\* Combined Fund in ESF, SAF and CSARF.

A historical comparison of the actuarial and market-related value of assets is shown below:



## 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 2001-2004 actuarial investigation of experience. A detailed disclosure is shown in Appendix K.

## A. Assumptions (continued)

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 5.3% per year on average.

The economic assumptions are summarized below. 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.

<u>Economic Assumption</u>	<u>Annual Rate</u>
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
Price Inflation	3.5%
Cost of Living Adjustments	0% **

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

\*\* *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 in 2009, covering the period 2005-2008.

## 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. The December 31, 2005 actuarial valuation reflects benefits in effect as of January 1, 2006.

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

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. The basic employer match equals employee contributions dollar-for-dollar; the accounts are then converted to annuities. In addition, the employer may provide additional benefits by matching at a higher rate.

The member's contribution rate is an integer rate between 4% and 7%, unless prior funding conditions have required a temporary reduction below 4%. Currently, no plans have member contribution rates less than 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 available to the individual employers about the cost to implement certain benefit increases or decreases, more generous retirement eligibility provisions, ad-hoc cost-of-living adjustments (COLA) for annuitants, and certain other changes. The COLA cost information is provided each spring with the employer's "Retirement Plan Assessment." Additional cost information is provided by TCDRS staff, upon request.

Following the valuation each year, an employer may elect to modify the plan provisions applicable to their employees for the subsequent plan year. During 2005, 144 plans made a total of 171 different benefit changes as summarized in the following chart. In addition to the benefit provision changes, three fixed-rate plans adopted the variable-rate funding method in 2005. Complete information on the benefit provisions for all employers can be found in the Statistical section of the December 31, 2005 CAFR.

## B. Benefits (continued)

Number of Plans	Type of Change
50	Added a one-time CPI-related COLA increase for retired members' benefits
48	Added a one-time flat percentage increase to retired members' benefits
43	Increased the Employer Match Rate
7	Increased Prior Service Credits
5	Added 20-Year Retirement Eligibility provision
4	Added a partial lump sum benefit feature
4	Lowered the years of service for full vesting
3	Increased the Employee Contribution Rate
3	Changed to inactive status
2	Added a Rule of 75 or 80 retirement age provision
2	Added the ability to allow individual members to buy back prior forfeited service and benefits
171	

## 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. The result is that sufficient funds are expected to be accumulated 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 plans in TCDRS use the entry age cost method to compute annual costs.

### C. Cost Method (continued)

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 Unfunded Actuarial Accrued Liability (UAAL). If the actuarial value of assets exceeds the Actuarial Accrued 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. This rolling amortization period begins when the new required contribution rate starts (i.e., one year after the valuation date). 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.

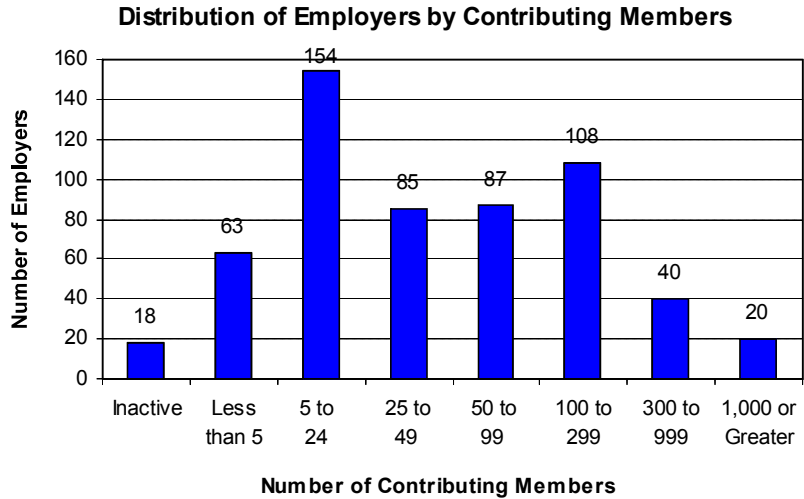
Thus, the measurement of the adequacy of any single employer's plan is dependent not only on the assumptions used to project benefit payments, and the plan provisions which define the benefit amounts, but also by the members actually participating on each valuation date. The following table indicates the total membership of all 575 plans as of December 31, 2005.

	<b>Active Contributing Members</b>	<b>Non- Contributing Members</b>	<b>Annuitants</b>	<b>Total</b>
2000	96,739	24,677	21,897	143,313
2001	98,753	27,819	23,132	149,704
2002	101,415	29,194	24,862	155,471
2003	103,012	30,198	26,420	159,630
2004	104,545	31,177	28,496	164,218
2005	107,212	34,975	30,347	172,534



**D. Data  
(continued)**

The makeup of each individual employer plan within TCDRS varies quite a bit, not only by benefit provisions, but also by membership size. The median number of contributing members is slightly less than 50, so about half the employers have less than 50 contributing members. The following graph indicates the number of plans by size as measured by the number of contributing members.



**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 measurement 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 Actuarial Accrued Liability, all measured as of a single date – the valuation date.

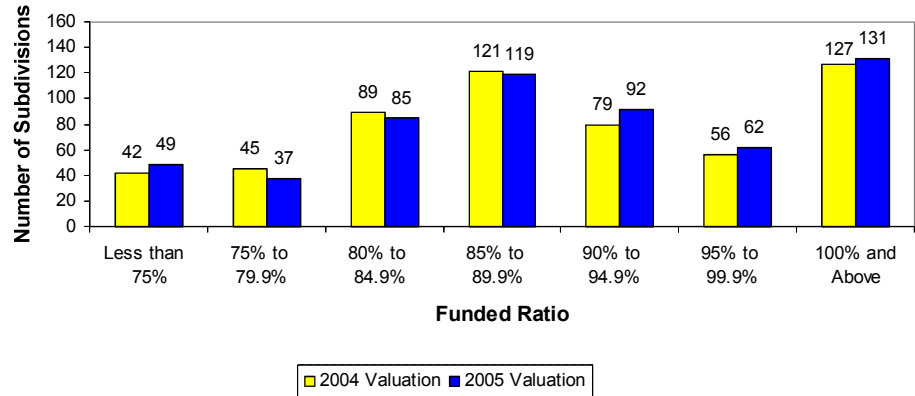
If the funding ratio is less than 100%, the plan has a UAAL, or a measured shortfall from the expected accumulated prior years normal cost contributions. If the ratio is more than 100%, the plan has an OAAL, or a measured excess from the expected accumulated prior years normal cost contributions.

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.

**Funded Status  
(continued)**

The following graph illustrates a summary of the Funding Ratio measurement for all 575 plans as of December 31, 2005. For comparison purposes, the Funding Ratio is also shown for the 559 plans valued as of December 31, 2004.

**Comparison of Funding Ratios (Assets/Accrued Liability)**



On a system-wide basis, the aggregate funding ratio increased from 91.0% to 91.4%. The increase was a result of contributions in excess of the normal cost. This was somewhat offset by increases in liabilities due to plan changes. The Funding Ratios of most employers remained fairly stable compared to last year.

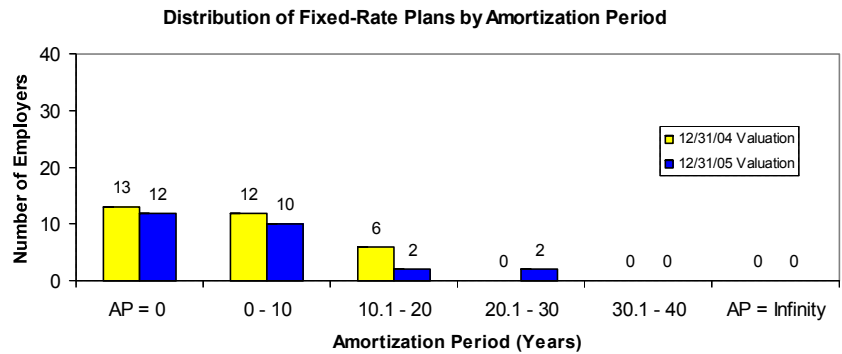
**Contribution Rates and Amortization Periods**

Another measurement of the valuation results is to study how much the employer contribution rates have changed over the past year due to experience and assumption changes. 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.

**Contribution Rates and Amortization Periods (continued)**

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 2005, three active fixed-rate plans adopted the variable-rate funding method and two became inactive. Thus, the total number of active fixed-rate plans decreased from 31 in the 2004 valuation to 26 in the 2005 valuation.

As shown on the following page, 61.0% of the 531 active variable-rate plans had a contribution rate increase. Of these, 25.8% (137 plans) had a contribution rate increase greater than 0.35% of pay. Most of these increases in contribution rates were due to changes in the assumptions.

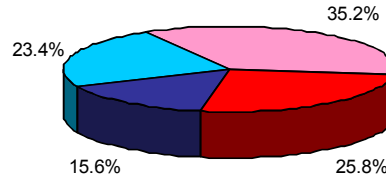
Changes in contribution rates are measured from the actual 2006 rate to the calculated rate for 2007. The actual 2006 rate is based on the 2004 valuation, but adjusted for any benefit changes adopted during 2005.



**Contribution Rates and Amortization Periods (continued)**

39.0% of the plans had either a decrease or no change in the total employer contribution rate since the 2004 valuation.

**Change in Total Employer Contribution Rates  
Variable-Rate Plans (2006 to 2007)**



- 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%

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

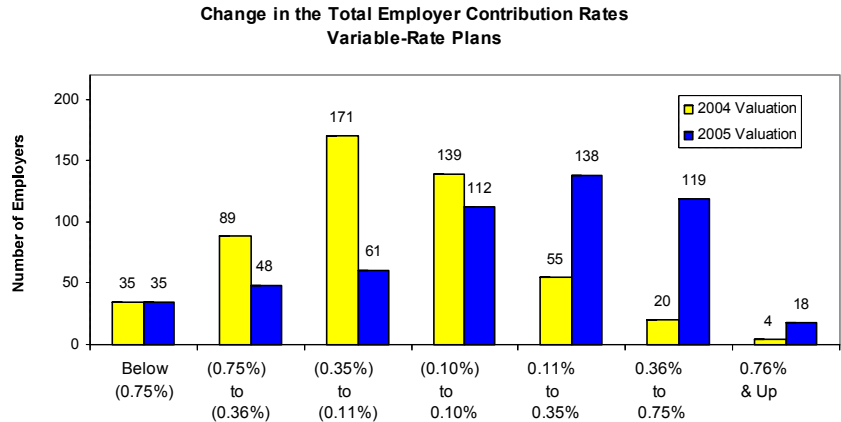
	<b>Decrease or No Change</b>	<b>Increase of 0.35% or Less</b>	<b>Increase Greater Than 0.35%</b>
2000	74.8%	21.2%	4.1%
2001*	66.5	24.4	9.1
2002	35.4	45.1	19.5
2003	92.4	6.2	1.4
2004	72.9	22.2	4.9
2005*	39.0	35.2	25.8

*\*Also reflects impact of new assumptions.*

*Note: Contribution rate changes exclude impact of post-valuation employer-elected plan changes.*

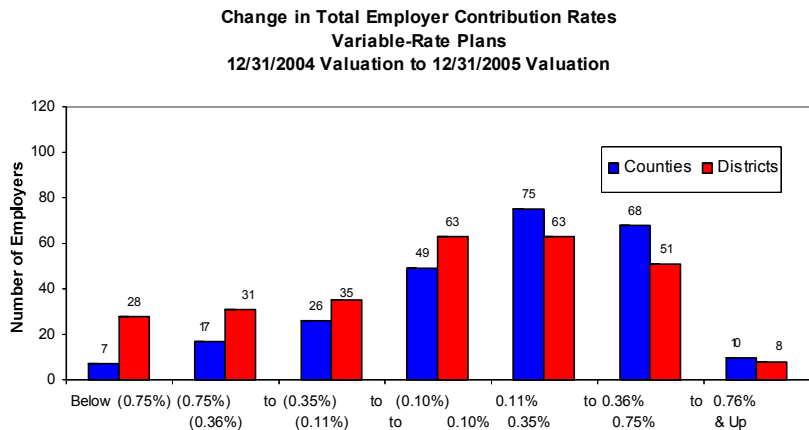
**Contribution Rates and Amortization Periods (continued)**

The graph below compares the number of plans in the 2004 valuation to the number in the 2005 valuation that had a change in the total employer contribution rate as measured by the size of the change.



*Note: Contribution rate changes exclude impact of post-valuation employer-elected plan changes.*

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).



*Note: Contribution rate changes exclude impact of post-valuation employer-elected plan changes.*

## Experience Analysis – Contribution Rates

A detailed analysis of the rate changes was performed as part of the 2005 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 by how many employers this impact was greater than 0.25%. Appendix B lists each variable-rate plan that had a significant rate change from 2004 to 2005, the amount of the rate change and the major reasons for the change.

### **Sources of Decreases in Contribution Rates (Greater than 0.25%)**

Actual vs. Expected Termination	107
Payroll Variation	60
Integer Rate Election	18
Actual vs. Expected Retiree Mortality	14
Change in Average Entry Age	11
Actual vs. Expected Retirement	7
Employer Lump Sum Contribution	6
Actual vs. Expected Active Mortality	4
Expected Year-to-Year Change	2
Assumption Changes	1

### **Sources of Increases in Contribution Rates (Greater than 0.25%)**

Assumption Changes	336
Changes in Plan Provisions	84
Payroll Variation	30
Actual vs. Expected Termination	14
Change in Average Entry Age	10
Actual vs. Expected Retirement	1
Actual vs. Expected Active Mortality	1
Actual vs. Expected Retiree Mortality	1

**Assumption Changes** refers to the impact of the assumptions and methods adopted based on our 2001-2004 Investigation of Experience.

**Changes in Plan Provisions** refers to the impact on the required contribution rate due to a plan change.

**Actual vs. Expected Termination** refers to both the probability a member ceases active employment and whether or not they withdrew their employee contributions, thereby forfeiting their right to an employer-provided benefit.



**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 the probability a retired member dies at a certain age, 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. Under 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.

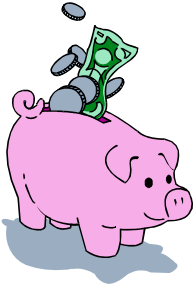
**Actual to Expected Investment Return** refers to the investment return on the actuarial value of assets. Since the actuarially assumed rate of 9.0% was credited to the SAF this year, this did not impact the calculated contribution rates.

# Texas County & District Retirement System Actuarial Valuation

December 31, 2005

## Section 3 - Funding Adequacy Based on 2005 Results

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### 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.

Employer contributions cannot exceed 11% of pay unless the employer waives this statutory maximum rate. Many 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 2005 calculated contribution rate for 2007.

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 Accrued 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, if their calculated contribution rate exceeds the maximum 11% contribution rate limit, the plan needs to adopt a waiver provision or reduce benefits. If no action is taken, the employer's matching rate will be reduced. For this valuation there were no plans that fell into this category.

<u>Employer</u>	<u>2007 Required Contribution Rate</u>
None	N/A

## **Fixed-Rate Plans**

For fixed-rate plans, it is possible for the contribution rate to be too low to support the benefit level currently adopted. The Board has adopted a policy in accordance with the TCDRS Act, that if the amortization period of the UAAL exceeds 30 years, the fixed rate is determined to be inadequate.

An inadequately funded 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 2005 for the fixed-rate plans that were determined to have an inadequate financing arrangement based on the 2004 valuation (none in last valuation).

As a result of the 2005 valuation, there are no fixed-rate plans that have an inadequate financing arrangement. For employers in this situation, 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 active fixed-rate plans are in an adequate financing arrangement based on the results of the 2005 valuation.

## **Fixed-Rate Plans with SCR**

Based on prior valuation results, 8 fixed-rate plans have adopted a Supplemental Contribution Rate in order to maintain an adequate funding arrangement. These plans are listed in Appendix E.

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 2005 valuation, no fixed-rate plans may discontinue their SCR.

## **Fixed-Rate Plans with 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 of these affected employers to determine whether any plan may increase its deposit rate back to the prior rate.

There are no plans with a reduced employee deposit rate as of this valuation.

## **Inactive Plans**

There are currently 18 inactive plans where neither the members nor employers are contributing to TCDRS. Adjustments in benefits may be needed based on the current and expected funding status of these plans. Recent legislation allows for the terminations of these plans (i.e., transferring all liabilities to the CSARF). TCDRS is currently undergoing this process; therefore, we are recommending no adjustments be made at this time.

In making our determinations for inactive plans, we used the market value of assets instead of the actuarial value. A smoothing method is appropriate for a plan with a long-term funding horizon. This is not true for inactive plans.

## **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 14 plans that had a significant decrease in the number of contributing members between the 2004 and 2005 valuations, or a decrease in total contributing members for three or more consecutive years. None of these plans currently has an inadequate financing arrangement. These plans are listed in Appendix G. They are generally small districts where a change of a few members is a large percentage change.

# Texas County & District Retirement System Actuarial Valuation

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## Section 4 - Analysis of Retired Member Payments - CSARF



When a member retires, the accumulated contribution credits in all of his or her 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 employee's account value and the first 100% employer matching contributions (except for a few plans with special provisions). The supplemental benefit amount is based on all other account values, including 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, 2005, there was a total actuarial loss during the year of \$15.5 million, which included a loss of \$19.7 million due to assumption changes which increased life expectancies. This loss, somewhat offset by interest on the surplus amount, resulted in a decrease in the surplus.

	(dollar amounts are in millions)	
	<u>12/31/2005 Valuation</u>	<u>12/31/2004 Valuation</u>
Beginning Surplus	\$ 111.44	\$ 85.80
Interest	7.80	6.01
Experience Gain	4.26	3.63
Audit Adjustment	0.00	16.00
Change in Assumptions	<u>(19.72)</u>	<u>0.00</u>
Ending Surplus	\$ 103.78	\$ 111.44
Total CSARF Liability	\$ 2,466.13	\$ 2,220.49
Surplus as a Percentage of Total Liability	4.2%	5.0%



**Milliman**

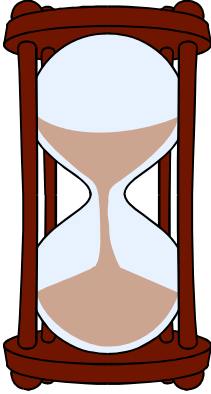
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# Texas County & District Retirement System Actuarial Valuation

**December 31, 2005**

## **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 employers for either their current eligible active employees or for both their eligible active and retired employees.

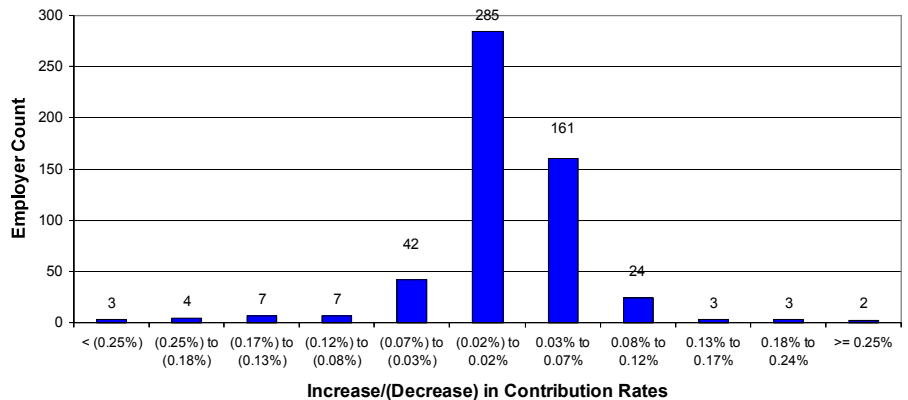
Active employees are insured for an amount equal to their total compensation from the past twelve months of employment. Retired employees are insured for a fixed amount of \$5,000. Life insurance benefits are paid as a lump sum payment.

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 a comparison of the SDBF rates for all active employers, including those that do not participate in the SDBF. There was comparatively little change in calculated employer premium rates based on the 2005 valuation results. A full listing of the SDBF contribution rates is shown in Appendix H.

**Change in Supplemental Death Rates**



The table below reports the financial condition of the SDBF as of December 31, 2004 and December 31, 2005. During 2005, the SDBF experience was positive, since contributions exceeded the benefit payments. The current surplus amount should be adequate to cover any adverse experience during 2006.

**Supplemental Death Benefit Fund Experience**

	2005	2004
1. Fund at the beginning of the year	\$ 5,029,499	\$ 4,070,196
2. Employer premiums paid	4,735,938	4,405,520
3. Income from regular interest	398,799	307,668
4. Total assets	\$ 10,164,236	\$ 8,783,384
5. Supplemental death benefit payments made during the year	\$ 3,431,285	\$ 3,753,885
6. Less payments in the year for deaths occurring in the previous year	(383,151)	(378,899)
7. Plus payments in the following year for deaths occurring in the current year	495,466	383,151
8. Total incurred death benefits (actual benefits)	3,543,600	3,758,137
9. <b>Surplus at the end of the year (4. - 5.)</b>	<b>\$ 6,732,951</b>	<b>\$ 5,029,499</b>
10. Expected benefits during the prior year	\$ 4,735,938	\$ 4,405,520
11. Ratio of incurred benefits to premiums (8. / 2.)	0.748	0.853
12. Ratio of ending surplus to premiums (9. / 2.)	1.422	1.142
Number of employees covered at the end of the year	51,334	49,294
Number of employers participating at the end of the year	238	229
Weighted average SDB contribution rate (based on prior year's payroll)	0.34%	0.32%

Benefits provided by the SDBF must be reported under Government Accounting Standards Board Statements No. 43 (system) and No. 45 (employer) if retirees are covered. Results for TCDRS are shown at the end of the Actuarial Section in the December 31, 2005 CAFR.



# Texas County & District Retirement System Actuarial Valuation

December 31, 2005

## Section 6 - Glossary

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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.

<b>Accrued Benefit</b>	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.
<b>Actuarial Accrued Liability</b>	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.
<b>Actuarial Assumptions</b>	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.
<b>Actuarial Gain (Loss)</b>	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.
<b>Actuarial Present Value</b>	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.
<b>Actuarial Valuation</b>	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.
<b>Actuarial Value of Assets</b>	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.
<b>Actuarially Equivalent</b>	Of equal Actuarial Present Value, determined as of a given date with each value based on the same set of Actuarial Assumptions.
<b>Average Age of Contributing Members</b>	The average attained age as of the Valuation Date, weighted by the average monthly deposit for the year preceding the Valuation Date.
<b>Average Length of Service of Contributing Members</b>	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.
<b>Current Service Benefits</b>	Benefits attributable to the member's accumulated deposits and a matching amount provided by the employer.



<b>Employer Contribution Rate</b>	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.
<b>Entry Age Actuarial Cost Method</b>	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.
<b>Fixed-Rate Plan</b>	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 20 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.
<b>Market Related Assets</b>	The sum of the fair value of the ESF, SAF and CSARF as of the valuation date.
<b>Multiple Matching Benefits</b>	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.
<b>Normal Cost</b>	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.
<b>Normal Cost Contribution Rate</b>	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.
<b>Plan Year</b>	A twelve-month period beginning January 1 and ending December 31.
<b>Prior Service Benefits</b>	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.
<b>Projected Benefits</b>	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.
<b>Overfunded Actuarial Accrued Liability (OAAL)</b>	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".

**Supplemental  
Contribution Rate**

Fixed-rate plans contribute the same percent of payroll as the members. In cases where this contribution is not sufficient to adequately fund the plan, an additional contribution may be required. This is referred to as the Supplemental Contribution Rate.

**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**

Variable-Rate plans: 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.

Fixed-Rate plans: The fixed Employer Contribution Rate, including any Supplemental Contribution Rate, minus the Normal Cost Contribution Rate.

**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, 2005

## APPENDICES

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- Appendix A Sample Rate Change Analysis
- Appendix B Variable-Rate Plans With a Significant Rate Change
- Appendix C Variable-Rate Plans With a Calculated Contribution Rate Greater Than 11%.
- 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 Fund Contribution Rates for 2007
- Appendix I Comparison of Valuation Results for Variable-Rate Plans
- Appendix J Comparison of Valuation Results for Fixed-Rate Plans
- Appendix K Actuarial Assumptions and Methods



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