



## **Actuarial Valuation**

**December 31, 2006**

Prepared by

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June 11, 2007

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

Re: Actuarial Valuation as of December 31, 2006

Dear Board of Trustees:

As requested, we have performed an actuarial valuation of the Texas County & District Retirement System (TCDRS) as of December 31, 2006. 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 573 separate employer plans participating in TCDRS as of December 31, 2006. In preparing this report, we relied on information (some oral and some in writing) supplied by the TCDRS staff. This information includes, but is not limited to, statutory provisions, employee data and financial information. In our examination of these data, we have found them to be reasonably consistent and comparable with data used for other purposes, 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 TCDRS comprehensive annual financial report (CAFR). On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, this report along with the 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 TCDRS have been determined on the basis of actuarial assumptions and methods which are reasonable (taking into account the experience of TCDRS and reasonable expectations). These assumptions are based on our 2005 Investigation of Experience report. We believe they offer our best estimate of anticipated experience affecting TCDRS. Nevertheless, the emerging costs will vary from those presented in this report to the extent that actual experience differs from that projected by the actuarial assumptions.



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.

I, Mark C. Olleman, am a member of the American Academy of Actuaries and an Fellow of the Society of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

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

Sincerely,

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

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

Mark C. Olleman, FSA, EA, MAAA  
Consulting Actuary

KIS/NJC/MCO/nlo

# Texas County and District Retirement System Actuarial Valuation

December 31, 2006

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# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

## Section 1 – Executive Summary

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We are pleased to present the 2006 valuation summary report to you. The actuarial valuation of the TCDRS requires a separate valuation and determination of contribution rates for each of the 573 individual employer plans. The results of this valuation determine the required employer contribution rates for 2008, assuming no changes in plan provisions or other significant events.

### Overview

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 2007 and those calculated for 2008 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 2006 valuation are summarized as follows:

- **Funding Requirements:** In March of 2007, the Board adopted new funding requirements which are reflected in this valuation. It changed the amortization period to fund the Unfunded Actuarial Accrued Liability (UAAL) from an open 20 years to a closed 15 years. In conjunction with this change, an additional 6% interest credit (on top of the assumed 9% credit) was made to the Subdivision Accumulation Fund (SAF).

The additional interest credit improved the current funded position of the individual employers. The shorter amortization period will strengthen the future funding of the individual employers and TCDRS overall.



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## Overview (continued)

- **Investment Return:** The employer accounts in the SAF were credited with a return of 15.0% for 2006 (the assumed 9.0% credit plus an additional 6.0% credit in conjunction with the changes in the funding requirements). Since this exceeds the actuarial assumption, there was a gain on the investment return. As the actuarial value of the SAF was set equal to the fund value, the full gain was immediately recognized. This is the main factor that helped decrease the contribution rates.
- **Funding:** The funding ratio for the system in aggregate increased from 91.4% to 94.3%. This is mainly due to the additional 6.0% interest credit to the SAF.
- **Contribution Rates:** On average, the employer contribution rate for variable-rate (VR) plans decreased by 0.37% of payroll. The most significant cause of this decrease was the additional interest credited to the SAF reflected in 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.
- **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:

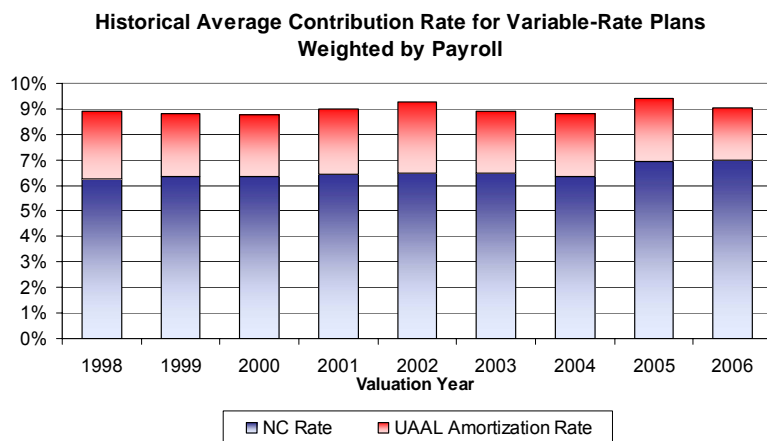
	<u>12/31/2006</u>	<u>12/31/2005</u>	<u>% Change</u>
<b>Number of Employers</b>			
Active Variable-Rate	545	531	2.6%
Active Fixed-Rate	20	26	-23.1%
Non-Enrolling	0	0	0.0%
Non-Depositing	8	18	-50.0%
<b>Number of Members</b>			
Contributing	110,791	107,212	3.3%
Non-Contributing	39,781	34,975	13.3%
Annuitants	32,440	30,347	6.6%
<b>Averages</b>			
Age (Actives)	44.1	43.9	0.5%
Years of Service (Actives)	10.3	10.2	0.7%
Annual Pay (Actives)	\$ 36,759	\$ 35,486	3.6%
Account Balance (ESF)	23,496	23,069	1.9%
Monthly Benefit (Annuitants)	1,156	1,105	4.7%
<b>Actuarial Value of Assets</b>			
Employee Savings Fund	\$ 3,534.6 million	\$ 3,280.1 million	7.8%
Subdivision Accumulation Fund	6,831.6 million	5,917.5 million	15.4%
Current Service Annuity Reserve Fund	2,863.6 million	2,569.9 million	11.4%
<b>Funding</b>			
Actuarial Accrued Liabilities	\$ 14,035.4 million	\$ 12,872.1 million	9.0%
Actuarial Value of Assets	13,229.8 million	11,767.5 million	12.4%
Unfunded Actuarial Accrued Liability	805.4 million	1,104.6 million	-27.1%
Aggregate Funding Ratio	94.3%	91.4%	3.1%
<b>Average Contribution Rate - Weighted by Payroll</b>			
Average Normal Cost Rate	7.00%	6.92%	1.2%
Average UAAL Rate	2.04%	2.49%	-18.1%
Average Required Contribution Rate	9.04%	9.41%	-3.9%
<b>Special Funding Situations</b>			
Inadequate Fixed-Rate Plans	0	0	0.0%
Variable-Rate > 11% (No Waiver)	0	0	0.0%
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%



## 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 2008, as determined by this 2006 valuation, decreased by 0.37% on average. The weighted average contribution rate for all variable-rate plans decreased from 9.41% to 9.04%. 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.

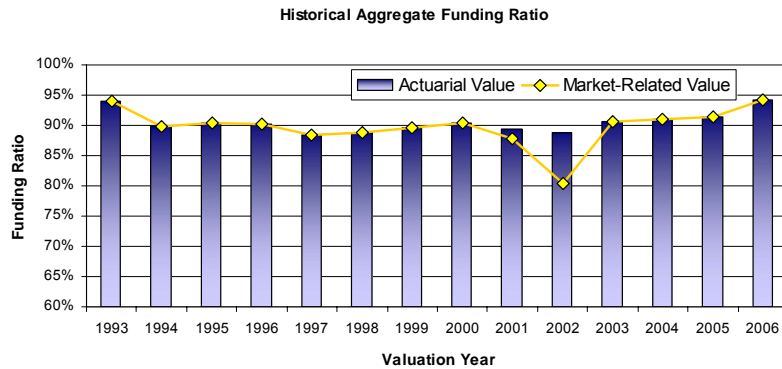


Looking at the system in total, the Funding Ratio of Actuarial Assets to Actuarial Accrued Liabilities has increased since the 2005 valuation from 91.4% to 94.3%. Note that a funding ratio of 94% indicates that assets are 6% less than liabilities. The system in total refers to all variable-rate and fixed-rate 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 110.3%.

All Funding Ratios discussed in this report are on an ongoing 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 ongoing basis.

**Plan Funding  
(continued)**

As discussed earlier, the funding for variable-rate plans was strengthened by reducing the amortization period for the UAAL from 20 to 15 years. In conjunction with this change, an additional 6% SAF interest credit (above the 9% assumed) rate was made to the SAF in 2006. As a result, assets increased more than liabilities causing an increase in the Funding Ratio.



The Endowment Fund, available to cover future adverse experience for TCDRS was \$2,252 million as of December 31, 2006. This is equal to 17.0% of the actuarial value of assets currently allocated for funding the system-wide benefit obligations, up from 14.4% last year.

**Individual Employer  
Plan Experience and  
Plan Changes**

The 2006 valuation indicated that all of the 573 active plans have an adequate financing arrangement under the TCDRS Act based on the current contribution rates.

During 2006, 175 plans changed their benefit provisions by adopting a total of 211 changes. All plan changes were to increase or improve benefit provisions, except for one plan that changed to inactive status and one plan that lowered its future matching rate. 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, 2005 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 the funding requirements, changes in plan provisions, variations in the employer's payroll and terminations of employment. 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 were changes in the funding requirements and changes in plan provisions. Expected year-to-year changes and actual versus expected termination also had a material effect on the funding. These factors are shown in bold.

Sources of Change	Weighted Contribution Rate	Aggregate Funding Ratio
<b>December 31, 2005 Actuarial Valuation</b>	<b>9.41%</b>	<b>91.4%</b>
Expected Year-to-Year Change	-0.08%	<b>0.4%</b>
Change in Funding Requirements*	<b>-0.35%</b>	<b>2.6%</b>
Changes in Plan Provisions	<b>0.24%</b>	<b>-0.5%</b>
Actual vs. Expected Retirement	-0.03%	0.1%
Actual vs. Expected Active Mortality	0.00%	0.0%
Actual vs. Expected Termination	-0.08%	<b>0.3%</b>
Salary / Payroll Variation	-0.03%	0.1%
Change in Average Entry Age	0.01%	0.0%
Investment Income	0.00%	0.0%
Actual vs. Expected Retiree Mortality	0.00%	0.0%
Employer Lump-Sum Contribution	-0.02%	0.0%
Elected Rate > Actual Rate	-0.01%	0.0%
New Employers	0.00%	0.0%
Other	-0.02%	-0.1%
<b>Total Change</b>	<b>-0.37%</b>	<b>2.9%</b>
<b>December 31, 2006 Actuarial Valuation</b>	<b>9.04%</b>	<b>94.3%</b>

\* Includes the impact of an additional 6% SAF interest credit.

## 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 both the CSARF and the SDBF increased over last year.

It should be noted that the surplus on the CSARF increased due to interest; however, it was offset somewhat by a small mortality loss (i.e., retirees living slightly longer than our assumptions predicted). We will continue to monitor this and will do a thorough review of the mortality assumptions during the investigation of experience in two years.

## 2005 Legislation

Out of the 2005 legislative session, there were no changes to the TCDRS provisions that impacted the System's liabilities in the 2006 valuation.

## Inactive Plans

There are currently eight 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 2006 valuations as shown by the next three tables:

	<u>Active Variable-Rate</u>	<u>Active Fixed-Rate</u>	<u>Inactive Plans</u>	<u>Total Plans</u>
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
2006	545	20	8	573

	<u>Active Contributing Members</u>	<u>Non- Contributing Members</u>	<u>Annuitants</u>	<u>Total</u>
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
2006	110,791	39,781	32,440	183,012

	<u>Aggregate Payroll (in millions)</u>	<u>Contributing Members</u>	<u>Annual Pay Average</u>	<u>Percentage Increase</u>
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%
2006	4,072.6	110,791	36,759	3.6%



**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, 2005 Valuation</b>	<b>107,212</b>	<b>34,975</b>	<b>30,347</b>
Termination with Refund	(6,393)	(2,356)	-
Termination without Refund	(5,693)	5,693	-
Active/Inactive Death with Annuity	(102)	(32)	134
Service Retirement	(2,075)	(462)	2,537
Disability Retirement	(44)	(18)	62
Annuitant Death without Beneficiary	-	-	(418)
New Entrants	16,851	2,794	-
Rehires	1,035	(813)	(222)
<b>Total Change</b>	<b>3,579</b>	<b>4,806</b>	<b>2,093</b>
<b>December 31, 2006 Valuation</b>	<b>110,791</b>	<b>39,781</b>	<b>32,440</b>

**Recommended  
Board Action**

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

- (1) Approve the required contribution rates for the 2008 plan year for:
  - (a) Fixed-rate plans that adopt a variable-rate plan in 2007;
  - (b) Variable-rate plans with no changes in 2007; and,
  - (c) Variable-rate plans that adopt a change in plan benefits in 2007. (The required contribution rates for these plans will be based on the 2006 valuation results, but reflect the benefit changes adopted during 2007.)
- (2) Approve the 2008 premium rates for the Supplemental Death Benefits Fund as shown in Appendix H.

# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

## Section 2 - December 31, 2006 Valuation Results

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We performed an actuarial valuation for each of the 573 employers participating in TCDRS as of December 31, 2006. Appendices I and J, at the end of this report, illustrate the key valuation measurements for each employer and compares the 2006 results with the 2005 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. Nine new plans joined since the last valuation. Eleven plans terminated.

<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
2006	545	20	8	573

Most active employers, 545 out of 565, 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 (20) 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 TCDRS funding requirements, 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, 2006 valuation, six of the 20 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 565 plans that are actively participating in TCDRS (545 variable-rate plans and 20 fixed-rate plans), there are another eight 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 Employee 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 2005 and 2006 valuations.

## Texas County & District Retirement System Actuarial Valuation

### Statements of Plan Net Assets Pension Trust Fund As of Dec. 31, 2006 and 2005

	2006	2005
<b>Assets</b>		
Cash and Cash Equivalents	\$ 11,448,368	\$ 9,062,640
Receivables:		
Contributions	57,858,698	58,657,589
Investment Interest and Dividends	66,589,683	73,723,162
Securities-Lending Interest	498,183	562,406
Other	138,808	48,539
Total Receivables	125,085,372	132,991,696
Prepaid Expenses and Other Assets	220,509	187,812
Investments, at Fair Value:		
Core Fixed Income	3,210,038,542	4,062,721,369
Domestic Equities	4,941,322,105	4,606,208,616
International Equities	3,554,114,679	2,279,519,132
High-Yield Bonds	1,364,889,016	1,224,288,044
REITs	796,494,135	680,212,877
Absolute Return	730,669,111	210,000,000
TIPS	688,356,378	-
Private Equity	17,806,614	-
Short-Term Investment Fund	76,412,435	279,209,848
Total Investments	15,380,103,015	13,342,159,886
Invested Securities-Lending Collateral	1,641,801,201	2,263,186,144
Capital Assets, net	10,061,986	9,744,608
<b>Total Assets</b>	<b>17,168,720,451</b>	<b>15,757,332,786</b>
<b>Liabilities</b>		
Accounts Payable	15,981,488	9,859,784
Investment Money Manager Fees Payable	0	3,094,167
Funds Held for Supplemental Death Benefits Fund	8,305,904	6,747,998
Securities-Lending Collateral	1,641,801,201	2,263,186,144
<b>Total Liabilities</b>	<b>1,666,088,593</b>	<b>2,282,888,093</b>
<b>Net Assets Held in Trust for Pension Benefits, Dec. 31</b>	<b>\$ 15,502,631,858</b>	<b>\$ 13,474,444,693</b>



## Texas County & District Retirement System Actuarial Valuation

### CHANGES IN PLAN NET ASSETS BY FUND AND INTERFUND TRANSFERS (Year ended Dec. 31, 2006)

	Pension Trust Funds						Totals Dec. 31, 2006
	Employees Saving Fund	Subdivision Accumulation Fund	Current Service Annuity Reserve Fund	Endowment Fund	Interest Fund	Expense Fund	
<b>ADDITIONS</b>							
Employee Deposits and Employer Contributions	\$ 278,179,477	\$ 382,318,020	\$ -	\$ -	\$ -	\$ -	\$ 660,497,497
Investment Income							
<i>From Investment Activities</i>							
Net Appreciation in Fair Value of Investments	-	-	-	-	1,524,821,367	-	1,524,821,367
Interest and Dividends	-	-	-	-	364,247,373	-	364,247,373
Total Investment Activity Income	-	-	-	-	1,889,068,740	-	1,889,068,740
Less Investment Activity Expenses	-	-	-	-	20,930,408	-	20,930,408
Net Income from Investment Activities	-	-	-	-	1,868,138,332	-	1,868,138,332
<i>From Securities-Lending Activities</i>							
Securities-Lending Income	-	-	-	-	99,224,097	-	99,224,097
Less Securities-Lending Expenses:							
Borrower Rebates and Management Fees	-	-	-	-	93,803,218	-	93,803,218
Net Income From Securities-Lending Activities	-	-	-	-	5,420,879	-	5,420,879
Total Net Investment Income	-	-	-	-	1,873,559,211	-	1,873,559,211
Building Operations and Miscellaneous Income	-	-	-	-	-	1,061,744	1,061,744
<b>Total Additions</b>	<b>278,179,477</b>	<b>382,318,020</b>	<b>-</b>	<b>-</b>	<b>1,873,559,211</b>	<b>1,061,744</b>	<b>2,535,118,452</b>
<b>DEDUCTIONS</b>							
Benefit Allowances	-	164,060,511	263,910,100	89	-	-	427,970,700
Withdrawals	64,261,282	-	-	531,236	-	-	64,792,518
Payments to Terminating Employers	-	2,562,808	-	-	-	-	2,562,808
Interest Allocation to Supplemental Death Benefits Fund	-	-	-	-	505,046	-	505,046
Administrative and Building Operations Expenses	-	-	-	-	-	11,100,215	11,100,215
<b>Total Deductions</b>	<b>64,261,282</b>	<b>166,623,319</b>	<b>263,910,100</b>	<b>531,325</b>	<b>505,046</b>	<b>11,100,215</b>	<b>506,931,287</b>
<b>TRANSFER OF FUNDS</b>							
Retirement Allowances	(185,856,618)	(187,157,638)	373,014,256	-	-	-	-
Investment Income and Other	226,138,483	885,535,520	184,590,825	564,601,837	(1,873,054,164)	12,187,500	-
Escheated Accounts, net	379,332	-	-	(379,332)	-	-	-
Net Transfers	40,661,197	698,377,882	557,605,081	564,222,505	(1,873,054,164)	12,187,500	-
<b>Net Increase in Plan Net Assets</b>	<b>254,579,392</b>	<b>914,072,583</b>	<b>293,694,981</b>	<b>563,691,180</b>	<b>-</b>	<b>2,149,029</b>	<b>2,028,187,165</b>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>							
Beginning of Period, Jan. 1	3,280,060,790	5,917,526,786	2,569,910,847	1,692,620,420	-	14,325,850	13,474,444,693
End of Period, Dec. 31	\$ 3,534,640,182	\$ 6,831,599,369	\$ 2,863,605,828	\$ 2,256,311,600	\$ -	\$ 16,474,879	\$ 15,502,631,858



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# Texas County & District Retirement System Actuarial Valuation

**December 31, 2006**

## Summary Actuarial Valuation Results

	<b>December 31, 2006</b>	<b>December 31, 2005</b>
<b>Valuation Results for Employer Plans</b>		
1 Actuarial present value of future benefits		
Annuitants	\$ 1,490,845,685	\$ 1,331,224,657
Members	12,008,787,111	11,149,531,541
Total	\$ 13,499,632,796	\$ 12,480,756,198
2 Actuarial present value of future normal cost contributions	2,218,283,942	2,074,803,117
3 Actuarial accrued liability [1 - 2]	\$ 11,281,348,854	\$ 10,405,953,081
4 Actuarial value of assets		
Employees Saving Fund	\$ 3,534,640,182	\$ 3,280,060,790
Subdivision Accumulation Fund	6,831,599,369	5,917,526,786
	\$ 10,366,239,551	\$ 9,197,587,576
5 Total unfunded actuarial accrued liability (UAAL)	\$ 960,300,416	\$ 1,234,010,793
6 Total overfunded actuarial accrued liability (OAAL)	(45,191,113)	(25,645,288)
7 Unfunded actuarial accrued liability (UAAL), net of overfunded actuarial accrued liability (OAAL) [5 + 6]. Also equals [3 - 4].	915,109,303	1,208,365,505
<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	\$ 2,753,922,417	\$ 2,466,127,011
9 Actuarial value of assets of the Current Service Annuity Reserve Fund	2,863,605,828	2,569,910,847
10 Overfunded actuarial accrued liability (OAAL) [8 - 9]	(109,683,411)	(103,783,836)
11 Systemwide UAAL net of OAAL [7 + 10]	\$ 805,425,892	\$ 1,104,581,669
<b>Funding Ratio</b>		
12 Funding Ratio = (4 + 9) / (3 + 8)	94.3%	91.4%



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**Actuarial Value of Assets**

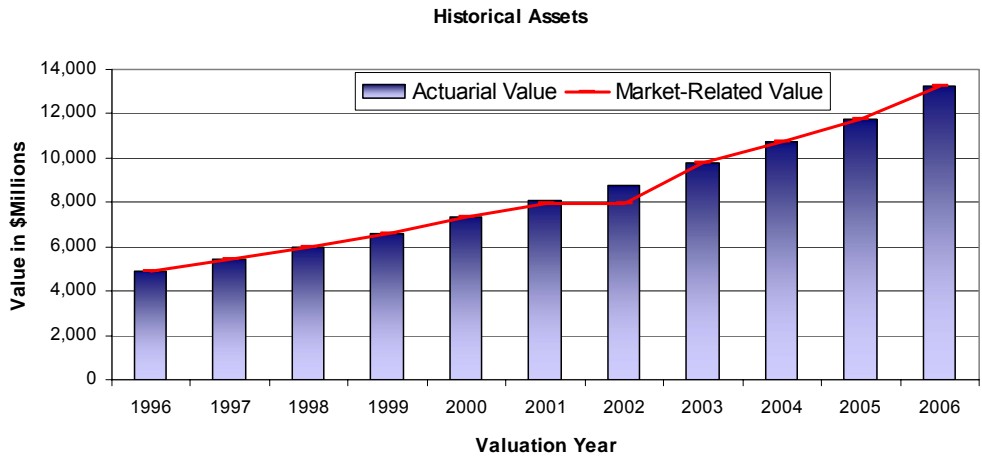
The actuarial value of assets for the Subdivision Accumulation Fund (SAF) recognizes the difference between the actual and expected return of the SAF evenly over 10-year periods. The actuarial value of the assets for the Employee Saving Fund (ESF) and the Current Service Annuity Reserve Fund (CSARF) are equal to the fund values.

The actuarial and market-related values are currently equal.

Combined Fund Value*	\$13.23 Billion
Actuarial Value of Combined Fund	\$13.23 Billion
Fund Value/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 actuarial cost method used to allocate costs to current and future periods, 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.

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 4.0% 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%
Employee Savings 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, 2006 actuarial valuation reflects benefits in effect as of January 1, 2007.

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 2006, 175 plans made a total of 211 different benefit changes as summarized in the following chart. In addition to the benefit provision changes, six fixed-rate plans adopted the variable-rate funding method in 2006. Complete information on the benefit provisions for all employers can be found in the Statistical section of the December 31, 2006 CAFR.

## B. Benefits (continued)

Number of Plans	Type of Change
65	Added a one-time CPI-related COLA increase for retired members' benefits
62	Increased the Employer Match Rate
51	Added a one-time flat percentage increase to retired members' benefits
10	Increased the Employee Contribution Rate
6	Added the ability to allow individual members to buy back prior forfeited service and benefits
5	Increased Prior Service Credits
4	Lowered the years of service for full vesting
4	Added a partial lump sum benefit feature
4	Added 20-Year Retirement Eligibility provision
2	Added a Rule of 75 or 80 retirement age provision
1	Changed to inactive status
1	Decreased the Employer Match Rate
211	

## 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 15 years and an OAAL over 30 years for variable-rate plans. These amortization periods begin when the new required contribution rate starts (i.e., one year after the valuation date).

Note that the 15-year amortization of the UAAL is over a closed period. In each successive year, a new layer is set up to amortize the gain or loss, assumption change, or plan change over a new 15-year period. The OAAL is amortized over a rolling 30-year period. That is, each year the entire OAAL is refinanced over a 30-year period.

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. If the amortization period of the UAAL exceeds 30 years, the fixed rate is determined to be inadequate. Further details are in the portion of Section 3 dedicated to fixed-rate plans.

### **D. Data**

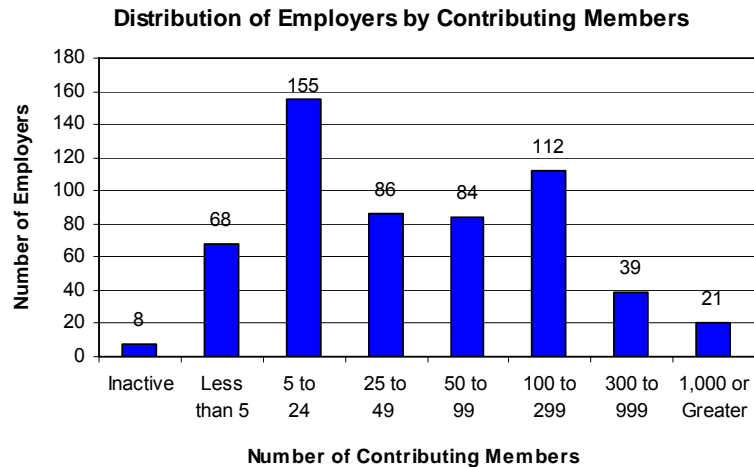
The valuation is a snapshot measurement as of a single day, the valuation date, of the expected benefits to be paid by the employer to those members who have an interest in a future benefit payment. The valuation only considers members participating as of the valuation date and does not project or assume 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.

**D. Data  
(continued)**

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 573 plans as of December 31, 2006.

	<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
2006	110,791	39,781	32,440	183,012

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.





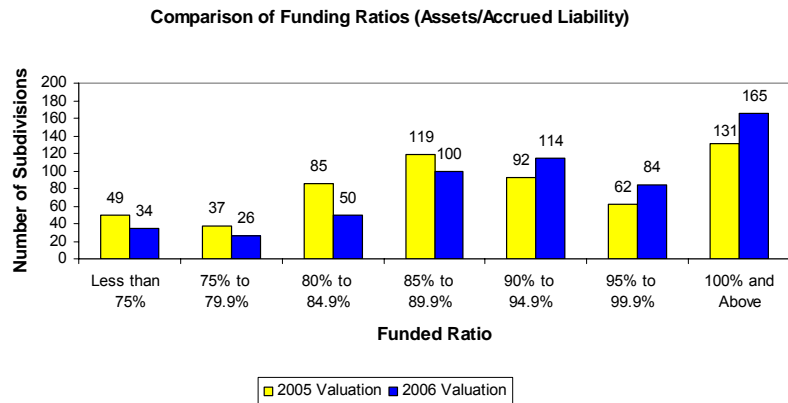
## Funded Status

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.

The following graph illustrates a summary of the Funding Ratio measurement for all 573 plans as of December 31, 2006. For comparison purposes, the Funding Ratio is also shown for the 575 plans valued as of December 31, 2005.



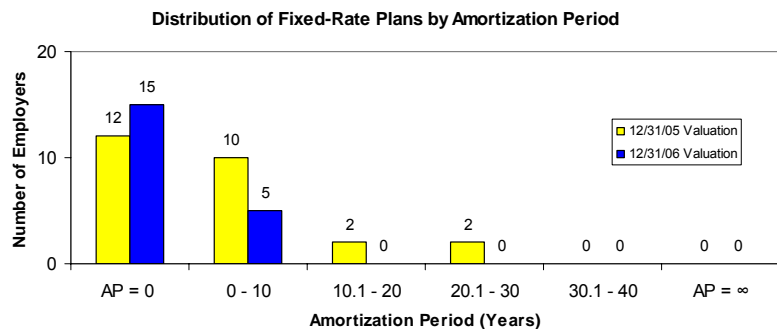
On a system-wide basis, the aggregate funding ratio increased from 91.4% to 94.3%. The increase was primarily due to the additional credit to the SAF and, to a lesser extent, the contributions in excess of the normal cost. This was somewhat offset by increases in liabilities due to plan changes. The Funding Ratios of most employers improved 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.

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 2006, six active fixed-rate plans adopted the variable-rate funding method. Thus, the total number of active fixed-rate plans decreased from 26 in the 2005 valuation to 20 in the 2006 valuation.

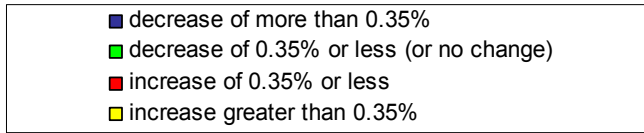
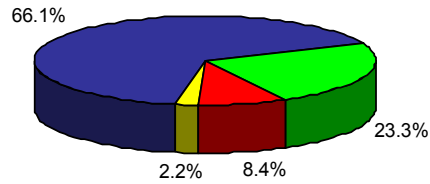
As shown on the following page, 10.6% of the 545 active variable-rate plans had a contribution rate increase. Of these, 2.2% (12 plans) had a contribution rate increase greater than 0.35% of pay. Most of these increases in contribution rates were due to changes in payroll different than the assumption.

Changes in contribution rates are measured from the actual 2007 rate to the calculated rate for 2008. The actual 2007 rate is based on the 2005 valuation, but adjusted for any benefit changes adopted during 2006.

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

89.4% of the plans had either a decrease or no change in the total employer contribution rate since the 2005 valuation.

**Change in Total Employer Contribution Rates  
Variable-Rate Plans (2007 to 2008)**



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:

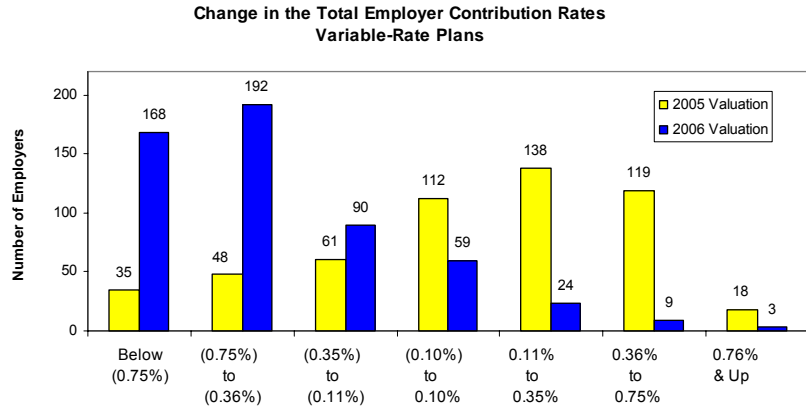
	<b>Decrease or No Change</b>	<b>Increase of 0.35% or Less</b>	<b>Increase Greater Than 0.35%</b>
2000	74.8%	21.2%	4.1%
2001*	66.5	24.4	9.1
2002	35.4	45.1	19.5
2003	92.4	6.2	1.4
2004	72.9	22.2	4.9
2005*	39.0	35.2	25.8
2006	89.4	8.4	2.2

\*Also reflects impact of new assumptions.

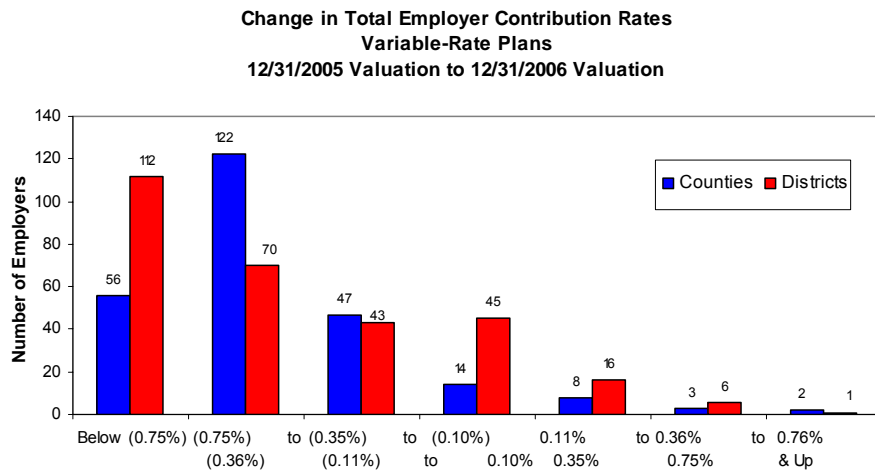
Note: Contribution rate changes exclude impact of post-valuation employer-elected plan changes.

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

The graph below compares the number of plans in the 2005 valuation to the number in the 2006 valuation that had a change in the total employer contribution rate as measured by the size of the change.



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).



## Experience Analysis – Contribution rates

A detailed analysis of the rate changes was performed as part of the 2006 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 2005 to 2006, the amount of the rate change and the major reasons for the change.

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

Change in Funding Requirements	295
Actual vs. Expected Termination	97
Salary / Payroll Variation	40
Elected Rate > Actual Rate	23
Employer Lump-Sum Contribution	15
Actual vs. Expected Retirement	11
Actual vs. Expected Retiree Mortality	10
Change in Average Entry Age	7
Changes in Plan Provisions	5
Actual vs. Expected Active Mortality	3
Expected Year-to-Year Change	2

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

Changes in Plan Provisions	108
Salary / Payroll Variation	46
Change in Funding Requirements	17
Actual vs. Expected Termination	6
Change in Average Entry Age	4
Actual vs. Expected Retirement	3

**Change in Funding Requirements** refers to the combined impact of the change in the amortization period and the additional 6% SAF interest credit.

**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. 15.0% was credited to the SAF this year; however, for purposes of this analysis, the additional 6% interest credit is included with the funding requirement change.

# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

## Section 3 Funding Adequacy Based on 2006 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 2006 calculated contribution rate for 2008.

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, the UAAL as of December 31, 2005 is amortized over a closed 15 years for a variable-rate plan. Subsequent changes are amortized over 15 years creating a new layer of payment. Any OAAL is amortized over a rolling 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.

Employer

None

2008 Required  
Contribution Rate

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 2006 for the fixed-rate plans that were determined to have an inadequate financing arrangement based on the 2005 valuation (none in last valuation).

As a result of the 2006 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 2006 valuation.

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

Based on prior valuation results, six fixed-rate plans had adopted a Supplemental Contribution Rate in order to maintain an adequate funding arrangement.

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 2006 valuation, four fixed-rate plans may discontinue their SCR.

In each case, the primary reason for the employer's improved funding position was the additional SAF interest credit. The four employers are:

- Brookshire-Katy Drainage District
- Hartley County Appraisal District
- Montague County Tax Appraisal District
- North Central Texas Municipal Water Authority

## **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 eight 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). We are recommending no adjustments be made at this time.

In making our determinations for inactive plans, we use the fund value 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 2005 and 2006 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

December 31, 2006

## 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 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, 2006, there was a total actuarial loss during the year of \$1.4 million. This loss was more than offset by interest on the surplus amount. This resulted in an increase in the dollar amount of the surplus.

	(dollar amounts are in millions)	
	12/31/2006 Valuation	12/31/2005 Valuation
CSARF Fund Value	\$ 2,863.60	\$ 2,569.91
Beginning Surplus	\$ 103.78	\$ 111.44
Interest	7.26	7.80
Experience Gain/(Loss)	(1.36)	4.26
Change in Assumptions	<u>0.00</u>	<u>(19.72)</u>
Ending Surplus	\$ 109.68	\$ 103.78
Total CSARF Liability	\$ 2,753.92	\$ 2,466.13
Surplus as a Percentage of Total Liability	4.0%	4.2%

# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

## 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.

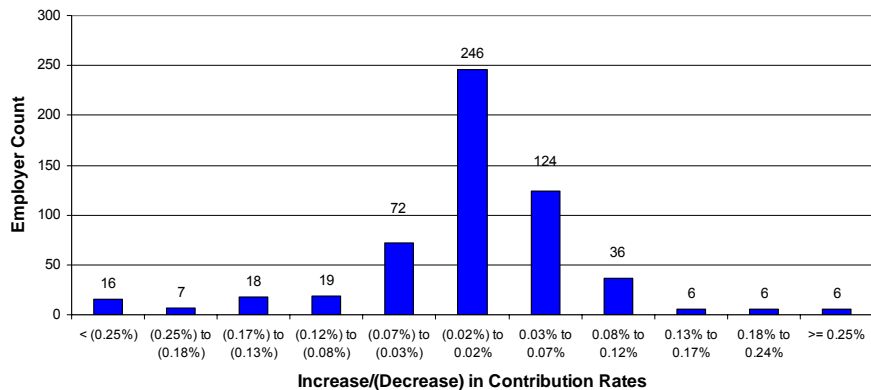
Active employees are insured for an amount equal to their total compensation from the past twelve months of employment. Retired employees are insured for a fixed amount of \$5,000. Life insurance benefits are paid as a lump sum payment.

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 and salaries 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 2006 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, 2005 and December 31, 2006. During 2006, the SDBF experience was positive, since contributions exceeded the benefit payments. The current surplus amount should be adequate to cover any adverse experience during 2007.

**Supplemental Death Benefit Fund Experience**

	2006	2005
1. Fund at the beginning of the year	\$ 6,732,951	\$ 5,029,499
2. Employer premiums paid	5,231,646	4,735,938
3. Income from regular interest	505,046	398,799
4. Total assets	\$ 12,469,643	\$ 10,164,236
5. Supplemental death benefit payments made during the year	\$ 4,282,636	\$ 3,431,285
6. Less payments in the year for deaths occurring in the previous year	(495,466)	(383,151)
7. Plus payments in the following year for deaths occurring in the current year	393,780	495,466
8. Total incurred death benefits (actual benefits)	4,180,950	3,543,600
9. <b>Surplus at the end of the year (4. - 5.)</b>	<b>\$ 8,187,007</b>	<b>\$ 6,732,951</b>
10. Expected benefits during the prior year	\$ 5,231,646	\$ 4,735,938
11. Ratio of incurred benefits to premiums (8. / 2.)	0.799	0.748
12. Ratio of ending surplus to premiums (9. / 2.)	1.565	1.422
Number of employees covered at the end of the year	53,289	51,334
Number of employers participating at the end of the year	243	238
Weighted average SDB contribution rate (based on prior year's payroll)	0.34%	0.34%

*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, 2006 CAFR.*



# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

## 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 fund 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.

**Overfunded Actuarial  
Accrued Liability  
(OAAL)**

The excess, if any, of the Actuarial Value of Assets over the Actuarial Accrued Liability. Standard actuarial terminology defines this as the “Funding Excess”. TCDRS uses the term “Overfunded Actuarial Accrued Liability”.

**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 a closed period of 15 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, 2006

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

**December 31, 2006**

**Appendix A - Sample Rate Change Analysis**

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**A-1**

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

*Sample County (#999)*

	Plan Year		Change	
	2008 <small>(12/31/06 Valuation)</small>	2007 <small>(12/31/05 Valuation) Old Provisions</small>	<small>(Absolute)</small>	<small>(Relative)</small>
<b>Employer Contribution Rate</b>				
Unfunded Actuarial Liability	306,990	881,923	(574,933)	-65.2%
Normal Cost	5.98%	6.03%	-.05%	-0.8%
Unfunded Liability	.30%	1.02%	-.72%	-70.6%
<b>Total Required Employer Rate</b>	<b>6.28%</b>	<b>7.05%</b>	-.77%	-10.9%

**Member Statistics**

No. of Contributing Members	270	250	20	8.0%
Average Years of Service	8.1	7.9	0.2	2.5%
Average Age	42.8	43.3	-0.5	-1.2%
Number of Annuitants	46	44	2	4.5%
Total Members	432	382	50	13.1%
Valuation Payroll (monthly)	\$623,308	\$561,435	\$61,873	11.0%

2008 Cost Change Factors	Total ER Rate	UAAL	As a % of AAL
December 31, 2005 Valuation	7.05%	881,923	7.46%
Plan Change	.08%	63,766	0.54%
Average Entry Age Change	-.05%	-	0.00%
Amortization Period Renewal	-.04%	14,367	0.12%
Payroll Variation	-.08%	(29,599)	-0.25%
Service Variation	.00%	(3,357)	-0.03%
Elected Rate > Required	.00%	-	0.00%
New Funding Policy	-.41%	(401,834)	-3.40%
Employer Lump Sum	.00%	-	0.00%
Total Actuarial (Gain) or Loss from:			
Termination	-.29%	(241,173)	-2.04%
Retirement (includes Disability)	-.01%	(7,491)	-0.06%
Death from Active Status	.00%	-	0.00%
Retiree Mortality (Supp. Annuity)	.02%	15,113	0.13%
Other	.01%	15,275	0.13%
<b>Total Cost Change</b>	<b>-.77%</b>	<b>(574,933)</b>	<b>-4.86%</b>
December 31, 2006 Valuation	<b>6.28%</b>	<b>306,990</b>	2.60%



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

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

2008 Cost Change Factors	Total ER Rate	UAAL	As a % of AAL
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**Payroll Variation(1)**

Payroll Growth (to pay off UAAL)	-.05%	-	0.00%
Individual Salary Changes	-.03%	(29,599)	-0.25%
New Entrants	.00%	-	0.00%
	<b>-.08%</b>	<b>(29,599)</b>	

	Actual	Expected
(1) Payroll Increase	11.0%	3.5%

**Termination**

Termination - refund (2)	-.31%	(258,808)	-2.19%
Termination - no refund	.02%	17,635	0.15%
	<b>-.29%</b>	<b>(241,173)</b>	

	Actual	Expected
(2) Refund Dollars	\$ 168,114	\$ 77,697

**Other**

Other Experience Variation	.02%	15,274	0.13%
Difference in Plan Change	.00%	-	0.00%
Rounding Adjustment	-.01%	1	0.00%
	<b>.01%</b>	<b>15,275</b>	

**Actuarial Accrued Liability at 12/31/06**

Actuarial PV of Benefits - Active	13,726,394
Actuarial PV of Benefits - Annuitants	1,407,951
Actuarial PV of Future NC Cont.	(3,314,799)
	<b>11,819,546</b>

**Summary of Plan Year 2007 Changes**

Employee Deposit Rate  
 Current Service Credit %  
 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

**CPI**



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

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**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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**B-1**

**Texas County & District Retirement System  
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**December 31, 2006**

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

**Counties**

Employer Number	Employer Name	Rate Increase	Sources of Increase
176	Floyd County	1.60%	Payroll Variation Funding Requirements (15-Year Amortization)
220	Jasper County	1.70%	Payroll Variation Funding Requirements (15-Year Amortization)



**Texas County & District Retirement System  
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**December 31, 2006**

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

**Counties**

Employer Number	Employer Name	Rate Increase	Sources of Decrease
101	Andrews County	-1.42%	Payroll Variation Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
103	Aransas County	-0.83%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
105	Armstrong County	-0.78%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
118	Bowie County	-1.08%	Funding Requirements (Add'l 6% SAF Credit)
122	Briscoe County	-1.21%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
123	Brooks County	-1.10%	Funding Requirements (Add'l 6% SAF Credit)
132	Carson County	-0.96%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
134	Castro County	-0.95%	Funding Requirements (Add'l 6% SAF Credit)
141	Coleman County	-0.76%	Funding Requirements (Add'l 6% SAF Credit)
147	Concho County	-1.06%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
149	Coryell County	-0.85%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
154	Culberson County	-1.03%	Funding Requirements (Add'l 6% SAF Credit)
155	Dallam County	-0.80%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
163	Dimmit County	-0.77%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
164	Donley County	-1.05%	Payroll Variation Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
167	Ector County	-1.65%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
172	Falls County	-0.84%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
183	Galveston County	-1.11%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
186	Glasscock County	-1.02%	Actual vs. Expected Retirement Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
198	Hardeman County	-0.79%	Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)
200	Harris County	-0.79%	Funding Requirements (Add'l 6% SAF Credit)
202	Hartley County	-0.79%	Funding Requirements (Add'l 6% SAF Credit)



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

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

**Counties**

Employer Number	Employer Name	Rate Increase	Sources of Decrease
206	Henderson County	-0.75%	Actual vs. Expected Termination Payroll Variation
216	Hutchinson County	-4.29%	Funding Requirements (Add'l 6% SAF Credit) Employer Lump Sum Contribution
217	Irion County	-1.95%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
221	Jeff Davis County	-1.25%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
223	Jim Hogg County	-0.81%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
233	Kimble County	-1.46%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination Employer Lump Sum Contribution
234	King County	-0.81%	Funding Requirements (Add'l 6% SAF Credit)
235	Kinney County	-0.93%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
236	Kleberg County	-1.13%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
252	Lynn County	-0.90%	Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
253	McCulloch County	-0.80%	Elected Rate Funding Requirements (Add'l 6% SAF Credit)
257	Marion County	-1.14%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
261	Maverick County	-0.85%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
265	Milam County	-0.93%	Payroll Variation Elected Rate Funding Requirements (Add'l 6% SAF Credit)
277	Nueces County	-1.24%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
279	Oldham County	-1.12%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
292	Real County	-1.42%	Funding Requirements (Add'l 6% SAF Credit)
293	Red River County	-1.02%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
294	Reeves County	-1.24%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
296	Roberts County	-0.77%	Funding Requirements (Add'l 6% SAF Credit)
298	Rockwall County	-1.19%	Actual vs. Expected Termination Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit)



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

**December 31, 2006**

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

**Counties**

Employer Number	Employer Name	Rate Increase	Sources of Decrease
302	San Augustine County	-1.29%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
304	San Patricio County	-1.05%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
305	San Saba County	-1.00%	Funding Requirements (Add'l 6% SAF Credit)
306	Schleicher County	-1.44%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
307	Scurry County	-0.92%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
314	Stephens County	-0.88%	Elected Rate Funding Requirements (Add'l 6% SAF Credit)
316	Stonewall County	-1.26%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
318	Swisher County	-1.50%	Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
321	Terrell County	-0.79%	Payroll Variation Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
324	Titus County	-0.93%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
328	Tyler County	-0.91%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
337	Ward County	-1.08%	Actual vs. Expected Termination Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit)
344	Willacy County	-1.19%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
353	Zavala County	-1.41%	Funding Requirements (Add'l 6% SAF Credit)





**Texas County & District Retirement System  
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**Variable-Rate Plans with an Increase of 0.75% or More**

**Districts**

Employer Number	Employer Name	Rate Increase	Sources of Increase
477	Cochran County Appraisal District	1.05%	Actual vs. Expected Termination Payroll Variation
545	Tarrant Co 9-1-1 Emergency Assistance District	0.75%	Retiree Mortality - Supplemental Annuity Only Payroll Variation



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# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

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

### Districts

Employer Number	Employer Name	Rate Decrease	Sources of Decrease
400	Nueces County Drainage District #2	-0.85%	Funding Requirements (Add'l 6% SAF Credit)
404	Jefferson County Drainage District #3	-1.29%	Elected Rate
407	Galveston County Water Control and Improvement District #1	-0.77%	Funding Requirements (Add'l 6% SAF Credit) Employer Lump Sum Contribution
416	Nueces County Water Control and Improvement District #3	-0.81%	Funding Requirements (Add'l 6% SAF Credit) Payroll Variation
421	Orange County Drainage District	-0.77%	Funding Requirements (Add'l 6% SAF Credit) Elected Rate
423	Victoria County Drainage District #3	-1.35%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Retirement
424	Brazoria County Drainage District #4	-1.64%	Funding Requirements (Add'l 6% SAF Credit) Payroll Variation
426	San Patricio County Drainage District	-1.34%	Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Retirement
430	Dallas County Park Cities Municipal Utility District	-0.84%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
433	Galveston County Drainage District #2	-2.76%	Funding Requirements (Add'l 6% SAF Credit)
437	Texas Association of Counties	-1.35%	Employer Lump Sum Contribution
438	Hidalgo County Irrigation District #2	-1.25%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
439	Lavaca - Navidad River Authority - Jackson County	-0.81%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit) Elected Rate
440	Matagorda County Hospital District	-1.33%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
441	Jackson County County-Wide Drainage District	-1.15%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
442	Lynn County Hospital District	-0.92%	Funding Requirements (Add'l 6% SAF Credit)
443	West Central Texas Council of Governments	-0.96%	Funding Requirements (Add'l 6% SAF Credit) Payroll Variation
444	Ward Memorial Hospital	-1.13%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
449	Port Of Beaumont Navigation District	-1.17%	Funding Requirements (Add'l 6% SAF Credit) Elected Rate
450	Nueces County Water Control and Improvement District #4	-1.58%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
451	Jefferson County Water Control and Improvement District #10	-1.60%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
453	Maverick County Water Control and Improvement District #1	-1.04%	Payroll Variation Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)
454	West Jefferson County Municipal Water District	-1.36%	Payroll Variation Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
457	Collin County Central Appraisal District	-0.92%	Payroll Variation Actual vs. Expected Retirement Funding Requirements (Add'l 6% SAF Credit)



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# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

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

### Districts

Employer Number	Employer Name	Rate Decrease	Sources of Decrease
459	Aransas County Appraisal District	-2.14%	Actual vs. Expected Retirement Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)
460	Swisher County Appraisal District	-1.59%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
461	Austin County Appraisal District	-1.01%	Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)
463	Dawson County Central Appraisal District	-4.53%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
467	Dallas Central Appraisal District	-1.44%	Funding Requirements (Add'l 6% SAF Credit)
469	Sherman County Appraisal District	-1.24%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
470	Shackelford County Appraisal District	-1.64%	Elected Rate Funding Requirements (Add'l 6% SAF Credit)
472	Bexar Appraisal District	-1.86%	Actual vs. Expected Active Mortality Funding Requirements (Add'l 6% SAF Credit)
474	Fort Bend Central Appraisal District	-0.93%	Funding Requirements (Add'l 6% SAF Credit)
476	Wheeler County Appraisal District	-1.40%	Funding Requirements (Add'l 6% SAF Credit)
481	Liberty County Central Appraisal District	-1.71%	Actual vs. Expected Retirement Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
482	Denton Central Appraisal District	-0.80%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
483	Grimes County Appraisal District	-1.16%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
485	Clay County Appraisal District	-1.27%	Actual vs. Expected Retirement Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)
487	Cooke County Appraisal District	-1.54%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
490	Orange County Appraisal District	-1.72%	Funding Requirements (Add'l 6% SAF Credit)
491	McLennan County Appraisal District	-2.25%	Actual vs. Expected Termination Payroll Variation Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit)
492	Midland Central Appraisal District	-2.36%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
493	Wise County Appraisal District	-0.85%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
494	Pecos County Appraisal District	-0.90%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
495	San Patricio County Appraisal District	-0.77%	Funding Requirements (Add'l 6% SAF Credit)
496	Jones County Appraisal District	-1.31%	Funding Requirements (Add'l 6% SAF Credit)
497	Lynn County Appraisal District	-0.90%	Actual vs. Expected Retirement Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)
499	Lubbock Central Appraisal District	-1.89%	Actual vs. Expected Retirement Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
501	Titus County Fresh Water Supply District	-0.99%	Funding Requirements (Add'l 6% SAF Credit)
502	Angelina County Appraisal District	-1.09%	Funding Requirements (Add'l 6% SAF Credit)
503	Archer County Appraisal District	-1.89%	Elected Rate Funding Requirements (Add'l 6% SAF Credit)
506	Bell County Appraisal District	-1.09%	Funding Requirements (Add'l 6% SAF Credit)



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# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

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

### Districts

Employer Number	Employer Name	Rate Decrease	Sources of Decrease
507	Somervell County Central Appraisal District	-2.75%	Actual vs. Expected Termination Change in Average Entry Age Actual vs. Expected Active Mortality Funding Requirements (Add'l 6% SAF Credit)
508	Brazoria County Appraisal District	-1.52%	Actual vs. Expected Termination Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
509	Frio County Appraisal District	-1.26%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
512	McCulloch County Appraisal District	-2.27%	Actual vs. Expected Retirement Funding Requirements (Add'l 6% SAF Credit)
515	Navarro Central Appraisal District	-2.57%	Actual vs. Expected Retirement Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
516	Hidalgo County Appraisal District	-1.51%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
517	Oldham County Appraisal District	-2.53%	Actual vs. Expected Retirement Actual vs. Expected Termination Elected Rate Funding Requirements (Add'l 6% SAF Credit)
518	Gray County Appraisal District	-1.45%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
519	Knox County Appraisal District	-1.38%	Funding Requirements (Add'l 6% SAF Credit)
521	Bosque County Central Appraisal District	-2.07%	Actual vs. Expected Termination Elected Rate Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)
522	Brookshire Municipal Water District	-3.66%	Actual vs. Expected Retirement Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
524	Karnes County Appraisal District	-1.46%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
526	Gulf Coast Water Authority - Galveston County	-1.78%	Actual vs. Expected Termination Elected Rate Funding Requirements (Add'l 6% SAF Credit)
529	Hemphill County Hospital District	-1.04%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
531	Chambers County Appraisal District	-1.54%	Elected Rate Funding Requirements (Add'l 6% SAF Credit)
535	Medina County Appraisal District	-0.94%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
536	Starr County Appraisal District	-1.13%	Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)
544	Bexar County Water Control and Improvement District #10	-0.99%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
546	Galveston Central Appraisal District	-1.64%	Actual vs. Expected Retirement Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
547	Galveston County Consolidated Drainage District	-1.66%	Payroll Variation Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
551	Atascosa County Appraisal District	-3.31%	Actual vs. Expected Termination Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit)



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# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

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

### Districts

Employer Number	Employer Name	Rate Decrease	Sources of Decrease
553	San Jacinto County Central Appraisal District	-1.07%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
558	Lubbock Emergency Communication District	-1.11%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
563	Falls County Appraisal District	-2.52%	Actual vs. Expected Termination Elected Rate
564	Randall County Appraisal District	-1.28%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
565	Ward County Central Appraisal District	-1.44%	Funding Requirements (Add'l 6% SAF Credit)
567	El Paso County 9-1-1 District	-1.26%	Actual vs. Expected Retirement Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
569	Harris County Water Control and Improvement District #1	-1.02%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
570	Midland Emergency Communication District	-2.76%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
572	Newton Central Appraisal District	-1.68%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
581	Brewster County Appraisal District	-2.06%	Elected Rate Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit)
584	Johnson County Fresh Water Supply District #1	-1.46%	Actual vs. Expected Termination Elected Rate Funding Requirements (Add'l 6% SAF Credit)
587	Guadalupe Appraisal District	-1.43%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
598	Harris County Appraisal District	-1.49%	Actual vs. Expected Termination Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit)
601	Travis Central Appraisal District	-1.00%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
602	Central Appraisal District of Taylor County	-2.17%	Elected Rate Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit)
604	Webb County Appraisal District	-0.77%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit)
605	Montgomery Central Appraisal District	-1.02%	Actual vs. Expected Termination Payroll Variation Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit)
606	Smith County Appraisal District	-2.36%	Actual vs. Expected Termination Payroll Variation Elected Rate Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit)
607	Tarrant Appraisal District	-0.93%	Actual vs. Expected Retirement Funding Requirements (Add'l 6% SAF Credit)
613	Bayview Irrigation District #11	-1.41%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
614	Aquilla Water Supply District - Hill County	-1.17%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit)
618	Cameron County Appraisal District	-0.88%	Actual vs. Expected Termination Payroll Variation Funding Requirements (Add'l 6% SAF Credit)



**Milliman**

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# Texas County & District Retirement System Actuarial Valuation

December 31, 2006

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

### Districts

Employer Number	Employer Name	Rate Decrease	Sources of Decrease
621	Wharton County Water Control and Improvement District #1	-0.93%	Elected Rate
624	Emergency Communication District of Ector County	-0.80%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
630	Macedonia - Eylau Municipal Utility District - Bowie County	-0.83%	Funding Requirements (Add'l 6% SAF Credit) Elected Rate
631	Orange County Water Control and Improvement District #1	-1.96%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
634	Texas Eastern 9-1-1 Network	-1.17%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit) Elected Rate
635	Central Appraisal District of Johnson County	-0.82%	Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
636	Concho County Hospital District	-1.22%	Actual vs. Expected Active Mortality Funding Requirements (Add'l 6% SAF Credit) Payroll Variation
637	Victoria County Water Control and Improvement District #1	-3.47%	Retiree Mortality - Supplemental Annuity Only Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
648	Central Water Control and Improvement District - Angelina County	-0.95%	Payroll Variation Change in Average Entry Age Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
667	Montgomery County Emergency Communication District	-6.11%	Payroll Variation Funding Requirements (Add'l 6% SAF Credit) Retiree Mortality - Supplemental Annuity Only
671	Kendall Appraisal District	-0.76%	Employer Lump Sum Contribution Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Retirement
697	Polk Central Appraisal District	-4.83%	Actual vs. Expected Termination Funding Requirements (Add'l 6% SAF Credit) Actual vs. Expected Termination
716	Bexar Metro 9-1-1 Network District	-4.99%	Payroll Variation Employer Lump Sum Contribution
721	Alamo Regional Mobility Authority	-1.49%	Funding Requirements (Add'l 6% SAF Credit) Payroll Variation
729	Maverick County Hospital District	-0.89%	Change in Average Entry Age Actual vs. Expected Termination Payroll Variation



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

**December 31, 2006**

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

Employer Number	Employer Name	Total Rate
101	Andrews County	12.92%
120	Brazos County	11.04%
139	Cochran County	11.62%
142	Collin County	11.75%
168	Edwards County	11.05%
170	El Paso County	11.34%
176	Floyd County	16.02%
180	Freestone County	16.06%
199	Hardin County	11.88%
205	Hemphill County	12.94%
213	Howard County	14.77%
220	Jasper County	16.36%
222	Jefferson County	14.04%
226	Jones County	14.01%
230	Kenedy County	17.08%
240	Lampasas County	12.08%
245	Liberty County	12.85%
247	Lipscomb County	11.97%
248	Live Oak County	12.46%
250	Loving County	14.27%
254	McLennan County	14.15%
260	Matagorda County	12.27%
268	Montague County	11.76%
282	Panola County	18.66%
291	Reagan County	11.10%
308	Shackelford County	15.66%
310	Sherman County	16.34%
315	Sterling County	12.05%
337	Ward County	13.92%
413	Brazoria County Conservation and Reclamation District #3	15.36%
423	Victoria County Drainage District #3	11.39%
424	Brazoria County Drainage District #4	11.51%
426	San Patricio County Drainage District	15.72%
457	Collin County Central Appraisal District	12.06%
475	Grayson Central Appraisal District	11.25%
482	Denton Central Appraisal District	11.14%
513	Loving County Appraisal District	12.80%
527	Hardin County Appraisal District	13.24%
528	Greater Harris County 9-1-1 Emergency Network	11.57%



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**Appendix C  
(continued)**

Employer Number	Employer Name	Total Rate
540	Laguna Madre Water District - Cameron County	11.71%
545	Tarrant Co 9-1-1 Emergency Assistance District	13.22%
546	Galveston Central Appraisal District	11.03%
559	Wichita-Wilbarger 9-1-1 District	12.55%
560	Potter - Randall County Emergency Communication District	13.63%
567	El Paso County 9-1-1 District	11.51%
575	Willacy County Appraisal District	13.74%
589	Galveston County Emergency Communication Dist	11.61%
591	Live Oak County Appraisal District	11.25%
593	Eastland County Appraisal District	14.27%
594	Kent County Tax Appraisal District	12.55%
601	Travis Central Appraisal District	14.09%
605	Montgomery Central Appraisal District	15.24%
608	Williamson Central Appraisal District	14.96%
609	Burnet Central Appraisal District	14.51%
618	Cameron County Appraisal District	11.59%
623	Comal Appraisal District	15.20%
624	Emergency Communication District of Ector County	13.28%
635	Central Appraisal District of Johnson County	11.89%
669	Middle Rio Grande Development Council	12.53%
689	Brazos County Appraisal District	11.11%
693	Freestone County Appraisal District	11.57%
699	Somervell County Water District	11.73%
712	Central Texas Regional Mobility Authority	12.59%
725	McLennan County 9-1-1 Emergency Assistance District	12.17%
728	Hockley County Appraisal District	12.34%





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

**December 31, 2006**

**Appendix D - Fixed-Rate Plans With Inadequate Financing**

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**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	12/04	12/03

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

**Fixed-Rate Plans With An Inadequate Financing Arrangement  
In The 12/31/2006 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 2006 Valuation.**



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

**December 31, 2006**

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

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Employer Number	Employer Name	Regular Rate	Supplemental Rate	Total Rate
156	Dallas County	7.00%	1.50%	8.50%
597	Bacliff Municipal Utility District	4.00%	1.70%	5.70%



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E-1

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

**December 31, 2006**

**Appendix F – Variable-Rate Plans With an Elected Contribution Rate**

Employer Number	Employer Name	Total Rate	Elected Rate
106	Atascosa County	6.00%	7.00%
117	Bosque County	1.66%	5.00%
120	Brazos County	11.04%	11.80%
136	Cherokee County	8.19%	8.43%
138	Clay County	9.69%	11.00%
139	Cochran County	11.62%	12.00%
142	Collin County	11.75%	12.50%
144	Colorado County	7.66%	7.50%
147	Concho County	5.47%	7.00%
149	Coryell County	7.49%	8.34%
150	Cottle County	5.02%	7.00%
154	Culberson County	5.47%	7.00%
164	Donley County	5.63%	7.32%
166	Eastland County	10.24%	11.00%
185	Gillespie County	9.06%	9.80%
188	Gonzales County	7.08%	7.75%
189	Gray County	6.18%	7.00%
191	Gregg County	8.22%	8.86%
192	Grimes County	4.29%	7.00%
198	Hardeman County	4.49%	7.00%
202	Hartley County	7.10%	8.00%
214	Hudspeth County	3.27%	5.00%
221	Jeff Davis County	4.03%	7.00%
223	Jim Hogg County	3.29%	5.00%
237	Knox County	4.52%	7.00%
240	Lampasas County	12.08%	13.76%
243	Lee County	6.37%	8.00%
244	Leon County	2.52%	7.00%
246	Limestone County	4.61%	7.00%
252	Lynn County	1.20%	3.00%
253	McCulloch County	2.82%	7.00%
259	Mason County	7.82%	8.50%
262	Medina County	5.37%	7.00%
265	Milam County	7.05%	10.00%
267	Mitchell County	8.88%	8.70%
275	Newton County	4.82%	7.00%
282	Panola County	18.66%	23.38%
288	Presidio County	5.27%	6.00%
289	Rains County	5.66%	7.00%
291	Reagan County	11.10%	11.00%
294	Reeves County	4.56%	7.00%
301	Sabine County	3.27%	4.00%
314	Stephens County	8.74%	12.00%
316	Stonewall County	3.29%	6.00%
317	Sutton County	4.85%	7.00%
330	Upton County	6.40%	9.00%
336	Waller County	6.27%	7.00%



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Appendix F  
(continued)

Employer Number	Employer Name	Total Rate	Elected Rate
340	Wharton County	10.21%	9.38%
346	Wilson County	6.64%	7.50%
349	Wood County	8.34%	9.75%
350	Yoakum County	9.28%	10.00%
352	Zapata County	6.82%	7.38%
353	Zavala County	5.77%	7.00%
354	Texas County and District Retirement System	9.11%	9.50%
404	Jefferson County Drainage District #3	2.83%	8.50%
407	Galveston County WCID #1	9.15%	10.92%
418	Bell County WCID #1	5.01%	9.00%
421	Orange County Drainage District	9.44%	12.00%
439	Lavaca - Navidad River Authority - Jackson County	8.02%	10.70%
443	West Central Texas Council of Governments	8.51%	11.00%
446	Wichita County Water Improvement District #2	10.96%	11.00%
449	Port Of Beaumont Navigation District	6.98%	12.00%
453	Maverick County WCID #1	2.71%	5.00%
457	Collin County Central Appraisal District	12.06%	14.00%
459	Aransas County Appraisal District	9.81%	12.42%
463	Dawson County Central Appraisal District	1.05%	7.00%
467	Dallas Central Appraisal District	8.69%	11.00%
470	Shackelford County Appraisal District	3.09%	7.00%
472	Bexar Appraisal District	8.27%	10.00%
498	Gonzales County Appraisal District	8.00%	9.50%
499	Lubbock Central Appraisal District	7.16%	9.10%
500	Mackenzie MWA - Briscoe County	0.00%	9.00%
501	Titus County Fresh Water Supply District	4.97%	7.00%
502	Angelina County Appraisal District	5.09%	7.00%
503	Archer County Appraisal District	1.06%	7.00%
507	Somervell County Central Appraisal District	3.29%	7.00%
514	Lakeway MUD - Travis County	9.23%	9.72%
515	Navarro Central Appraisal District	7.30%	10.58%
517	Oldham County Appraisal District	0.00%	9.00%
521	Bosque County Central Appraisal District	6.80%	11.00%
526	Gulf Coast Water Authority - Galveston County	3.60%	7.00%
529	Hemphill County Hospital District	7.06%	9.50%
530	Wilbarger County Hospital District	0.90%	5.00%
531	Chambers County Appraisal District	5.53%	14.00%
542	Callahan County Appraisal District	4.80%	6.17%
562	Northeast Texas MWD	3.86%	7.00%
563	Falls County Appraisal District	0.00%	7.00%
564	Randall County Appraisal District	10.32%	12.00%
571	Harlingen Irrigation District Cameron County #1	3.97%	5.00%
581	Brewster County Appraisal District	1.10%	7.00%
583	Denco Area 9-1-1 District - Denton County	8.55%	10.00%
584	Johnson County Fresh Water Supply District #1	0.82%	7.00%
585	Hansford County Hospital District	1.84%	4.00%
601	Travis Central Appraisal District	14.09%	7.00%
602	Central Appraisal District of Taylor County	3.12%	10.00%
603	Crosby MUD	1.81%	7.00%



Appendix F  
(continued)

Employer Number	Employer Name	Total Rate	Elected Rate
605	Montgomery Central Appraisal District	15.24%	17.00%
606	Smith County Appraisal District	7.86%	14.00%
607	Tarrant Appraisal District	9.69%	11.00%
614	Aquilla Water Supply District - Hill County	6.51%	9.00%
617	Mills County Appraisal District	2.54%	4.00%
620	Port Of Corpus Christi Authority	7.69%	11.00%
621	Wharton County WCID #1	0.88%	5.00%
627	Shelby County Appraisal District	0.98%	4.00%
630	Macedonia - Eylau MUD - Bowie County	5.57%	8.00%
634	Texas Eastern 9-1-1 Network	1.39%	10.00%
635	Central Appraisal District of Johnson County	11.89%	14.00%
641	Jim Hogg County WCID #2	5.40%	6.41%
644	Fannin County Appraisal District	0.00%	4.00%
653	Kerr Emergency 9-1-1 Network	6.19%	7.00%
656	Jim Hogg County Emergency Services District #1	0.00%	2.56%
657	Jasper County WCID #1	6.67%	7.00%
661	Hopkins County Appraisal District	5.24%	7.00%
674	High Plains Underground WCD # 1	3.80%	4.03%
675	Marion County Appraisal District	3.70%	7.13%
680	Jim Hogg County Appraisal District	3.36%	7.00%
682	Upton County Appraisal District	7.77%	9.62%
698	Rockwall Central Appraisal District	10.53%	15.00%
700	Wood County Appraisal District	8.03%	9.00%
709	Calhoun County Appraisal District	8.32%	8.56%
715	Wilbarger County Appraisal District	6.20%	9.00%
724	Stonewall County Appraisal District	7.19%	8.00%
725	McLennan County 9-1-1 District	12.17%	14.00%
726	Post Oak Savannah GCD	5.67%	6.50%
728	Hockley County Appraisal District	12.34%	13.99%
730	Palo Duro River Authority	6.76%	7.00%



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

**December 31, 2006**

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

Employer Number	Employer Name	No. of Contributing Members				Decrease from 12/2005 to 12/2006	
		12/2003	12/2004	12/2005	12/2006	Number	Percent
144	Colorado County	134	128	195	138	57	29%
176	Floyd County	56	53	52	46	6	12%
315	Sterling County	45	44	43	36	7	16%
427	White River Municipal Water District - Dickens County	11	10	9	8	1	11%
440	Matagorda County Hospital District	240	258	336	234	102	30%
476	Wheeler County Appraisal District	3	3	4	3	1	25%
497	Lynn County Appraisal District	2	2	3	2	1	33%
551	Atascosa County Appraisal District	14	13	11	9	2	18%
559	Wichita-Wilbarger 9-1-1 District	5	5	5	3	2	40%
565	Ward County Central Appraisal District	4	4	4	3	1	25%
624	Emergency Communication District of Ector County	3	3	3	2	1	33%
631	Orange County Water Control and Improvement District #1	25	24	23	17	6	26%
669	Middle Rio Grande Development Council	129	119	115	103	12	10%
680	Jim Hogg County Appraisal District	3	3	3	2	1	33%



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, 2006**

**Appendix H - Supplemental Death Benefit Fund Contribution Rates for 2008**

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
638	Acton MUD	0.35%	0.37%
615	Alamo Area Council of Governments	0.30%	0.33%
721	Alamo Regional Mobility Authority	0.31%	0.32%
100	Anderson County	0.33%	0.56%
691	Anderson County Central Appraisal District	0.41%	0.41%
101	Andrews County	0.31%	0.72%
684	Angelina and Nacogdoches Counties WCID #1	0.28%	0.28%
102	Angelina County	0.28%	0.45%
502	Angelina County Appraisal District	0.27%	0.34%
576	Angleton Drainage District	0.31%	0.32%
614	Aquilla Water Supply District - Hill County	0.73%	0.98%
103	Aransas County	0.35%	0.50%
459	Aransas County Appraisal District	0.16%	0.20%
668	Aransas County Navigation District #1	0.22%	0.22%
104	Archer County	0.40%	0.73%
503	Archer County Appraisal District	0.06%	0.50%
105	Armstrong County	0.30%	0.52%
106	Atascosa County	0.33%	0.46%
551	Atascosa County Appraisal District	0.13%	0.31%
107	Austin County	0.29%	0.47%
461	Austin County Appraisal District	0.13%	0.18%
597	Bacliff MUD	0.26%	0.26%
108	Bailey County	0.34%	0.71%
109	Bandera County	0.31%	0.49%
110	Bastrop County	0.29%	0.40%
111	Baylor County	0.44%	0.87%
685	Baylor County Appraisal District	0.53%	0.53%
613	Bayview Irrigation District #11	0.11%	0.87%
690	Bayview MUD	0.20%	0.20%
112	Bee County	0.31%	0.43%
113	Bell County	0.26%	0.37%
506	Bell County Appraisal District	0.23%	0.34%
418	Bell County WCID #1	0.27%	0.42%
708	Benbrook Water and Sewer Authority	0.29%	0.30%
472	Bexar Appraisal District	0.22%	0.29%
114	Bexar County	0.23%	0.30%
544	Bexar County WCID #10	0.40%	0.58%
716	Bexar Metro 9-1-1 Network District	0.56%	0.56%
737	Bexar-Medina-Atascosa WCID #1	0.32%	0.32%



**Milliman**

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Appendix H  
(continued)

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
616	Bistone MWSD - Limestone County	0.26%	0.31%
115	Blanco County	0.61%	0.88%
116	Borden County	0.41%	0.99%
525	Borden County Appraisal District	0.03%	0.74%
117	Bosque County	0.45%	0.75%
521	Bosque County Central Appraisal District	0.43%	0.43%
118	Bowie County	0.36%	0.52%
119	Brazoria County	0.29%	0.40%
508	Brazoria County Appraisal District	0.27%	0.35%
413	Brazoria County CRD #3	0.31%	0.51%
424	Brazoria County Drainage District #4	0.29%	0.36%
681	Brazoria County Drainage District #5	0.33%	0.33%
120	Brazos County	0.26%	0.32%
689	Brazos County Appraisal District	0.26%	0.26%
600	Brazos County ECD	0.09%	0.09%
121	Brewster County	0.29%	0.52%
581	Brewster County Appraisal District	0.09%	0.09%
122	Briscoe County	0.48%	1.19%
123	Brooks County	0.42%	0.69%
554	Brookshire - Katy Drainage District	0.75%	0.93%
522	Brookshire MWD	0.15%	0.24%
124	Brown County	0.33%	0.48%
702	Brownsville Irrigation District	0.36%	0.40%
642	Brushy Creek MUD - Williamson County	0.19%	0.21%
125	Burleson County	0.34%	0.62%
609	Burnet Central Appraisal District	0.35%	0.37%
126	Burnet County	0.32%	0.47%
127	Caldwell County	0.30%	0.49%
718	Caldwell County Appraisal District	0.32%	0.32%
128	Calhoun County	0.32%	0.48%
709	Calhoun County Appraisal District	0.19%	0.19%
129	Callahan County	0.50%	0.91%
542	Callahan County Appraisal District	0.39%	0.56%
130	Cameron County	0.19%	0.26%
618	Cameron County Appraisal District	0.25%	0.27%
692	Cameron County Drainage District #1	0.47%	0.47%
664	Cameron County Drainage District #3	0.61%	0.63%
686	Cameron County Drainage District #5	0.18%	0.18%
462	Cameron County Irrigation District #2	0.22%	0.83%
590	Cameron County Irrigation District #6	0.61%	1.02%





Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
670	Camp Central Appraisal District	0.22%	0.22%
131	Camp County	0.49%	0.97%
132	Carson County	0.38%	0.79%
133	Cass County	0.39%	0.68%
610	Cass County Appraisal District	0.22%	0.32%
134	Castro County	0.66%	0.92%
719	Central Appraisal District of Bandera County	0.17%	0.17%
635	Central Appraisal District of Johnson County	0.23%	0.26%
602	Central Appraisal District of Taylor County	0.29%	0.38%
712	Central Texas Regional Mobility Authority	0.32%	0.32%
648	Central WCID - Angelina County	0.15%	0.22%
135	Chambers County	0.31%	0.49%
531	Chambers County Appraisal District	0.10%	0.17%
548	Chambers County Public Hospital District	0.25%	0.28%
136	Cherokee County	0.39%	0.61%
137	Childress County	0.39%	0.48%
511	Childress County Appraisal District	0.11%	0.81%
582	Childress County Hospital District	0.20%	0.24%
138	Clay County	0.49%	0.94%
485	Clay County Appraisal District	0.76%	0.89%
703	Coastal Bend GCD	0.06%	0.06%
722	Coastal Plains GCD	0.08%	0.08%
139	Cochran County	0.50%	0.88%
477	Cochran County Appraisal District	0.13%	0.78%
140	Coke County	0.67%	1.47%
141	Coleman County	0.61%	1.13%
142	Collin County	0.25%	0.28%
457	Collin County Central Appraisal District	0.30%	0.33%
143	Collingsworth County	0.41%	0.66%
144	Colorado County	0.36%	0.52%
623	Comal Appraisal District	0.29%	0.35%
145	Comal County	0.28%	0.38%
146	Comanche County	0.36%	0.55%
147	Concho County	0.46%	0.80%
636	Concho County Hospital District	0.25%	0.31%
148	Cooke County	0.28%	0.40%
487	Cooke County Appraisal District	0.24%	0.50%
149	Coryell County	0.30%	0.49%
150	Cottle County	0.73%	1.29%
727	Cow Creek GCD	0.10%	0.10%



Appendix H  
(continued)

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
151	Crane County	0.34%	0.72%
152	Crockett County	0.38%	0.57%
409	Crockett County WCID #1	0.25%	0.38%
153	Crosby County	0.51%	0.82%
532	Crosby County Appraisal District	0.17%	0.27%
603	Crosby MUD	0.13%	0.14%
710	Cross Roads Special Utility District	0.64%	0.64%
154	Culberson County	0.38%	0.58%
155	Dallam County	0.35%	0.50%
467	Dallas Central Appraisal District	0.24%	0.28%
156	Dallas County	0.23%	0.31%
430	Dallas County Park Cities MUD	0.49%	0.60%
687	Dallas County WCID #6	0.23%	0.23%
157	Dawson County	0.33%	0.58%
463	Dawson County Central Appraisal District	0.09%	0.39%
158	Deaf Smith County	0.24%	0.44%
578	Deaf Smith County Hospital District	0.17%	0.24%
159	Delta County	0.66%	1.21%
734	Delta County MUD	0.15%	0.15%
732	Delta Lake Irrigation District	0.51%	0.51%
583	Denco Area 9-1-1 District - Denton County	0.22%	0.22%
482	Denton Central Appraisal District	0.20%	0.23%
160	Denton County	0.26%	0.30%
161	Dewitt County	0.44%	0.85%
466	DeWitt County Appraisal District	0.16%	0.19%
162	Dickens County	0.37%	0.60%
163	Dimmit County	0.25%	0.34%
164	Donley County	0.63%	0.99%
165	Duval County	0.63%	0.83%
166	Eastland County	0.33%	0.63%
593	Eastland County Appraisal District	0.52%	0.56%
167	Ector County	0.27%	0.70%
580	Ector County Hospital District	0.18%	0.21%
448	Edwards Aquifer Authority - Bexar County	0.22%	0.22%
628	Edwards Central Appraisal District	0.11%	0.11%
168	Edwards County	0.41%	0.59%
170	El Paso County	0.22%	0.27%
567	El Paso County 9-1-1 District	0.36%	0.41%
541	El Paso County Hospital District	0.17%	0.21%
169	Ellis County	0.31%	0.38%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
624	Emergency Comm. District of Ector County	0.33%	0.36%
171	Erath County	0.31%	0.43%
172	Falls County	0.40%	0.66%
563	Falls County Appraisal District	0.12%	0.76%
173	Fannin County	0.33%	0.48%
644	Fannin County Appraisal District	0.33%	0.33%
174	Fayette County	0.27%	0.42%
175	Fisher County	0.43%	1.17%
432	Fisher County Hospital District	0.21%	0.33%
176	Floyd County	0.39%	0.97%
474	Fort Bend Central Appraisal District	0.30%	0.38%
178	Fort Bend County	0.25%	0.30%
179	Franklin County	0.45%	0.82%
180	Freestone County	0.43%	0.59%
693	Freestone County Appraisal District	0.18%	0.20%
181	Frio County	0.27%	0.49%
509	Frio County Appraisal District	0.32%	0.34%
182	Gaines County	0.38%	0.72%
546	Galveston Central Appraisal District	0.39%	0.46%
183	Galveston County	0.26%	0.40%
547	Galveston County Consolidated Drainage District	0.35%	0.49%
464	Galveston County Drainage District #1	0.34%	0.56%
433	Galveston County Drainage District #2	0.28%	0.88%
589	Galveston County Emergency Communication Dist	0.30%	0.30%
407	Galveston County WCID #1	0.17%	0.26%
473	Garza Central Appraisal District	0.27%	0.73%
184	Garza County	0.32%	0.48%
185	Gillespie County	0.41%	0.59%
186	Glasscock County	0.65%	1.00%
187	Goliad County	0.27%	0.73%
188	Gonzales County	0.38%	0.60%
498	Gonzales County Appraisal District	0.27%	0.29%
189	Gray County	0.44%	0.80%
518	Gray County Appraisal District	0.53%	0.57%
475	Grayson Central Appraisal District	0.17%	0.33%
190	Grayson County	0.28%	0.46%
528	Greater Harris County 9-1-1 Emergency Network	0.17%	0.19%
429	Greenbelt MIWA - Donley County	0.35%	0.53%
191	Gregg County	0.26%	0.40%
192	Grimes County	0.42%	0.60%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
483	Grimes County Appraisal District	0.39%	0.46%
587	Guadalupe Appraisal District	0.21%	0.21%
193	Guadalupe County	0.27%	0.36%
526	Gulf Coast Water Authority - Galveston County	0.30%	0.45%
194	Hale County	0.34%	0.59%
195	Hall County	0.87%	1.30%
196	Hamilton County	0.32%	0.60%
197	Hansford County	0.42%	0.88%
585	Hansford County Hospital District	0.15%	0.21%
198	Hardeman County	0.35%	0.69%
199	Hardin County	0.40%	0.62%
527	Hardin County Appraisal District	0.46%	0.55%
571	Harlingen Irrigation District Cameron County #1	0.43%	0.60%
200	Harris County	0.24%	0.30%
598	Harris County Appraisal District	0.30%	0.34%
569	Harris County WCID #1	0.30%	0.34%
625	Harris County WCID #50	0.60%	0.62%
201	Harrison County	0.29%	0.45%
202	Hartley County	0.27%	0.65%
520	Hartley County Appraisal District	0.19%	0.40%
203	Haskell County	0.41%	0.92%
552	Haskell Memorial Hospital District	0.36%	0.49%
204	Hays County	0.26%	0.30%
205	Hemphill County	0.43%	0.73%
640	Hemphill County Appraisal District	0.25%	0.25%
529	Hemphill County Hospital District	0.21%	0.28%
206	Henderson County	0.27%	0.45%
704	Henderson County Appraisal District	0.23%	0.24%
414	Hidalgo and Cameron Counties Irrigation District #9	0.64%	1.14%
207	Hidalgo County	0.19%	0.25%
516	Hidalgo County Appraisal District	0.20%	0.27%
401	Hidalgo County Drainage District #1	0.44%	0.55%
713	Hidalgo County Irrigation District #1	0.55%	0.55%
438	Hidalgo County Irrigation District #2	0.37%	0.50%
486	Hidalgo County Irrigation District #6	0.42%	0.63%
674	High Plains Underground WCD # 1	0.60%	0.60%
208	Hill County	0.34%	0.48%
209	Hockley County	0.34%	0.73%
728	Hockley County Appraisal District	0.23%	0.23%
210	Hood County	0.31%	0.36%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
211	Hopkins County	0.36%	0.52%
661	Hopkins County Appraisal District	0.39%	0.42%
212	Houston County	0.37%	0.69%
694	Houston County Appraisal District	0.20%	0.20%
213	Howard County	0.34%	0.62%
214	Hudspeth County	0.38%	0.68%
215	Hunt County	0.28%	0.39%
216	Hutchinson County	0.41%	0.66%
711	Iraan General Hospital District	0.15%	0.15%
217	Irion County	0.30%	0.64%
218	Jack County	0.35%	0.52%
592	Jack County Appraisal District	0.15%	0.36%
219	Jackson County	0.34%	0.56%
441	Jackson County County-Wide Drainage District	0.54%	0.72%
220	Jasper County	0.33%	0.56%
657	Jasper County WCID #1	0.23%	0.23%
221	Jeff Davis County	0.47%	0.83%
222	Jefferson County	0.27%	0.41%
404	Jefferson County Drainage District #3	0.40%	1.09%
408	Jefferson County Drainage District #6	0.33%	0.38%
405	Jefferson County Drainage District #7	0.38%	0.48%
451	Jefferson County WCID #10	0.13%	0.25%
706	Jefferson County Waterway and Navigation District	0.60%	0.60%
223	Jim Hogg County	0.37%	0.61%
680	Jim Hogg County Appraisal District	0.20%	0.20%
656	Jim Hogg County Emergency Services District #1	0.17%	0.17%
641	Jim Hogg County WCID #2	0.39%	0.39%
224	Jim Wells County	0.40%	0.56%
225	Johnson County	0.28%	0.42%
584	Johnson County Fresh Water Supply District #1	0.18%	0.33%
226	Jones County	0.37%	0.90%
496	Jones County Appraisal District	0.16%	0.51%
227	Karnes County	0.42%	0.72%
524	Karnes County Appraisal District	0.13%	0.37%
455	Karnes County Hospital District	0.19%	0.25%
228	Kaufman County	0.31%	0.39%
662	Kaufman County Appraisal District	0.28%	0.32%
671	Kendall Appraisal District	0.42%	0.42%
229	Kendall County	0.34%	0.47%
619	Kendall County WCID #1	0.18%	0.22%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
230	Kenedy County	0.33%	0.46%
231	Kent County	0.43%	0.73%
594	Kent County Tax Appraisal District	0.27%	1.06%
232	Kerr County	0.30%	0.47%
653	Kerr Emergency 9-1-1 Network	0.21%	0.21%
233	Kimble County	0.46%	0.72%
234	King County	0.51%	1.06%
235	Kinney County	0.32%	0.48%
579	Kinney County Appraisal District	0.70%	0.98%
236	Kleberg County	0.30%	0.56%
237	Knox County	0.46%	0.87%
519	Knox County Appraisal District	0.37%	1.17%
241	La Salle County	0.22%	0.35%
540	Laguna Madre Water District - Cameron County	0.31%	0.47%
514	Lakeway MUD - Travis County	0.22%	0.29%
238	Lamar County	0.31%	0.45%
239	Lamb County	0.35%	0.71%
240	Lampasas County	0.45%	0.60%
650	Lampasas County Appraisal District	0.16%	0.16%
731	LaSalle County Appraisal District	0.41%	0.41%
439	Lavaca - Navidad River Authority - Jackson County	0.30%	0.35%
242	Lavaca County	0.32%	0.46%
243	Lee County	0.36%	0.57%
244	Leon County	0.46%	0.61%
468	Leon County Central Appraisal District	0.35%	0.35%
245	Liberty County	0.38%	0.48%
481	Liberty County Central Appraisal District	0.26%	0.32%
246	Limestone County	0.27%	0.45%
695	Limestone County Appraisal District	0.31%	0.31%
247	Lipscomb County	0.39%	0.78%
248	Live Oak County	0.33%	0.79%
591	Live Oak County Appraisal District	0.22%	0.37%
249	Llano County	0.43%	0.63%
250	Loving County	0.54%	1.19%
513	Loving County Appraisal District	0.14%	0.56%
714	Lower Valley Water District	0.32%	0.32%
499	Lubbock Central Appraisal District	0.23%	0.31%
251	Lubbock County	0.22%	0.34%
425	Lubbock County WCID #1	0.32%	0.58%
558	Lubbock Emergency Communication District	0.23%	0.23%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
647	Lubbock Reese Redevelopment Authority	0.58%	0.58%
639	Lumberton MUD	0.15%	0.17%
252	Lynn County	0.43%	0.79%
497	Lynn County Appraisal District	0.14%	0.79%
442	Lynn County Hospital District	0.16%	0.27%
630	Macedonia - Eylau MUD - Bowie County	0.31%	0.31%
500	Mackenzie MWA - Briscoe County	0.91%	1.16%
256	Madison County	0.68%	0.89%
596	Madison County Appraisal District	0.63%	0.63%
257	Marion County	0.39%	0.69%
675	Marion County Appraisal District	0.28%	0.28%
658	Marshall-Harrison County Health District	0.27%	0.86%
258	Martin County	0.48%	0.81%
595	Martin County Appraisal District	0.23%	0.32%
259	Mason County	0.49%	1.14%
260	Matagorda County	0.33%	0.59%
678	Matagorda County Drainage District	0.58%	0.60%
440	Matagorda County Hospital District	0.20%	0.34%
677	Matagorda County Navigation District #1	0.23%	0.48%
261	Maverick County	0.31%	0.38%
729	Maverick County Hospital District	0.56%	0.56%
453	Maverick County WCID #1	0.41%	0.59%
253	McCulloch County	0.46%	0.62%
512	McCulloch County Appraisal District	0.16%	0.16%
254	McLennan County	0.27%	0.39%
725	McLennan County 9-1-1 District	0.32%	0.32%
491	McLennan County Appraisal District	0.34%	0.52%
679	McLennan County WCID #2	0.37%	0.37%
255	McMullen County	0.64%	1.04%
701	Meadowlakes MUD	0.19%	0.19%
262	Medina County	0.34%	0.54%
705	Medina County 911 District	0.17%	0.17%
535	Medina County Appraisal District	0.28%	0.37%
419	Memorial Medical Center - Calhoun County	0.19%	0.28%
263	Menard County	0.43%	0.74%
669	Middle Rio Grande Development Council	0.26%	0.27%
492	Midland Central Appraisal District	0.37%	0.43%
264	Midland County	0.30%	0.42%
570	Midland Emergency Communication District	0.18%	0.18%
265	Milam County	0.38%	0.58%



Appendix H  
(continued)

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
266	Mills County	0.43%	1.00%
617	Mills County Appraisal District	0.58%	0.58%
267	Mitchell County	0.41%	0.64%
484	Mitchell County Appraisal District	0.36%	0.91%
268	Montague County	0.43%	0.72%
504	Montague County Tax Appraisal District	0.21%	0.35%
605	Montgomery Central Appraisal District	0.27%	0.34%
269	Montgomery County	0.25%	0.30%
667	Montgomery County Emergency Comm. Dist.	0.51%	0.52%
651	Montgomery County ESD #1	0.11%	0.11%
696	Montgomery County ESD #3	0.11%	0.11%
270	Moore County	0.29%	0.43%
733	Moore County Appraisal District	0.21%	0.21%
412	Moore County Hospital District	0.16%	0.23%
271	Morris County	0.50%	0.78%
738	Mustang Special Utility District	0.27%	0.27%
273	Nacogdoches County	0.26%	0.42%
515	Navarro Central Appraisal District	0.29%	0.48%
274	Navarro County	0.35%	0.48%
572	Newton Central Appraisal District	0.20%	0.25%
275	Newton County	0.41%	0.66%
276	Nolan County	0.34%	0.70%
556	North Central Texas Municipal Water Authority	0.18%	0.25%
646	North Texas Tollway Authority	0.29%	0.30%
562	Northeast Texas MWD	0.33%	0.38%
632	Northeast Texas Public Health District	0.16%	0.19%
277	Nueces County	0.26%	0.41%
683	Nueces County Appraisal District	0.33%	0.34%
400	Nueces County Drainage District #2	0.40%	0.45%
416	Nueces County WCID #3	0.27%	0.39%
450	Nueces County WCID #4	0.18%	0.26%
278	Ochiltree County	0.53%	0.74%
279	Oldham County	0.35%	0.83%
517	Oldham County Appraisal District	0.45%	0.45%
280	Orange County	0.26%	0.39%
490	Orange County Appraisal District	0.30%	0.40%
421	Orange County Drainage District	0.37%	0.44%
665	Orange County Emergency Services District # 1	0.16%	0.16%
660	Orange County Navigation and Port District	0.48%	0.48%
631	Orange County WCID #1	0.33%	0.37%





Appendix H  
(continued)

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
730	Palo Duro River Authority	0.27%	0.27%
723	Palo Pinto Appraisal District	0.12%	0.12%
281	Palo Pinto County	0.34%	0.45%
282	Panola County	0.33%	0.57%
283	Parker County	0.30%	0.35%
717	Parker County Appraisal District	0.28%	0.28%
284	Parmer County	0.42%	0.80%
285	Pecos County	0.27%	0.45%
494	Pecos County Appraisal District	0.13%	0.49%
673	Permian Regional Medical Center	0.20%	0.20%
707	Pineywoods GCD	0.58%	0.58%
697	Polk Central Appraisal District	0.19%	0.19%
286	Polk County	0.33%	0.42%
739	Polk County Fresh Water Supply District #2	0.28%	0.28%
676	Port of Bay City Authority	0.10%	0.10%
449	Port Of Beaumont Navigation District	0.31%	0.46%
620	Port Of Corpus Christi Authority	0.44%	0.54%
622	Port of Port Arthur Navigation District	0.47%	0.51%
726	Post Oak Savannah GCD	0.20%	0.20%
560	Potter - Randall County Emergency Comm. Dist.	0.91%	0.91%
287	Potter County	0.21%	0.31%
626	Presidio Appraisal District	0.06%	0.06%
288	Presidio County	0.27%	0.39%
289	Rains County	0.41%	0.65%
537	Rains County Appraisal District	0.23%	0.35%
290	Randall County	0.23%	0.30%
564	Randall County Appraisal District	0.26%	0.35%
406	Rankin County Hospital District - Upton County	0.17%	0.48%
291	Reagan County	0.21%	0.40%
445	Reagan Hospital District	0.20%	0.55%
292	Real County	0.58%	1.06%
505	Red Bluff WPCD - Reeves County	0.67%	1.49%
435	Red River Authority	0.24%	0.32%
293	Red River County	0.42%	0.67%
294	Reeves County	0.30%	0.34%
588	Reeves County Hospital District	0.20%	0.22%
295	Refugio County	0.31%	0.69%
543	Refugio County Drainage District #1	0.39%	1.53%
736	Refugio GCD	0.08%	0.08%
296	Roberts County	0.52%	0.93%



Appendix H  
(continued)

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
297	Robertson County	0.28%	0.46%
698	Rockwall Central Appraisal District	0.29%	0.29%
298	Rockwall County	0.32%	0.38%
299	Runnels County	0.41%	0.92%
300	Rusk County	0.32%	0.54%
612	Rusk County Appraisal District	0.33%	0.38%
301	Sabine County	0.60%	0.73%
568	Sabine Pass Port Authority	0.14%	0.36%
302	San Augustine County	0.35%	0.57%
303	San Jacinto County	0.38%	0.53%
553	San Jacinto County Central Appraisal District	0.42%	0.49%
304	San Patricio County	0.28%	0.45%
495	San Patricio County Appraisal District	0.28%	0.41%
426	San Patricio County Drainage District	0.46%	0.74%
422	San Patricio MWD	0.42%	0.57%
305	San Saba County	0.50%	0.97%
306	Schleicher County	0.44%	0.74%
307	Scurry County	0.27%	0.60%
308	Shackelford County	0.42%	0.60%
470	Shackelford County Appraisal District	0.13%	0.32%
309	Shelby County	0.40%	0.64%
627	Shelby County Appraisal District	0.22%	0.42%
310	Sherman County	0.45%	0.81%
469	Sherman County Appraisal District	0.28%	0.60%
311	Smith County	0.26%	0.37%
555	Smith County 9-1-1 Communications District	0.13%	0.13%
606	Smith County Appraisal District	0.28%	0.29%
312	Somervell County	0.36%	0.45%
507	Somervell County Central Appraisal District	0.21%	0.32%
699	Somervell County Water District	0.44%	0.44%
645	South Texas Development Council	0.64%	0.67%
313	Starr County	0.27%	0.40%
536	Starr County Appraisal District	0.15%	0.33%
314	Stephens County	0.47%	0.77%
315	Sterling County	0.39%	0.78%
316	Stonewall County	0.71%	1.29%
724	Stonewall County Appraisal District	0.40%	0.40%
458	Stonewall Memorial Hospital District	0.17%	0.31%
539	Stratford Hospital District - Sherman County	0.19%	0.20%
317	Sutton County	0.29%	0.46%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
573	Sutton County Hospital District	0.20%	0.24%
318	Swisher County	0.64%	1.13%
460	Swisher County Appraisal District	0.18%	0.49%
534	Swisher Memorial Hospital District	0.18%	0.27%
607	Tarrant Appraisal District	0.36%	0.42%
545	Tarrant Co 9-1-1 Emergency Assistance District	0.29%	0.29%
319	Tarrant County	0.27%	0.35%
574	Tax Appraisal District of Cottle County	0.27%	0.27%
320	Taylor County	0.29%	0.42%
321	Terrell County	0.28%	0.53%
322	Terry County	0.44%	0.73%
402	Terry Memorial Hospital District	0.17%	0.33%
437	Texas Association of Counties	0.47%	0.48%
354	Texas County and District Retirement System	0.22%	0.23%
634	Texas Eastern 9-1-1 Network	0.27%	0.27%
323	Throckmorton County	0.63%	1.04%
324	Titus County	0.32%	0.45%
501	Titus County Fresh Water Supply District	0.53%	0.65%
325	Tom Green County	0.25%	0.38%
601	Travis Central Appraisal District	0.35%	0.41%
326	Travis County	0.21%	0.25%
720	Travis County Emergency Services District #1	0.24%	0.24%
666	Travis County WCID - Point Venture	0.13%	0.23%
659	Tri-County Special Utility District	0.20%	0.20%
633	Trinity Bay Conservation District	0.43%	0.47%
327	Trinity County	0.55%	0.81%
735	Two Way Special Utility District	0.43%	0.43%
328	Tyler County	0.37%	0.63%
471	Tyler County Appraisal District	0.34%	0.39%
561	United Irrigation District - Hidalgo County	0.44%	0.79%
329	Upshur County	0.33%	0.52%
330	Upton County	0.30%	0.63%
682	Upton County Appraisal District	0.43%	0.43%
331	Uvalde County	0.29%	0.40%
332	Val Verde County	0.33%	0.46%
663	Valley MUD #2 - Cameron County	0.22%	0.24%
586	Valwood Improvement Authority - Dallas County	0.24%	0.24%
333	Van Zandt County	0.36%	0.57%
672	Van Zandt County Appraisal District	0.40%	0.41%
420	Velasco Drainage District - Brazoria County	0.30%	0.40%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
334	Victoria County	0.23%	0.31%
423	Victoria County Drainage District #3	1.07%	1.25%
637	Victoria County WCID #1	0.08%	0.08%
335	Walker County	0.30%	0.40%
336	Waller County	0.32%	0.59%
337	Ward County	0.32%	0.78%
565	Ward County Central Appraisal District	0.44%	0.44%
444	Ward Memorial Hospital	0.14%	0.26%
338	Washington County	0.26%	0.36%
339	Webb County	0.21%	0.28%
604	Webb County Appraisal District	0.17%	0.20%
443	West Central Texas Council of Governments	0.22%	0.28%
410	West Central Texas MWD	0.41%	0.55%
454	West Jefferson County MWD	0.19%	0.46%
688	West Nueces -Las Moras SWCD #236	0.07%	0.07%
340	Wharton County	0.34%	0.57%
621	Wharton County WCID #1	1.07%	1.07%
341	Wheeler County	0.49%	0.75%
476	Wheeler County Appraisal District	0.15%	0.49%
427	White River MWD - Dickens County	0.32%	0.87%
342	Wichita County	0.32%	0.45%
446	Wichita County Water Improvement District #2	0.33%	0.69%
559	Wichita-Wilbarger 9-1-1 District	0.51%	0.75%
655	Wickson Creek SUD - Brazos County	0.20%	0.20%
343	Wilbarger County	0.41%	0.73%
715	Wilbarger County Appraisal District	0.14%	0.14%
530	Wilbarger County Hospital District	0.17%	0.25%
344	Willacy County	0.35%	0.65%
575	Willacy County Appraisal District	0.13%	0.16%
652	Willacy County Housing Authority	0.37%	0.40%
608	Williamson Central Appraisal District	0.30%	0.34%
345	Williamson County	0.22%	0.25%
346	Wilson County	0.36%	0.57%
479	Wilson County Appraisal District	0.21%	0.35%
347	Winkler County	0.30%	0.66%
533	Winkler County Appraisal District	0.20%	0.31%
348	Wise County	0.28%	0.33%
493	Wise County Appraisal District	0.15%	0.39%
349	Wood County	0.30%	0.53%
700	Wood County Appraisal District	0.17%	0.17%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
350	Yoakum County	0.22%	0.40%
351	Young County	0.36%	0.61%
352	Zapata County	0.26%	0.32%
649	Zapata County Appraisal District	0.13%	0.13%
353	Zavala County	0.29%	0.50%
566	Zavala County Appraisal District	0.18%	0.34%



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

**December 31, 2006**

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

Note that the ratios shown on the following pages are the 2006 valuation results with new plan provisions, compared to the 2005 valuation results prior to any new plan changes.



**Milliman**

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## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 638 <b>Employer Name:</b> Acton Municipal Utility District				
<b>Contributing Members:</b>	23		24	104.3%
<b>Present Value of Benefits</b>	805,461		1,125,141	139.7%
<b>Total Future Normal Cost</b>	243,616		411,498	168.9%
<b>Total Accrued Liability</b>	561,845		713,643	127.0%
<b>Unfunded Accrued Liability</b>	31,454		71,891	228.6%
<b>Normal Cost Rate</b>	3.32%	5.38%	5.38%	162.0%
<b>Unfunded Liability Rate</b>	0.41%	1.03%	0.98%	239.0%
<b>Sum of Rate</b>	3.73%	6.41%	6.36%	170.5%
<b>SubDiv #:</b> 615 <b>Employer Name:</b> Alamo Area Council of Governments				
<b>Contributing Members:</b>	220		234	106.4%
<b>Present Value of Benefits</b>	10,308,205		11,780,068	114.3%
<b>Total Future Normal Cost</b>	3,066,047		3,512,990	114.6%
<b>Total Accrued Liability</b>	7,242,158		8,267,078	114.2%
<b>Unfunded Accrued Liability</b>	1,693,443		1,401,881	82.8%
<b>Normal Cost Rate</b>	6.02%	6.02%	6.07%	100.8%
<b>Unfunded Liability Rate</b>	2.39%	2.44%	1.85%	77.4%
<b>Sum of Rate</b>	8.41%	8.46%	7.92%	94.2%
<b>SubDiv #:</b> 721 <b>Employer Name:</b> Alamo Regional Mobility Authority				
<b>Contributing Members:</b>	1		4	400.0%
<b>Present Value of Benefits</b>	117,721		523,029	444.3%
<b>Total Future Normal Cost</b>	84,310		431,209	511.5%
<b>Total Accrued Liability</b>	33,411		91,820	274.8%
<b>Unfunded Accrued Liability</b>	13,511		13,706	101.4%
<b>Normal Cost Rate</b>	10.67%		10.50%	98.4%
<b>Unfunded Liability Rate</b>	1.62%		0.30%	18.5%
<b>Sum of Rate</b>	12.29%		10.80%	87.9%
<b>SubDiv #:</b> 100 <b>Employer Name:</b> Anderson County				
<b>Contributing Members:</b>	232		232	100.0%
<b>Present Value of Benefits</b>	17,205,849		18,140,716	105.4%
<b>Total Future Normal Cost</b>	2,516,971		2,464,351	97.9%
<b>Total Accrued Liability</b>	14,688,878		15,676,365	106.7%
<b>Unfunded Accrued Liability</b>	2,567,611		2,179,950	84.9%
<b>Normal Cost Rate</b>	5.46%	5.46%	5.48%	100.4%
<b>Unfunded Liability Rate</b>	2.77%	3.02%	2.77%	100.0%
<b>Sum of Rate</b>	8.23%	8.48%	8.25%	100.2%
<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>	353,456		424,604	120.1%
<b>Total Future Normal Cost</b>	136,962		138,727	101.3%
<b>Total Accrued Liability</b>	216,494		285,877	132.0%
<b>Unfunded Accrued Liability</b>	71,472		72,285	101.1%
<b>Normal Cost Rate</b>	4.00%		3.96%	99.0%
<b>Unfunded Liability Rate</b>	1.61%		1.70%	105.6%
<b>Sum of Rate</b>	5.61%		5.66%	100.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 101 <b>Employer Name:</b> Andrews County				
<b>Contributing Members:</b>	140		142	101.4%
<b>Present Value of Benefits</b>	34,374,563		35,753,198	104.0%
<b>Total Future Normal Cost</b>	2,692,396		2,756,802	102.4%
<b>Total Accrued Liability</b>	31,682,167		32,996,396	104.1%
<b>Unfunded Accrued Liability</b>	4,804,960		3,550,979	73.9%
<b>Normal Cost Rate</b>	7.11%		7.12%	100.1%
<b>Unfunded Liability Rate</b>	7.24%		5.80%	80.1%
<b>Sum of Rate</b>	14.35%		12.92%	90.0%
<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>	108,220		123,478	114.1%
<b>Total Future Normal Cost</b>	52,507		51,298	97.7%
<b>Total Accrued Liability</b>	55,713		72,180	129.6%
<b>Unfunded Accrued Liability</b>	10,327		8,848	85.7%
<b>Normal Cost Rate</b>	5.28%		5.28%	100.0%
<b>Unfunded Liability Rate</b>	0.97%		0.88%	90.7%
<b>Sum of Rate</b>	6.25%		6.16%	98.6%
<b>SubDiv #:</b> 102 <b>Employer Name:</b> Angelina County				
<b>Contributing Members:</b>	356		366	102.8%
<b>Present Value of Benefits</b>	29,691,496		31,395,436	105.7%
<b>Total Future Normal Cost</b>	4,900,177		5,226,402	106.7%
<b>Total Accrued Liability</b>	24,791,319		26,169,034	105.6%
<b>Unfunded Accrued Liability</b>	3,462,747		2,604,233	75.2%
<b>Normal Cost Rate</b>	6.32%	6.32%	6.32%	100.0%
<b>Unfunded Liability Rate</b>	2.56%	2.60%	2.10%	82.0%
<b>Sum of Rate</b>	8.88%	8.92%	8.42%	94.8%
<b>SubDiv #:</b> 502 <b>Employer Name:</b> Angelina County Appraisal District				
<b>Contributing Members:</b>	13		14	107.7%
<b>Present Value of Benefits</b>	2,184,058		2,448,266	112.1%
<b>Total Future Normal Cost</b>	247,987		268,252	108.2%
<b>Total Accrued Liability</b>	1,936,071		2,180,014	112.6%
<b>Unfunded Accrued Liability</b>	(126,744)		(179,375)	141.5%
<b>Normal Cost Rate</b>	7.55%	7.55%	7.51%	99.5%
<b>Unfunded Liability Rate</b>	(1.88%)	(1.37%)	(2.42%)	128.7%
<b>Sum of Rate</b>	5.67%	6.18%	5.09%	89.8%
<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>	1,228,923		1,379,217	112.2%
<b>Total Future Normal Cost</b>	168,942		176,649	104.6%
<b>Total Accrued Liability</b>	1,059,981		1,202,568	113.5%
<b>Unfunded Accrued Liability</b>	104,674		80,741	77.1%
<b>Normal Cost Rate</b>	4.95%		4.95%	100.0%
<b>Unfunded Liability Rate</b>	2.56%		1.95%	76.2%
<b>Sum of Rate</b>	7.51%		6.90%	91.9%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 614 <b>Employer Name:</b> Aquilla Water Supply District - Hill County				
<b>Contributing Members:</b>	6		11	183.3%
<b>Present Value of Benefits</b>	445,899		512,071	114.8%
<b>Total Future Normal Cost</b>	60,733		69,710	114.8%
<b>Total Accrued Liability</b>	385,166		442,361	114.8%
<b>Unfunded Accrued Liability</b>	66,287		51,490	77.7%
<b>Normal Cost Rate</b>	4.46%		4.49%	100.7%
<b>Unfunded Liability Rate</b>	<u>3.22%</u>		<u>2.02%</u>	<u>62.7%</u>
<b>Sum of Rate</b>	7.68%		6.51%	84.8%
<b>SubDiv #:</b> 103 <b>Employer Name:</b> Aransas County				
<b>Contributing Members:</b>	158		167	105.7%
<b>Present Value of Benefits</b>	10,533,728		12,013,679	114.0%
<b>Total Future Normal Cost</b>	1,897,895		1,971,687	103.9%
<b>Total Accrued Liability</b>	8,635,833		10,041,992	116.3%
<b>Unfunded Accrued Liability</b>	78,855		137,307	174.1%
<b>Normal Cost Rate</b>	6.19%	6.19%	6.20%	100.2%
<b>Unfunded Liability Rate</b>	<u>0.17%</u>	<u>1.02%</u>	<u>0.19%</u>	<u>111.8%</u>
<b>Sum of Rate</b>	6.36%	7.21%	6.39%	100.5%
<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>	1,270,402		1,198,311	94.3%
<b>Total Future Normal Cost</b>	161,205		184,649	114.5%
<b>Total Accrued Liability</b>	1,109,197		1,013,662	91.4%
<b>Unfunded Accrued Liability</b>	60,405		36,382	60.2%
<b>Normal Cost Rate</b>	8.32%	8.67%	8.50%	102.2%
<b>Unfunded Liability Rate</b>	<u>2.12%</u>	<u>3.29%</u>	<u>1.31%</u>	<u>61.8%</u>
<b>Sum of Rate</b>	10.44%	11.96%	9.81%	94.0%
<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>	331,287		392,680	118.5%
<b>Total Future Normal Cost</b>	158,720		167,353	105.4%
<b>Total Accrued Liability</b>	172,567		225,327	130.6%
<b>Unfunded Accrued Liability</b>	9,289		8,795	94.7%
<b>Normal Cost Rate</b>	6.70%		6.72%	100.3%
<b>Unfunded Liability Rate</b>	<u>0.39%</u>		<u>0.36%</u>	<u>92.3%</u>
<b>Sum of Rate</b>	7.09%		7.08%	99.9%
<b>SubDiv #:</b> 104 <b>Employer Name:</b> Archer County				
<b>Contributing Members:</b>	59		60	101.7%
<b>Present Value of Benefits</b>	4,067,451		4,151,072	102.1%
<b>Total Future Normal Cost</b>	482,450		500,015	103.6%
<b>Total Accrued Liability</b>	3,585,001		3,651,057	101.8%
<b>Unfunded Accrued Liability</b>	578,311		447,673	77.4%
<b>Normal Cost Rate</b>	4.96%		4.99%	100.6%
<b>Unfunded Liability Rate</b>	<u>3.58%</u>		<u>2.93%</u>	<u>81.8%</u>
<b>Sum of Rate</b>	8.54%		7.92%	92.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</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>	464,340		510,158	109.9%
<b>Total Future Normal Cost</b>	62,634		66,205	105.7%
<b>Total Accrued Liability</b>	401,706		443,953	110.5%
<b>Unfunded Accrued Liability</b>	(40,963)		(59,541)	145.4%
<b>Normal Cost Rate</b>	7.87%		7.87%	100.0%
<b>Unfunded Liability Rate</b>	(4.92%)		(6.81%)	138.4%
<b>Sum of Rate</b>	2.95%		1.06%	35.9%
<b>SubDiv #: 105</b>	<b>Employer Name: Armstrong County</b>			
<b>Contributing Members:</b>	25		29	116.0%
<b>Present Value of Benefits</b>	1,080,185		1,214,760	112.5%
<b>Total Future Normal Cost</b>	238,378		245,627	103.0%
<b>Total Accrued Liability</b>	841,807		969,133	115.1%
<b>Unfunded Accrued Liability</b>	(165,912)		(189,290)	114.1%
<b>Normal Cost Rate</b>	5.90%	5.90%	5.95%	100.8%
<b>Unfunded Liability Rate</b>	(2.57%)	(1.92%)	(2.75%)	107.0%
<b>Sum of Rate</b>	3.33%	3.98%	3.20%	96.1%
<b>SubDiv #: 106</b>	<b>Employer Name: Atascosa County</b>			
<b>Contributing Members:</b>	235		240	102.1%
<b>Present Value of Benefits</b>	16,334,046		17,964,986	110.0%
<b>Total Future Normal Cost</b>	2,351,376		2,728,539	116.0%
<b>Total Accrued Liability</b>	13,982,670		15,236,447	109.0%
<b>Unfunded Accrued Liability</b>	736,270		276,532	37.6%
<b>Normal Cost Rate</b>	5.69%		5.71%	100.4%
<b>Unfunded Liability Rate</b>	0.98%		0.29%	29.6%
<b>Sum of Rate</b>	6.67%		6.00%	90.0%
<b>SubDiv #: 551</b>	<b>Employer Name: Atascosa County Appraisal District</b>			
<b>Contributing Members:</b>	11		9	81.8%
<b>Present Value of Benefits</b>	868,406		840,029	96.7%
<b>Total Future Normal Cost</b>	144,479		127,932	88.5%
<b>Total Accrued Liability</b>	723,927		712,097	98.4%
<b>Unfunded Accrued Liability</b>	28,120		(29,652)	(105.4%)
<b>Normal Cost Rate</b>	7.10%		6.40%	90.1%
<b>Unfunded Liability Rate</b>	1.11%		(1.50%)	(135.1%)
<b>Sum of Rate</b>	8.21%		4.90%	59.7%
<b>SubDiv #: 107</b>	<b>Employer Name: Austin County</b>			
<b>Contributing Members:</b>	139		141	101.4%
<b>Present Value of Benefits</b>	14,390,244		14,999,451	104.2%
<b>Total Future Normal Cost</b>	1,589,447		1,657,454	104.3%
<b>Total Accrued Liability</b>	12,800,797		13,341,997	104.2%
<b>Unfunded Accrued Liability</b>	1,479,196		1,057,434	71.5%
<b>Normal Cost Rate</b>	5.44%		5.43%	99.8%
<b>Unfunded Liability Rate</b>	2.74%		2.19%	79.9%
<b>Sum of Rate</b>	8.18%		7.62%	93.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 461</b>	<b>Employer Name: Austin County Appraisal District</b>			
<b>Contributing Members:</b>	13		12	92.3%
<b>Present Value of Benefits</b>	1,368,619		1,503,118	109.8%
<b>Total Future Normal Cost</b>	279,288		290,341	104.0%
<b>Total Accrued Liability</b>	1,089,331		1,212,777	111.3%
<b>Unfunded Accrued Liability</b>	(230,668)		(270,153)	117.1%
<b>Normal Cost Rate</b>	8.44%		8.11%	96.1%
<b>Unfunded Liability Rate</b>	(3.81%)		(4.49%)	117.8%
<b>Sum of Rate</b>	4.63%		3.62%	78.2%
<b>SubDiv #: 108</b>	<b>Employer Name: Bailey County</b>			
<b>Contributing Members:</b>	64		69	107.8%
<b>Present Value of Benefits</b>	2,859,018		3,032,904	106.1%
<b>Total Future Normal Cost</b>	336,124		372,598	110.9%
<b>Total Accrued Liability</b>	2,522,894		2,660,306	105.4%
<b>Unfunded Accrued Liability</b>	456,082		404,522	88.7%
<b>Normal Cost Rate</b>	3.69%		3.69%	100.0%
<b>Unfunded Liability Rate</b>	2.68%		2.49%	92.9%
<b>Sum of Rate</b>	6.37%		6.18%	97.0%
<b>SubDiv #: 109</b>	<b>Employer Name: Bandera County</b>			
<b>Contributing Members:</b>	165		183	110.9%
<b>Present Value of Benefits</b>	8,578,133		9,363,580	109.2%
<b>Total Future Normal Cost</b>	1,886,240		2,077,436	110.1%
<b>Total Accrued Liability</b>	6,691,893		7,286,144	108.9%
<b>Unfunded Accrued Liability</b>	742,923		431,917	58.1%
<b>Normal Cost Rate</b>	7.06%		7.12%	100.8%
<b>Unfunded Liability Rate</b>	1.43%		0.84%	58.7%
<b>Sum of Rate</b>	8.49%		7.96%	93.8%
<b>SubDiv #: 110</b>	<b>Employer Name: Bastrop County</b>			
<b>Contributing Members:</b>	376		376	100.0%
<b>Present Value of Benefits</b>	33,867,063		37,835,090	111.7%
<b>Total Future Normal Cost</b>	7,099,486		7,402,330	104.3%
<b>Total Accrued Liability</b>	26,767,577		30,432,760	113.7%
<b>Unfunded Accrued Liability</b>	2,644,507		2,225,290	84.1%
<b>Normal Cost Rate</b>	7.79%	7.79%	7.78%	99.9%
<b>Unfunded Liability Rate</b>	1.62%	1.87%	1.45%	89.5%
<b>Sum of Rate</b>	9.41%	9.66%	9.23%	98.1%
<b>SubDiv #: 111</b>	<b>Employer Name: Baylor County</b>			
<b>Contributing Members:</b>	38		41	107.9%
<b>Present Value of Benefits</b>	2,590,381		2,716,674	104.9%
<b>Total Future Normal Cost</b>	326,886		342,587	104.8%
<b>Total Accrued Liability</b>	2,263,495		2,374,087	104.9%
<b>Unfunded Accrued Liability</b>	262,340		205,179	78.2%
<b>Normal Cost Rate</b>	5.72%		5.76%	100.7%
<b>Unfunded Liability Rate</b>	2.41%		1.98%	82.2%
<b>Sum of Rate</b>	8.13%		7.74%	95.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</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>	70,554		82,487	116.9%
<b>Total Future Normal Cost</b>	26,125		24,477	93.7%
<b>Total Accrued Liability</b>	44,429		58,010	130.6%
<b>Unfunded Accrued Liability</b>	5,653		4,507	79.7%
<b>Normal Cost Rate</b>	5.64%		5.64%	100.0%
<b>Unfunded Liability Rate</b>	<u>0.75%</u>		<u>0.64%</u>	<u>85.3%</u>
<b>Sum of Rate</b>	6.39%		6.28%	98.3%
<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>	208,626		128,171	61.4%
<b>Total Future Normal Cost</b>	29,724		34,806	117.1%
<b>Total Accrued Liability</b>	178,902		93,365	52.2%
<b>Unfunded Accrued Liability</b>	30,269		24,372	80.5%
<b>Normal Cost Rate</b>	4.52%		4.53%	100.2%
<b>Unfunded Liability Rate</b>	<u>4.88%</u>		<u>3.46%</u>	<u>70.9%</u>
<b>Sum of Rate</b>	9.40%		7.99%	85.0%
<b>SubDiv #:</b> 690 <b>Employer Name:</b> Bayview Municipal Utility District				
<b>Contributing Members:</b>	2		4	200.0%
<b>Present Value of Benefits</b>	39,778		79,615	200.1%
<b>Total Future Normal Cost</b>	18,579		48,382	260.4%
<b>Total Accrued Liability</b>	21,199		31,233	147.3%
<b>Unfunded Accrued Liability</b>	(6,724)		(7,967)	118.5%
<b>Normal Cost Rate</b>	3.04%		3.00%	98.7%
<b>Unfunded Liability Rate</b>	<u>(0.86%)</u>		<u>(0.50%)</u>	<u>58.1%</u>
<b>Sum of Rate</b>	2.18%		2.50%	114.7%
<b>SubDiv #:</b> 112 <b>Employer Name:</b> Bee County				
<b>Contributing Members:</b>	228		221	96.9%
<b>Present Value of Benefits</b>	12,676,271		13,076,373	103.2%
<b>Total Future Normal Cost</b>	2,195,210		2,099,378	95.6%
<b>Total Accrued Liability</b>	10,481,061		10,976,995	104.7%
<b>Unfunded Accrued Liability</b>	523,476		118,913	22.7%
<b>Normal Cost Rate</b>	6.06%		6.04%	99.7%
<b>Unfunded Liability Rate</b>	<u>0.78%</u>		<u>0.16%</u>	<u>20.5%</u>
<b>Sum of Rate</b>	6.84%		6.20%	90.6%
<b>SubDiv #:</b> 113 <b>Employer Name:</b> Bell County				
<b>Contributing Members:</b>	961		1,048	109.1%
<b>Present Value of Benefits</b>	107,429,642		116,585,159	108.5%
<b>Total Future Normal Cost</b>	16,062,580		17,115,427	106.6%
<b>Total Accrued Liability</b>	91,367,062		99,469,732	108.9%
<b>Unfunded Accrued Liability</b>	13,765,312		11,095,856	80.6%
<b>Normal Cost Rate</b>	7.12%		7.12%	100.0%
<b>Unfunded Liability Rate</b>	<u>3.27%</u>		<u>2.77%</u>	<u>84.7%</u>
<b>Sum of Rate</b>	10.39%		9.89%	95.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 506</b>	<b>Employer Name: Bell County Appraisal District</b>			
<b>Contributing Members:</b>	51		51	100.0%
<b>Present Value of Benefits</b>	6,109,659		6,720,089	110.0%
<b>Total Future Normal Cost</b>	676,655		703,843	104.0%
<b>Total Accrued Liability</b>	5,433,004		6,016,246	110.7%
<b>Unfunded Accrued Liability</b>	437,538		247,085	56.5%
<b>Normal Cost Rate</b>	5.44%		5.42%	99.6%
<b>Unfunded Liability Rate</b>	2.42%		1.35%	55.8%
<b>Sum of Rate</b>	7.86%		6.77%	86.1%
<b>SubDiv #: 418</b>	<b>Employer Name: Bell County Water Control and Improvement District #1</b>			
<b>Contributing Members:</b>	39		35	89.7%
<b>Present Value of Benefits</b>	2,492,853		2,356,680	94.5%
<b>Total Future Normal Cost</b>	288,082		282,430	98.0%
<b>Total Accrued Liability</b>	2,204,771		2,074,250	94.1%
<b>Unfunded Accrued Liability</b>	418,009		304,983	73.0%
<b>Normal Cost Rate</b>	3.02%		3.00%	99.3%
<b>Unfunded Liability Rate</b>	2.44%		2.01%	82.4%
<b>Sum of Rate</b>	5.46%		5.01%	91.8%
<b>SubDiv #: 708</b>	<b>Employer Name: Benbrook Water and Sewer Authority</b>			
<b>Contributing Members:</b>	34		35	102.9%
<b>Present Value of Benefits</b>	1,312,659		1,724,243	131.4%
<b>Total Future Normal Cost</b>	614,470		708,968	115.4%
<b>Total Accrued Liability</b>	698,189		1,015,275	145.4%
<b>Unfunded Accrued Liability</b>	238,158		286,215	120.2%
<b>Normal Cost Rate</b>	4.59%	5.07%	5.06%	110.2%
<b>Unfunded Liability Rate</b>	1.42%	1.60%	1.80%	126.8%
<b>Sum of Rate</b>	6.01%	6.67%	6.86%	114.1%
<b>SubDiv #: 472</b>	<b>Employer Name: Bexar Appraisal District</b>			
<b>Contributing Members:</b>	149		143	96.0%
<b>Present Value of Benefits</b>	28,537,652		30,193,888	105.8%
<b>Total Future Normal Cost</b>	3,309,199		3,690,773	111.5%
<b>Total Accrued Liability</b>	25,228,453		26,503,115	105.1%
<b>Unfunded Accrued Liability</b>	1,429,517		436,918	30.6%
<b>Normal Cost Rate</b>	6.89%	7.69%	7.70%	111.8%
<b>Unfunded Liability Rate</b>	2.15%	2.44%	0.57%	26.5%
<b>Sum of Rate</b>	9.04%	10.13%	8.27%	91.5%
<b>SubDiv #: 114</b>	<b>Employer Name: Bexar County</b>			
<b>Contributing Members:</b>	4,693		4,773	101.7%
<b>Present Value of Benefits</b>	596,574,439		635,726,722	106.6%
<b>Total Future Normal Cost</b>	91,439,064		94,538,304	103.4%
<b>Total Accrued Liability</b>	505,135,375		541,188,418	107.1%
<b>Unfunded Accrued Liability</b>	65,476,811		48,081,535	73.4%
<b>Normal Cost Rate</b>	6.99%		7.00%	100.1%
<b>Unfunded Liability Rate</b>	2.91%		2.35%	80.8%
<b>Sum of Rate</b>	9.90%		9.35%	94.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 544</b>	<b>Employer Name: Bexar County Water Control and Improvement District #10</b>			
<b>Contributing Members:</b>	6		7	116.7%
<b>Present Value of Benefits</b>	491,834		571,790	116.3%
<b>Total Future Normal Cost</b>	52,172		66,239	127.0%
<b>Total Accrued Liability</b>	439,662		505,551	115.0%
<b>Unfunded Accrued Liability</b>	63,095		50,811	80.5%
<b>Normal Cost Rate</b>	3.37%	3.93%	3.99%	118.4%
<b>Unfunded Liability Rate</b>	3.05%	3.33%	2.28%	74.8%
<b>Sum of Rate</b>	6.42%	7.26%	6.27%	97.7%
<b>SubDiv #: 716</b>	<b>Employer Name: Bexar Metro 9-1-1 Network District</b>			
<b>Contributing Members:</b>	14		14	100.0%
<b>Present Value of Benefits</b>	1,059,257		1,471,602	138.9%
<b>Total Future Normal Cost</b>	617,835		624,625	101.1%
<b>Total Accrued Liability</b>	441,422		846,977	191.9%
<b>Unfunded Accrued Liability</b>	260,231		(43,060)	(16.5%)
<b>Normal Cost Rate</b>	7.39%	7.39%	7.36%	99.6%
<b>Unfunded Liability Rate</b>	2.47%	4.17%	(0.79%)	(32.0%)
<b>Sum of Rate</b>	9.86%	11.56%	6.57%	66.6%
<b>SubDiv #: 737</b>	<b>Employer Name: Bexar-Medina-Atascosa WCID #1</b>			
<b>Contributing Members:</b>			22	
<b>Present Value of Benefits</b>			204,974	
<b>Total Future Normal Cost</b>			167,924	
<b>Total Accrued Liability</b>			37,050	
<b>Unfunded Accrued Liability</b>			24,684	
<b>Normal Cost Rate</b>			2.89%	
<b>Unfunded Liability Rate</b>			0.43%	
<b>Sum of Rate</b>			3.32%	
<b>SubDiv #: 616</b>	<b>Employer Name: Bistone Municipal Water Supply District - Limestone County</b>			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	823,682		836,645	101.6%
<b>Total Future Normal Cost</b>	162,426		163,749	100.8%
<b>Total Accrued Liability</b>	661,256		672,896	101.8%
<b>Unfunded Accrued Liability</b>	83,169		70,518	84.8%
<b>Normal Cost Rate</b>	6.94%		7.00%	100.9%
<b>Unfunded Liability Rate</b>	3.29%		2.94%	89.4%
<b>Sum of Rate</b>	10.23%		9.94%	97.2%
<b>SubDiv #: 115</b>	<b>Employer Name: Blanco County</b>			
<b>Contributing Members:</b>	51		51	100.0%
<b>Present Value of Benefits</b>	3,375,055		3,675,058	108.9%
<b>Total Future Normal Cost</b>	503,045		514,801	102.3%
<b>Total Accrued Liability</b>	2,872,010		3,160,257	110.0%
<b>Unfunded Accrued Liability</b>	368,521		279,689	75.9%
<b>Normal Cost Rate</b>	5.71%		5.72%	100.2%
<b>Unfunded Liability Rate</b>	2.06%		1.65%	80.1%
<b>Sum of Rate</b>	7.77%		7.37%	94.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 116</b>	<b>Employer Name: Borden County</b>			
<b>Contributing Members:</b>	23		23	100.0%
<b>Present Value of Benefits</b>	1,693,971		1,860,988	109.9%
<b>Total Future Normal Cost</b>	179,031		180,850	101.0%
<b>Total Accrued Liability</b>	1,514,940		1,680,138	110.9%
<b>Unfunded Accrued Liability</b>	230,090		191,904	83.4%
<b>Normal Cost Rate</b>	4.86%		4.86%	100.0%
<b>Unfunded Liability Rate</b>	3.94%		3.68%	93.4%
<b>Sum of Rate</b>	8.80%		8.54%	97.0%
<b>SubDiv #: 117</b>	<b>Employer Name: Bosque County</b>			
<b>Contributing Members:</b>	95		113	118.9%
<b>Present Value of Benefits</b>	3,333,863		3,738,631	112.1%
<b>Total Future Normal Cost</b>	521,642		582,395	111.6%
<b>Total Accrued Liability</b>	2,812,221		3,156,236	112.2%
<b>Unfunded Accrued Liability</b>	(434,310)		(631,881)	145.5%
<b>Normal Cost Rate</b>	3.26%		3.29%	100.9%
<b>Unfunded Liability Rate</b>	(1.30%)		(1.63%)	125.4%
<b>Sum of Rate</b>	1.96%		1.66%	84.7%
<b>SubDiv #: 521</b>	<b>Employer Name: Bosque County Central Appraisal District</b>			
<b>Contributing Members:</b>	8		9	112.5%
<b>Present Value of Benefits</b>	809,124		898,455	111.0%
<b>Total Future Normal Cost</b>	93,478		103,930	111.2%
<b>Total Accrued Liability</b>	715,646		794,525	111.0%
<b>Unfunded Accrued Liability</b>	9,614		(29,272)	(304.5%)
<b>Normal Cost Rate</b>	8.59%		8.36%	97.3%
<b>Unfunded Liability Rate</b>	0.27%		(1.56%)	(577.8%)
<b>Sum of Rate</b>	8.86%		6.80%	76.7%
<b>SubDiv #: 118</b>	<b>Employer Name: Bowie County</b>			
<b>Contributing Members:</b>	282		267	94.7%
<b>Present Value of Benefits</b>	30,764,072		32,603,846	106.0%
<b>Total Future Normal Cost</b>	3,614,052		3,594,224	99.5%
<b>Total Accrued Liability</b>	27,150,020		29,009,622	106.8%
<b>Unfunded Accrued Liability</b>	1,172,604		56,260	4.8%
<b>Normal Cost Rate</b>	6.38%		6.38%	100.0%
<b>Unfunded Liability Rate</b>	1.06%		(0.02%)	(1.9%)
<b>Sum of Rate</b>	7.44%		6.36%	85.5%
<b>SubDiv #: 119</b>	<b>Employer Name: Brazoria County</b>			
<b>Contributing Members:</b>	1,206		1,225	101.6%
<b>Present Value of Benefits</b>	143,380,497		151,385,676	105.6%
<b>Total Future Normal Cost</b>	23,079,534		23,822,796	103.2%
<b>Total Accrued Liability</b>	120,300,963		127,562,880	106.0%
<b>Unfunded Accrued Liability</b>	14,304,939		10,131,693	70.8%
<b>Normal Cost Rate</b>	7.11%		7.11%	100.0%
<b>Unfunded Liability Rate</b>	2.47%		1.92%	77.7%
<b>Sum of Rate</b>	9.58%		9.03%	94.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 508</b>	<b>Employer Name:</b> Brazoria County Appraisal District			
<b>Contributing Members:</b>	42		43	102.4%
<b>Present Value of Benefits</b>	4,558,065		4,739,417	104.0%
<b>Total Future Normal Cost</b>	708,152		691,361	97.6%
<b>Total Accrued Liability</b>	3,849,913		4,048,056	105.1%
<b>Unfunded Accrued Liability</b>	201,756		(6,457)	(3.2%)
<b>Normal Cost Rate</b>	5.80%		5.72%	98.6%
<b>Unfunded Liability Rate</b>	1.28%		(0.16%)	(12.5%)
<b>Sum of Rate</b>	7.08%		5.56%	78.5%
<b>SubDiv #: 413</b>	<b>Employer Name:</b> Brazoria County Conservation and Reclamation District #3			
<b>Contributing Members:</b>	29		27	93.1%
<b>Present Value of Benefits</b>	4,450,443		4,835,264	108.6%
<b>Total Future Normal Cost</b>	655,726		637,439	97.2%
<b>Total Accrued Liability</b>	3,794,717		4,197,825	110.6%
<b>Unfunded Accrued Liability</b>	880,063		741,465	84.3%
<b>Normal Cost Rate</b>	8.05%		7.93%	98.5%
<b>Unfunded Liability Rate</b>	7.28%		7.43%	102.1%
<b>Sum of Rate</b>	15.33%		15.36%	100.2%
<b>SubDiv #: 424</b>	<b>Employer Name:</b> Brazoria County Drainage District #4			
<b>Contributing Members:</b>	48		52	108.3%
<b>Present Value of Benefits</b>	5,347,769		6,292,141	117.7%
<b>Total Future Normal Cost</b>	1,488,953		1,708,500	114.7%
<b>Total Accrued Liability</b>	3,858,816		4,583,641	118.8%
<b>Unfunded Accrued Liability</b>	744,973		513,163	68.9%
<b>Normal Cost Rate</b>	9.36%	9.36%	9.33%	99.7%
<b>Unfunded Liability Rate</b>	3.29%	3.78%	2.18%	66.3%
<b>Sum of Rate</b>	12.65%	13.14%	11.51%	91.0%
<b>SubDiv #: 681</b>	<b>Employer Name:</b> Brazoria County Drainage District #5			
<b>Contributing Members:</b>	5		6	120.0%
<b>Present Value of Benefits</b>	95,175		128,572	135.1%
<b>Total Future Normal Cost</b>	43,596		54,929	126.0%
<b>Total Accrued Liability</b>	51,579		73,643	142.8%
<b>Unfunded Accrued Liability</b>	6,810		9,040	132.8%
<b>Normal Cost Rate</b>	3.08%		3.12%	101.3%
<b>Unfunded Liability Rate</b>	0.46%		0.51%	110.9%
<b>Sum of Rate</b>	3.54%		3.63%	102.5%
<b>SubDiv #: 120</b>	<b>Employer Name:</b> Brazos County			
<b>Contributing Members:</b>	702		705	100.4%
<b>Present Value of Benefits</b>	84,923,408		91,520,277	107.8%
<b>Total Future Normal Cost</b>	13,488,730		14,362,150	106.5%
<b>Total Accrued Liability</b>	71,434,678		77,158,127	108.0%
<b>Unfunded Accrued Liability</b>	12,711,793		10,793,829	84.9%
<b>Normal Cost Rate</b>	7.37%	7.37%	7.37%	100.0%
<b>Unfunded Liability Rate</b>	3.99%	3.99%	3.67%	92.0%
<b>Sum of Rate</b>	11.36%	11.36%	11.04%	97.2%



# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 689</b>	<b>Employer Name: Brazos County Appraisal District</b>			
<b>Contributing Members:</b>	25		25	100.0%
<b>Present Value of Benefits</b>	1,477,653		1,740,030	117.8%
<b>Total Future Normal Cost</b>	621,093		656,247	105.7%
<b>Total Accrued Liability</b>	856,560		1,083,783	126.5%
<b>Unfunded Accrued Liability</b>	243,357		217,660	89.4%
<b>Normal Cost Rate</b>	8.83%		8.92%	101.0%
<b>Unfunded Liability Rate</b>	2.31%		2.19%	94.8%
<b>Sum of Rate</b>	11.14%		11.11%	99.7%
<b>SubDiv #: 600</b>	<b>Employer Name: Brazos County Emergency Communications District</b>			
<b>Contributing Members:</b>	32		30	93.8%
<b>Present Value of Benefits</b>	3,106,920		3,473,428	111.8%
<b>Total Future Normal Cost</b>	781,216		772,555	98.9%
<b>Total Accrued Liability</b>	2,325,704		2,700,873	116.1%
<b>Unfunded Accrued Liability</b>	73,303		19,723	26.9%
<b>Normal Cost Rate</b>	6.59%		6.60%	100.2%
<b>Unfunded Liability Rate</b>	0.56%		0.12%	21.4%
<b>Sum of Rate</b>	7.15%		6.72%	94.0%
<b>SubDiv #: 121</b>	<b>Employer Name: Brewster County</b>			
<b>Contributing Members:</b>	67		65	97.0%
<b>Present Value of Benefits</b>	4,369,649		4,950,211	113.3%
<b>Total Future Normal Cost</b>	728,440		817,857	112.3%
<b>Total Accrued Liability</b>	3,641,209		4,132,354	113.5%
<b>Unfunded Accrued Liability</b>	563,702		608,796	108.0%
<b>Normal Cost Rate</b>	5.93%	6.24%	6.27%	105.7%
<b>Unfunded Liability Rate</b>	2.62%	3.36%	3.05%	116.4%
<b>Sum of Rate</b>	8.55%	9.60%	9.32%	109.0%
<b>SubDiv #: 581</b>	<b>Employer Name: Brewster County Appraisal District</b>			
<b>Contributing Members:</b>	3		5	166.7%
<b>Present Value of Benefits</b>	209,902		236,412	112.6%
<b>Total Future Normal Cost</b>	28,859		46,451	161.0%
<b>Total Accrued Liability</b>	181,043		189,961	104.9%
<b>Unfunded Accrued Liability</b>	(2,384)		(27,915)	1171.1%
<b>Normal Cost Rate</b>	3.80%		3.83%	100.8%
<b>Unfunded Liability Rate</b>	(0.64%)		(2.73%)	426.6%
<b>Sum of Rate</b>	3.16%		1.10%	34.8%
<b>SubDiv #: 122</b>	<b>Employer Name: Briscoe County</b>			
<b>Contributing Members:</b>	22		28	127.3%
<b>Present Value of Benefits</b>	939,563		1,019,203	108.5%
<b>Total Future Normal Cost</b>	129,300		138,638	107.2%
<b>Total Accrued Liability</b>	810,263		880,565	108.7%
<b>Unfunded Accrued Liability</b>	43,613		8,417	19.3%
<b>Normal Cost Rate</b>	5.18%		5.11%	98.6%
<b>Unfunded Liability Rate</b>	1.24%		0.10%	8.1%
<b>Sum of Rate</b>	6.42%		5.21%	81.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 123 <b>Employer Name:</b> Brooks County				
<b>Contributing Members:</b>	119		117	98.3%
<b>Present Value of Benefits</b>	9,861,370		10,567,489	107.2%
<b>Total Future Normal Cost</b>	1,898,940		1,855,784	97.7%
<b>Total Accrued Liability</b>	7,962,430		8,711,705	109.4%
<b>Unfunded Accrued Liability</b>	(1,194,549)		(1,717,663)	143.8%
<b>Normal Cost Rate</b>	8.63%		8.62%	99.9%
<b>Unfunded Liability Rate</b>	<u>(2.43%)</u>		<u>(3.53%)</u>	<u>145.3%</u>
<b>Sum of Rate</b>	6.20%		5.09%	82.1%
<b>SubDiv #:</b> 522 <b>Employer Name:</b> Brookshire Municipal Water District				
<b>Contributing Members:</b>	7		8	114.3%
<b>Present Value of Benefits</b>	1,010,999		820,382	81.1%
<b>Total Future Normal Cost</b>	85,633		111,995	130.8%
<b>Total Accrued Liability</b>	925,366		708,387	76.6%
<b>Unfunded Accrued Liability</b>	39,116		(50,872)	(130.1%)
<b>Normal Cost Rate</b>	5.62%		5.74%	102.1%
<b>Unfunded Liability Rate</b>	<u>1.48%</u>		<u>(2.29%)</u>	<u>(154.7%)</u>
<b>Sum of Rate</b>	7.10%		3.45%	48.6%
<b>SubDiv #:</b> 124 <b>Employer Name:</b> Brown County				
<b>Contributing Members:</b>	162		164	101.2%
<b>Present Value of Benefits</b>	9,005,999		9,656,281	107.2%
<b>Total Future Normal Cost</b>	1,546,598		1,646,152	106.4%
<b>Total Accrued Liability</b>	7,459,401		8,010,129	107.4%
<b>Unfunded Accrued Liability</b>	719,063		396,139	55.1%
<b>Normal Cost Rate</b>	4.93%		4.92%	99.8%
<b>Unfunded Liability Rate</b>	<u>1.22%</u>		<u>0.68%</u>	<u>55.7%</u>
<b>Sum of Rate</b>	6.15%		5.60%	91.1%
<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>	276,191		335,053	121.3%
<b>Total Future Normal Cost</b>	108,112		113,717	105.2%
<b>Total Accrued Liability</b>	168,079		221,336	131.7%
<b>Unfunded Accrued Liability</b>	58,001		58,929	101.6%
<b>Normal Cost Rate</b>	3.87%		3.86%	99.7%
<b>Unfunded Liability Rate</b>	<u>1.89%</u>		<u>2.05%</u>	<u>108.5%</u>
<b>Sum of Rate</b>	5.76%		5.91%	102.6%
<b>SubDiv #:</b> 642 <b>Employer Name:</b> Brushy Creek Municipal Utility District - Williamson County				
<b>Contributing Members:</b>	29		32	110.3%
<b>Present Value of Benefits</b>	1,068,700		1,214,294	113.6%
<b>Total Future Normal Cost</b>	403,971		485,805	120.3%
<b>Total Accrued Liability</b>	664,729		728,489	109.6%
<b>Unfunded Accrued Liability</b>	80,198		7,691	9.6%
<b>Normal Cost Rate</b>	4.22%		4.28%	101.4%
<b>Unfunded Liability Rate</b>	<u>0.65%</u>		<u>0.00%</u>	<u>0.0%</u>
<b>Sum of Rate</b>	4.87%		4.28%	87.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 125 <b>Employer Name:</b> Burleson County				
<b>Contributing Members:</b>	111		108	97.3%
<b>Present Value of Benefits</b>	6,120,541		6,434,705	105.1%
<b>Total Future Normal Cost</b>	808,164		784,881	97.1%
<b>Total Accrued Liability</b>	5,312,377		5,649,824	106.4%
<b>Unfunded Accrued Liability</b>	1,019,025		913,109	89.6%
<b>Normal Cost Rate</b>	4.44%		4.43%	99.8%
<b>Unfunded Liability Rate</b>	<u>2.97%</u>		<u>3.21%</u>	<u>108.1%</u>
<b>Sum of Rate</b>	7.41%		7.64%	103.1%
<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>	1,703,498		2,429,471	142.6%
<b>Total Future Normal Cost</b>	169,033		283,192	167.5%
<b>Total Accrued Liability</b>	1,534,465		2,146,279	139.9%
<b>Unfunded Accrued Liability</b>	119,424		473,635	396.6%
<b>Normal Cost Rate</b>	3.86%	6.38%	6.37%	165.0%
<b>Unfunded Liability Rate</b>	<u>3.14%</u>	<u>8.50%</u>	<u>8.14%</u>	<u>259.2%</u>
<b>Sum of Rate</b>	7.00%	14.88%	14.51%	207.3%
<b>SubDiv #:</b> 126 <b>Employer Name:</b> Burnet County				
<b>Contributing Members:</b>	253		265	104.7%
<b>Present Value of Benefits</b>	18,201,940		19,801,126	108.8%
<b>Total Future Normal Cost</b>	3,588,748		3,721,155	103.7%
<b>Total Accrued Liability</b>	14,613,192		16,079,971	110.0%
<b>Unfunded Accrued Liability</b>	3,450,494		3,054,187	88.5%
<b>Normal Cost Rate</b>	6.85%		6.88%	100.4%
<b>Unfunded Liability Rate</b>	<u>3.32%</u>		<u>3.31%</u>	<u>99.7%</u>
<b>Sum of Rate</b>	10.17%		10.19%	100.2%
<b>SubDiv #:</b> 127 <b>Employer Name:</b> Caldwell County				
<b>Contributing Members:</b>	182		189	103.8%
<b>Present Value of Benefits</b>	7,178,929		7,422,494	103.4%
<b>Total Future Normal Cost</b>	1,140,228		1,151,764	101.0%
<b>Total Accrued Liability</b>	6,038,701		6,270,730	103.8%
<b>Unfunded Accrued Liability</b>	362,751		59,490	16.4%
<b>Normal Cost Rate</b>	3.47%		3.49%	100.6%
<b>Unfunded Liability Rate</b>	<u>0.62%</u>		<u>0.07%</u>	<u>11.3%</u>
<b>Sum of Rate</b>	4.09%		3.56%	87.0%
<b>SubDiv #:</b> 718 <b>Employer Name:</b> Caldwell County Appraisal District				
<b>Contributing Members:</b>	13		11	84.6%
<b>Present Value of Benefits</b>	208,357		249,244	119.6%
<b>Total Future Normal Cost</b>	161,584		151,402	93.7%
<b>Total Accrued Liability</b>	46,773		97,842	209.2%
<b>Unfunded Accrued Liability</b>	5,117		8,604	168.1%
<b>Normal Cost Rate</b>	4.89%		4.78%	97.8%
<b>Unfunded Liability Rate</b>	<u>0.05%</u>		<u>0.29%</u>	<u>580.0%</u>
<b>Sum of Rate</b>	4.94%		5.07%	102.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 128 <b>Employer Name:</b> Calhoun County				
<b>Contributing Members:</b>	189		205	108.5%
<b>Present Value of Benefits</b>	17,343,797		19,809,539	114.2%
<b>Total Future Normal Cost</b>	2,965,582		3,745,845	126.3%
<b>Total Accrued Liability</b>	14,378,215		16,063,694	111.7%
<b>Unfunded Accrued Liability</b>	1,909,123		1,549,034	81.1%
<b>Normal Cost Rate</b>	6.58%	7.44%	7.44%	113.1%
<b>Unfunded Liability Rate</b>	2.43%	2.60%	2.00%	82.3%
<b>Sum of Rate</b>	9.01%	10.04%	9.44%	104.8%
<b>SubDiv #:</b> 709 <b>Employer Name:</b> Calhoun County Appraisal District				
<b>Contributing Members:</b>	14		14	100.0%
<b>Present Value of Benefits</b>	471,789		528,500	112.0%
<b>Total Future Normal Cost</b>	259,683		247,319	95.2%
<b>Total Accrued Liability</b>	212,106		281,181	132.6%
<b>Unfunded Accrued Liability</b>	101,990		88,053	86.3%
<b>Normal Cost Rate</b>	6.19%	6.19%	6.22%	100.5%
<b>Unfunded Liability Rate</b>	2.12%	2.12%	2.10%	99.1%
<b>Sum of Rate</b>	8.31%	8.31%	8.32%	100.1%
<b>SubDiv #:</b> 129 <b>Employer Name:</b> Callahan County				
<b>Contributing Members:</b>	53		53	100.0%
<b>Present Value of Benefits</b>	2,834,842		2,753,132	97.1%
<b>Total Future Normal Cost</b>	282,861		277,720	98.2%
<b>Total Accrued Liability</b>	2,551,981		2,475,412	97.0%
<b>Unfunded Accrued Liability</b>	186,084		101,712	54.7%
<b>Normal Cost Rate</b>	3.85%		3.87%	100.5%
<b>Unfunded Liability Rate</b>	1.42%		0.82%	57.7%
<b>Sum of Rate</b>	5.27%		4.69%	89.0%
<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>	475,255		294,151	61.9%
<b>Total Future Normal Cost</b>	42,773		41,389	96.8%
<b>Total Accrued Liability</b>	432,482		252,762	58.4%
<b>Unfunded Accrued Liability</b>	16,975		8,337	49.1%
<b>Normal Cost Rate</b>	4.15%	4.15%	4.30%	103.6%
<b>Unfunded Liability Rate</b>	1.22%	1.22%	0.50%	41.0%
<b>Sum of Rate</b>	5.37%	5.37%	4.80%	89.4%
<b>SubDiv #:</b> 130 <b>Employer Name:</b> Cameron County				
<b>Contributing Members:</b>	1,655		1,699	102.7%
<b>Present Value of Benefits</b>	127,031,915		137,294,996	108.1%
<b>Total Future Normal Cost</b>	25,129,396		27,149,980	108.0%
<b>Total Accrued Liability</b>	101,902,519		110,145,016	108.1%
<b>Unfunded Accrued Liability</b>	8,528,859		4,650,830	54.5%
<b>Normal Cost Rate</b>	6.56%		6.56%	100.0%
<b>Unfunded Liability Rate</b>	1.37%		0.75%	54.7%
<b>Sum of Rate</b>	7.93%		7.31%	92.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 618</b>	<b>Employer Name: Cameron County Appraisal District</b>			
<b>Contributing Members:</b>	53		54	101.9%
<b>Present Value of Benefits</b>	6,065,881		6,600,047	108.8%
<b>Total Future Normal Cost</b>	927,100		950,119	102.5%
<b>Total Accrued Liability</b>	5,138,781		5,649,928	109.9%
<b>Unfunded Accrued Liability</b>	905,541		714,067	78.9%
<b>Normal Cost Rate</b>	7.15%		7.11%	99.4%
<b>Unfunded Liability Rate</b>	5.32%		4.48%	84.2%
<b>Sum of Rate</b>	12.47%		11.59%	92.9%
<b>SubDiv #: 692</b>	<b>Employer Name: Cameron County Drainage District #1</b>			
<b>Contributing Members:</b>	16		20	125.0%
<b>Present Value of Benefits</b>	244,824		319,300	130.4%
<b>Total Future Normal Cost</b>	136,335		159,908	117.3%
<b>Total Accrued Liability</b>	108,489		159,392	146.9%
<b>Unfunded Accrued Liability</b>	9,584		8,487	88.5%
<b>Normal Cost Rate</b>	4.37%		4.42%	101.1%
<b>Unfunded Liability Rate</b>	0.27%		0.22%	81.5%
<b>Sum of Rate</b>	4.64%		4.64%	100.0%
<b>SubDiv #: 664</b>	<b>Employer Name: Cameron County Drainage District #3</b>			
<b>Contributing Members:</b>	21		21	100.0%
<b>Present Value of Benefits</b>	364,769		412,148	113.0%
<b>Total Future Normal Cost</b>	130,174		129,153	99.2%
<b>Total Accrued Liability</b>	234,595		282,995	120.6%
<b>Unfunded Accrued Liability</b>	17,490		6,533	37.4%
<b>Normal Cost Rate</b>	4.31%		4.33%	100.5%
<b>Unfunded Liability Rate</b>	0.43%		0.15%	34.9%
<b>Sum of Rate</b>	4.74%		4.48%	94.5%
<b>SubDiv #: 686</b>	<b>Employer Name: Cameron County Drainage District #5</b>			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	106,069		158,170	149.1%
<b>Total Future Normal Cost</b>	63,173		88,670	140.4%
<b>Total Accrued Liability</b>	42,896		69,500	162.0%
<b>Unfunded Accrued Liability</b>	1,355		11,669	861.3%
<b>Normal Cost Rate</b>	5.25%	7.47%	7.46%	142.1%
<b>Unfunded Liability Rate</b>	0.14%	1.40%	1.37%	978.6%
<b>Sum of Rate</b>	5.39%	8.87%	8.83%	163.8%
<b>SubDiv #: 462</b>	<b>Employer Name: Cameron County Irrigation District #2</b>			
<b>Contributing Members:</b>	33		33	100.0%
<b>Present Value of Benefits</b>	1,990,326		2,167,876	108.9%
<b>Total Future Normal Cost</b>	238,679		247,522	103.7%
<b>Total Accrued Liability</b>	1,751,647		1,920,354	109.6%
<b>Unfunded Accrued Liability</b>	155,728		104,971	67.4%
<b>Normal Cost Rate</b>	3.65%		3.65%	100.0%
<b>Unfunded Liability Rate</b>	1.70%		1.20%	70.6%
<b>Sum of Rate</b>	5.35%		4.85%	90.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 590</b>	<b>Employer Name: Cameron County Irrigation District #6</b>			
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	433,950		464,152	107.0%
<b>Total Future Normal Cost</b>	60,959		62,480	102.5%
<b>Total Accrued Liability</b>	372,991		401,672	107.7%
<b>Unfunded Accrued Liability</b>	(3,698)		(24,041)	650.2%
<b>Normal Cost Rate</b>	3.97%		4.07%	102.5%
<b>Unfunded Liability Rate</b>	(0.13%)		(0.96%)	738.5%
<b>Sum of Rate</b>	3.84%		3.11%	81.0%
<b>SubDiv #: 670</b>	<b>Employer Name: Camp Central Appraisal District</b>			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	177,648		179,859	101.2%
<b>Total Future Normal Cost</b>	79,899		66,468	83.2%
<b>Total Accrued Liability</b>	97,749		113,391	116.0%
<b>Unfunded Accrued Liability</b>	(2,731)		(9,643)	353.1%
<b>Normal Cost Rate</b>	4.10%		4.31%	105.1%
<b>Unfunded Liability Rate</b>	(0.12%)		(0.50%)	416.7%
<b>Sum of Rate</b>	3.98%		3.81%	95.7%
<b>SubDiv #: 131</b>	<b>Employer Name: Camp County</b>			
<b>Contributing Members:</b>	51		48	94.1%
<b>Present Value of Benefits</b>	3,862,841		3,914,231	101.3%
<b>Total Future Normal Cost</b>	545,821		530,703	97.2%
<b>Total Accrued Liability</b>	3,317,020		3,383,528	102.0%
<b>Unfunded Accrued Liability</b>	524,250		441,244	84.2%
<b>Normal Cost Rate</b>	6.59%	6.59%	6.73%	102.1%
<b>Unfunded Liability Rate</b>	3.27%	3.73%	3.24%	99.1%
<b>Sum of Rate</b>	9.86%	10.32%	9.97%	101.1%
<b>SubDiv #: 132</b>	<b>Employer Name: Carson County</b>			
<b>Contributing Members:</b>	52		61	117.3%
<b>Present Value of Benefits</b>	3,492,025		3,660,413	104.8%
<b>Total Future Normal Cost</b>	452,397		505,746	111.8%
<b>Total Accrued Liability</b>	3,039,628		3,154,667	103.8%
<b>Unfunded Accrued Liability</b>	466,657		325,075	69.7%
<b>Normal Cost Rate</b>	4.92%		4.87%	99.0%
<b>Unfunded Liability Rate</b>	2.91%		2.01%	69.1%
<b>Sum of Rate</b>	7.83%		6.88%	87.9%
<b>SubDiv #: 133</b>	<b>Employer Name: Cass County</b>			
<b>Contributing Members:</b>	177		165	93.2%
<b>Present Value of Benefits</b>	13,974,258		13,904,845	99.5%
<b>Total Future Normal Cost</b>	1,767,330		1,658,388	93.8%
<b>Total Accrued Liability</b>	12,206,928		12,246,457	100.3%
<b>Unfunded Accrued Liability</b>	1,808,658		1,313,480	72.6%
<b>Normal Cost Rate</b>	5.38%		5.40%	100.4%
<b>Unfunded Liability Rate</b>	2.74%		2.46%	89.8%
<b>Sum of Rate</b>	8.12%		7.86%	96.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 610 <b>Employer Name:</b> Cass County Appraisal District				
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	698,888		802,683	114.9%
<b>Total Future Normal Cost</b>	93,662		107,385	114.7%
<b>Total Accrued Liability</b>	605,226		695,298	114.9%
<b>Unfunded Accrued Liability</b>	70,530		60,974	86.5%
<b>Normal Cost Rate</b>	5.63%	5.63%	5.58%	99.1%
<b>Unfunded Liability Rate</b>	<u>2.75%</u>	<u>2.91%</u>	<u>2.29%</u>	<u>83.3%</u>
<b>Sum of Rate</b>	8.38%	8.54%	7.87%	93.9%
<b>SubDiv #:</b> 134 <b>Employer Name:</b> Castro County				
<b>Contributing Members:</b>	59		60	101.7%
<b>Present Value of Benefits</b>	5,251,957		5,727,436	109.1%
<b>Total Future Normal Cost</b>	607,115		616,003	101.5%
<b>Total Accrued Liability</b>	4,644,842		5,111,433	110.0%
<b>Unfunded Accrued Liability</b>	164,409		16,436	10.0%
<b>Normal Cost Rate</b>	7.28%		7.24%	99.5%
<b>Unfunded Liability Rate</b>	<u>0.93%</u>		<u>0.02%</u>	<u>2.2%</u>
<b>Sum of Rate</b>	8.21%		7.26%	88.4%
<b>SubDiv #:</b> 719 <b>Employer Name:</b> Central Appraisal District of Bandera County				
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	107,560		125,677	116.8%
<b>Total Future Normal Cost</b>	62,756		64,214	102.3%
<b>Total Accrued Liability</b>	44,804		61,463	137.2%
<b>Unfunded Accrued Liability</b>	24,337		18,851	77.5%
<b>Normal Cost Rate</b>	2.90%		2.87%	99.0%
<b>Unfunded Liability Rate</b>	<u>1.04%</u>		<u>0.87%</u>	<u>83.7%</u>
<b>Sum of Rate</b>	3.94%		3.74%	94.9%
<b>SubDiv #:</b> 635 <b>Employer Name:</b> Central Appraisal District of Johnson County				
<b>Contributing Members:</b>	38		38	100.0%
<b>Present Value of Benefits</b>	3,284,699		3,366,913	102.5%
<b>Total Future Normal Cost</b>	712,957		741,069	103.9%
<b>Total Accrued Liability</b>	2,571,742		2,625,844	102.1%
<b>Unfunded Accrued Liability</b>	726,592		576,335	79.3%
<b>Normal Cost Rate</b>	7.44%		7.42%	99.7%
<b>Unfunded Liability Rate</b>	<u>5.27%</u>		<u>4.47%</u>	<u>84.8%</u>
<b>Sum of Rate</b>	12.71%		11.89%	93.5%
<b>SubDiv #:</b> 602 <b>Employer Name:</b> Central Appraisal District of Taylor County				
<b>Contributing Members:</b>	29		29	100.0%
<b>Present Value of Benefits</b>	3,238,744		3,640,049	112.4%
<b>Total Future Normal Cost</b>	407,761		402,761	98.8%
<b>Total Accrued Liability</b>	2,830,983		3,237,288	114.4%
<b>Unfunded Accrued Liability</b>	170,176		(39,738)	(23.4%)
<b>Normal Cost Rate</b>	3.95%	3.95%	3.94%	99.7%
<b>Unfunded Liability Rate</b>	<u>0.86%</u>	<u>1.33%</u>	<u>(0.82%)</u>	<u>(95.3%)</u>
<b>Sum of Rate</b>	4.81%	5.28%	3.12%	64.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 712 <b>Employer Name:</b> Central Texas Regional Mobility Authority				
<b>Contributing Members:</b>	9		11	122.2%
<b>Present Value of Benefits</b>	1,243,062		1,754,283	141.1%
<b>Total Future Normal Cost</b>	1,083,343		1,398,205	129.1%
<b>Total Accrued Liability</b>	159,719		356,078	222.9%
<b>Unfunded Accrued Liability</b>	34,777		22,742	65.4%
<b>Normal Cost Rate</b>	12.24%		12.33%	100.7%
<b>Unfunded Liability Rate</b>	0.38%		0.26%	68.4%
<b>Sum of Rate</b>	12.62%		12.59%	99.8%
<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>	188,049		194,698	103.5%
<b>Total Future Normal Cost</b>	60,120		69,437	115.5%
<b>Total Accrued Liability</b>	127,929		125,261	97.9%
<b>Unfunded Accrued Liability</b>	43,939		33,394	76.0%
<b>Normal Cost Rate</b>	4.21%		4.25%	101.0%
<b>Unfunded Liability Rate</b>	3.93%		2.95%	75.1%
<b>Sum of Rate</b>	8.14%		7.20%	88.5%
<b>SubDiv #:</b> 135 <b>Employer Name:</b> Chambers County				
<b>Contributing Members:</b>	338		348	103.0%
<b>Present Value of Benefits</b>	37,352,332		40,633,453	108.8%
<b>Total Future Normal Cost</b>	5,977,463		6,392,552	106.9%
<b>Total Accrued Liability</b>	31,374,869		34,240,901	109.1%
<b>Unfunded Accrued Liability</b>	2,268,745		1,844,826	81.3%
<b>Normal Cost Rate</b>	7.06%	7.40%	7.41%	105.0%
<b>Unfunded Liability Rate</b>	1.53%	2.11%	1.37%	89.5%
<b>Sum of Rate</b>	8.59%	9.51%	8.78%	102.2%
<b>SubDiv #:</b> 531 <b>Employer Name:</b> Chambers County Appraisal District				
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	1,760,727		1,968,984	111.8%
<b>Total Future Normal Cost</b>	366,309		388,977	106.2%
<b>Total Accrued Liability</b>	1,394,418		1,580,007	113.3%
<b>Unfunded Accrued Liability</b>	(39,857)		(121,483)	304.8%
<b>Normal Cost Rate</b>	8.45%		8.46%	100.1%
<b>Unfunded Liability Rate</b>	(1.38%)		(2.93%)	212.3%
<b>Sum of Rate</b>	7.07%		5.53%	78.2%
<b>SubDiv #:</b> 548 <b>Employer Name:</b> Chambers County Public Hospital District				
<b>Contributing Members:</b>	45		53	117.8%
<b>Present Value of Benefits</b>	2,401,799		2,717,817	113.2%
<b>Total Future Normal Cost</b>	817,955		840,490	102.8%
<b>Total Accrued Liability</b>	1,583,844		1,877,327	118.5%
<b>Unfunded Accrued Liability</b>	(88,075)		(166,675)	189.2%
<b>Normal Cost Rate</b>	4.97%		5.08%	102.2%
<b>Unfunded Liability Rate</b>	(0.39%)		(0.72%)	184.6%
<b>Sum of Rate</b>	4.58%		4.36%	95.2%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 136</b>	<b>Employer Name: Cherokee County</b>			
<b>Contributing Members:</b>	218		217	99.5%
<b>Present Value of Benefits</b>	17,502,000		17,868,583	102.1%
<b>Total Future Normal Cost</b>	2,062,893		2,033,068	98.6%
<b>Total Accrued Liability</b>	15,439,107		15,835,515	102.6%
<b>Unfunded Accrued Liability</b>	2,481,782		1,955,561	78.8%
<b>Normal Cost Rate</b>	5.34%	5.34%	5.34%	100.0%
<b>Unfunded Liability Rate</b>	3.09%	3.09%	2.85%	92.2%
<b>Sum of Rate</b>	8.43%	8.43%	8.19%	97.2%
<b>SubDiv #: 137</b>	<b>Employer Name: Childress County</b>			
<b>Contributing Members:</b>	46		58	126.1%
<b>Present Value of Benefits</b>	1,259,376		1,338,591	106.3%
<b>Total Future Normal Cost</b>	218,871		242,998	111.0%
<b>Total Accrued Liability</b>	1,040,505		1,095,593	105.3%
<b>Unfunded Accrued Liability</b>	222,918		157,683	70.7%
<b>Normal Cost Rate</b>	2.83%		2.79%	98.6%
<b>Unfunded Liability Rate</b>	1.78%		1.20%	67.4%
<b>Sum of Rate</b>	4.61%		3.99%	86.6%
<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>	107,001		112,346	105.0%
<b>Total Future Normal Cost</b>	27,686		26,602	96.1%
<b>Total Accrued Liability</b>	79,315		85,744	108.1%
<b>Unfunded Accrued Liability</b>	20,086		18,322	91.2%
<b>Normal Cost Rate</b>	2.97%		2.97%	100.0%
<b>Unfunded Liability Rate</b>	2.84%		2.88%	101.4%
<b>Sum of Rate</b>	5.81%		5.85%	100.7%
<b>SubDiv #: 582</b>	<b>Employer Name: Childress County Hospital District</b>			
<b>Contributing Members:</b>	213		233	109.4%
<b>Present Value of Benefits</b>	9,693,534		11,010,372	113.6%
<b>Total Future Normal Cost</b>	2,389,361		2,557,752	107.0%
<b>Total Accrued Liability</b>	7,304,173		8,452,620	115.7%
<b>Unfunded Accrued Liability</b>	(74,341)		(362,118)	487.1%
<b>Normal Cost Rate</b>	4.54%		4.54%	100.0%
<b>Unfunded Liability Rate</b>	(0.06%)		(0.44%)	733.3%
<b>Sum of Rate</b>	4.48%		4.10%	91.5%
<b>SubDiv #: 138</b>	<b>Employer Name: Clay County</b>			
<b>Contributing Members:</b>	64		62	96.9%
<b>Present Value of Benefits</b>	7,238,694		7,459,604	103.1%
<b>Total Future Normal Cost</b>	616,928		610,384	98.9%
<b>Total Accrued Liability</b>	6,621,766		6,849,220	103.4%
<b>Unfunded Accrued Liability</b>	1,291,027		1,092,042	84.6%
<b>Normal Cost Rate</b>	4.62%		4.64%	100.4%
<b>Unfunded Liability Rate</b>	5.19%		5.05%	97.3%
<b>Sum of Rate</b>	9.81%		9.69%	98.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 485	<b>Employer Name:</b> Clay County Appraisal District			
<b>Contributing Members:</b>	5		6	120.0%
<b>Present Value of Benefits</b>	677,722		776,430	114.6%
<b>Total Future Normal Cost</b>	67,506		94,899	140.6%
<b>Total Accrued Liability</b>	610,216		681,531	111.7%
<b>Unfunded Accrued Liability</b>	(12,864)		(36,607)	284.6%
<b>Normal Cost Rate</b>	8.25%		8.05%	97.6%
<b>Unfunded Liability Rate</b>	<u>(0.76%)</u>		<u>(1.83%)</u>	<u>240.8%</u>
<b>Sum of Rate</b>	7.49%		6.22%	83.0%
<b>SubDiv #:</b> 703	<b>Employer Name:</b> Coastal Bend Groundwater Conservation District			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	81,869		98,238	120.0%
<b>Total Future Normal Cost</b>	62,219		67,800	109.0%
<b>Total Accrued Liability</b>	19,650		30,438	154.9%
<b>Unfunded Accrued Liability</b>	783		474	60.6%
<b>Normal Cost Rate</b>	4.88%		4.87%	99.8%
<b>Unfunded Liability Rate</b>	<u>0.11%</u>		<u>0.06%</u>	<u>54.5%</u>
<b>Sum of Rate</b>	4.99%		4.93%	98.8%
<b>SubDiv #:</b> 722	<b>Employer Name:</b> Coastal Plains Groundwater Conservation District			
<b>Contributing Members:</b>	1		1	100.0%
<b>Present Value of Benefits</b>	20,770		23,610	113.7%
<b>Total Future Normal Cost</b>	18,718		18,568	99.2%
<b>Total Accrued Liability</b>	2,052		5,042	245.7%
<b>Unfunded Accrued Liability</b>	77		64	82.1%
<b>Normal Cost Rate</b>	5.27%		5.27%	100.0%
<b>Unfunded Liability Rate</b>	<u>0.03%</u>		<u>0.03%</u>	<u>100.0%</u>
<b>Sum of Rate</b>	5.30%		5.30%	100.0%
<b>SubDiv #:</b> 139	<b>Employer Name:</b> Cochran County			
<b>Contributing Members:</b>	57		59	103.5%
<b>Present Value of Benefits</b>	5,150,356		5,547,075	107.7%
<b>Total Future Normal Cost</b>	494,648		542,126	109.6%
<b>Total Accrued Liability</b>	4,655,708		5,004,949	107.5%
<b>Unfunded Accrued Liability</b>	866,116		848,009	97.9%
<b>Normal Cost Rate</b>	5.37%	5.85%	5.94%	110.6%
<b>Unfunded Liability Rate</b>	<u>4.83%</u>	<u>6.02%</u>	<u>5.68%</u>	<u>117.6%</u>
<b>Sum of Rate</b>	10.20%	11.87%	11.62%	113.9%
<b>SubDiv #:</b> 477	<b>Employer Name:</b> Cochran County Appraisal District			
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	101,421		141,853	139.9%
<b>Total Future Normal Cost</b>	23,839		46,783	196.2%
<b>Total Accrued Liability</b>	77,582		95,070	122.5%
<b>Unfunded Accrued Liability</b>	(11,672)		(10,933)	93.7%
<b>Normal Cost Rate</b>	5.41%	6.17%	6.17%	114.0%
<b>Unfunded Liability Rate</b>	<u>(2.31%)</u>	<u>(2.13%)</u>	<u>(1.09%)</u>	<u>47.2%</u>
<b>Sum of Rate</b>	3.10%	4.04%	5.08%	163.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 140 <b>Employer Name:</b> Coke County				
<b>Contributing Members:</b>	43		41	95.3%
<b>Present Value of Benefits</b>	2,453,894		2,461,100	100.3%
<b>Total Future Normal Cost</b>	232,499		236,119	101.6%
<b>Total Accrued Liability</b>	2,221,395		2,224,981	100.2%
<b>Unfunded Accrued Liability</b>	422,841		367,898	87.0%
<b>Normal Cost Rate</b>	4.82%		4.85%	100.6%
<b>Unfunded Liability Rate</b>	5.46%		4.90%	89.7%
<b>Sum of Rate</b>	10.28%		9.75%	94.8%
<b>SubDiv #:</b> 141 <b>Employer Name:</b> Coleman County				
<b>Contributing Members:</b>	43		43	100.0%
<b>Present Value of Benefits</b>	3,349,103		3,450,001	103.0%
<b>Total Future Normal Cost</b>	303,244		329,674	108.7%
<b>Total Accrued Liability</b>	3,045,859		3,120,327	102.4%
<b>Unfunded Accrued Liability</b>	226,650		131,310	57.9%
<b>Normal Cost Rate</b>	5.16%		5.14%	99.6%
<b>Unfunded Liability Rate</b>	1.89%		1.14%	60.3%
<b>Sum of Rate</b>	7.05%		6.28%	89.1%
<b>SubDiv #:</b> 142 <b>Employer Name:</b> Collin County				
<b>Contributing Members:</b>	1,474		1,522	103.3%
<b>Present Value of Benefits</b>	215,333,784		238,816,231	110.9%
<b>Total Future Normal Cost</b>	50,232,696		53,474,675	106.5%
<b>Total Accrued Liability</b>	165,101,088		185,341,556	112.3%
<b>Unfunded Accrued Liability</b>	26,582,718		22,774,159	85.7%
<b>Normal Cost Rate</b>	9.07%	9.07%	9.06%	99.9%
<b>Unfunded Liability Rate</b>	2.92%	3.11%	2.69%	92.1%
<b>Sum of Rate</b>	11.99%	12.18%	11.75%	98.0%
<b>SubDiv #:</b> 457 <b>Employer Name:</b> Collin County Central Appraisal District				
<b>Contributing Members:</b>	81		84	103.7%
<b>Present Value of Benefits</b>	12,122,466		14,886,106	122.8%
<b>Total Future Normal Cost</b>	1,894,120		2,457,808	129.8%
<b>Total Accrued Liability</b>	10,228,346		12,428,298	121.5%
<b>Unfunded Accrued Liability</b>	513,685		1,364,033	265.5%
<b>Normal Cost Rate</b>	7.73%	8.98%	8.88%	114.9%
<b>Unfunded Liability Rate</b>	1.22%	4.00%	3.18%	260.7%
<b>Sum of Rate</b>	8.95%	12.98%	12.06%	134.7%
<b>SubDiv #:</b> 143 <b>Employer Name:</b> Collingsworth County				
<b>Contributing Members:</b>	40		39	97.5%
<b>Present Value of Benefits</b>	1,210,217		1,273,217	105.2%
<b>Total Future Normal Cost</b>	293,817		292,087	99.4%
<b>Total Accrued Liability</b>	916,400		981,130	107.1%
<b>Unfunded Accrued Liability</b>	237,120		197,613	83.3%
<b>Normal Cost Rate</b>	7.02%		6.97%	99.3%
<b>Unfunded Liability Rate</b>	3.66%		3.37%	92.1%
<b>Sum of Rate</b>	10.68%		10.34%	96.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 144</b>	<b>Employer Name: Colorado County</b>			
<b>Contributing Members:</b>	195		138	70.8%
<b>Present Value of Benefits</b>	8,844,900		9,469,391	107.1%
<b>Total Future Normal Cost</b>	1,755,421		1,422,262	81.0%
<b>Total Accrued Liability</b>	7,089,479		8,047,129	113.5%
<b>Unfunded Accrued Liability</b>	1,014,109		999,645	98.6%
<b>Normal Cost Rate</b>	5.33%	5.33%	5.33%	100.0%
<b>Unfunded Liability Rate</b>	1.49%	1.81%	2.33%	156.4%
<b>Sum of Rate</b>	6.82%	7.14%	7.66%	112.3%
<b>SubDiv #: 623</b>	<b>Employer Name: Comal Appraisal District</b>			
<b>Contributing Members:</b>	20		20	100.0%
<b>Present Value of Benefits</b>	2,041,519		2,202,621	107.9%
<b>Total Future Normal Cost</b>	338,018		349,395	103.4%
<b>Total Accrued Liability</b>	1,703,501		1,853,226	108.8%
<b>Unfunded Accrued Liability</b>	511,376		481,182	94.1%
<b>Normal Cost Rate</b>	7.59%		7.61%	100.3%
<b>Unfunded Liability Rate</b>	7.27%		7.59%	104.4%
<b>Sum of Rate</b>	14.86%		15.20%	102.3%
<b>SubDiv #: 145</b>	<b>Employer Name: Comal County</b>			
<b>Contributing Members:</b>	484		496	102.5%
<b>Present Value of Benefits</b>	41,393,394		45,211,394	109.2%
<b>Total Future Normal Cost</b>	8,771,315		9,015,647	102.8%
<b>Total Accrued Liability</b>	32,622,079		36,195,747	111.0%
<b>Unfunded Accrued Liability</b>	4,502,901		3,765,887	83.6%
<b>Normal Cost Rate</b>	6.77%	6.77%	6.78%	100.1%
<b>Unfunded Liability Rate</b>	2.02%	2.09%	1.83%	90.6%
<b>Sum of Rate</b>	8.79%	8.86%	8.61%	98.0%
<b>SubDiv #: 146</b>	<b>Employer Name: Comanche County</b>			
<b>Contributing Members:</b>	121		129	106.6%
<b>Present Value of Benefits</b>	5,402,405		6,792,530	125.7%
<b>Total Future Normal Cost</b>	668,803		931,531	139.3%
<b>Total Accrued Liability</b>	4,733,602		5,860,999	123.8%
<b>Unfunded Accrued Liability</b>	670,202		1,250,654	186.6%
<b>Normal Cost Rate</b>	3.65%	4.75%	4.74%	129.9%
<b>Unfunded Liability Rate</b>	1.85%	3.85%	3.69%	199.5%
<b>Sum of Rate</b>	5.50%	8.60%	8.43%	153.3%
<b>SubDiv #: 147</b>	<b>Employer Name: Concho County</b>			
<b>Contributing Members:</b>	45		41	91.1%
<b>Present Value of Benefits</b>	2,019,375		2,115,650	104.8%
<b>Total Future Normal Cost</b>	388,574		358,357	92.2%
<b>Total Accrued Liability</b>	1,630,801		1,757,293	107.8%
<b>Unfunded Accrued Liability</b>	(77,371)		(199,231)	257.5%
<b>Normal Cost Rate</b>	7.16%		7.14%	99.7%
<b>Unfunded Liability Rate</b>	(0.62%)		(1.67%)	269.4%
<b>Sum of Rate</b>	6.54%		5.47%	83.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 636 <b>Employer Name:</b> Concho County Hospital District				
<b>Contributing Members:</b>	20		24	120.0%
<b>Present Value of Benefits</b>	968,145		1,080,837	111.6%
<b>Total Future Normal Cost</b>	150,648		191,317	127.0%
<b>Total Accrued Liability</b>	817,497		889,520	108.8%
<b>Unfunded Accrued Liability</b>	141,220		77,981	55.2%
<b>Normal Cost Rate</b>	2.80%		2.80%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.09%</u>		<u>0.87%</u>	<u>41.6%</u>
<b>Sum of Rate</b>	4.89%		3.67%	75.1%
<b>SubDiv #:</b> 148 <b>Employer Name:</b> Cooke County				
<b>Contributing Members:</b>	200		217	108.5%
<b>Present Value of Benefits</b>	13,356,400		15,405,805	115.3%
<b>Total Future Normal Cost</b>	2,328,745		3,065,126	131.6%
<b>Total Accrued Liability</b>	11,027,655		12,340,679	111.9%
<b>Unfunded Accrued Liability</b>	1,215,859		1,171,899	96.4%
<b>Normal Cost Rate</b>	5.02%	6.01%	6.02%	119.9%
<b>Unfunded Liability Rate</b>	<u>1.35%</u>	<u>1.81%</u>	<u>1.33%</u>	<u>98.5%</u>
<b>Sum of Rate</b>	6.37%	7.82%	7.35%	115.4%
<b>SubDiv #:</b> 487 <b>Employer Name:</b> Cooke County Appraisal District				
<b>Contributing Members:</b>	17		16	94.1%
<b>Present Value of Benefits</b>	1,939,569		2,039,167	105.1%
<b>Total Future Normal Cost</b>	330,311		272,416	82.5%
<b>Total Accrued Liability</b>	1,609,258		1,766,751	109.8%
<b>Unfunded Accrued Liability</b>	(16,307)		(108,467)	665.2%
<b>Normal Cost Rate</b>	8.60%		8.77%	102.0%
<b>Unfunded Liability Rate</b>	<u>(0.20%)</u>		<u>(1.92%)</u>	<u>960.0%</u>
<b>Sum of Rate</b>	8.40%		6.85%	81.5%
<b>SubDiv #:</b> 149 <b>Employer Name:</b> Coryell County				
<b>Contributing Members:</b>	167		167	100.0%
<b>Present Value of Benefits</b>	13,148,636		13,645,280	103.8%
<b>Total Future Normal Cost</b>	2,354,383		2,473,053	105.0%
<b>Total Accrued Liability</b>	10,794,253		11,172,227	103.5%
<b>Unfunded Accrued Liability</b>	1,099,879		537,768	48.9%
<b>Normal Cost Rate</b>	6.61%	6.61%	6.61%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.69%</u>	<u>1.73%</u>	<u>0.88%</u>	<u>52.1%</u>
<b>Sum of Rate</b>	8.30%	8.34%	7.49%	90.2%
<b>SubDiv #:</b> 150 <b>Employer Name:</b> Cottle County				
<b>Contributing Members:</b>	20		20	100.0%
<b>Present Value of Benefits</b>	764,906		790,270	103.3%
<b>Total Future Normal Cost</b>	89,573		86,936	97.1%
<b>Total Accrued Liability</b>	675,333		703,334	104.1%
<b>Unfunded Accrued Liability</b>	57,340		33,050	57.6%
<b>Normal Cost Rate</b>	4.29%		4.29%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.30%</u>		<u>0.73%</u>	<u>56.2%</u>
<b>Sum of Rate</b>	5.59%		5.02%	89.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 727 <b>Employer Name:</b> Cow Creek Groundwater Conservation District				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	76,545		80,232	104.8%
<b>Total Future Normal Cost</b>	73,356		68,480	93.4%
<b>Total Accrued Liability</b>	3,189		11,752	368.5%
<b>Unfunded Accrued Liability</b>	1,836		2,117	115.3%
<b>Normal Cost Rate</b>	6.18%		6.17%	99.8%
<b>Unfunded Liability Rate</b>	0.32%		0.35%	109.4%
<b>Sum of Rate</b>	6.50%		6.52%	100.3%
<b>SubDiv #:</b> 151 <b>Employer Name:</b> Crane County				
<b>Contributing Members:</b>	97		103	106.2%
<b>Present Value of Benefits</b>	8,877,919		9,104,960	102.6%
<b>Total Future Normal Cost</b>	1,228,193		1,330,346	108.3%
<b>Total Accrued Liability</b>	7,649,726		7,774,614	101.6%
<b>Unfunded Accrued Liability</b>	343,254		117,098	34.1%
<b>Normal Cost Rate</b>	5.68%		5.68%	100.0%
<b>Unfunded Liability Rate</b>	1.00%		0.29%	29.0%
<b>Sum of Rate</b>	6.68%		5.97%	89.4%
<b>SubDiv #:</b> 152 <b>Employer Name:</b> Crockett County				
<b>Contributing Members:</b>	161		165	102.5%
<b>Present Value of Benefits</b>	12,522,118		12,944,291	103.4%
<b>Total Future Normal Cost</b>	1,230,367		1,287,788	104.7%
<b>Total Accrued Liability</b>	11,291,751		11,656,503	103.2%
<b>Unfunded Accrued Liability</b>	1,792,261		1,431,238	79.9%
<b>Normal Cost Rate</b>	4.68%		4.69%	100.2%
<b>Unfunded Liability Rate</b>	3.67%		3.20%	87.2%
<b>Sum of Rate</b>	8.35%		7.89%	94.5%
<b>SubDiv #:</b> 409 <b>Employer Name:</b> Crockett County Water Control and Improvement District #1				
<b>Contributing Members:</b>	8		9	112.5%
<b>Present Value of Benefits</b>	743,061		821,196	110.5%
<b>Total Future Normal Cost</b>	100,400		108,343	107.9%
<b>Total Accrued Liability</b>	642,661		712,853	110.9%
<b>Unfunded Accrued Liability</b>	10,009		(12,451)	(124.4%)
<b>Normal Cost Rate</b>	4.57%		4.58%	100.2%
<b>Unfunded Liability Rate</b>	0.30%		(0.46%)	(153.3%)
<b>Sum of Rate</b>	4.87%		4.12%	84.6%
<b>SubDiv #:</b> 153 <b>Employer Name:</b> Crosby County				
<b>Contributing Members:</b>	46		48	104.3%
<b>Present Value of Benefits</b>	3,708,450		3,895,402	105.0%
<b>Total Future Normal Cost</b>	309,745		298,147	96.3%
<b>Total Accrued Liability</b>	3,398,705		3,597,255	105.8%
<b>Unfunded Accrued Liability</b>	870,125		756,464	86.9%
<b>Normal Cost Rate</b>	4.07%		4.08%	100.2%
<b>Unfunded Liability Rate</b>	6.11%		6.26%	102.5%
<b>Sum of Rate</b>	10.18%		10.34%	101.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 532 <b>Employer Name:</b> Crosby County Appraisal District				
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	77,729		99,117	127.5%
<b>Total Future Normal Cost</b>	23,836		33,572	140.8%
<b>Total Accrued Liability</b>	53,893		65,545	121.6%
<b>Unfunded Accrued Liability</b>	(61,346)		(68,090)	111.0%
<b>Normal Cost Rate</b>	5.47%		5.56%	101.6%
<b>Unfunded Liability Rate</b>	<u>(5.47%)</u>		<u>(5.56%)</u>	<u>101.6%</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>	9		9	100.0%
<b>Present Value of Benefits</b>	523,972		630,322	120.3%
<b>Total Future Normal Cost</b>	149,544		174,973	117.0%
<b>Total Accrued Liability</b>	374,428		455,349	121.6%
<b>Unfunded Accrued Liability</b>	(92,799)		(115,874)	124.9%
<b>Normal Cost Rate</b>	5.27%	5.27%	5.24%	99.4%
<b>Unfunded Liability Rate</b>	<u>(3.15%)</u>	<u>(2.96%)</u>	<u>(3.43%)</u>	<u>108.9%</u>
<b>Sum of Rate</b>	2.12%	2.31%	1.81%	85.4%
<b>SubDiv #:</b> 710 <b>Employer Name:</b> Cross Roads Special Utility District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	68,778		83,105	120.8%
<b>Total Future Normal Cost</b>	28,564		27,925	97.8%
<b>Total Accrued Liability</b>	40,214		55,180	137.2%
<b>Unfunded Accrued Liability</b>	15,270		13,721	89.9%
<b>Normal Cost Rate</b>	3.96%		3.97%	100.3%
<b>Unfunded Liability Rate</b>	<u>1.34%</u>		<u>1.25%</u>	<u>93.3%</u>
<b>Sum of Rate</b>	5.30%		5.22%	98.5%
<b>SubDiv #:</b> 154 <b>Employer Name:</b> Culberson County				
<b>Contributing Members:</b>	48		46	95.8%
<b>Present Value of Benefits</b>	3,370,448		3,589,030	106.5%
<b>Total Future Normal Cost</b>	430,031		484,008	112.6%
<b>Total Accrued Liability</b>	2,940,417		3,105,022	105.6%
<b>Unfunded Accrued Liability</b>	(96,003)		(22,427)	23.4%
<b>Normal Cost Rate</b>	5.39%	5.71%	5.69%	105.6%
<b>Unfunded Liability Rate</b>	<u>(0.67%)</u>	<u>0.79%</u>	<u>(0.22%)</u>	<u>32.8%</u>
<b>Sum of Rate</b>	4.72%	6.50%	5.47%	115.9%
<b>SubDiv #:</b> 155 <b>Employer Name:</b> Dallam County				
<b>Contributing Members:</b>	50		63	126.0%
<b>Present Value of Benefits</b>	4,011,271		4,472,547	111.5%
<b>Total Future Normal Cost</b>	511,441		625,268	122.3%
<b>Total Accrued Liability</b>	3,499,830		3,847,279	109.9%
<b>Unfunded Accrued Liability</b>	312,528		197,925	63.3%
<b>Normal Cost Rate</b>	5.69%		5.66%	99.5%
<b>Unfunded Liability Rate</b>	<u>1.86%</u>		<u>1.09%</u>	<u>58.6%</u>
<b>Sum of Rate</b>	7.55%		6.75%	89.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 467 <b>Employer Name:</b> Dallas Central Appraisal District				
<b>Contributing Members:</b>	248		254	102.4%
<b>Present Value of Benefits</b>	53,694,625		58,543,441	109.0%
<b>Total Future Normal Cost</b>	6,859,467		7,198,280	104.9%
<b>Total Accrued Liability</b>	46,835,158		51,345,161	109.6%
<b>Unfunded Accrued Liability</b>	2,745,096		1,250,989	45.6%
<b>Normal Cost Rate</b>	7.95%	7.95%	7.94%	99.9%
<b>Unfunded Liability Rate</b>	1.84%	2.18%	0.75%	40.8%
<b>Sum of Rate</b>	9.79%	10.13%	8.69%	88.8%
<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>	3,364,714		3,460,493	102.8%
<b>Total Future Normal Cost</b>	519,473		494,153	95.1%
<b>Total Accrued Liability</b>	2,845,241		2,966,340	104.3%
<b>Unfunded Accrued Liability</b>	322,330		205,888	63.9%
<b>Normal Cost Rate</b>	6.81%		6.86%	100.7%
<b>Unfunded Liability Rate</b>	2.85%		1.96%	68.8%
<b>Sum of Rate</b>	9.66%		8.82%	91.3%
<b>SubDiv #:</b> 687 <b>Employer Name:</b> Dallas County Water Control & Improvement District #6				
<b>Contributing Members:</b>	38		39	102.6%
<b>Present Value of Benefits</b>	985,626		1,238,448	125.7%
<b>Total Future Normal Cost</b>	504,208		544,023	107.9%
<b>Total Accrued Liability</b>	481,418		694,425	144.2%
<b>Unfunded Accrued Liability</b>	66,190		70,291	106.2%
<b>Normal Cost Rate</b>	4.03%		4.07%	101.0%
<b>Unfunded Liability Rate</b>	0.45%		0.49%	108.9%
<b>Sum of Rate</b>	4.48%		4.56%	101.8%
<b>SubDiv #:</b> 157 <b>Employer Name:</b> Dawson County				
<b>Contributing Members:</b>	99		103	104.0%
<b>Present Value of Benefits</b>	8,309,791		9,034,213	108.7%
<b>Total Future Normal Cost</b>	1,284,120		1,299,841	101.2%
<b>Total Accrued Liability</b>	7,025,671		7,734,372	110.1%
<b>Unfunded Accrued Liability</b>	1,911,484		1,903,591	99.6%
<b>Normal Cost Rate</b>	5.02%	5.02%	5.00%	99.6%
<b>Unfunded Liability Rate</b>	4.93%	5.30%	5.61%	113.8%
<b>Sum of Rate</b>	9.95%	10.32%	10.61%	106.6%
<b>SubDiv #:</b> 463 <b>Employer Name:</b> Dawson County Central Appraisal District				
<b>Contributing Members:</b>	6		5	83.3%
<b>Present Value of Benefits</b>	910,560		641,101	70.4%
<b>Total Future Normal Cost</b>	102,091		88,321	86.5%
<b>Total Accrued Liability</b>	808,469		552,780	68.4%
<b>Unfunded Accrued Liability</b>	(40,879)		(106,968)	261.7%
<b>Normal Cost Rate</b>	7.46%		7.65%	102.5%
<b>Unfunded Liability Rate</b>	(1.88%)		(6.60%)	351.1%
<b>Sum of Rate</b>	5.58%		1.05%	18.8%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 158</b>	<b>Employer Name: Deaf Smith County</b>			
<b>Contributing Members:</b>	118		125	105.9%
<b>Present Value of Benefits</b>	11,513,921		12,539,727	108.9%
<b>Total Future Normal Cost</b>	1,625,747		1,746,105	107.4%
<b>Total Accrued Liability</b>	9,888,174		10,793,622	109.2%
<b>Unfunded Accrued Liability</b>	1,362,867		1,128,667	82.8%
<b>Normal Cost Rate</b>	6.16%		6.14%	99.7%
<b>Unfunded Liability Rate</b>	3.02%		2.71%	89.7%
<b>Sum of Rate</b>	9.18%		8.85%	96.4%
<b>SubDiv #: 578</b>	<b>Employer Name: Deaf Smith County Hospital District</b>			
<b>Contributing Members:</b>	160		165	103.1%
<b>Present Value of Benefits</b>	5,054,924		5,482,763	108.5%
<b>Total Future Normal Cost</b>	736,632		711,950	96.6%
<b>Total Accrued Liability</b>	4,318,292		4,770,813	110.5%
<b>Unfunded Accrued Liability</b>	(863,360)		(1,142,926)	132.4%
<b>Normal Cost Rate</b>	1.90%		1.90%	100.0%
<b>Unfunded Liability Rate</b>	(1.44%)		(1.90%)	131.9%
<b>Sum of Rate</b>	0.46%		0.00%	0.0%
<b>SubDiv #: 159</b>	<b>Employer Name: Delta County</b>			
<b>Contributing Members:</b>	39		41	105.1%
<b>Present Value of Benefits</b>	1,590,931		1,571,789	98.8%
<b>Total Future Normal Cost</b>	204,863		214,369	104.6%
<b>Total Accrued Liability</b>	1,386,068		1,357,420	97.9%
<b>Unfunded Accrued Liability</b>	276,070		214,746	77.8%
<b>Normal Cost Rate</b>	4.81%		4.76%	99.0%
<b>Unfunded Liability Rate</b>	3.22%		2.76%	85.7%
<b>Sum of Rate</b>	8.03%		7.52%	93.6%
<b>SubDiv #: 734</b>	<b>Employer Name: Delta County Municipal Utility District</b>			
<b>Contributing Members:</b>			4	
<b>Present Value of Benefits</b>			82,786	
<b>Total Future Normal Cost</b>			74,018	
<b>Total Accrued Liability</b>			8,768	
<b>Unfunded Accrued Liability</b>			997	
<b>Normal Cost Rate</b>			4.43%	
<b>Unfunded Liability Rate</b>			0.12%	
<b>Sum of Rate</b>			4.55%	
<b>SubDiv #: 732</b>	<b>Employer Name: Delta Lake Irrigation District</b>			
<b>Contributing Members:</b>			51	
<b>Present Value of Benefits</b>			453,283	
<b>Total Future Normal Cost</b>			213,812	
<b>Total Accrued Liability</b>			239,471	
<b>Unfunded Accrued Liability</b>			152,316	
<b>Normal Cost Rate</b>			2.84%	
<b>Unfunded Liability Rate</b>			1.75%	
<b>Sum of Rate</b>			4.59%	

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 583</b>	<b>Employer Name: Denco Area 9-1-1 District - Denton County</b>			
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	1,501,394		1,886,661	125.7%
<b>Total Future Normal Cost</b>	347,001		416,955	120.2%
<b>Total Accrued Liability</b>	1,154,393		1,469,706	127.3%
<b>Unfunded Accrued Liability</b>	56,037		136,979	244.4%
<b>Normal Cost Rate</b>	5.76%	6.62%	6.60%	114.6%
<b>Unfunded Liability Rate</b>	0.68%	2.40%	1.95%	286.8%
<b>Sum of Rate</b>	6.44%	9.02%	8.55%	132.8%
<b>SubDiv #: 482</b>	<b>Employer Name: Denton Central Appraisal District</b>			
<b>Contributing Members:</b>	69		71	102.9%
<b>Present Value of Benefits</b>	8,783,970		10,410,347	118.5%
<b>Total Future Normal Cost</b>	1,838,058		2,345,214	127.6%
<b>Total Accrued Liability</b>	6,945,912		8,065,133	116.1%
<b>Unfunded Accrued Liability</b>	831,846		798,551	96.0%
<b>Normal Cost Rate</b>	7.66%	8.94%	8.87%	115.8%
<b>Unfunded Liability Rate</b>	2.28%	3.00%	2.27%	99.6%
<b>Sum of Rate</b>	9.94%	11.94%	11.14%	112.1%
<b>SubDiv #: 160</b>	<b>Employer Name: Denton County</b>			
<b>Contributing Members:</b>	1,441		1,503	104.3%
<b>Present Value of Benefits</b>	147,533,818		161,823,158	109.7%
<b>Total Future Normal Cost</b>	30,067,863		31,168,839	103.7%
<b>Total Accrued Liability</b>	117,465,955		130,654,319	111.2%
<b>Unfunded Accrued Liability</b>	15,083,236		12,326,921	81.7%
<b>Normal Cost Rate</b>	6.99%	6.99%	6.99%	100.0%
<b>Unfunded Liability Rate</b>	1.88%	1.96%	1.66%	88.3%
<b>Sum of Rate</b>	8.87%	8.95%	8.65%	97.5%
<b>SubDiv #: 161</b>	<b>Employer Name: Dewitt County</b>			
<b>Contributing Members:</b>	96		95	99.0%
<b>Present Value of Benefits</b>	6,789,806		6,894,072	101.5%
<b>Total Future Normal Cost</b>	953,494		936,115	98.2%
<b>Total Accrued Liability</b>	5,836,312		5,957,957	102.1%
<b>Unfunded Accrued Liability</b>	753,791		537,505	71.3%
<b>Normal Cost Rate</b>	4.89%		4.94%	101.0%
<b>Unfunded Liability Rate</b>	2.31%		1.85%	80.1%
<b>Sum of Rate</b>	7.20%		6.79%	94.3%
<b>SubDiv #: 162</b>	<b>Employer Name: Dickens County</b>			
<b>Contributing Members:</b>	55		64	116.4%
<b>Present Value of Benefits</b>	2,034,609		2,226,523	109.4%
<b>Total Future Normal Cost</b>	410,106		496,080	121.0%
<b>Total Accrued Liability</b>	1,624,503		1,730,443	106.5%
<b>Unfunded Accrued Liability</b>	194,106		254,716	131.2%
<b>Normal Cost Rate</b>	6.01%	6.01%	5.90%	98.2%
<b>Unfunded Liability Rate</b>	1.31%	2.27%	1.84%	140.5%
<b>Sum of Rate</b>	7.32%	8.28%	7.74%	105.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 163 <b>Employer Name:</b> Dimmit County				
<b>Contributing Members:</b>	78		77	98.7%
<b>Present Value of Benefits</b>	3,308,953		3,523,915	106.5%
<b>Total Future Normal Cost</b>	783,993		787,679	100.5%
<b>Total Accrued Liability</b>	2,524,960		2,736,236	108.4%
<b>Unfunded Accrued Liability</b>	67,019		(45,400)	(67.7%)
<b>Normal Cost Rate</b>	6.73%		6.73%	100.0%
<b>Unfunded Liability Rate</b>	0.45%		(0.32%)	(71.1%)
<b>Sum of Rate</b>	7.18%		6.41%	89.3%
<b>SubDiv #:</b> 164 <b>Employer Name:</b> Donley County				
<b>Contributing Members:</b>	34		34	100.0%
<b>Present Value of Benefits</b>	1,260,095		1,372,890	109.0%
<b>Total Future Normal Cost</b>	139,077		148,413	106.7%
<b>Total Accrued Liability</b>	1,121,018		1,224,477	109.2%
<b>Unfunded Accrued Liability</b>	186,573		125,219	67.1%
<b>Normal Cost Rate</b>	3.87%	3.87%	3.79%	97.9%
<b>Unfunded Liability Rate</b>	2.81%	2.81%	1.84%	65.5%
<b>Sum of Rate</b>	6.68%	6.68%	5.63%	84.3%
<b>SubDiv #:</b> 165 <b>Employer Name:</b> Duval County				
<b>Contributing Members:</b>	214		223	104.2%
<b>Present Value of Benefits</b>	7,851,927		8,408,642	107.1%
<b>Total Future Normal Cost</b>	685,097		765,736	111.8%
<b>Total Accrued Liability</b>	7,166,830		7,642,906	106.6%
<b>Unfunded Accrued Liability</b>	2,216,862		1,928,811	87.0%
<b>Normal Cost Rate</b>	2.73%		2.73%	100.0%
<b>Unfunded Liability Rate</b>	4.32%		3.88%	89.8%
<b>Sum of Rate</b>	7.05%		6.61%	93.8%
<b>SubDiv #:</b> 166 <b>Employer Name:</b> Eastland County				
<b>Contributing Members:</b>	97		96	99.0%
<b>Present Value of Benefits</b>	7,016,262		6,942,856	99.0%
<b>Total Future Normal Cost</b>	1,095,267		1,111,876	101.5%
<b>Total Accrued Liability</b>	5,920,995		5,830,980	98.5%
<b>Unfunded Accrued Liability</b>	1,138,463		944,040	82.9%
<b>Normal Cost Rate</b>	6.85%		6.86%	100.1%
<b>Unfunded Liability Rate</b>	3.44%		3.38%	98.3%
<b>Sum of Rate</b>	10.29%		10.24%	99.5%
<b>SubDiv #:</b> 593 <b>Employer Name:</b> Eastland County Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	807,542		887,811	109.9%
<b>Total Future Normal Cost</b>	55,994		53,803	96.1%
<b>Total Accrued Liability</b>	751,548		834,008	111.0%
<b>Unfunded Accrued Liability</b>	155,517		126,274	81.2%
<b>Normal Cost Rate</b>	6.42%		6.41%	99.8%
<b>Unfunded Liability Rate</b>	8.49%		7.86%	92.6%
<b>Sum of Rate</b>	14.91%		14.27%	95.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 167 <b>Employer Name:</b> Ector County				
<b>Contributing Members:</b>	545		562	103.1%
<b>Present Value of Benefits</b>	122,951,867		128,121,626	104.2%
<b>Total Future Normal Cost</b>	10,008,548		10,967,592	109.6%
<b>Total Accrued Liability</b>	112,943,319		117,154,034	103.7%
<b>Unfunded Accrued Liability</b>	10,674,330		(2,360,299)	(22.1%)
<b>Normal Cost Rate</b>	8.24%		8.27%	100.4%
<b>Unfunded Liability Rate</b>	<u>1.43%</u>		<u>(0.86%)</u>	<u>(60.1%)</u>
<b>Sum of Rate</b>	9.67%		7.41%	76.6%
<b>SubDiv #:</b> 580 <b>Employer Name:</b> Ector County Hospital District				
<b>Contributing Members:</b>	1,289		1,303	101.1%
<b>Present Value of Benefits</b>	168,847,120		184,649,366	109.4%
<b>Total Future Normal Cost</b>	23,693,539		24,610,827	103.9%
<b>Total Accrued Liability</b>	145,153,581		160,038,539	110.3%
<b>Unfunded Accrued Liability</b>	21,314,248		16,272,283	76.3%
<b>Normal Cost Rate</b>	5.99%		5.99%	100.0%
<b>Unfunded Liability Rate</b>	<u>5.36%</u>		<u>2.51%</u>	<u>46.8%</u>
<b>Sum of Rate</b>	11.35%		8.50%	74.9%
<b>SubDiv #:</b> 448 <b>Employer Name:</b> Edwards Aquifer Authority - Bexar County				
<b>Contributing Members:</b>	36		63	175.0%
<b>Present Value of Benefits</b>	5,002,424		6,067,775	121.3%
<b>Total Future Normal Cost</b>	630,487		1,053,924	167.2%
<b>Total Accrued Liability</b>	4,371,937		5,013,851	114.7%
<b>Unfunded Accrued Liability</b>	172,849		94,508	54.7%
<b>Normal Cost Rate</b>	3.74%		3.78%	101.1%
<b>Unfunded Liability Rate</b>	<u>0.96%</u>		<u>0.25%</u>	<u>26.0%</u>
<b>Sum of Rate</b>	4.70%		4.03%	85.7%
<b>SubDiv #:</b> 628 <b>Employer Name:</b> Edwards Central Appraisal District				
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	47,783		71,579	149.8%
<b>Total Future Normal Cost</b>	30,479		45,701	149.9%
<b>Total Accrued Liability</b>	17,304		25,878	149.5%
<b>Unfunded Accrued Liability</b>	(14,919)		(14,957)	100.2%
<b>Normal Cost Rate</b>	3.67%		3.66%	99.7%
<b>Unfunded Liability Rate</b>	<u>(1.66%)</u>		<u>(1.11%)</u>	<u>66.9%</u>
<b>Sum of Rate</b>	2.01%		2.55%	126.9%
<b>SubDiv #:</b> 168 <b>Employer Name:</b> Edwards County				
<b>Contributing Members:</b>	30		30	100.0%
<b>Present Value of Benefits</b>	1,169,894		1,384,806	118.4%
<b>Total Future Normal Cost</b>	274,282		334,276	121.9%
<b>Total Accrued Liability</b>	895,612		1,050,530	117.3%
<b>Unfunded Accrued Liability</b>	203,685		233,964	114.9%
<b>Normal Cost Rate</b>	6.43%	7.26%	7.28%	113.2%
<b>Unfunded Liability Rate</b>	<u>3.04%</u>	<u>4.08%</u>	<u>3.77%</u>	<u>124.0%</u>
<b>Sum of Rate</b>	9.47%	11.34%	11.05%	116.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 170 <b>Employer Name:</b> El Paso County				
<b>Contributing Members:</b>	2,710		2,772	102.3%
<b>Present Value of Benefits</b>	363,442,155		397,551,024	109.4%
<b>Total Future Normal Cost</b>	78,994,139		81,312,682	102.9%
<b>Total Accrued Liability</b>	284,448,016		316,238,342	111.2%
<b>Unfunded Accrued Liability</b>	40,343,366		35,722,755	88.5%
<b>Normal Cost Rate</b>	8.67%	8.67%	8.67%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.74%</u>	<u>2.94%</u>	<u>2.67%</u>	<u>97.4%</u>
<b>Sum of Rate</b>	11.41%	11.61%	11.34%	99.4%
<b>SubDiv #:</b> 567 <b>Employer Name:</b> El Paso County 9-1-1 District				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	1,265,914		1,216,570	96.1%
<b>Total Future Normal Cost</b>	171,790		176,427	102.7%
<b>Total Accrued Liability</b>	1,094,124		1,040,143	95.1%
<b>Unfunded Accrued Liability</b>	141,132		104,705	74.2%
<b>Normal Cost Rate</b>	7.83%		7.82%	99.9%
<b>Unfunded Liability Rate</b>	<u>4.94%</u>		<u>3.69%</u>	<u>74.7%</u>
<b>Sum of Rate</b>	12.77%		11.51%	90.1%
<b>SubDiv #:</b> 541 <b>Employer Name:</b> El Paso County Hospital District				
<b>Contributing Members:</b>	1,702		1,722	101.2%
<b>Present Value of Benefits</b>	139,555,708		152,847,721	109.5%
<b>Total Future Normal Cost</b>	19,936,675		20,902,095	104.8%
<b>Total Accrued Liability</b>	119,619,033		131,945,626	110.3%
<b>Unfunded Accrued Liability</b>	18,006,007		15,191,658	84.4%
<b>Normal Cost Rate</b>	3.83%		3.85%	100.5%
<b>Unfunded Liability Rate</b>	<u>1.95%</u>		<u>1.78%</u>	<u>91.3%</u>
<b>Sum of Rate</b>	5.78%		5.63%	97.4%
<b>SubDiv #:</b> 169 <b>Employer Name:</b> Ellis County				
<b>Contributing Members:</b>	453		473	104.4%
<b>Present Value of Benefits</b>	36,611,396		40,670,076	111.1%
<b>Total Future Normal Cost</b>	7,493,669		8,088,300	107.9%
<b>Total Accrued Liability</b>	29,117,727		32,581,776	111.9%
<b>Unfunded Accrued Liability</b>	4,520,464		3,928,459	86.9%
<b>Normal Cost Rate</b>	6.99%	6.99%	7.02%	100.4%
<b>Unfunded Liability Rate</b>	<u>2.14%</u>	<u>2.25%</u>	<u>1.97%</u>	<u>92.1%</u>
<b>Sum of Rate</b>	9.13%	9.24%	8.99%	98.5%
<b>SubDiv #:</b> 624 <b>Employer Name:</b> Emergency Communication District of Ector County				
<b>Contributing Members:</b>	3		2	66.7%
<b>Present Value of Benefits</b>	585,475		589,529	100.7%
<b>Total Future Normal Cost</b>	142,073		86,858	61.1%
<b>Total Accrued Liability</b>	443,402		502,671	113.4%
<b>Unfunded Accrued Liability</b>	57,691		40,503	70.2%
<b>Normal Cost Rate</b>	10.09%	10.09%	10.00%	99.1%
<b>Unfunded Liability Rate</b>	<u>3.71%</u>	<u>3.99%</u>	<u>3.28%</u>	<u>88.4%</u>
<b>Sum of Rate</b>	13.80%	14.08%	13.28%	96.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 171</b>	<b>Employer Name: Erath County</b>			
<b>Contributing Members:</b>	167		181	108.4%
<b>Present Value of Benefits</b>	12,963,141		14,934,135	115.2%
<b>Total Future Normal Cost</b>	2,098,133		2,679,572	127.7%
<b>Total Accrued Liability</b>	10,865,008		12,254,563	112.8%
<b>Unfunded Accrued Liability</b>	1,237,561		1,095,204	88.5%
<b>Normal Cost Rate</b>	6.08%	6.87%	6.84%	112.5%
<b>Unfunded Liability Rate</b>	<u>1.87%</u>	<u>2.07%</u>	<u>1.65%</u>	<u>88.2%</u>
<b>Sum of Rate</b>	7.95%	8.94%	8.49%	106.8%
<b>SubDiv #: 172</b>	<b>Employer Name: Falls County</b>			
<b>Contributing Members:</b>	106		99	93.4%
<b>Present Value of Benefits</b>	7,619,311		7,920,882	104.0%
<b>Total Future Normal Cost</b>	973,397		946,725	97.3%
<b>Total Accrued Liability</b>	6,645,914		6,974,157	104.9%
<b>Unfunded Accrued Liability</b>	971,148		760,394	78.3%
<b>Normal Cost Rate</b>	5.90%	5.90%	5.80%	98.3%
<b>Unfunded Liability Rate</b>	<u>3.10%</u>	<u>3.44%</u>	<u>2.70%</u>	<u>87.1%</u>
<b>Sum of Rate</b>	9.00%	9.34%	8.50%	94.4%
<b>SubDiv #: 563</b>	<b>Employer Name: Falls County Appraisal District</b>			
<b>Contributing Members:</b>	5		4	80.0%
<b>Present Value of Benefits</b>	247,171		204,554	82.8%
<b>Total Future Normal Cost</b>	43,735		26,433	60.4%
<b>Total Accrued Liability</b>	203,436		178,121	87.6%
<b>Unfunded Accrued Liability</b>	(12,846)		(45,072)	350.9%
<b>Normal Cost Rate</b>	3.55%	3.55%	3.66%	103.1%
<b>Unfunded Liability Rate</b>	<u>(1.46%)</u>	<u>(1.03%)</u>	<u>(3.66%)</u>	<u>250.7%</u>
<b>Sum of Rate</b>	2.09%	2.52%	0.00%	0.0%
<b>SubDiv #: 173</b>	<b>Employer Name: Fannin County</b>			
<b>Contributing Members:</b>	135		139	103.0%
<b>Present Value of Benefits</b>	9,940,631		10,489,397	105.5%
<b>Total Future Normal Cost</b>	1,965,447		2,075,387	105.6%
<b>Total Accrued Liability</b>	7,975,184		8,414,010	105.5%
<b>Unfunded Accrued Liability</b>	704,174		432,841	61.5%
<b>Normal Cost Rate</b>	7.12%	7.12%	7.18%	100.8%
<b>Unfunded Liability Rate</b>	<u>1.45%</u>	<u>1.66%</u>	<u>0.94%</u>	<u>64.8%</u>
<b>Sum of Rate</b>	8.57%	8.78%	8.12%	94.7%
<b>SubDiv #: 644</b>	<b>Employer Name: Fannin County Appraisal District</b>			
<b>Contributing Members:</b>	12		12	100.0%
<b>Present Value of Benefits</b>	186,165		203,307	109.2%
<b>Total Future Normal Cost</b>	48,205		58,944	122.3%
<b>Total Accrued Liability</b>	137,960		144,363	104.6%
<b>Unfunded Accrued Liability</b>	(58,597)		(77,889)	132.9%
<b>Normal Cost Rate</b>	2.34%		2.32%	99.1%
<b>Unfunded Liability Rate</b>	<u>(2.34%)</u>		<u>(2.32%)</u>	<u>99.1%</u>
<b>Sum of Rate</b>	0.00%		0.00%	

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 174</b>	<b>Employer Name: Fayette County</b>			
<b>Contributing Members:</b>	191		194	101.6%
<b>Present Value of Benefits</b>	20,163,323		22,262,482	110.4%
<b>Total Future Normal Cost</b>	2,421,559		2,627,416	108.5%
<b>Total Accrued Liability</b>	17,741,764		19,635,066	110.7%
<b>Unfunded Accrued Liability</b>	2,157,940		1,650,077	76.5%
<b>Normal Cost Rate</b>	5.57%	5.57%	5.57%	100.0%
<b>Unfunded Liability Rate</b>	2.93%	3.05%	2.36%	80.5%
<b>Sum of Rate</b>	8.50%	8.62%	7.93%	93.3%
<b>SubDiv #: 175</b>	<b>Employer Name: Fisher County</b>			
<b>Contributing Members:</b>	41		44	107.3%
<b>Present Value of Benefits</b>	2,000,906		2,089,931	104.4%
<b>Total Future Normal Cost</b>	228,651		237,260	103.8%
<b>Total Accrued Liability</b>	1,772,255		1,852,671	104.5%
<b>Unfunded Accrued Liability</b>	360,673		301,363	83.6%
<b>Normal Cost Rate</b>	4.56%		4.56%	100.0%
<b>Unfunded Liability Rate</b>	3.73%		3.71%	99.5%
<b>Sum of Rate</b>	8.29%		8.27%	99.8%
<b>SubDiv #: 432</b>	<b>Employer Name: Fisher County Hospital District</b>			
<b>Contributing Members:</b>	52		60	115.4%
<b>Present Value of Benefits</b>	3,132,293		3,538,247	113.0%
<b>Total Future Normal Cost</b>	554,253		631,561	113.9%
<b>Total Accrued Liability</b>	2,578,040		2,906,686	112.7%
<b>Unfunded Accrued Liability</b>	(327,984)		(458,331)	139.7%
<b>Normal Cost Rate</b>	3.78%		3.77%	99.7%
<b>Unfunded Liability Rate</b>	(1.29%)		(1.59%)	123.3%
<b>Sum of Rate</b>	2.49%		2.18%	87.6%
<b>SubDiv #: 176</b>	<b>Employer Name: Floyd County</b>			
<b>Contributing Members:</b>	52		46	88.5%
<b>Present Value of Benefits</b>	5,115,150		4,750,760	92.9%
<b>Total Future Normal Cost</b>	653,592		589,467	90.2%
<b>Total Accrued Liability</b>	4,461,558		4,161,293	93.3%
<b>Unfunded Accrued Liability</b>	1,230,536		1,098,245	89.2%
<b>Normal Cost Rate</b>	7.16%		7.22%	100.8%
<b>Unfunded Liability Rate</b>	7.27%		8.80%	121.0%
<b>Sum of Rate</b>	14.43%		16.02%	111.0%
<b>SubDiv #: 474</b>	<b>Employer Name: Fort Bend Central Appraisal District</b>			
<b>Contributing Members:</b>	62		65	104.8%
<b>Present Value of Benefits</b>	8,095,269		9,038,434	111.7%
<b>Total Future Normal Cost</b>	1,390,058		1,616,926	116.3%
<b>Total Accrued Liability</b>	6,705,211		7,421,508	110.7%
<b>Unfunded Accrued Liability</b>	158,753		(70,017)	(44.1%)
<b>Normal Cost Rate</b>	7.26%	8.10%	8.13%	112.0%
<b>Unfunded Liability Rate</b>	2.74%	0.66%	(0.30%)	(10.9%)
<b>Sum of Rate</b>	10.00%	8.76%	7.83%	78.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 178</b>	<b>Employer Name: Fort Bend County</b>			
<b>Contributing Members:</b>	1,807		1,810	100.2%
<b>Present Value of Benefits</b>	235,013,229		254,060,787	108.1%
<b>Total Future Normal Cost</b>	42,275,100		43,863,922	103.8%
<b>Total Accrued Liability</b>	192,738,129		210,196,865	109.1%
<b>Unfunded Accrued Liability</b>	29,462,512		23,541,939	79.9%
<b>Normal Cost Rate</b>	7.22%	7.22%	7.22%	100.0%
<b>Unfunded Liability Rate</b>	<u>3.10%</u>	<u>3.13%</u>	<u>2.74%</u>	<u>88.4%</u>
<b>Sum of Rate</b>	10.32%	10.35%	9.96%	96.5%
<b>SubDiv #: 179</b>	<b>Employer Name: Franklin County</b>			
<b>Contributing Members:</b>	62		59	95.2%
<b>Present Value of Benefits</b>	4,627,375		4,949,408	107.0%
<b>Total Future Normal Cost</b>	838,827		833,365	99.3%
<b>Total Accrued Liability</b>	3,788,548		4,116,043	108.6%
<b>Unfunded Accrued Liability</b>	339,560		177,189	52.2%
<b>Normal Cost Rate</b>	7.04%		7.02%	99.7%
<b>Unfunded Liability Rate</b>	<u>1.58%</u>		<u>0.87%</u>	<u>55.1%</u>
<b>Sum of Rate</b>	8.62%		7.89%	91.5%
<b>SubDiv #: 180</b>	<b>Employer Name: Freestone County</b>			
<b>Contributing Members:</b>	121		142	117.4%
<b>Present Value of Benefits</b>	12,863,090		13,564,910	105.5%
<b>Total Future Normal Cost</b>	2,141,020		2,376,020	111.0%
<b>Total Accrued Liability</b>	10,722,070		11,188,890	104.4%
<b>Unfunded Accrued Liability</b>	3,250,233		3,115,132	95.8%
<b>Normal Cost Rate</b>	9.02%	9.02%	9.00%	99.8%
<b>Unfunded Liability Rate</b>	<u>6.93%</u>	<u>7.45%</u>	<u>7.06%</u>	<u>101.9%</u>
<b>Sum of Rate</b>	15.95%	16.47%	16.06%	100.7%
<b>SubDiv #: 693</b>	<b>Employer Name: Freestone County Appraisal District</b>			
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	339,693		480,033	141.3%
<b>Total Future Normal Cost</b>	169,838		241,151	142.0%
<b>Total Accrued Liability</b>	169,855		238,882	140.6%
<b>Unfunded Accrued Liability</b>	43,321		65,927	152.2%
<b>Normal Cost Rate</b>	6.59%	9.19%	8.99%	136.4%
<b>Unfunded Liability Rate</b>	<u>1.48%</u>	<u>2.34%</u>	<u>2.58%</u>	<u>174.3%</u>
<b>Sum of Rate</b>	8.07%	11.53%	11.57%	143.4%
<b>SubDiv #: 181</b>	<b>Employer Name: Frio County</b>			
<b>Contributing Members:</b>	119		114	95.8%
<b>Present Value of Benefits</b>	6,948,331		7,444,732	107.1%
<b>Total Future Normal Cost</b>	1,243,468		1,248,323	100.4%
<b>Total Accrued Liability</b>	5,704,863		6,196,409	108.6%
<b>Unfunded Accrued Liability</b>	(409,473)		(671,556)	164.0%
<b>Normal Cost Rate</b>	5.98%		5.97%	99.8%
<b>Unfunded Liability Rate</b>	<u>(0.97%)</u>		<u>(1.64%)</u>	<u>169.1%</u>
<b>Sum of Rate</b>	5.01%		4.33%	86.4%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 509</b>	<b>Employer Name: Frio County Appraisal District</b>			
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	1,215,480		1,352,608	111.3%
<b>Total Future Normal Cost</b>	125,764		128,572	102.2%
<b>Total Accrued Liability</b>	1,089,716		1,224,036	112.3%
<b>Unfunded Accrued Liability</b>	59,783		24,937	41.7%
<b>Normal Cost Rate</b>	6.14%		6.13%	99.8%
<b>Unfunded Liability Rate</b>	1.96%		0.71%	36.2%
<b>Sum of Rate</b>	8.10%		6.84%	84.4%
<b>SubDiv #: 182</b>	<b>Employer Name: Gaines County</b>			
<b>Contributing Members:</b>	129		130	100.8%
<b>Present Value of Benefits</b>	13,726,326		15,054,635	109.7%
<b>Total Future Normal Cost</b>	2,056,689		2,160,035	105.0%
<b>Total Accrued Liability</b>	11,669,637		12,894,600	110.5%
<b>Unfunded Accrued Liability</b>	1,796,810		1,746,900	97.2%
<b>Normal Cost Rate</b>	5.84%	5.93%	5.94%	101.7%
<b>Unfunded Liability Rate</b>	3.06%	3.71%	3.29%	107.5%
<b>Sum of Rate</b>	8.90%	9.64%	9.23%	103.7%
<b>SubDiv #: 546</b>	<b>Employer Name: Galveston Central Appraisal District</b>			
<b>Contributing Members:</b>	49		48	98.0%
<b>Present Value of Benefits</b>	7,977,425		8,626,941	108.1%
<b>Total Future Normal Cost</b>	975,109		958,152	98.3%
<b>Total Accrued Liability</b>	7,002,316		7,668,789	109.5%
<b>Unfunded Accrued Liability</b>	684,371		385,238	56.3%
<b>Normal Cost Rate</b>	8.84%	8.84%	8.87%	100.3%
<b>Unfunded Liability Rate</b>	3.67%	3.83%	2.16%	58.9%
<b>Sum of Rate</b>	12.51%	12.67%	11.03%	88.2%
<b>SubDiv #: 183</b>	<b>Employer Name: Galveston County</b>			
<b>Contributing Members:</b>	1,094		1,187	108.5%
<b>Present Value of Benefits</b>	168,669,661		179,698,937	106.5%
<b>Total Future Normal Cost</b>	20,836,961		22,473,376	107.9%
<b>Total Accrued Liability</b>	147,832,700		157,225,561	106.4%
<b>Unfunded Accrued Liability</b>	15,300,408		9,375,378	61.3%
<b>Normal Cost Rate</b>	6.96%		6.96%	100.0%
<b>Unfunded Liability Rate</b>	2.88%		1.77%	61.5%
<b>Sum of Rate</b>	9.84%		8.73%	88.7%
<b>SubDiv #: 547</b>	<b>Employer Name: Galveston County Consolidated Drainage District</b>			
<b>Contributing Members:</b>	11		13	118.2%
<b>Present Value of Benefits</b>	1,507,132		1,685,851	111.9%
<b>Total Future Normal Cost</b>	271,786		309,296	113.8%
<b>Total Accrued Liability</b>	1,235,346		1,376,555	111.4%
<b>Unfunded Accrued Liability</b>	204,931		146,961	71.7%
<b>Normal Cost Rate</b>	7.70%		7.73%	100.4%
<b>Unfunded Liability Rate</b>	4.76%		3.07%	64.5%
<b>Sum of Rate</b>	12.46%		10.80%	86.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	688,272		759,863	110.4%
<b>Total Future Normal Cost</b>	232,157		239,660	103.2%
<b>Total Accrued Liability</b>	456,115		520,203	114.1%
<b>Unfunded Accrued Liability</b>	(94,238)		(112,189)	119.0%
<b>Normal Cost Rate</b>	8.11%		8.08%	99.6%
<b>Unfunded Liability Rate</b>	<u>(1.75%)</u>		<u>(2.09%)</u>	<u>119.4%</u>
<b>Sum of Rate</b>	6.36%		5.99%	94.2%
<b>SubDiv #:</b> 433	<b>Employer Name:</b> Galveston County Drainage District #2			
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	2,294,115		2,077,427	90.6%
<b>Total Future Normal Cost</b>	225,322		215,353	95.6%
<b>Total Accrued Liability</b>	2,068,793		1,862,074	90.0%
<b>Unfunded Accrued Liability</b>	31,178		(58,173)	(186.6%)
<b>Normal Cost Rate</b>	8.62%		8.63%	100.1%
<b>Unfunded Liability Rate</b>	<u>0.67%</u>		<u>(2.09%)</u>	<u>(311.9%)</u>
<b>Sum of Rate</b>	9.29%		6.54%	70.4%
<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>	950,630		1,074,104	113.0%
<b>Total Future Normal Cost</b>	229,630		229,377	99.9%
<b>Total Accrued Liability</b>	721,000		844,727	117.2%
<b>Unfunded Accrued Liability</b>	80,719		65,228	80.8%
<b>Normal Cost Rate</b>	9.44%		9.44%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.65%</u>		<u>2.17%</u>	<u>81.9%</u>
<b>Sum of Rate</b>	12.09%		11.61%	96.0%
<b>SubDiv #:</b> 407	<b>Employer Name:</b> Galveston County Water Control and Improvement District #1			
<b>Contributing Members:</b>	39		37	94.9%
<b>Present Value of Benefits</b>	5,427,216		5,907,149	108.8%
<b>Total Future Normal Cost</b>	882,830		880,394	99.7%
<b>Total Accrued Liability</b>	4,544,386		5,026,755	110.6%
<b>Unfunded Accrued Liability</b>	634,901		446,918	70.4%
<b>Normal Cost Rate</b>	6.52%	6.52%	6.51%	99.8%
<b>Unfunded Liability Rate</b>	<u>3.40%</u>	<u>3.40%</u>	<u>2.64%</u>	<u>77.6%</u>
<b>Sum of Rate</b>	9.92%	9.92%	9.15%	92.2%
<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>	257,798		285,526	110.8%
<b>Total Future Normal Cost</b>	32,861		32,304	98.3%
<b>Total Accrued Liability</b>	224,937		253,222	112.6%
<b>Unfunded Accrued Liability</b>	21,242		15,625	73.6%
<b>Normal Cost Rate</b>	6.61%		6.61%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.63%</u>		<u>1.96%</u>	<u>74.5%</u>
<b>Sum of Rate</b>	9.24%		8.57%	92.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 184</b>	<b>Employer Name: Garza County</b>			
<b>Contributing Members:</b>	57		57	100.0%
<b>Present Value of Benefits</b>	4,243,339		4,342,879	102.3%
<b>Total Future Normal Cost</b>	688,929		732,151	106.3%
<b>Total Accrued Liability</b>	3,554,410		3,610,728	101.6%
<b>Unfunded Accrued Liability</b>	221,803		90,375	40.7%
<b>Normal Cost Rate</b>	5.90%		5.87%	99.5%
<b>Unfunded Liability Rate</b>	1.02%		0.43%	42.2%
<b>Sum of Rate</b>	6.92%		6.30%	91.0%
<b>SubDiv #: 185</b>	<b>Employer Name: Gillespie County</b>			
<b>Contributing Members:</b>	105		109	103.8%
<b>Present Value of Benefits</b>	10,290,829		10,979,454	106.7%
<b>Total Future Normal Cost</b>	1,371,949		1,448,889	105.6%
<b>Total Accrued Liability</b>	8,918,880		9,530,565	106.9%
<b>Unfunded Accrued Liability</b>	1,481,597		1,258,397	84.9%
<b>Normal Cost Rate</b>	5.86%	5.86%	5.83%	99.5%
<b>Unfunded Liability Rate</b>	3.48%	3.69%	3.23%	92.8%
<b>Sum of Rate</b>	9.34%	9.55%	9.06%	97.0%
<b>SubDiv #: 186</b>	<b>Employer Name: Glasscock County</b>			
<b>Contributing Members:</b>	29		28	96.6%
<b>Present Value of Benefits</b>	3,012,352		3,165,043	105.1%
<b>Total Future Normal Cost</b>	207,038		212,698	102.7%
<b>Total Accrued Liability</b>	2,805,314		2,952,345	105.2%
<b>Unfunded Accrued Liability</b>	468,735		356,267	76.0%
<b>Normal Cost Rate</b>	4.69%		4.67%	99.6%
<b>Unfunded Liability Rate</b>	5.72%		4.72%	82.5%
<b>Sum of Rate</b>	10.41%		9.39%	90.2%
<b>SubDiv #: 187</b>	<b>Employer Name: Goliad County</b>			
<b>Contributing Members:</b>	90		95	105.6%
<b>Present Value of Benefits</b>	6,355,656		6,525,415	102.7%
<b>Total Future Normal Cost</b>	912,558		1,034,504	113.4%
<b>Total Accrued Liability</b>	5,443,098		5,490,911	100.9%
<b>Unfunded Accrued Liability</b>	(74,211)		(259,830)	350.1%
<b>Normal Cost Rate</b>	5.44%	5.44%	5.43%	99.8%
<b>Unfunded Liability Rate</b>	(0.21%)	(0.03%)	(0.71%)	338.1%
<b>Sum of Rate</b>	5.23%	5.41%	4.72%	90.2%
<b>SubDiv #: 188</b>	<b>Employer Name: Gonzales County</b>			
<b>Contributing Members:</b>	120		118	98.3%
<b>Present Value of Benefits</b>	7,113,497		7,403,770	104.1%
<b>Total Future Normal Cost</b>	853,158		863,132	101.2%
<b>Total Accrued Liability</b>	6,260,339		6,540,638	104.5%
<b>Unfunded Accrued Liability</b>	1,109,919		830,809	74.9%
<b>Normal Cost Rate</b>	4.51%		4.55%	100.9%
<b>Unfunded Liability Rate</b>	2.97%		2.53%	85.2%
<b>Sum of Rate</b>	7.48%		7.08%	94.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 498 <b>Employer Name:</b> Gonzales County Appraisal District				
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	927,871		1,056,454	113.9%
<b>Total Future Normal Cost</b>	181,784		201,170	110.7%
<b>Total Accrued Liability</b>	746,087		855,284	114.6%
<b>Unfunded Accrued Liability</b>	(7,085)		(41,129)	580.5%
<b>Normal Cost Rate</b>	8.79%	8.79%	8.91%	101.4%
<b>Unfunded Liability Rate</b>	(0.19%)	(0.19%)	(0.91%)	478.9%
<b>Sum of Rate</b>	8.60%	8.60%	8.00%	93.0%
<b>SubDiv #:</b> 189 <b>Employer Name:</b> Gray County				
<b>Contributing Members:</b>	129		133	103.1%
<b>Present Value of Benefits</b>	9,733,993		10,530,570	108.2%
<b>Total Future Normal Cost</b>	1,335,709		1,418,470	106.2%
<b>Total Accrued Liability</b>	8,398,284		9,112,100	108.5%
<b>Unfunded Accrued Liability</b>	539,289		296,583	55.0%
<b>Normal Cost Rate</b>	5.42%	5.59%	5.60%	103.3%
<b>Unfunded Liability Rate</b>	1.03%	1.30%	0.58%	56.3%
<b>Sum of Rate</b>	6.45%	6.89%	6.18%	95.8%
<b>SubDiv #:</b> 518 <b>Employer Name:</b> Gray County Appraisal District				
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	1,212,062		1,321,644	109.0%
<b>Total Future Normal Cost</b>	163,400		163,988	100.4%
<b>Total Accrued Liability</b>	1,048,662		1,157,656	110.4%
<b>Unfunded Accrued Liability</b>	(157,378)		(228,461)	145.2%
<b>Normal Cost Rate</b>	7.59%		7.52%	99.1%
<b>Unfunded Liability Rate</b>	(3.09%)		(4.47%)	144.7%
<b>Sum of Rate</b>	4.50%		3.05%	67.8%
<b>SubDiv #:</b> 475 <b>Employer Name:</b> Grayson Central Appraisal District				
<b>Contributing Members:</b>	28		27	96.4%
<b>Present Value of Benefits</b>	3,350,613		3,707,777	110.7%
<b>Total Future Normal Cost</b>	549,126		541,841	98.7%
<b>Total Accrued Liability</b>	2,801,487		3,165,936	113.0%
<b>Unfunded Accrued Liability</b>	395,268		346,666	87.7%
<b>Normal Cost Rate</b>	7.22%	7.56%	7.45%	103.2%
<b>Unfunded Liability Rate</b>	3.55%	4.23%	3.80%	107.0%
<b>Sum of Rate</b>	10.77%	11.79%	11.25%	104.5%
<b>SubDiv #:</b> 190 <b>Employer Name:</b> Grayson County				
<b>Contributing Members:</b>	451		466	103.3%
<b>Present Value of Benefits</b>	49,880,469		53,682,571	107.6%
<b>Total Future Normal Cost</b>	8,769,115		9,289,176	105.9%
<b>Total Accrued Liability</b>	41,111,354		44,393,395	108.0%
<b>Unfunded Accrued Liability</b>	7,732,600		6,268,737	81.1%
<b>Normal Cost Rate</b>	7.60%		7.61%	100.1%
<b>Unfunded Liability Rate</b>	3.67%		3.20%	87.2%
<b>Sum of Rate</b>	11.27%		10.81%	95.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 528	<b>Employer Name:</b> Greater Harris County 9-1-1 Emergency Network			
<b>Contributing Members:</b>	27		30	111.1%
<b>Present Value of Benefits</b>	4,407,019		4,942,487	112.2%
<b>Total Future Normal Cost</b>	1,709,987		1,740,984	101.8%
<b>Total Accrued Liability</b>	2,697,032		3,201,503	118.7%
<b>Unfunded Accrued Liability</b>	462,060		411,060	89.0%
<b>Normal Cost Rate</b>	9.55%		9.50%	99.5%
<b>Unfunded Liability Rate</b>	2.25%		2.07%	92.0%
<b>Sum of Rate</b>	11.80%		11.57%	98.1%
<b>SubDiv #:</b> 429	<b>Employer Name:</b> Greenbelt Municipal & Industrial Water Authority - Donley County			
<b>Contributing Members:</b>	12		12	100.0%
<b>Present Value of Benefits</b>	1,572,195		1,610,287	102.4%
<b>Total Future Normal Cost</b>	158,568		167,531	105.7%
<b>Total Accrued Liability</b>	1,413,627		1,442,756	102.1%
<b>Unfunded Accrued Liability</b>	142,162		107,638	75.7%
<b>Normal Cost Rate</b>	5.35%		5.34%	99.8%
<b>Unfunded Liability Rate</b>	3.11%		2.45%	78.8%
<b>Sum of Rate</b>	8.46%		7.79%	92.1%
<b>SubDiv #:</b> 191	<b>Employer Name:</b> Gregg County			
<b>Contributing Members:</b>	522		557	106.7%
<b>Present Value of Benefits</b>	55,495,599		58,912,670	106.2%
<b>Total Future Normal Cost</b>	7,635,868		7,978,069	104.5%
<b>Total Accrued Liability</b>	47,859,731		50,934,601	106.4%
<b>Unfunded Accrued Liability</b>	5,921,286		4,128,359	69.7%
<b>Normal Cost Rate</b>	6.17%		6.19%	100.3%
<b>Unfunded Liability Rate</b>	2.70%		2.03%	75.2%
<b>Sum of Rate</b>	8.87%		8.22%	92.7%
<b>SubDiv #:</b> 192	<b>Employer Name:</b> Grimes County			
<b>Contributing Members:</b>	147		152	103.4%
<b>Present Value of Benefits</b>	7,603,721		8,274,899	108.8%
<b>Total Future Normal Cost</b>	1,400,051		1,560,177	111.4%
<b>Total Accrued Liability</b>	6,203,670		6,714,722	108.2%
<b>Unfunded Accrued Liability</b>	(491,601)		(761,579)	154.9%
<b>Normal Cost Rate</b>	5.36%	5.52%	5.57%	103.9%
<b>Unfunded Liability Rate</b>	(0.93%)	(0.77%)	(1.28%)	137.6%
<b>Sum of Rate</b>	4.43%	4.75%	4.29%	96.8%
<b>SubDiv #:</b> 483	<b>Employer Name:</b> Grimes County Appraisal District			
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	1,549,962		1,721,665	111.1%
<b>Total Future Normal Cost</b>	179,480		183,191	102.1%
<b>Total Accrued Liability</b>	1,370,482		1,538,474	112.3%
<b>Unfunded Accrued Liability</b>	141,209		98,627	69.8%
<b>Normal Cost Rate</b>	7.51%		7.51%	100.0%
<b>Unfunded Liability Rate</b>	3.96%		2.80%	70.7%
<b>Sum of Rate</b>	11.47%		10.31%	89.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 587</b>	<b>Employer Name: Guadalupe Appraisal District</b>			
<b>Contributing Members:</b>	20		25	125.0%
<b>Present Value of Benefits</b>	1,424,735		1,660,698	116.6%
<b>Total Future Normal Cost</b>	317,061		417,886	131.8%
<b>Total Accrued Liability</b>	1,107,674		1,242,812	112.2%
<b>Unfunded Accrued Liability</b>	190,189		134,339	70.6%
<b>Normal Cost Rate</b>	6.27%	7.10%	7.31%	116.6%
<b>Unfunded Liability Rate</b>	3.38%	3.69%	2.04%	60.4%
<b>Sum of Rate</b>	9.65%	10.79%	9.35%	96.9%
<b>SubDiv #: 193</b>	<b>Employer Name: Guadalupe County</b>			
<b>Contributing Members:</b>	476		508	106.7%
<b>Present Value of Benefits</b>	33,355,079		36,994,597	110.9%
<b>Total Future Normal Cost</b>	7,816,861		8,356,147	106.9%
<b>Total Accrued Liability</b>	25,538,218		28,638,450	112.1%
<b>Unfunded Accrued Liability</b>	4,209,447		3,511,649	83.4%
<b>Normal Cost Rate</b>	6.99%		6.98%	99.9%
<b>Unfunded Liability Rate</b>	2.10%		1.87%	89.0%
<b>Sum of Rate</b>	9.09%		8.85%	97.4%
<b>SubDiv #: 526</b>	<b>Employer Name: Gulf Coast Water Authority - Galveston County</b>			
<b>Contributing Members:</b>	41		39	95.1%
<b>Present Value of Benefits</b>	9,339,919		10,120,719	108.4%
<b>Total Future Normal Cost</b>	925,685		890,175	96.2%
<b>Total Accrued Liability</b>	8,414,234		9,230,544	109.7%
<b>Unfunded Accrued Liability</b>	42,114		(347,766)	(825.8%)
<b>Normal Cost Rate</b>	5.34%		5.36%	100.4%
<b>Unfunded Liability Rate</b>	0.04%		(1.76%)	(4400.0%)
<b>Sum of Rate</b>	5.38%		3.60%	66.9%
<b>SubDiv #: 194</b>	<b>Employer Name: Hale County</b>			
<b>Contributing Members:</b>	190		190	100.0%
<b>Present Value of Benefits</b>	16,635,384		16,864,228	101.4%
<b>Total Future Normal Cost</b>	2,255,404		2,329,475	103.3%
<b>Total Accrued Liability</b>	14,379,980		14,534,753	101.1%
<b>Unfunded Accrued Liability</b>	1,752,105		1,598,282	91.2%
<b>Normal Cost Rate</b>	5.41%	5.41%	5.45%	100.7%
<b>Unfunded Liability Rate</b>	2.41%	2.90%	2.46%	102.1%
<b>Sum of Rate</b>	7.82%	8.31%	7.91%	101.2%
<b>SubDiv #: 195</b>	<b>Employer Name: Hall County</b>			
<b>Contributing Members:</b>	40		41	102.5%
<b>Present Value of Benefits</b>	2,460,637		2,712,423	110.2%
<b>Total Future Normal Cost</b>	283,884		295,409	104.1%
<b>Total Accrued Liability</b>	2,176,753		2,417,014	111.0%
<b>Unfunded Accrued Liability</b>	208,774		128,666	61.6%
<b>Normal Cost Rate</b>	5.68%		5.69%	100.2%
<b>Unfunded Liability Rate</b>	1.89%		1.18%	62.4%
<b>Sum of Rate</b>	7.57%		6.87%	90.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 196</b>	<b>Employer Name: Hamilton County</b>			
<b>Contributing Members:</b>	63		67	106.3%
<b>Present Value of Benefits</b>	2,478,714		2,761,939	111.4%
<b>Total Future Normal Cost</b>	422,556		472,946	111.9%
<b>Total Accrued Liability</b>	2,056,158		2,288,993	111.3%
<b>Unfunded Accrued Liability</b>	280,394		205,408	73.3%
<b>Normal Cost Rate</b>	4.46%		4.44%	99.6%
<b>Unfunded Liability Rate</b>	1.65%		1.18%	71.5%
<b>Sum of Rate</b>	6.11%		5.62%	92.0%
<b>SubDiv #: 197</b>	<b>Employer Name: Hansford County</b>			
<b>Contributing Members:</b>	42		41	97.6%
<b>Present Value of Benefits</b>	3,536,220		3,818,235	108.0%
<b>Total Future Normal Cost</b>	289,569		281,049	97.1%
<b>Total Accrued Liability</b>	3,246,651		3,537,186	108.9%
<b>Unfunded Accrued Liability</b>	709,775		633,775	89.3%
<b>Normal Cost Rate</b>	4.54%		4.52%	99.6%
<b>Unfunded Liability Rate</b>	6.02%		6.14%	102.0%
<b>Sum of Rate</b>	10.56%		10.66%	100.9%
<b>SubDiv #: 585</b>	<b>Employer Name: Hansford County Hospital District</b>			
<b>Contributing Members:</b>	155		144	92.9%
<b>Present Value of Benefits</b>	4,593,925		4,772,048	103.9%
<b>Total Future Normal Cost</b>	743,861		751,360	101.0%
<b>Total Accrued Liability</b>	3,850,064		4,020,688	104.4%
<b>Unfunded Accrued Liability</b>	(100,398)		(340,723)	339.4%
<b>Normal Cost Rate</b>	2.72%		2.71%	99.6%
<b>Unfunded Liability Rate</b>	(0.34%)		(0.87%)	255.9%
<b>Sum of Rate</b>	2.38%		1.84%	77.3%
<b>SubDiv #: 198</b>	<b>Employer Name: Hardeman County</b>			
<b>Contributing Members:</b>	52		54	103.8%
<b>Present Value of Benefits</b>	2,990,190		3,196,154	106.9%
<b>Total Future Normal Cost</b>	373,825		430,890	115.3%
<b>Total Accrued Liability</b>	2,616,365		2,765,264	105.7%
<b>Unfunded Accrued Liability</b>	39,323		(61,862)	(157.3%)
<b>Normal Cost Rate</b>	5.15%		4.99%	96.9%
<b>Unfunded Liability Rate</b>	0.13%		(0.50%)	(384.6%)
<b>Sum of Rate</b>	5.28%		4.49%	85.0%
<b>SubDiv #: 199</b>	<b>Employer Name: Hardin County</b>			
<b>Contributing Members:</b>	230		235	102.2%
<b>Present Value of Benefits</b>	21,172,997		24,682,480	116.6%
<b>Total Future Normal Cost</b>	2,812,964		3,556,746	126.4%
<b>Total Accrued Liability</b>	18,360,033		21,125,734	115.1%
<b>Unfunded Accrued Liability</b>	2,552,469		3,737,668	146.4%
<b>Normal Cost Rate</b>	5.59%	7.28%	7.28%	130.2%
<b>Unfunded Liability Rate</b>	2.62%	4.79%	4.60%	175.6%
<b>Sum of Rate</b>	8.21%	12.07%	11.88%	144.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 527 <b>Employer Name:</b> Hardin County Appraisal District				
<b>Contributing Members:</b>	13		12	92.3%
<b>Present Value of Benefits</b>	1,425,724		1,632,022	114.5%
<b>Total Future Normal Cost</b>	184,457		181,695	98.5%
<b>Total Accrued Liability</b>	1,241,267		1,450,327	116.8%
<b>Unfunded Accrued Liability</b>	154,625		162,522	105.1%
<b>Normal Cost Rate</b>	8.88%	8.88%	9.01%	101.5%
<b>Unfunded Liability Rate</b>	<u>3.77%</u>	<u>4.89%</u>	<u>4.23%</u>	<u>112.2%</u>
<b>Sum of Rate</b>	12.65%	13.77%	13.24%	104.7%
<b>SubDiv #:</b> 571 <b>Employer Name:</b> Harlingen Irrigation District Cameron County #1				
<b>Contributing Members:</b>	54		48	88.9%
<b>Present Value of Benefits</b>	1,807,255		2,105,035	116.5%
<b>Total Future Normal Cost</b>	273,956		295,004	107.7%
<b>Total Accrued Liability</b>	1,533,299		1,810,031	118.0%
<b>Unfunded Accrued Liability</b>	18,999		73,087	384.7%
<b>Normal Cost Rate</b>	2.80%	3.39%	3.42%	122.1%
<b>Unfunded Liability Rate</b>	<u>2.20%</u>	<u>1.01%</u>	<u>0.55%</u>	<u>25.0%</u>
<b>Sum of Rate</b>	5.00%	4.40%	3.97%	79.4%
<b>SubDiv #:</b> 200 <b>Employer Name:</b> Harris County				
<b>Contributing Members:</b>	15,071		15,341	101.8%
<b>Present Value of Benefits</b>	2,569,283,681		2,769,466,111	107.8%
<b>Total Future Normal Cost</b>	411,406,157		446,982,476	108.6%
<b>Total Accrued Liability</b>	2,157,877,524		2,322,483,635	107.6%
<b>Unfunded Accrued Liability</b>	207,629,300		138,049,720	66.5%
<b>Normal Cost Rate</b>	7.81%	7.98%	7.97%	102.0%
<b>Unfunded Liability Rate</b>	<u>2.41%</u>	<u>2.45%</u>	<u>1.67%</u>	<u>69.3%</u>
<b>Sum of Rate</b>	10.22%	10.43%	9.64%	94.3%
<b>SubDiv #:</b> 598 <b>Employer Name:</b> Harris County Appraisal District				
<b>Contributing Members:</b>	503		501	99.6%
<b>Present Value of Benefits</b>	74,335,101		79,701,608	107.2%
<b>Total Future Normal Cost</b>	9,914,632		10,375,434	104.6%
<b>Total Accrued Liability</b>	64,420,469		69,326,174	107.6%
<b>Unfunded Accrued Liability</b>	8,930,186		6,226,249	69.7%
<b>Normal Cost Rate</b>	6.43%	6.60%	6.61%	102.8%
<b>Unfunded Liability Rate</b>	<u>3.88%</u>	<u>4.34%</u>	<u>2.84%</u>	<u>73.2%</u>
<b>Sum of Rate</b>	10.31%	10.94%	9.45%	91.7%
<b>SubDiv #:</b> 569 <b>Employer Name:</b> Harris County Water Control and Improvement District #1				
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	1,289,118		1,444,580	112.1%
<b>Total Future Normal Cost</b>	120,099		133,553	111.2%
<b>Total Accrued Liability</b>	1,169,019		1,311,027	112.1%
<b>Unfunded Accrued Liability</b>	131,443		95,891	73.0%
<b>Normal Cost Rate</b>	4.60%		4.57%	99.3%
<b>Unfunded Liability Rate</b>	<u>3.27%</u>		<u>2.28%</u>	<u>69.7%</u>
<b>Sum of Rate</b>	7.87%		6.85%	87.0%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 625</b>	<b>Employer Name: Harris County Water Control and Improvement District #50</b>			
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	446,692		506,115	113.3%
<b>Total Future Normal Cost</b>	44,630		48,543	108.8%
<b>Total Accrued Liability</b>	402,062		457,572	113.8%
<b>Unfunded Accrued Liability</b>	54,355		45,625	83.9%
<b>Normal Cost Rate</b>	3.34%	3.34%	3.35%	100.3%
<b>Unfunded Liability Rate</b>	2.29%	2.41%	1.95%	85.2%
<b>Sum of Rate</b>	5.63%	5.75%	5.30%	94.1%
<b>SubDiv #: 201</b>	<b>Employer Name: Harrison County</b>			
<b>Contributing Members:</b>	299		319	106.7%
<b>Present Value of Benefits</b>	27,313,587		28,486,551	104.3%
<b>Total Future Normal Cost</b>	3,928,881		4,158,691	105.8%
<b>Total Accrued Liability</b>	23,384,706		24,327,860	104.0%
<b>Unfunded Accrued Liability</b>	3,297,455		2,510,081	76.1%
<b>Normal Cost Rate</b>	6.46%		6.47%	100.2%
<b>Unfunded Liability Rate</b>	2.97%		2.46%	82.8%
<b>Sum of Rate</b>	9.43%		8.93%	94.7%
<b>SubDiv #: 202</b>	<b>Employer Name: Hartley County</b>			
<b>Contributing Members:</b>	29		29	100.0%
<b>Present Value of Benefits</b>	2,120,453		2,240,777	105.7%
<b>Total Future Normal Cost</b>	358,325		368,077	102.7%
<b>Total Accrued Liability</b>	1,762,128		1,872,700	106.3%
<b>Unfunded Accrued Liability</b>	96,703		34,496	35.7%
<b>Normal Cost Rate</b>	6.70%		6.71%	100.1%
<b>Unfunded Liability Rate</b>	1.19%		0.39%	32.8%
<b>Sum of Rate</b>	7.89%		7.10%	90.0%
<b>SubDiv #: 203</b>	<b>Employer Name: Haskell County</b>			
<b>Contributing Members:</b>	51		50	98.0%
<b>Present Value of Benefits</b>	3,415,839		3,519,514	103.0%
<b>Total Future Normal Cost</b>	380,180		386,458	101.7%
<b>Total Accrued Liability</b>	3,035,659		3,133,056	103.2%
<b>Unfunded Accrued Liability</b>	702,462		659,000	93.8%
<b>Normal Cost Rate</b>	4.67%		4.71%	100.9%
<b>Unfunded Liability Rate</b>	4.44%		4.90%	110.4%
<b>Sum of Rate</b>	9.11%		9.61%	105.5%
<b>SubDiv #: 204</b>	<b>Employer Name: Hays County</b>			
<b>Contributing Members:</b>	740		817	110.4%
<b>Present Value of Benefits</b>	72,881,224		80,133,897	110.0%
<b>Total Future Normal Cost</b>	14,680,632		15,643,923	106.6%
<b>Total Accrued Liability</b>	58,200,592		64,489,974	110.8%
<b>Unfunded Accrued Liability</b>	6,701,742		5,270,756	78.6%
<b>Normal Cost Rate</b>	7.32%	7.32%	7.33%	100.1%
<b>Unfunded Liability Rate</b>	1.97%	2.07%	1.64%	83.2%
<b>Sum of Rate</b>	9.29%	9.39%	8.97%	96.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 205 <b>Employer Name:</b> Hemphill County				
<b>Contributing Members:</b>	58		54	93.1%
<b>Present Value of Benefits</b>	8,291,079		8,465,745	102.1%
<b>Total Future Normal Cost</b>	879,850		846,147	96.2%
<b>Total Accrued Liability</b>	7,411,229		7,619,598	102.8%
<b>Unfunded Accrued Liability</b>	1,300,388		1,076,387	82.8%
<b>Normal Cost Rate</b>	7.03%		7.05%	100.3%
<b>Unfunded Liability Rate</b>	5.76%		5.89%	102.3%
<b>Sum of Rate</b>	12.79%		12.94%	101.2%
<b>SubDiv #:</b> 640 <b>Employer Name:</b> Hemphill County Appraisal District				
<b>Contributing Members:</b>	5		4	80.0%
<b>Present Value of Benefits</b>	290,092		331,874	114.4%
<b>Total Future Normal Cost</b>	169,822		183,608	108.1%
<b>Total Accrued Liability</b>	120,270		148,266	123.3%
<b>Unfunded Accrued Liability</b>	(5,612)		(11,487)	204.7%
<b>Normal Cost Rate</b>	7.11%	8.17%	8.66%	121.8%
<b>Unfunded Liability Rate</b>	(0.29%)	0.41%	(0.75%)	258.6%
<b>Sum of Rate</b>	6.82%	8.58%	7.91%	116.0%
<b>SubDiv #:</b> 529 <b>Employer Name:</b> Hemphill County Hospital District				
<b>Contributing Members:</b>	52		69	132.7%
<b>Present Value of Benefits</b>	5,028,298		5,625,806	111.9%
<b>Total Future Normal Cost</b>	995,821		1,241,750	124.7%
<b>Total Accrued Liability</b>	4,032,477		4,384,056	108.7%
<b>Unfunded Accrued Liability</b>	20,888		(211,496)	(1012.5%)
<b>Normal Cost Rate</b>	8.10%	8.10%	8.23%	101.6%
<b>Unfunded Liability Rate</b>	1.40%	(0.01%)	(1.17%)	(83.6%)
<b>Sum of Rate</b>	9.50%	8.09%	7.06%	74.3%
<b>SubDiv #:</b> 206 <b>Employer Name:</b> Henderson County				
<b>Contributing Members:</b>	310		357	115.2%
<b>Present Value of Benefits</b>	32,859,725		35,325,844	107.5%
<b>Total Future Normal Cost</b>	6,121,387		6,743,180	110.2%
<b>Total Accrued Liability</b>	26,738,338		28,582,664	106.9%
<b>Unfunded Accrued Liability</b>	3,646,162		2,812,441	77.1%
<b>Normal Cost Rate</b>	7.89%	7.89%	7.93%	100.5%
<b>Unfunded Liability Rate</b>	2.67%	2.90%	2.11%	79.0%
<b>Sum of Rate</b>	10.56%	10.79%	10.04%	95.1%
<b>SubDiv #:</b> 704 <b>Employer Name:</b> Henderson County Appraisal District				
<b>Contributing Members:</b>	23		22	95.7%
<b>Present Value of Benefits</b>	593,494		684,135	115.3%
<b>Total Future Normal Cost</b>	224,843		217,882	96.9%
<b>Total Accrued Liability</b>	368,651		466,253	126.5%
<b>Unfunded Accrued Liability</b>	154,725		138,056	89.2%
<b>Normal Cost Rate</b>	3.90%		3.88%	99.5%
<b>Unfunded Liability Rate</b>	2.32%		2.38%	102.6%
<b>Sum of Rate</b>	6.22%		6.26%	100.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 207 <b>Employer Name:</b> Hidalgo County				
<b>Contributing Members:</b>	2,438		2,541	104.2%
<b>Present Value of Benefits</b>	189,323,249		210,128,354	111.0%
<b>Total Future Normal Cost</b>	40,521,466		44,582,474	110.0%
<b>Total Accrued Liability</b>	148,801,783		165,545,880	111.3%
<b>Unfunded Accrued Liability</b>	21,008,184		18,683,165	88.9%
<b>Normal Cost Rate</b>	6.67%	6.67%	6.68%	100.1%
<b>Unfunded Liability Rate</b>	<u>2.12%</u>	<u>2.25%</u>	<u>1.94%</u>	<u>91.5%</u>
<b>Sum of Rate</b>	8.79%	8.92%	8.62%	98.1%
<b>SubDiv #:</b> 516 <b>Employer Name:</b> Hidalgo County Appraisal District				
<b>Contributing Members:</b>	82		80	97.6%
<b>Present Value of Benefits</b>	9,857,014		9,741,299	98.8%
<b>Total Future Normal Cost</b>	1,499,738		1,474,773	98.3%
<b>Total Accrued Liability</b>	8,357,276		8,266,526	98.9%
<b>Unfunded Accrued Liability</b>	587,203		156,914	26.7%
<b>Normal Cost Rate</b>	6.91%		6.96%	100.7%
<b>Unfunded Liability Rate</b>	<u>2.06%</u>		<u>0.50%</u>	<u>24.3%</u>
<b>Sum of Rate</b>	8.97%		7.46%	83.2%
<b>SubDiv #:</b> 401 <b>Employer Name:</b> Hidalgo County Drainage District #1				
<b>Contributing Members:</b>	83		80	96.4%
<b>Present Value of Benefits</b>	6,167,415		6,720,635	109.0%
<b>Total Future Normal Cost</b>	1,599,130		1,516,737	94.8%
<b>Total Accrued Liability</b>	4,568,285		5,203,898	113.9%
<b>Unfunded Accrued Liability</b>	488,553		324,458	66.4%
<b>Normal Cost Rate</b>	8.55%	8.55%	8.58%	100.4%
<b>Unfunded Liability Rate</b>	<u>1.58%</u>	<u>1.70%</u>	<u>1.20%</u>	<u>75.9%</u>
<b>Sum of Rate</b>	10.13%	10.25%	9.78%	96.5%
<b>SubDiv #:</b> 713 <b>Employer Name:</b> Hidalgo County Irrigation District #1				
<b>Contributing Members:</b>	30		31	103.3%
<b>Present Value of Benefits</b>	364,240		445,252	122.2%
<b>Total Future Normal Cost</b>	136,152		140,993	103.6%
<b>Total Accrued Liability</b>	228,088		304,259	133.4%
<b>Unfunded Accrued Liability</b>	129,944		127,275	97.9%
<b>Normal Cost Rate</b>	2.77%		2.77%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.93%</u>		<u>1.97%</u>	<u>102.1%</u>
<b>Sum of Rate</b>	4.70%		4.74%	100.9%
<b>SubDiv #:</b> 438 <b>Employer Name:</b> Hidalgo County Irrigation District #2				
<b>Contributing Members:</b>	40		39	97.5%
<b>Present Value of Benefits</b>	3,411,473		3,695,101	108.3%
<b>Total Future Normal Cost</b>	355,642		376,249	105.8%
<b>Total Accrued Liability</b>	3,055,831		3,318,852	108.6%
<b>Unfunded Accrued Liability</b>	282,052		158,886	56.3%
<b>Normal Cost Rate</b>	4.81%		4.82%	100.2%
<b>Unfunded Liability Rate</b>	<u>2.83%</u>		<u>1.57%</u>	<u>55.5%</u>
<b>Sum of Rate</b>	7.64%		6.39%	83.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 674 <b>Employer Name:</b> High Plains Underground Water Conservation District # 1				
<b>Contributing Members:</b>	17		16	94.1%
<b>Present Value of Benefits</b>	502,481		566,650	112.8%
<b>Total Future Normal Cost</b>	172,639		155,075	89.8%
<b>Total Accrued Liability</b>	329,842		411,575	124.8%
<b>Unfunded Accrued Liability</b>	42,665		24,257	56.9%
<b>Normal Cost Rate</b>	3.45%	3.45%	3.43%	99.4%
<b>Unfunded Liability Rate</b>	<u>0.58%</u>	<u>0.58%</u>	<u>0.37%</u>	<u>63.8%</u>
<b>Sum of Rate</b>	4.03%	4.03%	3.80%	94.3%
<b>SubDiv #:</b> 208 <b>Employer Name:</b> Hill County				
<b>Contributing Members:</b>	190		203	106.8%
<b>Present Value of Benefits</b>	10,624,486		10,907,051	102.7%
<b>Total Future Normal Cost</b>	1,890,565		2,032,838	107.5%
<b>Total Accrued Liability</b>	8,733,921		8,874,213	101.6%
<b>Unfunded Accrued Liability</b>	1,169,369		807,269	69.0%
<b>Normal Cost Rate</b>	4.74%		4.74%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.57%</u>		<u>1.17%</u>	<u>74.5%</u>
<b>Sum of Rate</b>	6.31%		5.91%	93.7%
<b>SubDiv #:</b> 209 <b>Employer Name:</b> Hockley County				
<b>Contributing Members:</b>	109		106	97.2%
<b>Present Value of Benefits</b>	11,818,610		11,787,273	99.7%
<b>Total Future Normal Cost</b>	1,415,725		1,419,989	100.3%
<b>Total Accrued Liability</b>	10,402,885		10,367,284	99.7%
<b>Unfunded Accrued Liability</b>	2,043,801		1,718,437	84.1%
<b>Normal Cost Rate</b>	5.79%		5.83%	100.7%
<b>Unfunded Liability Rate</b>	<u>5.25%</u>		<u>5.16%</u>	<u>98.3%</u>
<b>Sum of Rate</b>	11.04%		10.99%	99.5%
<b>SubDiv #:</b> 728 <b>Employer Name:</b> Hockley County Appraisal District				
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	291,970		335,166	114.8%
<b>Total Future Normal Cost</b>	121,425		116,360	95.8%
<b>Total Accrued Liability</b>	170,545		218,806	128.3%
<b>Unfunded Accrued Liability</b>	157,449		151,148	96.0%
<b>Normal Cost Rate</b>	5.75%		5.78%	100.5%
<b>Unfunded Liability Rate</b>	<u>5.95%</u>		<u>6.56%</u>	<u>110.3%</u>
<b>Sum of Rate</b>	11.70%		12.34%	105.5%
<b>SubDiv #:</b> 210 <b>Employer Name:</b> Hood County				
<b>Contributing Members:</b>	264		295	111.7%
<b>Present Value of Benefits</b>	13,360,476		14,889,375	111.4%
<b>Total Future Normal Cost</b>	2,744,309		3,087,469	112.5%
<b>Total Accrued Liability</b>	10,616,167		11,801,906	111.2%
<b>Unfunded Accrued Liability</b>	887,906		535,907	60.4%
<b>Normal Cost Rate</b>	4.98%	4.98%	4.97%	99.8%
<b>Unfunded Liability Rate</b>	<u>0.83%</u>	<u>0.93%</u>	<u>0.47%</u>	<u>56.6%</u>
<b>Sum of Rate</b>	5.81%	5.91%	5.44%	93.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 211 <b>Employer Name:</b> Hopkins County				
<b>Contributing Members:</b>	181		199	109.9%
<b>Present Value of Benefits</b>	15,864,446		17,569,000	110.7%
<b>Total Future Normal Cost</b>	2,944,071		3,165,688	107.5%
<b>Total Accrued Liability</b>	12,920,375		14,403,312	111.5%
<b>Unfunded Accrued Liability</b>	2,475,630		2,165,288	87.5%
<b>Normal Cost Rate</b>	7.68%	7.68%	7.76%	101.0%
<b>Unfunded Liability Rate</b>	3.38%	3.53%	3.11%	92.0%
<b>Sum of Rate</b>	11.06%	11.21%	10.87%	98.3%
<b>SubDiv #:</b> 661 <b>Employer Name:</b> Hopkins County Appraisal District				
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	298,457		338,224	113.3%
<b>Total Future Normal Cost</b>	116,755		117,296	100.5%
<b>Total Accrued Liability</b>	181,702		220,928	121.6%
<b>Unfunded Accrued Liability</b>	710		(15,980)	(2250.5%)
<b>Normal Cost Rate</b>	6.01%		5.95%	99.0%
<b>Unfunded Liability Rate</b>	(0.07%)		(0.71%)	1014.3%
<b>Sum of Rate</b>	5.94%		5.24%	88.2%
<b>SubDiv #:</b> 212 <b>Employer Name:</b> Houston County				
<b>Contributing Members:</b>	103		113	109.7%
<b>Present Value of Benefits</b>	4,851,583		5,320,893	109.7%
<b>Total Future Normal Cost</b>	790,501		886,781	112.2%
<b>Total Accrued Liability</b>	4,061,082		4,434,112	109.2%
<b>Unfunded Accrued Liability</b>	83,991		12,610	15.0%
<b>Normal Cost Rate</b>	4.60%		4.54%	98.7%
<b>Unfunded Liability Rate</b>	0.28%		0.01%	3.6%
<b>Sum of Rate</b>	4.88%		4.55%	93.2%
<b>SubDiv #:</b> 694 <b>Employer Name:</b> Houston County Appraisal District				
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	223,504		303,810	135.9%
<b>Total Future Normal Cost</b>	93,550		110,949	118.6%
<b>Total Accrued Liability</b>	129,954		192,861	148.4%
<b>Unfunded Accrued Liability</b>	32,065		49,047	153.0%
<b>Normal Cost Rate</b>	4.89%	5.77%	5.77%	118.0%
<b>Unfunded Liability Rate</b>	1.27%	2.06%	2.22%	174.8%
<b>Sum of Rate</b>	6.16%	7.83%	7.99%	129.7%
<b>SubDiv #:</b> 213 <b>Employer Name:</b> Howard County				
<b>Contributing Members:</b>	146		154	105.5%
<b>Present Value of Benefits</b>	14,935,467		17,833,366	119.4%
<b>Total Future Normal Cost</b>	1,684,652		2,235,942	132.7%
<b>Total Accrued Liability</b>	13,250,815		15,597,424	117.7%
<b>Unfunded Accrued Liability</b>	2,672,080		3,716,597	139.1%
<b>Normal Cost Rate</b>	5.62%	7.31%	7.37%	131.1%
<b>Unfunded Liability Rate</b>	4.80%	7.74%	7.40%	154.2%
<b>Sum of Rate</b>	10.42%	15.05%	14.77%	141.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 214</b>	<b>Employer Name: Hudspeth County</b>			
<b>Contributing Members:</b>	69		75	108.7%
<b>Present Value of Benefits</b>	2,664,074		2,900,133	108.9%
<b>Total Future Normal Cost</b>	501,868		541,362	107.9%
<b>Total Accrued Liability</b>	2,162,206		2,358,771	109.1%
<b>Unfunded Accrued Liability</b>	(37,926)		(203,409)	536.3%
<b>Normal Cost Rate</b>	4.07%		4.06%	99.8%
<b>Unfunded Liability Rate</b>	(0.22%)		(0.79%)	359.1%
<b>Sum of Rate</b>	3.85%		3.27%	84.9%
<b>SubDiv #: 215</b>	<b>Employer Name: Hunt County</b>			
<b>Contributing Members:</b>	351		371	105.7%
<b>Present Value of Benefits</b>	27,113,298		29,489,320	108.8%
<b>Total Future Normal Cost</b>	5,625,038		6,077,425	108.0%
<b>Total Accrued Liability</b>	21,488,260		23,411,895	109.0%
<b>Unfunded Accrued Liability</b>	2,963,827		2,418,710	81.6%
<b>Normal Cost Rate</b>	6.84%		6.84%	100.0%
<b>Unfunded Liability Rate</b>	1.99%		1.74%	87.4%
<b>Sum of Rate</b>	8.83%		8.58%	97.2%
<b>SubDiv #: 216</b>	<b>Employer Name: Hutchinson County</b>			
<b>Contributing Members:</b>	125		140	112.0%
<b>Present Value of Benefits</b>	15,449,925		18,289,035	118.4%
<b>Total Future Normal Cost</b>	1,638,521		2,037,175	124.3%
<b>Total Accrued Liability</b>	13,811,404		16,251,860	117.7%
<b>Unfunded Accrued Liability</b>	1,134,264		464,039	40.9%
<b>Normal Cost Rate</b>	5.83%	6.70%	6.64%	113.9%
<b>Unfunded Liability Rate</b>	2.15%	4.77%	0.54%	25.1%
<b>Sum of Rate</b>	7.98%	11.47%	7.18%	90.0%
<b>SubDiv #: 711</b>	<b>Employer Name: Iraan General Hospital District</b>			
<b>Contributing Members:</b>	34		38	111.8%
<b>Present Value of Benefits</b>	992,114		1,223,435	123.3%
<b>Total Future Normal Cost</b>	591,321		641,934	108.6%
<b>Total Accrued Liability</b>	400,793		581,501	145.1%
<b>Unfunded Accrued Liability</b>	194,208		182,450	93.9%
<b>Normal Cost Rate</b>	6.54%		6.50%	99.4%
<b>Unfunded Liability Rate</b>	1.32%		1.33%	100.8%
<b>Sum of Rate</b>	7.86%		7.83%	99.6%
<b>SubDiv #: 217</b>	<b>Employer Name: Irion County</b>			
<b>Contributing Members:</b>	28		32	114.3%
<b>Present Value of Benefits</b>	2,675,659		2,979,006	111.3%
<b>Total Future Normal Cost</b>	346,309		347,455	100.3%
<b>Total Accrued Liability</b>	2,329,350		2,631,551	113.0%
<b>Unfunded Accrued Liability</b>	14,139		(23,824)	(168.5%)
<b>Normal Cost Rate</b>	7.41%	7.61%	7.37%	99.5%
<b>Unfunded Liability Rate</b>	0.20%	1.29%	(0.42%)	(210.0%)
<b>Sum of Rate</b>	7.61%	8.90%	6.95%	91.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 218</b>	<b>Employer Name: Jack County</b>			
<b>Contributing Members:</b>	90		98	108.9%
<b>Present Value of Benefits</b>	6,127,329		6,477,379	105.7%
<b>Total Future Normal Cost</b>	919,890		987,381	107.3%
<b>Total Accrued Liability</b>	5,207,439		5,489,998	105.4%
<b>Unfunded Accrued Liability</b>	694,433		497,401	71.6%
<b>Normal Cost Rate</b>	5.77%		5.64%	97.7%
<b>Unfunded Liability Rate</b>	2.23%		1.63%	73.1%
<b>Sum of Rate</b>	8.00%		7.27%	90.9%
<b>SubDiv #: 592</b>	<b>Employer Name: Jack County Appraisal District</b>			
<b>Contributing Members:</b>	5		4	80.0%
<b>Present Value of Benefits</b>	366,440		382,893	104.5%
<b>Total Future Normal Cost</b>	39,215		30,558	77.9%
<b>Total Accrued Liability</b>	327,225		352,335	107.7%
<b>Unfunded Accrued Liability</b>	41,458		29,612	71.4%
<b>Normal Cost Rate</b>	3.81%		3.82%	100.3%
<b>Unfunded Liability Rate</b>	3.54%		3.21%	90.7%
<b>Sum of Rate</b>	7.35%		7.03%	95.6%
<b>SubDiv #: 219</b>	<b>Employer Name: Jackson County</b>			
<b>Contributing Members:</b>	109		108	99.1%
<b>Present Value of Benefits</b>	10,237,470		10,741,918	104.9%
<b>Total Future Normal Cost</b>	1,167,738		1,169,001	100.1%
<b>Total Accrued Liability</b>	9,069,732		9,572,917	105.5%
<b>Unfunded Accrued Liability</b>	864,409		602,874	69.7%
<b>Normal Cost Rate</b>	5.44%		5.43%	99.8%
<b>Unfunded Liability Rate</b>	2.30%		1.79%	77.8%
<b>Sum of Rate</b>	7.74%		7.22%	93.3%
<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>	1,044,545		1,144,687	109.6%
<b>Total Future Normal Cost</b>	202,581		197,671	97.6%
<b>Total Accrued Liability</b>	841,964		947,016	112.5%
<b>Unfunded Accrued Liability</b>	48,044		19,225	40.0%
<b>Normal Cost Rate</b>	9.59%		9.61%	100.2%
<b>Unfunded Liability Rate</b>	1.80%		0.62%	34.4%
<b>Sum of Rate</b>	11.39%		10.23%	89.8%
<b>SubDiv #: 220</b>	<b>Employer Name: Jasper County</b>			
<b>Contributing Members:</b>	152		146	96.1%
<b>Present Value of Benefits</b>	17,110,134		17,435,564	101.9%
<b>Total Future Normal Cost</b>	2,495,065		2,263,671	90.7%
<b>Total Accrued Liability</b>	14,615,069		15,171,893	103.8%
<b>Unfunded Accrued Liability</b>	4,012,990		4,064,504	101.3%
<b>Normal Cost Rate</b>	7.78%	7.78%	7.76%	99.7%
<b>Unfunded Liability Rate</b>	6.24%	6.88%	8.60%	137.8%
<b>Sum of Rate</b>	14.02%	14.66%	16.36%	116.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</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>	232,446		264,528	113.8%
<b>Total Future Normal Cost</b>	50,559		50,271	99.4%
<b>Total Accrued Liability</b>	181,887		214,257	117.8%
<b>Unfunded Accrued Liability</b>	29,846		25,952	87.0%
<b>Normal Cost Rate</b>	4.58%		4.58%	100.0%
<b>Unfunded Liability Rate</b>	2.26%		2.09%	92.5%
<b>Sum of Rate</b>	6.84%		6.67%	97.5%
<b>SubDiv #:</b> 221 <b>Employer Name:</b> Jeff Davis County				
<b>Contributing Members:</b>	20		23	115.0%
<b>Present Value of Benefits</b>	975,193		1,045,337	107.2%
<b>Total Future Normal Cost</b>	163,759		184,491	112.7%
<b>Total Accrued Liability</b>	811,434		860,846	106.1%
<b>Unfunded Accrued Liability</b>	(23,787)		(104,355)	438.7%
<b>Normal Cost Rate</b>	5.88%		6.02%	102.4%
<b>Unfunded Liability Rate</b>	(0.61%)		(1.99%)	326.2%
<b>Sum of Rate</b>	5.27%		4.03%	76.5%
<b>SubDiv #:</b> 222 <b>Employer Name:</b> Jefferson County				
<b>Contributing Members:</b>	1,082		1,100	101.7%
<b>Present Value of Benefits</b>	187,598,513		213,737,156	113.9%
<b>Total Future Normal Cost</b>	24,803,011		27,550,714	111.1%
<b>Total Accrued Liability</b>	162,795,502		186,186,442	114.4%
<b>Unfunded Accrued Liability</b>	26,347,829		34,875,252	132.4%
<b>Normal Cost Rate</b>	6.60%	7.46%	7.46%	113.0%
<b>Unfunded Liability Rate</b>	4.21%	6.63%	6.58%	156.3%
<b>Sum of Rate</b>	10.81%	14.09%	14.04%	129.9%
<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>	790,259		868,135	109.9%
<b>Total Future Normal Cost</b>	70,867		69,795	98.5%
<b>Total Accrued Liability</b>	719,392		798,340	111.0%
<b>Unfunded Accrued Liability</b>	(51)		(27,814)	54644.3%
<b>Normal Cost Rate</b>	4.52%		4.52%	100.0%
<b>Unfunded Liability Rate</b>	(0.39%)		(1.69%)	433.3%
<b>Sum of Rate</b>	4.13%		2.83%	68.5%
<b>SubDiv #:</b> 408 <b>Employer Name:</b> Jefferson County Drainage District #6				
<b>Contributing Members:</b>	71		75	105.6%
<b>Present Value of Benefits</b>	12,971,954		14,563,060	112.3%
<b>Total Future Normal Cost</b>	2,142,377		2,364,135	110.4%
<b>Total Accrued Liability</b>	10,829,577		12,198,925	112.6%
<b>Unfunded Accrued Liability</b>	1,308,027		1,111,954	85.0%
<b>Normal Cost Rate</b>	8.05%	8.05%	8.09%	100.5%
<b>Unfunded Liability Rate</b>	3.08%	3.34%	2.68%	87.0%
<b>Sum of Rate</b>	11.13%	11.39%	10.77%	96.8%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 405 <b>Employer Name:</b> Jefferson County Drainage District #7				
<b>Contributing Members:</b>	76		78	102.6%
<b>Present Value of Benefits</b>	17,609,128		19,168,841	108.9%
<b>Total Future Normal Cost</b>	1,822,460		1,770,883	97.2%
<b>Total Accrued Liability</b>	15,786,668		17,397,958	110.2%
<b>Unfunded Accrued Liability</b>	2,266,088		1,825,498	80.6%
<b>Normal Cost Rate</b>	5.62%		5.61%	99.8%
<b>Unfunded Liability Rate</b>	4.12%		3.89%	94.4%
<b>Sum of Rate</b>	9.74%		9.50%	97.5%
<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>	577,900		600,862	104.0%
<b>Total Future Normal Cost</b>	161,321		158,076	98.0%
<b>Total Accrued Liability</b>	416,579		442,786	106.3%
<b>Unfunded Accrued Liability</b>	(115,189)		(150,399)	130.6%
<b>Normal Cost Rate</b>	5.68%		5.52%	97.2%
<b>Unfunded Liability Rate</b>	(3.40%)		(4.83%)	142.1%
<b>Sum of Rate</b>	2.28%		0.69%	30.3%
<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>	186,758		265,754	142.3%
<b>Total Future Normal Cost</b>	97,079		119,614	123.2%
<b>Total Accrued Liability</b>	89,679		146,140	163.0%
<b>Unfunded Accrued Liability</b>	9,540		20,367	213.5%
<b>Normal Cost Rate</b>	6.91%	7.81%	7.81%	113.0%
<b>Unfunded Liability Rate</b>	0.32%	0.75%	0.98%	306.3%
<b>Sum of Rate</b>	7.23%	8.56%	8.79%	121.6%
<b>SubDiv #:</b> 223 <b>Employer Name:</b> Jim Hogg County				
<b>Contributing Members:</b>	140		147	105.0%
<b>Present Value of Benefits</b>	4,472,745		4,743,515	106.1%
<b>Total Future Normal Cost</b>	630,456		717,667	113.8%
<b>Total Accrued Liability</b>	3,842,289		4,025,848	104.8%
<b>Unfunded Accrued Liability</b>	285,619		57,244	20.0%
<b>Normal Cost Rate</b>	3.25%		3.26%	100.3%
<b>Unfunded Liability Rate</b>	0.85%		0.03%	3.5%
<b>Sum of Rate</b>	4.10%		3.29%	80.2%
<b>SubDiv #:</b> 680 <b>Employer Name:</b> Jim Hogg County Appraisal District				
<b>Contributing Members:</b>	3		2	66.7%
<b>Present Value of Benefits</b>	57,425		71,454	124.4%
<b>Total Future Normal Cost</b>	30,802		32,308	104.9%
<b>Total Accrued Liability</b>	26,623		39,146	147.0%
<b>Unfunded Accrued Liability</b>	(8,967)		(8,393)	93.6%
<b>Normal Cost Rate</b>	5.36%		5.30%	98.9%
<b>Unfunded Liability Rate</b>	(1.65%)		(1.94%)	117.6%
<b>Sum of Rate</b>	3.71%		3.36%	90.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 656	<b>Employer Name:</b> Jim Hogg County Emergency Services District #1			
<b>Contributing Members:</b>	1		1	100.0%
<b>Present Value of Benefits</b>	24,984		25,627	102.6%
<b>Total Future Normal Cost</b>	14,162		9,847	69.5%
<b>Total Accrued Liability</b>	10,822		15,780	145.8%
<b>Unfunded Accrued Liability</b>	(10,199)		(9,632)	94.4%
<b>Normal Cost Rate</b>	2.95%	2.95%	2.99%	101.4%
<b>Unfunded Liability Rate</b>	<u>(2.95%)</u>	<u>(2.95%)</u>	<u>(2.99%)</u>	<u>101.4%</u>
<b>Sum of Rate</b>	0.00%	0.00%	0.00%	
<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>	461,610		488,831	105.9%
<b>Total Future Normal Cost</b>	72,895		75,621	103.7%
<b>Total Accrued Liability</b>	388,715		413,210	106.3%
<b>Unfunded Accrued Liability</b>	58,757		38,297	65.2%
<b>Normal Cost Rate</b>	3.97%		3.98%	100.3%
<b>Unfunded Liability Rate</b>	<u>2.04%</u>		<u>1.42%</u>	<u>69.6%</u>
<b>Sum of Rate</b>	6.01%		5.40%	89.9%
<b>SubDiv #:</b> 224	<b>Employer Name:</b> Jim Wells County			
<b>Contributing Members:</b>	210		210	100.0%
<b>Present Value of Benefits</b>	17,838,617		18,966,011	106.3%
<b>Total Future Normal Cost</b>	2,558,226		2,755,571	107.7%
<b>Total Accrued Liability</b>	15,280,391		16,210,440	106.1%
<b>Unfunded Accrued Liability</b>	1,655,509		1,399,883	84.6%
<b>Normal Cost Rate</b>	6.60%	6.91%	6.91%	104.7%
<b>Unfunded Liability Rate</b>	<u>2.09%</u>	<u>2.45%</u>	<u>1.96%</u>	<u>93.8%</u>
<b>Sum of Rate</b>	8.69%	9.36%	8.87%	102.1%
<b>SubDiv #:</b> 225	<b>Employer Name:</b> Johnson County			
<b>Contributing Members:</b>	544		589	108.3%
<b>Present Value of Benefits</b>	37,447,184		41,398,073	110.6%
<b>Total Future Normal Cost</b>	6,644,755		7,418,189	111.6%
<b>Total Accrued Liability</b>	30,802,429		33,979,884	110.3%
<b>Unfunded Accrued Liability</b>	2,660,106		1,840,308	69.2%
<b>Normal Cost Rate</b>	6.28%		6.26%	99.7%
<b>Unfunded Liability Rate</b>	<u>1.25%</u>		<u>0.85%</u>	<u>68.0%</u>
<b>Sum of Rate</b>	7.53%		7.11%	94.4%
<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>	358,390		363,824	101.5%
<b>Total Future Normal Cost</b>	79,201		84,083	106.2%
<b>Total Accrued Liability</b>	279,189		279,741	100.2%
<b>Unfunded Accrued Liability</b>	(26,223)		(64,487)	245.9%
<b>Normal Cost Rate</b>	3.83%		3.95%	103.1%
<b>Unfunded Liability Rate</b>	<u>(1.55%)</u>		<u>(3.13%)</u>	<u>201.9%</u>
<b>Sum of Rate</b>	2.28%		0.82%	36.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 226 <b>Employer Name:</b> Jones County				
<b>Contributing Members:</b>	90		90	100.0%
<b>Present Value of Benefits</b>	7,563,249		7,922,089	104.7%
<b>Total Future Normal Cost</b>	1,078,445		1,170,660	108.6%
<b>Total Accrued Liability</b>	6,484,804		6,751,429	104.1%
<b>Unfunded Accrued Liability</b>	1,601,927		1,513,690	94.5%
<b>Normal Cost Rate</b>	7.76%	7.76%	7.76%	100.0%
<b>Unfunded Liability Rate</b>	5.91%	6.15%	6.25%	105.8%
<b>Sum of Rate</b>	13.67%	13.91%	14.01%	102.5%
<b>SubDiv #:</b> 496 <b>Employer Name:</b> Jones County Appraisal District				
<b>Contributing Members:</b>	5		4	80.0%
<b>Present Value of Benefits</b>	592,577		445,753	75.2%
<b>Total Future Normal Cost</b>	61,181		52,960	86.6%
<b>Total Accrued Liability</b>	531,396		392,793	73.9%
<b>Unfunded Accrued Liability</b>	23,818		1,069	4.5%
<b>Normal Cost Rate</b>	5.52%	5.68%	5.67%	102.7%
<b>Unfunded Liability Rate</b>	1.26%	1.27%	(0.04%)	(3.2%)
<b>Sum of Rate</b>	6.78%	6.95%	5.63%	83.0%
<b>SubDiv #:</b> 227 <b>Employer Name:</b> Karnes County				
<b>Contributing Members:</b>	112		121	108.0%
<b>Present Value of Benefits</b>	6,382,639		7,273,990	114.0%
<b>Total Future Normal Cost</b>	1,061,100		1,429,023	134.7%
<b>Total Accrued Liability</b>	5,321,539		5,844,967	109.8%
<b>Unfunded Accrued Liability</b>	550,056		476,846	86.7%
<b>Normal Cost Rate</b>	5.94%	7.73%	7.76%	130.6%
<b>Unfunded Liability Rate</b>	1.78%	2.33%	1.67%	93.8%
<b>Sum of Rate</b>	7.72%	10.06%	9.43%	122.2%
<b>SubDiv #:</b> 524 <b>Employer Name:</b> Karnes County Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	373,879		406,557	108.7%
<b>Total Future Normal Cost</b>	49,933		51,072	102.3%
<b>Total Accrued Liability</b>	323,946		355,485	109.7%
<b>Unfunded Accrued Liability</b>	22,530		7,845	34.8%
<b>Normal Cost Rate</b>	4.94%		5.04%	102.0%
<b>Unfunded Liability Rate</b>	2.15%		0.59%	27.4%
<b>Sum of Rate</b>	7.09%		5.63%	79.4%
<b>SubDiv #:</b> 228 <b>Employer Name:</b> Kaufman County				
<b>Contributing Members:</b>	440		458	104.1%
<b>Present Value of Benefits</b>	27,322,478		30,423,774	111.4%
<b>Total Future Normal Cost</b>	6,454,625		6,875,956	106.5%
<b>Total Accrued Liability</b>	20,867,853		23,547,818	112.8%
<b>Unfunded Accrued Liability</b>	1,502,214		859,995	57.2%
<b>Normal Cost Rate</b>	6.45%		6.50%	100.8%
<b>Unfunded Liability Rate</b>	0.82%		0.47%	57.3%
<b>Sum of Rate</b>	7.27%		6.97%	95.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 662</b>	<b>Employer Name: Kaufman County Appraisal District</b>			
<b>Contributing Members:</b>	21		18	85.7%
<b>Present Value of Benefits</b>	1,207,869		1,267,175	104.9%
<b>Total Future Normal Cost</b>	337,096		370,901	110.0%
<b>Total Accrued Liability</b>	870,773		896,274	102.9%
<b>Unfunded Accrued Liability</b>	239,809		176,111	73.4%
<b>Normal Cost Rate</b>	6.38%	6.55%	6.63%	103.9%
<b>Unfunded Liability Rate</b>	3.60%	3.65%	2.85%	79.2%
<b>Sum of Rate</b>	9.98%	10.20%	9.48%	95.0%
<b>SubDiv #: 671</b>	<b>Employer Name: Kendall Appraisal District</b>			
<b>Contributing Members:</b>	15		14	93.3%
<b>Present Value of Benefits</b>	477,775		456,559	95.6%
<b>Total Future Normal Cost</b>	175,930		171,469	97.5%
<b>Total Accrued Liability</b>	301,845		285,090	94.4%
<b>Unfunded Accrued Liability</b>	37,474		(12,743)	(34.0%)
<b>Normal Cost Rate</b>	5.59%		5.98%	107.0%
<b>Unfunded Liability Rate</b>	0.82%		(0.33%)	(40.2%)
<b>Sum of Rate</b>	6.41%		5.65%	88.1%
<b>SubDiv #: 229</b>	<b>Employer Name: Kendall County</b>			
<b>Contributing Members:</b>	171		179	104.7%
<b>Present Value of Benefits</b>	9,981,111		10,926,693	109.5%
<b>Total Future Normal Cost</b>	2,160,427		2,409,683	111.5%
<b>Total Accrued Liability</b>	7,820,684		8,517,010	108.9%
<b>Unfunded Accrued Liability</b>	912,644		697,260	76.4%
<b>Normal Cost Rate</b>	5.45%	5.45%	5.44%	99.8%
<b>Unfunded Liability Rate</b>	1.25%	1.30%	0.98%	78.4%
<b>Sum of Rate</b>	6.70%	6.75%	6.42%	95.8%
<b>SubDiv #: 619</b>	<b>Employer Name: Kendall County Water Control and Improvement District #1</b>			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	511,097		564,929	110.5%
<b>Total Future Normal Cost</b>	110,722		114,326	103.3%
<b>Total Accrued Liability</b>	400,375		450,603	112.5%
<b>Unfunded Accrued Liability</b>	95,729		83,843	87.6%
<b>Normal Cost Rate</b>	5.56%		5.64%	101.4%
<b>Unfunded Liability Rate</b>	4.72%		4.36%	92.4%
<b>Sum of Rate</b>	10.28%		10.00%	97.3%
<b>SubDiv #: 230</b>	<b>Employer Name: Kenedy County</b>			
<b>Contributing Members:</b>	48		46	95.8%
<b>Present Value of Benefits</b>	4,796,888		5,063,269	105.6%
<b>Total Future Normal Cost</b>	979,139		957,504	97.8%
<b>Total Accrued Liability</b>	3,817,749		4,105,765	107.5%
<b>Unfunded Accrued Liability</b>	1,007,177		978,906	97.2%
<b>Normal Cost Rate</b>	9.47%	9.56%	9.57%	101.1%
<b>Unfunded Liability Rate</b>	6.65%	7.37%	7.51%	112.9%
<b>Sum of Rate</b>	16.12%	16.93%	17.08%	106.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 231 <b>Employer Name:</b> Kent County				
<b>Contributing Members:</b>	66		61	92.4%
<b>Present Value of Benefits</b>	4,034,111		4,451,456	110.3%
<b>Total Future Normal Cost</b>	563,327		529,660	94.0%
<b>Total Accrued Liability</b>	3,470,784		3,921,796	113.0%
<b>Unfunded Accrued Liability</b>	374,836		310,573	82.9%
<b>Normal Cost Rate</b>	5.15%		5.18%	100.6%
<b>Unfunded Liability Rate</b>	1.89%		1.87%	98.9%
<b>Sum of Rate</b>	7.04%		7.05%	100.1%
<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>	166,005		179,981	108.4%
<b>Total Future Normal Cost</b>	32,589		31,534	96.8%
<b>Total Accrued Liability</b>	133,416		148,447	111.3%
<b>Unfunded Accrued Liability</b>	28,098		23,503	83.6%
<b>Normal Cost Rate</b>	8.05%		8.05%	100.0%
<b>Unfunded Liability Rate</b>	4.97%		4.50%	90.5%
<b>Sum of Rate</b>	13.02%		12.55%	96.4%
<b>SubDiv #:</b> 232 <b>Employer Name:</b> Kerr County				
<b>Contributing Members:</b>	281		274	97.5%
<b>Present Value of Benefits</b>	22,543,047		24,565,726	109.0%
<b>Total Future Normal Cost</b>	4,004,064		4,125,053	103.0%
<b>Total Accrued Liability</b>	18,538,983		20,440,673	110.3%
<b>Unfunded Accrued Liability</b>	2,386,776		2,037,992	85.4%
<b>Normal Cost Rate</b>	6.16%	6.32%	6.32%	102.6%
<b>Unfunded Liability Rate</b>	1.96%	2.19%	1.88%	95.9%
<b>Sum of Rate</b>	8.12%	8.51%	8.20%	101.0%
<b>SubDiv #:</b> 653 <b>Employer Name:</b> Kerr Emergency 9-1-1 Network				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	198,361		267,326	134.8%
<b>Total Future Normal Cost</b>	102,665		128,371	125.0%
<b>Total Accrued Liability</b>	95,696		138,955	145.2%
<b>Unfunded Accrued Liability</b>	(53,478)		(44,325)	82.9%
<b>Normal Cost Rate</b>	7.63%	9.92%	9.91%	129.9%
<b>Unfunded Liability Rate</b>	(4.85%)	(3.21%)	(3.72%)	76.7%
<b>Sum of Rate</b>	2.78%	6.71%	6.19%	222.7%
<b>SubDiv #:</b> 233 <b>Employer Name:</b> Kimble County				
<b>Contributing Members:</b>	44		40	90.9%
<b>Present Value of Benefits</b>	1,812,683		2,168,563	119.6%
<b>Total Future Normal Cost</b>	486,816		524,325	107.7%
<b>Total Accrued Liability</b>	1,325,867		1,644,238	124.0%
<b>Unfunded Accrued Liability</b>	6,244		(48,480)	(776.5%)
<b>Normal Cost Rate</b>	5.88%	6.93%	6.96%	118.4%
<b>Unfunded Liability Rate</b>	0.03%	1.06%	(0.43%)	(1433.3%)
<b>Sum of Rate</b>	5.91%	7.99%	6.53%	110.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 234 <b>Employer Name:</b> King County				
<b>Contributing Members:</b>	16		17	106.3%
<b>Present Value of Benefits</b>	1,747,984		1,893,716	108.3%
<b>Total Future Normal Cost</b>	168,506		171,841	102.0%
<b>Total Accrued Liability</b>	1,579,478		1,721,875	109.0%
<b>Unfunded Accrued Liability</b>	115,492		68,860	59.6%
<b>Normal Cost Rate</b>	5.84%		5.76%	98.6%
<b>Unfunded Liability Rate</b>	2.11%		1.38%	65.4%
<b>Sum of Rate</b>	7.95%		7.14%	89.8%
<b>SubDiv #:</b> 235 <b>Employer Name:</b> Kinney County				
<b>Contributing Members:</b>	50		52	104.0%
<b>Present Value of Benefits</b>	2,766,095		2,982,253	107.8%
<b>Total Future Normal Cost</b>	448,373		499,819	111.5%
<b>Total Accrued Liability</b>	2,317,722		2,482,434	107.1%
<b>Unfunded Accrued Liability</b>	(127,511)		(281,787)	221.0%
<b>Normal Cost Rate</b>	6.71%		6.61%	98.5%
<b>Unfunded Liability Rate</b>	(0.76%)		(1.59%)	209.2%
<b>Sum of Rate</b>	5.95%		5.02%	84.4%
<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>	118,064		132,725	112.4%
<b>Total Future Normal Cost</b>	17,972		17,822	99.2%
<b>Total Accrued Liability</b>	100,092		114,903	114.8%
<b>Unfunded Accrued Liability</b>	23,003		21,171	92.0%
<b>Normal Cost Rate</b>	4.89%		4.88%	99.8%
<b>Unfunded Liability Rate</b>	3.03%		2.91%	96.0%
<b>Sum of Rate</b>	7.92%		7.79%	98.4%
<b>SubDiv #:</b> 236 <b>Employer Name:</b> Kleberg County				
<b>Contributing Members:</b>	260		253	97.3%
<b>Present Value of Benefits</b>	24,719,145		23,076,912	93.4%
<b>Total Future Normal Cost</b>	3,722,193		1,617,451	43.5%
<b>Total Accrued Liability</b>	20,996,952		21,459,461	102.2%
<b>Unfunded Accrued Liability</b>	960,775		(952,019)	(99.1%)
<b>Normal Cost Rate</b>	7.29%	3.57%	3.58%	49.1%
<b>Unfunded Liability Rate</b>	1.06%	0.20%	(0.94%)	(88.7%)
<b>Sum of Rate</b>	8.35%	3.77%	2.64%	31.6%
<b>SubDiv #:</b> 237 <b>Employer Name:</b> Knox County				
<b>Contributing Members:</b>	35		47	134.3%
<b>Present Value of Benefits</b>	1,602,419		1,733,126	108.2%
<b>Total Future Normal Cost</b>	262,836		320,683	122.0%
<b>Total Accrued Liability</b>	1,339,583		1,412,443	105.4%
<b>Unfunded Accrued Liability</b>	(75,994)		(148,522)	195.4%
<b>Normal Cost Rate</b>	5.92%		5.81%	98.1%
<b>Unfunded Liability Rate</b>	(0.79%)		(1.29%)	163.3%
<b>Sum of Rate</b>	5.13%		4.52%	88.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</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>	200,759		217,336	108.3%
<b>Total Future Normal Cost</b>	22,619		22,247	98.4%
<b>Total Accrued Liability</b>	178,140		195,089	109.5%
<b>Unfunded Accrued Liability</b>	5,254		(1,435)	(27.3%)
<b>Normal Cost Rate</b>	5.33%		5.32%	99.8%
<b>Unfunded Liability Rate</b>	1.02%		(0.36%)	(35.3%)
<b>Sum of Rate</b>	6.35%		4.96%	78.1%
<b>SubDiv #:</b> 241 <b>Employer Name:</b> La Salle County				
<b>Contributing Members:</b>	71		75	105.6%
<b>Present Value of Benefits</b>	4,555,263		4,754,484	104.4%
<b>Total Future Normal Cost</b>	907,867		988,570	108.9%
<b>Total Accrued Liability</b>	3,647,396		3,765,914	103.2%
<b>Unfunded Accrued Liability</b>	293,285		177,351	60.5%
<b>Normal Cost Rate</b>	7.99%		8.07%	101.0%
<b>Unfunded Liability Rate</b>	1.44%		0.91%	63.2%
<b>Sum of Rate</b>	9.43%		8.98%	95.2%
<b>SubDiv #:</b> 540 <b>Employer Name:</b> Laguna Madre Water District - Cameron County				
<b>Contributing Members:</b>	73		70	95.9%
<b>Present Value of Benefits</b>	6,134,707		6,172,329	100.6%
<b>Total Future Normal Cost</b>	978,611		892,125	91.2%
<b>Total Accrued Liability</b>	5,156,096		5,280,204	102.4%
<b>Unfunded Accrued Liability</b>	1,091,169		826,895	75.8%
<b>Normal Cost Rate</b>	7.01%		7.04%	100.4%
<b>Unfunded Liability Rate</b>	4.89%		4.67%	95.5%
<b>Sum of Rate</b>	11.90%		11.71%	98.4%
<b>SubDiv #:</b> 514 <b>Employer Name:</b> Lakeway Municipal Utility District - Travis County				
<b>Contributing Members:</b>	20		22	110.0%
<b>Present Value of Benefits</b>	2,608,806		2,788,662	106.9%
<b>Total Future Normal Cost</b>	492,465		519,250	105.4%
<b>Total Accrued Liability</b>	2,116,341		2,269,412	107.2%
<b>Unfunded Accrued Liability</b>	381,789		311,525	81.6%
<b>Normal Cost Rate</b>	5.93%	5.93%	5.96%	100.5%
<b>Unfunded Liability Rate</b>	3.79%	3.79%	3.27%	86.3%
<b>Sum of Rate</b>	9.72%	9.72%	9.23%	95.0%
<b>SubDiv #:</b> 238 <b>Employer Name:</b> Lamar County				
<b>Contributing Members:</b>	193		194	100.5%
<b>Present Value of Benefits</b>	17,630,877		18,773,870	106.5%
<b>Total Future Normal Cost</b>	2,847,604		2,768,267	97.2%
<b>Total Accrued Liability</b>	14,783,273		16,005,603	108.3%
<b>Unfunded Accrued Liability</b>	1,697,824		1,302,731	76.7%
<b>Normal Cost Rate</b>	7.07%	7.07%	7.11%	100.6%
<b>Unfunded Liability Rate</b>	2.28%	2.46%	1.96%	86.0%
<b>Sum of Rate</b>	9.35%	9.53%	9.07%	97.0%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 239 <b>Employer Name:</b> Lamb County				
<b>Contributing Members:</b>	85		80	94.1%
<b>Present Value of Benefits</b>	8,508,352		8,661,996	101.8%
<b>Total Future Normal Cost</b>	1,160,184		1,085,346	93.5%
<b>Total Accrued Liability</b>	7,348,168		7,576,650	103.1%
<b>Unfunded Accrued Liability</b>	1,050,365		849,779	80.9%
<b>Normal Cost Rate</b>	6.36%	6.36%	6.37%	100.2%
<b>Unfunded Liability Rate</b>	<u>3.11%</u>	<u>3.70%</u>	<u>3.03%</u>	<u>97.4%</u>
<b>Sum of Rate</b>	9.47%	10.06%	9.40%	99.3%
<b>SubDiv #:</b> 240 <b>Employer Name:</b> Lampasas County				
<b>Contributing Members:</b>	87		95	109.2%
<b>Present Value of Benefits</b>	7,758,702		8,748,836	112.8%
<b>Total Future Normal Cost</b>	1,443,667		1,563,362	108.3%
<b>Total Accrued Liability</b>	6,315,035		7,185,474	113.8%
<b>Unfunded Accrued Liability</b>	1,275,388		1,217,579	95.5%
<b>Normal Cost Rate</b>	8.34%	8.34%	8.31%	99.6%
<b>Unfunded Liability Rate</b>	<u>3.76%</u>	<u>4.43%</u>	<u>3.77%</u>	<u>100.3%</u>
<b>Sum of Rate</b>	12.10%	12.77%	12.08%	99.8%
<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>	300,519		353,474	117.6%
<b>Total Future Normal Cost</b>	112,946		119,424	105.7%
<b>Total Accrued Liability</b>	187,573		234,050	124.8%
<b>Unfunded Accrued Liability</b>	34,974		32,805	93.8%
<b>Normal Cost Rate</b>	7.38%		7.38%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.01%</u>		<u>1.99%</u>	<u>99.0%</u>
<b>Sum of Rate</b>	9.39%		9.37%	99.8%
<b>SubDiv #:</b> 731 <b>Employer Name:</b> LaSalle County Appraisal District				
<b>Contributing Members:</b>			5	
<b>Present Value of Benefits</b>			129,242	
<b>Total Future Normal Cost</b>			105,464	
<b>Total Accrued Liability</b>			23,778	
<b>Unfunded Accrued Liability</b>			6,460	
<b>Normal Cost Rate</b>			6.39%	
<b>Unfunded Liability Rate</b>			<u>0.53%</u>	
<b>Sum of Rate</b>			6.92%	
<b>SubDiv #:</b> 439 <b>Employer Name:</b> Lavaca - Navidad River Authority - Jackson County				
<b>Contributing Members:</b>	52		56	107.7%
<b>Present Value of Benefits</b>	6,058,928		6,720,332	110.9%
<b>Total Future Normal Cost</b>	1,141,139		1,203,518	105.5%
<b>Total Accrued Liability</b>	4,917,789		5,516,814	112.2%
<b>Unfunded Accrued Liability</b>	509,797		325,879	63.9%
<b>Normal Cost Rate</b>	6.76%		6.73%	99.6%
<b>Unfunded Liability Rate</b>	<u>2.06%</u>		<u>1.29%</u>	<u>62.6%</u>
<b>Sum of Rate</b>	8.82%		8.02%	90.9%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 242 <b>Employer Name:</b> Lavaca County				
<b>Contributing Members:</b>	174		168	96.6%
<b>Present Value of Benefits</b>	15,004,073		16,115,740	107.4%
<b>Total Future Normal Cost</b>	2,011,732		1,930,473	96.0%
<b>Total Accrued Liability</b>	12,992,341		14,185,267	109.2%
<b>Unfunded Accrued Liability</b>	1,631,560		1,281,101	78.5%
<b>Normal Cost Rate</b>	5.61%	5.61%	5.65%	100.7%
<b>Unfunded Liability Rate</b>	<u>2.56%</u>	<u>2.68%</u>	<u>2.37%</u>	<u>92.6%</u>
<b>Sum of Rate</b>	8.17%	8.29%	8.02%	98.2%
<b>SubDiv #:</b> 243 <b>Employer Name:</b> Lee County				
<b>Contributing Members:</b>	92		101	109.8%
<b>Present Value of Benefits</b>	7,348,828		8,042,194	109.4%
<b>Total Future Normal Cost</b>	801,288		939,281	117.2%
<b>Total Accrued Liability</b>	6,547,540		7,102,913	108.5%
<b>Unfunded Accrued Liability</b>	779,057		632,644	81.2%
<b>Normal Cost Rate</b>	4.20%	4.46%	4.45%	106.0%
<b>Unfunded Liability Rate</b>	<u>2.29%</u>	<u>2.55%</u>	<u>1.92%</u>	<u>83.8%</u>
<b>Sum of Rate</b>	6.49%	7.01%	6.37%	98.2%
<b>SubDiv #:</b> 244 <b>Employer Name:</b> Leon County				
<b>Contributing Members:</b>	106		116	109.4%
<b>Present Value of Benefits</b>	4,633,827		5,180,718	111.8%
<b>Total Future Normal Cost</b>	851,709		961,574	112.9%
<b>Total Accrued Liability</b>	3,782,118		4,219,144	111.6%
<b>Unfunded Accrued Liability</b>	(563,960)		(835,502)	148.1%
<b>Normal Cost Rate</b>	4.57%		4.56%	99.8%
<b>Unfunded Liability Rate</b>	<u>(1.61%)</u>		<u>(2.04%)</u>	<u>126.7%</u>
<b>Sum of Rate</b>	2.96%		2.52%	85.1%
<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>	562,441		621,252	110.5%
<b>Total Future Normal Cost</b>	58,845		58,018	98.6%
<b>Total Accrued Liability</b>	503,596		563,234	111.8%
<b>Unfunded Accrued Liability</b>	(91,923)		(113,842)	123.8%
<b>Normal Cost Rate</b>	3.91%		3.95%	101.0%
<b>Unfunded Liability Rate</b>	<u>(2.93%)</u>		<u>(3.51%)</u>	<u>119.8%</u>
<b>Sum of Rate</b>	0.98%		0.44%	44.9%
<b>SubDiv #:</b> 245 <b>Employer Name:</b> Liberty County				
<b>Contributing Members:</b>	307		313	102.0%
<b>Present Value of Benefits</b>	35,028,770		37,212,277	106.2%
<b>Total Future Normal Cost</b>	5,259,274		5,497,373	104.5%
<b>Total Accrued Liability</b>	29,769,496		31,714,904	106.5%
<b>Unfunded Accrued Liability</b>	5,943,232		5,150,389	86.7%
<b>Normal Cost Rate</b>	8.36%		8.35%	99.9%
<b>Unfunded Liability Rate</b>	<u>4.69%</u>		<u>4.50%</u>	<u>95.9%</u>
<b>Sum of Rate</b>	13.05%		12.85%	98.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 481	<b>Employer Name:</b> Liberty County Central Appraisal District			
<b>Contributing Members:</b>	30		30	100.0%
<b>Present Value of Benefits</b>	2,598,828		2,491,291	95.9%
<b>Total Future Normal Cost</b>	543,511		528,225	97.2%
<b>Total Accrued Liability</b>	2,055,317		1,963,066	95.5%
<b>Unfunded Accrued Liability</b>	(4,527)		(221,917)	4901.7%
<b>Normal Cost Rate</b>	8.47%		8.52%	100.6%
<b>Unfunded Liability Rate</b>	0.00%		(1.76%)	
<b>Sum of Rate</b>	8.47%		6.76%	79.8%
<b>SubDiv #:</b> 246	<b>Employer Name:</b> Limestone County			
<b>Contributing Members:</b>	162		157	96.9%
<b>Present Value of Benefits</b>	10,903,130		10,972,451	100.6%
<b>Total Future Normal Cost</b>	1,721,674		1,785,773	103.7%
<b>Total Accrued Liability</b>	9,181,456		9,186,678	100.1%
<b>Unfunded Accrued Liability</b>	(54,161)		(447,132)	825.6%
<b>Normal Cost Rate</b>	5.43%		5.34%	98.3%
<b>Unfunded Liability Rate</b>	(0.18%)		(0.73%)	405.6%
<b>Sum of Rate</b>	5.25%		4.61%	87.8%
<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>	301,852		360,163	119.3%
<b>Total Future Normal Cost</b>	117,389		117,627	100.2%
<b>Total Accrued Liability</b>	184,463		242,536	131.5%
<b>Unfunded Accrued Liability</b>	64,390		65,741	102.1%
<b>Normal Cost Rate</b>	7.42%		7.41%	99.9%
<b>Unfunded Liability Rate</b>	2.68%		2.91%	108.6%
<b>Sum of Rate</b>	10.10%		10.32%	102.2%
<b>SubDiv #:</b> 247	<b>Employer Name:</b> Lipscomb County			
<b>Contributing Members:</b>	48		48	100.0%
<b>Present Value of Benefits</b>	4,414,363		4,538,319	102.8%
<b>Total Future Normal Cost</b>	608,202		619,787	101.9%
<b>Total Accrued Liability</b>	3,806,161		3,918,532	103.0%
<b>Unfunded Accrued Liability</b>	770,306		655,764	85.1%
<b>Normal Cost Rate</b>	7.05%	7.05%	7.06%	100.1%
<b>Unfunded Liability Rate</b>	5.05%	5.19%	4.91%	97.2%
<b>Sum of Rate</b>	12.10%	12.24%	11.97%	98.9%
<b>SubDiv #:</b> 248	<b>Employer Name:</b> Live Oak County			
<b>Contributing Members:</b>	81		79	97.5%
<b>Present Value of Benefits</b>	6,369,531		6,748,810	106.0%
<b>Total Future Normal Cost</b>	865,008		825,816	95.5%
<b>Total Accrued Liability</b>	5,504,523		5,922,994	107.6%
<b>Unfunded Accrued Liability</b>	1,217,048		1,072,439	88.1%
<b>Normal Cost Rate</b>	7.13%		7.00%	98.2%
<b>Unfunded Liability Rate</b>	5.26%		5.46%	103.8%
<b>Sum of Rate</b>	12.39%		12.46%	100.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	643,439		691,108	107.4%
<b>Total Future Normal Cost</b>	104,293		96,731	92.7%
<b>Total Accrued Liability</b>	539,146		594,377	110.2%
<b>Unfunded Accrued Liability</b>	110,650		86,404	78.1%
<b>Normal Cost Rate</b>	5.99%		6.11%	102.0%
<b>Unfunded Liability Rate</b>	<u>5.85%</u>		<u>5.14%</u>	<u>87.9%</u>
<b>Sum of Rate</b>	11.84%		11.25%	95.0%
<b>SubDiv #:</b> 249 <b>Employer Name:</b> Llano County				
<b>Contributing Members:</b>	140		144	102.9%
<b>Present Value of Benefits</b>	8,752,924		9,161,747	104.7%
<b>Total Future Normal Cost</b>	1,321,398		1,376,905	104.2%
<b>Total Accrued Liability</b>	7,431,526		7,784,842	104.8%
<b>Unfunded Accrued Liability</b>	795,504		557,341	70.1%
<b>Normal Cost Rate</b>	5.93%		5.85%	98.7%
<b>Unfunded Liability Rate</b>	<u>1.61%</u>		<u>1.21%</u>	<u>75.2%</u>
<b>Sum of Rate</b>	7.54%		7.06%	93.6%
<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>	894,342		909,997	101.8%
<b>Total Future Normal Cost</b>	0		0	
<b>Total Accrued Liability</b>	894,342		909,997	101.8%
<b>Unfunded Accrued Liability</b>	(568,232)		(699,853)	123.2%
<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> 250 <b>Employer Name:</b> Loving County				
<b>Contributing Members:</b>	16		17	106.3%
<b>Present Value of Benefits</b>	2,250,174		1,826,142	81.2%
<b>Total Future Normal Cost</b>	158,548		183,042	115.4%
<b>Total Accrued Liability</b>	2,091,626		1,643,100	78.6%
<b>Unfunded Accrued Liability</b>	363,868		340,632	93.6%
<b>Normal Cost Rate</b>	6.23%	6.23%	6.31%	101.3%
<b>Unfunded Liability Rate</b>	<u>7.13%</u>	<u>7.58%</u>	<u>7.96%</u>	<u>111.6%</u>
<b>Sum of Rate</b>	13.36%	13.81%	14.27%	106.8%
<b>SubDiv #:</b> 513 <b>Employer Name:</b> Loving County Appraisal District				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	89,806		99,765	111.1%
<b>Total Future Normal Cost</b>	41,654		40,078	96.2%
<b>Total Accrued Liability</b>	48,152		59,687	124.0%
<b>Unfunded Accrued Liability</b>	20,753		21,853	105.3%
<b>Normal Cost Rate</b>	7.72%	7.72%	7.72%	100.0%
<b>Unfunded Liability Rate</b>	<u>4.26%</u>	<u>4.93%</u>	<u>5.08%</u>	<u>119.2%</u>
<b>Sum of Rate</b>	11.98%	12.65%	12.80%	106.8%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 714	<b>Employer Name:</b> Lower Valley Water District			
<b>Contributing Members:</b>	58		60	103.4%
<b>Present Value of Benefits</b>	1,589,330		1,942,480	122.2%
<b>Total Future Normal Cost</b>	1,072,280		1,119,520	104.4%
<b>Total Accrued Liability</b>	517,050		822,960	159.2%
<b>Unfunded Accrued Liability</b>	216,179		237,676	109.9%
<b>Normal Cost Rate</b>	7.76%		7.74%	99.7%
<b>Unfunded Liability Rate</b>	1.38%		1.58%	114.5%
<b>Sum of Rate</b>	9.14%		9.32%	102.0%
<b>SubDiv #:</b> 499	<b>Employer Name:</b> Lubbock Central Appraisal District			
<b>Contributing Members:</b>	52		50	96.2%
<b>Present Value of Benefits</b>	8,121,838		8,324,695	102.5%
<b>Total Future Normal Cost</b>	981,384		927,644	94.5%
<b>Total Accrued Liability</b>	7,140,454		7,397,051	103.6%
<b>Unfunded Accrued Liability</b>	358,878		34,512	9.6%
<b>Normal Cost Rate</b>	7.11%	7.11%	7.16%	100.7%
<b>Unfunded Liability Rate</b>	1.81%	1.94%	0.00%	0.0%
<b>Sum of Rate</b>	8.92%	9.05%	7.16%	80.3%
<b>SubDiv #:</b> 251	<b>Employer Name:</b> Lubbock County			
<b>Contributing Members:</b>	863		889	103.0%
<b>Present Value of Benefits</b>	83,897,260		88,587,045	105.6%
<b>Total Future Normal Cost</b>	12,588,284		13,159,282	104.5%
<b>Total Accrued Liability</b>	71,308,976		75,427,763	105.8%
<b>Unfunded Accrued Liability</b>	10,222,002		8,142,601	79.7%
<b>Normal Cost Rate</b>	6.40%		6.39%	99.8%
<b>Unfunded Liability Rate</b>	2.83%		2.47%	87.3%
<b>Sum of Rate</b>	9.23%		8.86%	96.0%
<b>SubDiv #:</b> 425	<b>Employer Name:</b> Lubbock County Water Control and Improvement District #1			
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	448,864		495,561	110.4%
<b>Total Future Normal Cost</b>	131,629		143,287	108.9%
<b>Total Accrued Liability</b>	317,235		352,274	111.0%
<b>Unfunded Accrued Liability</b>	(254,505)		(306,074)	120.3%
<b>Normal Cost Rate</b>	7.78%		7.89%	101.4%
<b>Unfunded Liability Rate</b>	(7.55%)		(7.82%)	103.6%
<b>Sum of Rate</b>	0.23%		0.07%	30.4%
<b>SubDiv #:</b> 558	<b>Employer Name:</b> Lubbock Emergency Communication District			
<b>Contributing Members:</b>	6		5	83.3%
<b>Present Value of Benefits</b>	812,385		909,514	112.0%
<b>Total Future Normal Cost</b>	168,402		171,459	101.8%
<b>Total Accrued Liability</b>	643,983		738,055	114.6%
<b>Unfunded Accrued Liability</b>	46,992		28,006	59.6%
<b>Normal Cost Rate</b>	6.61%	7.71%	7.65%	115.7%
<b>Unfunded Liability Rate</b>	1.61%	2.08%	1.03%	64.0%
<b>Sum of Rate</b>	8.22%	9.79%	8.68%	105.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 647	<b>Employer Name:</b> Lubbock Reese Redevelopment Authority			
<b>Contributing Members:</b>	8		9	112.5%
<b>Present Value of Benefits</b>	322,105		385,983	119.8%
<b>Total Future Normal Cost</b>	91,291		96,520	105.7%
<b>Total Accrued Liability</b>	230,814		289,463	125.4%
<b>Unfunded Accrued Liability</b>	(154,853)		(166,018)	107.2%
<b>Normal Cost Rate</b>	3.14%		3.03%	96.5%
<b>Unfunded Liability Rate</b>	(3.00%)		(2.87%)	95.7%
<b>Sum of Rate</b>	0.14%		0.16%	114.3%
<b>SubDiv #:</b> 639	<b>Employer Name:</b> Lumberton Municipal Utility District			
<b>Contributing Members:</b>	29		29	100.0%
<b>Present Value of Benefits</b>	1,013,477		1,124,392	110.9%
<b>Total Future Normal Cost</b>	387,008		431,559	111.5%
<b>Total Accrued Liability</b>	626,469		692,833	110.6%
<b>Unfunded Accrued Liability</b>	76,288		24,242	31.8%
<b>Normal Cost Rate</b>	4.29%		4.35%	101.4%
<b>Unfunded Liability Rate</b>	0.75%		0.19%	25.3%
<b>Sum of Rate</b>	5.04%		4.54%	90.1%
<b>SubDiv #:</b> 252	<b>Employer Name:</b> Lynn County			
<b>Contributing Members:</b>	52		49	94.2%
<b>Present Value of Benefits</b>	1,731,655		1,628,338	94.0%
<b>Total Future Normal Cost</b>	259,599		257,072	99.0%
<b>Total Accrued Liability</b>	1,472,056		1,371,266	93.2%
<b>Unfunded Accrued Liability</b>	(183,569)		(321,233)	175.0%
<b>Normal Cost Rate</b>	3.28%		3.28%	100.0%
<b>Unfunded Liability Rate</b>	(1.18%)		(2.08%)	176.3%
<b>Sum of Rate</b>	2.10%		1.20%	57.1%
<b>SubDiv #:</b> 497	<b>Employer Name:</b> Lynn County Appraisal District			
<b>Contributing Members:</b>	3		2	66.7%
<b>Present Value of Benefits</b>	151,131		95,616	63.3%
<b>Total Future Normal Cost</b>	36,024		32,932	91.4%
<b>Total Accrued Liability</b>	115,107		62,684	54.5%
<b>Unfunded Accrued Liability</b>	2,545		(2,425)	(95.3%)
<b>Normal Cost Rate</b>	4.86%		4.70%	96.7%
<b>Unfunded Liability Rate</b>	0.28%		(0.46%)	(164.3%)
<b>Sum of Rate</b>	5.14%		4.24%	82.5%
<b>SubDiv #:</b> 442	<b>Employer Name:</b> Lynn County Hospital District			
<b>Contributing Members:</b>	77		77	100.0%
<b>Present Value of Benefits</b>	4,952,054		5,273,744	106.5%
<b>Total Future Normal Cost</b>	825,325		853,169	103.4%
<b>Total Accrued Liability</b>	4,126,729		4,420,575	107.1%
<b>Unfunded Accrued Liability</b>	111,211		(76,235)	(68.5%)
<b>Normal Cost Rate</b>	5.17%		5.13%	99.2%
<b>Unfunded Liability Rate</b>	0.51%		(0.37%)	(72.5%)
<b>Sum of Rate</b>	5.68%		4.76%	83.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 630 <b>Employer Name:</b> Macedonia - Eylau Municipal Utility District - Bowie County				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	549,463		677,807	123.4%
<b>Total Future Normal Cost</b>	74,071		90,605	122.3%
<b>Total Accrued Liability</b>	475,392		587,202	123.5%
<b>Unfunded Accrued Liability</b>	8,827		27,146	307.5%
<b>Normal Cost Rate</b>	3.82%	4.62%	4.63%	121.2%
<b>Unfunded Liability Rate</b>	(0.04%)	1.77%	0.94%	(2350.0%)
<b>Sum of Rate</b>	3.78%	6.39%	5.57%	147.4%
<b>SubDiv #:</b> 500 <b>Employer Name:</b> Mackenzie Municipal Water Authority - Briscoe County				
<b>Contributing Members:</b>	4		5	125.0%
<b>Present Value of Benefits</b>	813,823		882,372	108.4%
<b>Total Future Normal Cost</b>	25,381		28,041	110.5%
<b>Total Accrued Liability</b>	788,442		854,331	108.4%
<b>Unfunded Accrued Liability</b>	(69,941)		(122,162)	174.7%
<b>Normal Cost Rate</b>	4.32%		4.28%	99.1%
<b>Unfunded Liability Rate</b>	(4.32%)		(4.28%)	99.1%
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 256 <b>Employer Name:</b> Madison County				
<b>Contributing Members:</b>	75		78	104.0%
<b>Present Value of Benefits</b>	2,496,729		2,716,918	108.8%
<b>Total Future Normal Cost</b>	347,463		386,792	111.3%
<b>Total Accrued Liability</b>	2,149,266		2,330,126	108.4%
<b>Unfunded Accrued Liability</b>	372,337		300,502	80.7%
<b>Normal Cost Rate</b>	3.95%	3.95%	3.98%	100.8%
<b>Unfunded Liability Rate</b>	1.62%	1.66%	1.43%	88.3%
<b>Sum of Rate</b>	5.57%	5.61%	5.41%	97.1%
<b>SubDiv #:</b> 596 <b>Employer Name:</b> Madison County Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	259,508		316,537	122.0%
<b>Total Future Normal Cost</b>	31,761		51,886	163.4%
<b>Total Accrued Liability</b>	227,747		264,651	116.2%
<b>Unfunded Accrued Liability</b>	24,972		24,913	99.8%
<b>Normal Cost Rate</b>	2.62%	4.02%	4.02%	153.4%
<b>Unfunded Liability Rate</b>	1.59%	1.95%	1.64%	103.1%
<b>Sum of Rate</b>	4.21%	5.97%	5.66%	134.4%
<b>SubDiv #:</b> 257 <b>Employer Name:</b> Marion County				
<b>Contributing Members:</b>	68		66	97.1%
<b>Present Value of Benefits</b>	4,973,107		5,084,173	102.2%
<b>Total Future Normal Cost</b>	694,708		676,285	97.3%
<b>Total Accrued Liability</b>	4,278,399		4,407,888	103.0%
<b>Unfunded Accrued Liability</b>	105,898		(126,312)	(119.3%)
<b>Normal Cost Rate</b>	7.21%		7.27%	100.8%
<b>Unfunded Liability Rate</b>	0.59%		(0.61%)	(103.4%)
<b>Sum of Rate</b>	7.80%		6.66%	85.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 675 <b>Employer Name:</b> Marion County Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	146,946		168,694	114.8%
<b>Total Future Normal Cost</b>	73,496		70,501	95.9%
<b>Total Accrued Liability</b>	73,450		98,193	133.7%
<b>Unfunded Accrued Liability</b>	(16,217)		(25,642)	158.1%
<b>Normal Cost Rate</b>	5.28%		5.39%	102.1%
<b>Unfunded Liability Rate</b>	(1.19%)		(1.69%)	142.0%
<b>Sum of Rate</b>	4.09%		3.70%	90.5%
<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>	76,793		89,487	116.5%
<b>Total Future Normal Cost</b>	21,199		23,223	109.5%
<b>Total Accrued Liability</b>	55,594		66,264	119.2%
<b>Unfunded Accrued Liability</b>	(60,242)		(66,771)	110.8%
<b>Normal Cost Rate</b>	6.12%		6.12%	100.0%
<b>Unfunded Liability Rate</b>	(6.12%)		(6.12%)	100.0%
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 258 <b>Employer Name:</b> Martin County				
<b>Contributing Members:</b>	53		54	101.9%
<b>Present Value of Benefits</b>	5,601,754		6,014,844	107.4%
<b>Total Future Normal Cost</b>	629,293		663,487	105.4%
<b>Total Accrued Liability</b>	4,972,461		5,351,357	107.6%
<b>Unfunded Accrued Liability</b>	783,525		644,865	82.3%
<b>Normal Cost Rate</b>	6.45%		6.38%	98.9%
<b>Unfunded Liability Rate</b>	4.70%		4.04%	86.0%
<b>Sum of Rate</b>	11.15%		10.42%	93.5%
<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>	163,705		187,774	114.7%
<b>Total Future Normal Cost</b>	22,756		25,125	110.4%
<b>Total Accrued Liability</b>	140,949		162,649	115.4%
<b>Unfunded Accrued Liability</b>	4,202		2,411	57.4%
<b>Normal Cost Rate</b>	3.62%	4.23%	4.23%	116.9%
<b>Unfunded Liability Rate</b>	0.48%	0.75%	0.24%	50.0%
<b>Sum of Rate</b>	4.10%	4.98%	4.47%	109.0%
<b>SubDiv #:</b> 259 <b>Employer Name:</b> Mason County				
<b>Contributing Members:</b>	38		36	94.7%
<b>Present Value of Benefits</b>	2,203,392		2,234,335	101.4%
<b>Total Future Normal Cost</b>	313,339		302,166	96.4%
<b>Total Accrued Liability</b>	1,890,053		1,932,169	102.2%
<b>Unfunded Accrued Liability</b>	195,636		152,272	77.8%
<b>Normal Cost Rate</b>	5.85%	5.85%	5.94%	101.5%
<b>Unfunded Liability Rate</b>	2.07%	2.63%	1.88%	90.8%
<b>Sum of Rate</b>	7.92%	8.48%	7.82%	98.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 260 <b>Employer Name:</b> Matagorda County				
<b>Contributing Members:</b>	212		222	104.7%
<b>Present Value of Benefits</b>	24,931,126		26,110,489	104.7%
<b>Total Future Normal Cost</b>	2,987,590		2,949,769	98.7%
<b>Total Accrued Liability</b>	21,943,536		23,160,720	105.5%
<b>Unfunded Accrued Liability</b>	4,364,115		3,729,155	85.5%
<b>Normal Cost Rate</b>	6.70%		6.76%	100.9%
<b>Unfunded Liability Rate</b>	<u>5.51%</u>		<u>5.51%</u>	<u>100.0%</u>
<b>Sum of Rate</b>	12.21%		12.27%	100.5%
<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>	345,970		396,549	114.6%
<b>Total Future Normal Cost</b>	128,780		145,647	113.1%
<b>Total Accrued Liability</b>	217,190		250,902	115.5%
<b>Unfunded Accrued Liability</b>	45,423		42,055	92.6%
<b>Normal Cost Rate</b>	7.71%		7.85%	101.8%
<b>Unfunded Liability Rate</b>	<u>1.90%</u>		<u>1.85%</u>	<u>97.4%</u>
<b>Sum of Rate</b>	9.61%		9.70%	100.9%
<b>SubDiv #:</b> 440 <b>Employer Name:</b> Matagorda County Hospital District				
<b>Contributing Members:</b>	336		234	69.6%
<b>Present Value of Benefits</b>	22,202,836		22,437,857	101.1%
<b>Total Future Normal Cost</b>	3,530,569		2,996,082	84.9%
<b>Total Accrued Liability</b>	18,672,267		19,441,775	104.1%
<b>Unfunded Accrued Liability</b>	(1,331,620)		(2,596,061)	195.0%
<b>Normal Cost Rate</b>	4.33%		4.36%	100.7%
<b>Unfunded Liability Rate</b>	<u>(0.86%)</u>		<u>(2.22%)</u>	<u>258.1%</u>
<b>Sum of Rate</b>	3.47%		2.14%	61.7%
<b>SubDiv #:</b> 677 <b>Employer Name:</b> Matagorda County Navigation District #1				
<b>Contributing Members:</b>	8		7	87.5%
<b>Present Value of Benefits</b>	405,973		389,191	95.9%
<b>Total Future Normal Cost</b>	302,032		247,167	81.8%
<b>Total Accrued Liability</b>	103,941		142,024	136.6%
<b>Unfunded Accrued Liability</b>	(7,122)		(17,746)	249.2%
<b>Normal Cost Rate</b>	10.28%		10.31%	100.3%
<b>Unfunded Liability Rate</b>	<u>(0.22%)</u>		<u>(0.78%)</u>	<u>354.5%</u>
<b>Sum of Rate</b>	10.06%		9.53%	94.7%
<b>SubDiv #:</b> 261 <b>Employer Name:</b> Maverick County				
<b>Contributing Members:</b>	250		270	108.0%
<b>Present Value of Benefits</b>	13,665,701		15,134,345	110.7%
<b>Total Future Normal Cost</b>	3,023,056		3,314,799	109.7%
<b>Total Accrued Liability</b>	10,642,645		11,819,546	111.1%
<b>Unfunded Accrued Liability</b>	881,923		306,990	34.8%
<b>Normal Cost Rate</b>	6.03%	6.03%	5.98%	99.2%
<b>Unfunded Liability Rate</b>	<u>1.02%</u>	<u>1.10%</u>	<u>0.30%</u>	<u>29.4%</u>
<b>Sum of Rate</b>	7.05%	7.13%	6.28%	89.1%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 729</b>	<b>Employer Name: Maverick County Hospital District</b>			
<b>Contributing Members:</b>	15		18	120.0%
<b>Present Value of Benefits</b>	272,600		572,850	210.1%
<b>Total Future Normal Cost</b>	171,625		395,744	230.6%
<b>Total Accrued Liability</b>	100,975		177,106	175.4%
<b>Unfunded Accrued Liability</b>	87,926		87,405	99.4%
<b>Normal Cost Rate</b>	2.84%	4.81%	5.16%	181.7%
<b>Unfunded Liability Rate</b>	<u>1.31%</u>	<u>2.06%</u>	<u>0.82%</u>	<u>62.6%</u>
<b>Sum of Rate</b>	4.15%	6.87%	5.98%	144.1%
<b>SubDiv #: 453</b>	<b>Employer Name: Maverick County Water Control and Improvement District #1</b>			
<b>Contributing Members:</b>	36		41	113.9%
<b>Present Value of Benefits</b>	1,880,983		1,997,835	106.2%
<b>Total Future Normal Cost</b>	167,723		205,428	122.5%
<b>Total Accrued Liability</b>	1,713,260		1,792,407	104.6%
<b>Unfunded Accrued Liability</b>	66,734		27,093	40.6%
<b>Normal Cost Rate</b>	2.47%	2.61%	2.66%	107.7%
<b>Unfunded Liability Rate</b>	<u>2.53%</u>	<u>1.15%</u>	<u>0.05%</u>	<u>2.0%</u>
<b>Sum of Rate</b>	5.00%	3.76%	2.71%	54.2%
<b>SubDiv #: 253</b>	<b>Employer Name: McCulloch County</b>			
<b>Contributing Members:</b>	38		39	102.6%
<b>Present Value of Benefits</b>	2,283,965		2,512,100	110.0%
<b>Total Future Normal Cost</b>	328,961		330,950	100.6%
<b>Total Accrued Liability</b>	1,955,004		2,181,150	111.6%
<b>Unfunded Accrued Liability</b>	(307,053)		(394,809)	128.6%
<b>Normal Cost Rate</b>	5.68%	5.74%	5.75%	101.2%
<b>Unfunded Liability Rate</b>	<u>(2.45%)</u>	<u>(2.13%)</u>	<u>(2.93%)</u>	<u>119.6%</u>
<b>Sum of Rate</b>	3.23%	3.61%	2.82%	87.3%
<b>SubDiv #: 512</b>	<b>Employer Name: McCulloch County Appraisal District</b>			
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	509,879		558,992	109.6%
<b>Total Future Normal Cost</b>	44,658		44,566	99.8%
<b>Total Accrued Liability</b>	465,221		514,426	110.6%
<b>Unfunded Accrued Liability</b>	(17,818)		(39,089)	219.4%
<b>Normal Cost Rate</b>	6.97%		6.95%	99.7%
<b>Unfunded Liability Rate</b>	<u>(2.02%)</u>		<u>(4.28%)</u>	<u>211.9%</u>
<b>Sum of Rate</b>	4.95%		2.67%	53.9%
<b>SubDiv #: 254</b>	<b>Employer Name: McLennan County</b>			
<b>Contributing Members:</b>	832		860	103.4%
<b>Present Value of Benefits</b>	124,640,994		132,904,063	106.6%
<b>Total Future Normal Cost</b>	19,764,039		20,578,128	104.1%
<b>Total Accrued Liability</b>	104,876,955		112,325,935	107.1%
<b>Unfunded Accrued Liability</b>	21,637,054		19,735,555	91.2%
<b>Normal Cost Rate</b>	8.61%	8.61%	8.64%	100.3%
<b>Unfunded Liability Rate</b>	<u>5.40%</u>	<u>5.72%</u>	<u>5.51%</u>	<u>102.0%</u>
<b>Sum of Rate</b>	14.01%	14.33%	14.15%	101.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 725	<b>Employer Name:</b> McLennan County 9-1-1 Emergency Assistance District			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	328,503		350,727	106.8%
<b>Total Future Normal Cost</b>	289,448		269,213	93.0%
<b>Total Accrued Liability</b>	39,055		81,514	208.7%
<b>Unfunded Accrued Liability</b>	17,399		11,889	68.3%
<b>Normal Cost Rate</b>	11.74%		11.74%	100.0%
<b>Unfunded Liability Rate</b>	0.68%		0.43%	63.2%
<b>Sum of Rate</b>	12.42%		12.17%	98.0%
<b>SubDiv #:</b> 491	<b>Employer Name:</b> McLennan County Appraisal District			
<b>Contributing Members:</b>	39		43	110.3%
<b>Present Value of Benefits</b>	6,338,736		7,074,282	111.6%
<b>Total Future Normal Cost</b>	655,809		725,048	110.6%
<b>Total Accrued Liability</b>	5,682,927		6,349,234	111.7%
<b>Unfunded Accrued Liability</b>	816,773		643,259	78.8%
<b>Normal Cost Rate</b>	6.59%	6.59%	6.57%	99.7%
<b>Unfunded Liability Rate</b>	4.80%	5.99%	3.75%	78.1%
<b>Sum of Rate</b>	11.39%	12.58%	10.32%	90.6%
<b>SubDiv #:</b> 679	<b>Employer Name:</b> McLennan County Water Control and Improvement District #2			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	43,232		52,903	122.4%
<b>Total Future Normal Cost</b>	19,147		22,962	119.9%
<b>Total Accrued Liability</b>	24,085		29,941	124.3%
<b>Unfunded Accrued Liability</b>	(663)		(3,706)	558.6%
<b>Normal Cost Rate</b>	3.01%		2.95%	98.0%
<b>Unfunded Liability Rate</b>	(0.12%)		(0.55%)	458.3%
<b>Sum of Rate</b>	2.89%		2.40%	83.0%
<b>SubDiv #:</b> 255	<b>Employer Name:</b> McMullen County			
<b>Contributing Members:</b>	32		30	93.8%
<b>Present Value of Benefits</b>	2,224,565		2,284,625	102.7%
<b>Total Future Normal Cost</b>	175,978		171,751	97.6%
<b>Total Accrued Liability</b>	2,048,587		2,112,874	103.1%
<b>Unfunded Accrued Liability</b>	364,087		333,447	91.6%
<b>Normal Cost Rate</b>	4.65%	4.65%	4.67%	100.4%
<b>Unfunded Liability Rate</b>	5.18%	6.15%	5.40%	104.2%
<b>Sum of Rate</b>	9.83%	10.80%	10.07%	102.4%
<b>SubDiv #:</b> 701	<b>Employer Name:</b> Meadowlakes Municipal Utility District			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	214,262		251,796	117.5%
<b>Total Future Normal Cost</b>	126,000		143,490	113.9%
<b>Total Accrued Liability</b>	88,262		108,306	122.7%
<b>Unfunded Accrued Liability</b>	8,486		(3,565)	(42.0%)
<b>Normal Cost Rate</b>	5.04%		4.89%	97.0%
<b>Unfunded Liability Rate</b>	0.37%		(0.20%)	(54.1%)
<b>Sum of Rate</b>	5.41%		4.69%	86.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 262 <b>Employer Name:</b> Medina County				
<b>Contributing Members:</b>	178		177	99.4%
<b>Present Value of Benefits</b>	9,877,673		10,313,301	104.4%
<b>Total Future Normal Cost</b>	1,676,343		1,727,056	103.0%
<b>Total Accrued Liability</b>	8,201,330		8,586,245	104.7%
<b>Unfunded Accrued Liability</b>	379,659		14,263	3.8%
<b>Normal Cost Rate</b>	5.40%		5.45%	100.9%
<b>Unfunded Liability Rate</b>	0.58%		(0.08%)	(13.8%)
<b>Sum of Rate</b>	5.98%		5.37%	89.8%
<b>SubDiv #:</b> 705 <b>Employer Name:</b> Medina County 911 District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	123,705		138,350	111.8%
<b>Total Future Normal Cost</b>	93,299		92,348	99.0%
<b>Total Accrued Liability</b>	30,406		46,002	151.3%
<b>Unfunded Accrued Liability</b>	2,433		1,185	48.7%
<b>Normal Cost Rate</b>	6.28%		6.27%	99.8%
<b>Unfunded Liability Rate</b>	0.20%		0.12%	60.0%
<b>Sum of Rate</b>	6.48%		6.39%	98.6%
<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>	1,188,475		1,317,286	110.8%
<b>Total Future Normal Cost</b>	139,115		141,045	101.4%
<b>Total Accrued Liability</b>	1,049,360		1,176,241	112.1%
<b>Unfunded Accrued Liability</b>	84,519		53,228	63.0%
<b>Normal Cost Rate</b>	4.72%		4.66%	98.7%
<b>Unfunded Liability Rate</b>	2.25%		1.36%	60.4%
<b>Sum of Rate</b>	6.97%		6.02%	86.4%
<b>SubDiv #:</b> 419 <b>Employer Name:</b> Memorial Medical Center - Calhoun County				
<b>Contributing Members:</b>	180		245	136.1%
<b>Present Value of Benefits</b>	13,857,634		16,742,434	120.8%
<b>Total Future Normal Cost</b>	2,342,918		3,158,345	134.8%
<b>Total Accrued Liability</b>	11,514,716		13,584,089	118.0%
<b>Unfunded Accrued Liability</b>	(1,121,286)		(958,112)	85.4%
<b>Normal Cost Rate</b>	5.16%	5.48%	5.45%	105.6%
<b>Unfunded Liability Rate</b>	(1.25%)	(0.64%)	(0.85%)	68.0%
<b>Sum of Rate</b>	3.91%	4.84%	4.60%	117.6%
<b>SubDiv #:</b> 263 <b>Employer Name:</b> Menard County				
<b>Contributing Members:</b>	31		34	109.7%
<b>Present Value of Benefits</b>	1,725,047		1,725,680	100.0%
<b>Total Future Normal Cost</b>	276,279		304,777	110.3%
<b>Total Accrued Liability</b>	1,448,768		1,420,903	98.1%
<b>Unfunded Accrued Liability</b>	107,959		64,584	59.8%
<b>Normal Cost Rate</b>	5.85%		5.78%	98.8%
<b>Unfunded Liability Rate</b>	1.45%		0.84%	57.9%
<b>Sum of Rate</b>	7.30%		6.62%	90.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 669	<b>Employer Name:</b> Middle Rio Grande Development Council			
<b>Contributing Members:</b>	115		103	89.6%
<b>Present Value of Benefits</b>	7,310,653		8,197,318	112.1%
<b>Total Future Normal Cost</b>	2,448,262		2,294,999	93.7%
<b>Total Accrued Liability</b>	4,862,391		5,902,319	121.4%
<b>Unfunded Accrued Liability</b>	953,690		1,050,360	110.1%
<b>Normal Cost Rate</b>	9.08%	9.08%	9.01%	99.2%
<b>Unfunded Liability Rate</b>	<u>2.69%</u>	<u>3.55%</u>	<u>3.52%</u>	<u>130.9%</u>
<b>Sum of Rate</b>	11.77%	12.63%	12.53%	106.5%
<b>SubDiv #:</b> 492	<b>Employer Name:</b> Midland Central Appraisal District			
<b>Contributing Members:</b>	26		25	96.2%
<b>Present Value of Benefits</b>	5,872,170		5,895,805	100.4%
<b>Total Future Normal Cost</b>	448,128		434,806	97.0%
<b>Total Accrued Liability</b>	5,424,042		5,460,999	100.7%
<b>Unfunded Accrued Liability</b>	(20,489)		(239,674)	1169.8%
<b>Normal Cost Rate</b>	7.49%	7.49%	7.46%	99.6%
<b>Unfunded Liability Rate</b>	<u>(0.14%)</u>	<u>(0.01%)</u>	<u>(2.34%)</u>	<u>1671.4%</u>
<b>Sum of Rate</b>	7.35%	7.48%	5.12%	69.7%
<b>SubDiv #:</b> 264	<b>Employer Name:</b> Midland County			
<b>Contributing Members:</b>	544		580	106.6%
<b>Present Value of Benefits</b>	63,111,061		68,790,109	109.0%
<b>Total Future Normal Cost</b>	7,008,036		7,651,158	109.2%
<b>Total Accrued Liability</b>	56,103,025		61,138,951	109.0%
<b>Unfunded Accrued Liability</b>	8,610,715		7,258,325	84.3%
<b>Normal Cost Rate</b>	5.66%	5.81%	5.79%	102.3%
<b>Unfunded Liability Rate</b>	<u>3.82%</u>	<u>4.01%</u>	<u>3.35%</u>	<u>87.7%</u>
<b>Sum of Rate</b>	9.48%	9.82%	9.14%	96.4%
<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>	497,118		510,581	102.7%
<b>Total Future Normal Cost</b>	66,220		50,530	76.3%
<b>Total Accrued Liability</b>	430,898		460,051	106.8%
<b>Unfunded Accrued Liability</b>	21,669		(13,742)	(63.4%)
<b>Normal Cost Rate</b>	6.08%		5.95%	97.9%
<b>Unfunded Liability Rate</b>	<u>1.45%</u>		<u>(1.18%)</u>	<u>(81.4%)</u>
<b>Sum of Rate</b>	7.53%		4.77%	63.3%
<b>SubDiv #:</b> 265	<b>Employer Name:</b> Milam County			
<b>Contributing Members:</b>	136		160	117.6%
<b>Present Value of Benefits</b>	10,293,278		10,351,058	100.6%
<b>Total Future Normal Cost</b>	1,397,997		1,604,127	114.7%
<b>Total Accrued Liability</b>	8,895,281		8,746,931	98.3%
<b>Unfunded Accrued Liability</b>	832,095		481,852	57.9%
<b>Normal Cost Rate</b>	6.28%		6.22%	99.0%
<b>Unfunded Liability Rate</b>	<u>1.70%</u>		<u>0.83%</u>	<u>48.8%</u>
<b>Sum of Rate</b>	7.98%		7.05%	88.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 266 <b>Employer Name:</b> Mills County				
<b>Contributing Members:</b>	45		47	104.4%
<b>Present Value of Benefits</b>	2,754,344		2,615,973	95.0%
<b>Total Future Normal Cost</b>	466,587		475,539	101.9%
<b>Total Accrued Liability</b>	2,287,757		2,140,434	93.6%
<b>Unfunded Accrued Liability</b>	381,902		328,036	85.9%
<b>Normal Cost Rate</b>	7.18%		7.03%	97.9%
<b>Unfunded Liability Rate</b>	2.81%		2.90%	103.2%
<b>Sum of Rate</b>	9.99%		9.93%	99.4%
<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>	94,603		143,514	151.7%
<b>Total Future Normal Cost</b>	20,782		33,718	162.2%
<b>Total Accrued Liability</b>	73,821		109,796	148.7%
<b>Unfunded Accrued Liability</b>	(44,929)		(31,777)	70.7%
<b>Normal Cost Rate</b>	3.02%	4.63%	4.63%	153.3%
<b>Unfunded Liability Rate</b>	(3.02%)	(1.78%)	(2.09%)	69.2%
<b>Sum of Rate</b>	0.00%	2.85%	2.54%	
<b>SubDiv #:</b> 267 <b>Employer Name:</b> Mitchell County				
<b>Contributing Members:</b>	66		66	100.0%
<b>Present Value of Benefits</b>	5,619,417		6,090,165	108.4%
<b>Total Future Normal Cost</b>	623,470		627,337	100.6%
<b>Total Accrued Liability</b>	4,995,947		5,462,828	109.3%
<b>Unfunded Accrued Liability</b>	790,150		735,307	93.1%
<b>Normal Cost Rate</b>	5.32%	5.32%	5.31%	99.8%
<b>Unfunded Liability Rate</b>	3.47%	3.84%	3.57%	102.9%
<b>Sum of Rate</b>	8.79%	9.16%	8.88%	101.0%
<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>	299,779		333,395	111.2%
<b>Total Future Normal Cost</b>	68,845		68,468	99.5%
<b>Total Accrued Liability</b>	230,934		264,927	114.7%
<b>Unfunded Accrued Liability</b>	(14,750)		(22,910)	155.3%
<b>Normal Cost Rate</b>	9.42%		9.42%	100.0%
<b>Unfunded Liability Rate</b>	(1.39%)		(2.04%)	146.8%
<b>Sum of Rate</b>	8.03%		7.38%	91.9%
<b>SubDiv #:</b> 268 <b>Employer Name:</b> Montague County				
<b>Contributing Members:</b>	97		94	96.9%
<b>Present Value of Benefits</b>	8,819,970		9,080,597	103.0%
<b>Total Future Normal Cost</b>	1,241,977		1,208,681	97.3%
<b>Total Accrued Liability</b>	7,577,993		7,871,916	103.9%
<b>Unfunded Accrued Liability</b>	1,601,190		1,342,667	83.9%
<b>Normal Cost Rate</b>	7.03%		7.15%	101.7%
<b>Unfunded Liability Rate</b>	4.64%		4.61%	99.4%
<b>Sum of Rate</b>	11.67%		11.76%	100.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 605 <b>Employer Name:</b> Montgomery Central Appraisal District				
<b>Contributing Members:</b>	65		66	101.5%
<b>Present Value of Benefits</b>	9,012,630		9,710,889	107.7%
<b>Total Future Normal Cost</b>	1,406,944		1,481,297	105.3%
<b>Total Accrued Liability</b>	7,605,686		8,229,592	108.2%
<b>Unfunded Accrued Liability</b>	2,106,808		1,751,381	83.1%
<b>Normal Cost Rate</b>	8.10%	8.10%	8.11%	100.1%
<b>Unfunded Liability Rate</b>	<u>7.95%</u>	<u>8.16%</u>	<u>7.13%</u>	<u>89.7%</u>
<b>Sum of Rate</b>	16.05%	16.26%	15.24%	95.0%
<b>SubDiv #:</b> 269 <b>Employer Name:</b> Montgomery County				
<b>Contributing Members:</b>	1,578		1,796	113.8%
<b>Present Value of Benefits</b>	180,631,458		198,244,634	109.8%
<b>Total Future Normal Cost</b>	34,885,473		39,525,819	113.3%
<b>Total Accrued Liability</b>	145,745,985		158,718,815	108.9%
<b>Unfunded Accrued Liability</b>	19,826,419		16,030,377	80.9%
<b>Normal Cost Rate</b>	7.43%	7.43%	7.42%	99.9%
<b>Unfunded Liability Rate</b>	<u>2.47%</u>	<u>2.51%</u>	<u>1.99%</u>	<u>80.6%</u>
<b>Sum of Rate</b>	9.90%	9.94%	9.41%	95.1%
<b>SubDiv #:</b> 667 <b>Employer Name:</b> Montgomery County Emergency Communication District				
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	1,249,781		1,419,675	113.6%
<b>Total Future Normal Cost</b>	229,476		247,858	108.0%
<b>Total Accrued Liability</b>	1,020,305		1,171,817	114.8%
<b>Unfunded Accrued Liability</b>	449,306		99,229	22.1%
<b>Normal Cost Rate</b>	6.44%		6.44%	100.0%
<b>Unfunded Liability Rate</b>	<u>7.02%</u>		<u>0.92%</u>	<u>13.1%</u>
<b>Sum of Rate</b>	13.46%		7.36%	54.7%
<b>SubDiv #:</b> 651 <b>Employer Name:</b> Montgomery County Emergency Service District #1				
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	617,915		682,814	110.5%
<b>Total Future Normal Cost</b>	326,195		322,187	98.8%
<b>Total Accrued Liability</b>	291,720		360,627	123.6%
<b>Unfunded Accrued Liability</b>	(17,574)		(27,694)	157.6%
<b>Normal Cost Rate</b>	5.99%		6.03%	100.7%
<b>Unfunded Liability Rate</b>	<u>(0.47%)</u>		<u>(0.72%)</u>	<u>153.2%</u>
<b>Sum of Rate</b>	5.52%		5.31%	96.2%
<b>SubDiv #:</b> 696 <b>Employer Name:</b> Montgomery County Emergency Service District No 3				
<b>Contributing Members:</b>	16		20	125.0%
<b>Present Value of Benefits</b>	308,182		431,660	140.1%
<b>Total Future Normal Cost</b>	181,603		236,484	130.2%
<b>Total Accrued Liability</b>	126,579		195,176	154.2%
<b>Unfunded Accrued Liability</b>	30,901		34,670	112.2%
<b>Normal Cost Rate</b>	3.74%		3.73%	99.7%
<b>Unfunded Liability Rate</b>	<u>0.76%</u>		<u>0.71%</u>	<u>93.4%</u>
<b>Sum of Rate</b>	4.50%		4.44%	98.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 270 <b>Employer Name:</b> Moore County				
<b>Contributing Members:</b>	135		136	100.7%
<b>Present Value of Benefits</b>	14,018,395		14,882,154	106.2%
<b>Total Future Normal Cost</b>	2,274,975		2,365,671	104.0%
<b>Total Accrued Liability</b>	11,743,420		12,516,483	106.6%
<b>Unfunded Accrued Liability</b>	2,116,961		1,752,412	82.8%
<b>Normal Cost Rate</b>	6.38%	6.38%	6.39%	100.2%
<b>Unfunded Liability Rate</b>	3.63%	3.86%	3.35%	92.3%
<b>Sum of Rate</b>	10.01%	10.24%	9.74%	97.3%
<b>SubDiv #:</b> 733 <b>Employer Name:</b> Moore County Appraisal District				
<b>Contributing Members:</b>			5	
<b>Present Value of Benefits</b>			137,198	
<b>Total Future Normal Cost</b>			99,969	
<b>Total Accrued Liability</b>			37,229	
<b>Unfunded Accrued Liability</b>			11,737	
<b>Normal Cost Rate</b>			6.39%	
<b>Unfunded Liability Rate</b>			0.74%	
<b>Sum of Rate</b>			7.13%	
<b>SubDiv #:</b> 412 <b>Employer Name:</b> Moore County Hospital District				
<b>Contributing Members:</b>	245		251	102.4%
<b>Present Value of Benefits</b>	14,363,322		16,239,525	113.1%
<b>Total Future Normal Cost</b>	3,014,146		3,184,413	105.6%
<b>Total Accrued Liability</b>	11,349,176		13,055,112	115.0%
<b>Unfunded Accrued Liability</b>	(1,645,580)		(2,105,113)	127.9%
<b>Normal Cost Rate</b>	5.26%	5.26%	5.27%	100.2%
<b>Unfunded Liability Rate</b>	(1.26%)	(1.21%)	(1.59%)	126.2%
<b>Sum of Rate</b>	4.00%	4.05%	3.68%	92.0%
<b>SubDiv #:</b> 271 <b>Employer Name:</b> Morris County				
<b>Contributing Members:</b>	69		73	105.8%
<b>Present Value of Benefits</b>	7,781,905		8,518,432	109.5%
<b>Total Future Normal Cost</b>	789,786		831,702	105.3%
<b>Total Accrued Liability</b>	6,992,119		7,686,730	109.9%
<b>Unfunded Accrued Liability</b>	1,134,423		967,946	85.3%
<b>Normal Cost Rate</b>	5.50%		5.55%	100.9%
<b>Unfunded Liability Rate</b>	4.93%		4.40%	89.2%
<b>Sum of Rate</b>	10.43%		9.95%	95.4%
<b>SubDiv #:</b> 738 <b>Employer Name:</b> Mustang Special Utility District				
<b>Contributing Members:</b>			16	
<b>Present Value of Benefits</b>			241,673	
<b>Total Future Normal Cost</b>			199,501	
<b>Total Accrued Liability</b>			42,172	
<b>Unfunded Accrued Liability</b>			27,178	
<b>Normal Cost Rate</b>			2.89%	
<b>Unfunded Liability Rate</b>			0.39%	
<b>Sum of Rate</b>			3.28%	

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 273 <b>Employer Name:</b> Nacogdoches County				
<b>Contributing Members:</b>	270		254	94.1%
<b>Present Value of Benefits</b>	22,102,816		22,457,584	101.6%
<b>Total Future Normal Cost</b>	3,651,825		3,319,433	90.9%
<b>Total Accrued Liability</b>	18,450,991		19,138,151	103.7%
<b>Unfunded Accrued Liability</b>	1,986,811		1,127,873	56.8%
<b>Normal Cost Rate</b>	6.38%		6.35%	99.5%
<b>Unfunded Liability Rate</b>	1.92%		1.32%	68.8%
<b>Sum of Rate</b>	8.30%		7.67%	92.4%
<b>SubDiv #:</b> 515 <b>Employer Name:</b> Navarro Central Appraisal District				
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	1,246,094		1,183,420	95.0%
<b>Total Future Normal Cost</b>	107,317		120,567	112.3%
<b>Total Accrued Liability</b>	1,138,777		1,062,853	93.3%
<b>Unfunded Accrued Liability</b>	84,988		24,005	28.2%
<b>Normal Cost Rate</b>	6.67%		6.62%	99.3%
<b>Unfunded Liability Rate</b>	3.20%		0.68%	21.3%
<b>Sum of Rate</b>	9.87%		7.30%	74.0%
<b>SubDiv #:</b> 274 <b>Employer Name:</b> Navarro County				
<b>Contributing Members:</b>	279		286	102.5%
<b>Present Value of Benefits</b>	27,175,543		30,022,448	110.5%
<b>Total Future Normal Cost</b>	4,640,688		4,857,507	104.7%
<b>Total Accrued Liability</b>	22,534,855		25,164,941	111.7%
<b>Unfunded Accrued Liability</b>	1,764,542		1,185,671	67.2%
<b>Normal Cost Rate</b>	6.61%		6.60%	99.8%
<b>Unfunded Liability Rate</b>	1.42%		1.00%	70.4%
<b>Sum of Rate</b>	8.03%		7.60%	94.6%
<b>SubDiv #:</b> 572 <b>Employer Name:</b> Newton Central Appraisal District				
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	1,090,581		1,201,628	110.2%
<b>Total Future Normal Cost</b>	116,990		125,541	107.3%
<b>Total Accrued Liability</b>	973,591		1,076,087	110.5%
<b>Unfunded Accrued Liability</b>	75,179		34,221	45.5%
<b>Normal Cost Rate</b>	6.94%		6.90%	99.4%
<b>Unfunded Liability Rate</b>	2.88%		1.24%	43.1%
<b>Sum of Rate</b>	9.82%		8.14%	82.9%
<b>SubDiv #:</b> 275 <b>Employer Name:</b> Newton County				
<b>Contributing Members:</b>	84		95	113.1%
<b>Present Value of Benefits</b>	4,119,791		4,520,680	109.7%
<b>Total Future Normal Cost</b>	734,370		773,686	105.4%
<b>Total Accrued Liability</b>	3,385,421		3,746,994	110.7%
<b>Unfunded Accrued Liability</b>	27,035		(122,829)	(454.3%)
<b>Normal Cost Rate</b>	5.30%		5.34%	100.8%
<b>Unfunded Liability Rate</b>	(0.02%)		(0.52%)	2600.0%
<b>Sum of Rate</b>	5.28%		4.82%	91.3%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 276 <b>Employer Name:</b> Nolan County				
<b>Contributing Members:</b>	96		95	99.0%
<b>Present Value of Benefits</b>	8,269,840		8,648,422	104.6%
<b>Total Future Normal Cost</b>	1,033,029		1,045,960	101.3%
<b>Total Accrued Liability</b>	7,236,811		7,602,462	105.1%
<b>Unfunded Accrued Liability</b>	1,119,731		910,461	81.3%
<b>Normal Cost Rate</b>	5.64%		5.63%	99.8%
<b>Unfunded Liability Rate</b>	3.24%		2.93%	90.4%
<b>Sum of Rate</b>	8.88%		8.56%	96.4%
<b>SubDiv #:</b> 646 <b>Employer Name:</b> North Texas Tollway Authority				
<b>Contributing Members:</b>	703		725	103.1%
<b>Present Value of Benefits</b>	37,835,589		43,110,407	113.9%
<b>Total Future Normal Cost</b>	17,930,651		18,843,600	105.1%
<b>Total Accrued Liability</b>	19,904,938		24,266,807	121.9%
<b>Unfunded Accrued Liability</b>	1,092,927		209,726	19.2%
<b>Normal Cost Rate</b>	8.26%	8.26%	8.30%	100.5%
<b>Unfunded Liability Rate</b>	0.47%	0.48%	0.04%	8.5%
<b>Sum of Rate</b>	8.73%	8.74%	8.34%	95.5%
<b>SubDiv #:</b> 562 <b>Employer Name:</b> Northeast Texas Municipal Water District				
<b>Contributing Members:</b>	15		18	120.0%
<b>Present Value of Benefits</b>	1,035,682		1,186,121	114.5%
<b>Total Future Normal Cost</b>	213,548		242,009	113.3%
<b>Total Accrued Liability</b>	822,134		944,112	114.8%
<b>Unfunded Accrued Liability</b>	34,675		(2,941)	(8.5%)
<b>Normal Cost Rate</b>	4.14%		4.18%	101.0%
<b>Unfunded Liability Rate</b>	0.34%		(0.32%)	(94.1%)
<b>Sum of Rate</b>	4.48%		3.86%	86.2%
<b>SubDiv #:</b> 632 <b>Employer Name:</b> Northeast Texas Public Health District				
<b>Contributing Members:</b>	153		176	115.0%
<b>Present Value of Benefits</b>	5,166,995		5,662,098	109.6%
<b>Total Future Normal Cost</b>	1,509,802		1,654,556	109.6%
<b>Total Accrued Liability</b>	3,657,193		4,007,542	109.6%
<b>Unfunded Accrued Liability</b>	(215,385)		(480,831)	223.2%
<b>Normal Cost Rate</b>	5.06%		4.97%	98.2%
<b>Unfunded Liability Rate</b>	(0.36%)		(0.78%)	216.7%
<b>Sum of Rate</b>	4.70%		4.19%	89.1%
<b>SubDiv #:</b> 277 <b>Employer Name:</b> Nueces County				
<b>Contributing Members:</b>	1,258		1,282	101.9%
<b>Present Value of Benefits</b>	167,078,549		177,245,965	106.1%
<b>Total Future Normal Cost</b>	19,938,884		21,337,898	107.0%
<b>Total Accrued Liability</b>	147,139,665		155,908,067	106.0%
<b>Unfunded Accrued Liability</b>	10,966,388		4,804,620	43.8%
<b>Normal Cost Rate</b>	6.41%		6.43%	100.3%
<b>Unfunded Liability Rate</b>	2.17%		0.90%	41.5%
<b>Sum of Rate</b>	8.58%		7.33%	85.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 683	<b>Employer Name:</b> Nueces County Appraisal District			
<b>Contributing Members:</b>	65		69	106.2%
<b>Present Value of Benefits</b>	3,169,638		3,807,978	120.1%
<b>Total Future Normal Cost</b>	1,249,404		1,306,512	104.6%
<b>Total Accrued Liability</b>	1,920,234		2,501,466	130.3%
<b>Unfunded Accrued Liability</b>	508,006		521,391	102.6%
<b>Normal Cost Rate</b>	8.11%		8.02%	98.9%
<b>Unfunded Liability Rate</b>	2.08%		2.21%	106.3%
<b>Sum of Rate</b>	10.19%		10.23%	100.4%
<b>SubDiv #:</b> 400	<b>Employer Name:</b> Nueces County Drainage District #2			
<b>Contributing Members:</b>	17		16	94.1%
<b>Present Value of Benefits</b>	675,239		732,406	108.5%
<b>Total Future Normal Cost</b>	92,194		88,971	96.5%
<b>Total Accrued Liability</b>	583,045		643,435	110.4%
<b>Unfunded Accrued Liability</b>	(30,362)		(61,575)	202.8%
<b>Normal Cost Rate</b>	3.30%		3.29%	99.7%
<b>Unfunded Liability Rate</b>	(0.78%)		(1.62%)	207.7%
<b>Sum of Rate</b>	2.52%		1.67%	66.3%
<b>SubDiv #:</b> 416	<b>Employer Name:</b> Nueces County Water Control and Improvement District #3			
<b>Contributing Members:</b>	18		21	116.7%
<b>Present Value of Benefits</b>	2,600,756		2,378,778	91.5%
<b>Total Future Normal Cost</b>	237,157		274,648	115.8%
<b>Total Accrued Liability</b>	2,363,599		2,104,130	89.0%
<b>Unfunded Accrued Liability</b>	272,213		192,668	70.8%
<b>Normal Cost Rate</b>	4.33%		4.46%	103.0%
<b>Unfunded Liability Rate</b>	3.33%		2.39%	71.8%
<b>Sum of Rate</b>	7.66%		6.85%	89.4%
<b>SubDiv #:</b> 450	<b>Employer Name:</b> Nueces County Water Control and Improvement District #4			
<b>Contributing Members:</b>	14		16	114.3%
<b>Present Value of Benefits</b>	2,538,838		2,475,555	97.5%
<b>Total Future Normal Cost</b>	246,202		355,339	144.3%
<b>Total Accrued Liability</b>	2,292,636		2,120,216	92.5%
<b>Unfunded Accrued Liability</b>	(34,100)		(97,144)	284.9%
<b>Normal Cost Rate</b>	5.86%	7.58%	7.65%	130.5%
<b>Unfunded Liability Rate</b>	1.14%	(0.03%)	(1.69%)	(148.2%)
<b>Sum of Rate</b>	7.00%	7.55%	5.96%	85.1%
<b>SubDiv #:</b> 278	<b>Employer Name:</b> Ochiltree County			
<b>Contributing Members:</b>	68		71	104.4%
<b>Present Value of Benefits</b>	7,217,933		7,410,910	102.7%
<b>Total Future Normal Cost</b>	741,465		741,994	100.1%
<b>Total Accrued Liability</b>	6,476,468		6,668,916	103.0%
<b>Unfunded Accrued Liability</b>	909,377		733,013	80.6%
<b>Normal Cost Rate</b>	5.55%	5.55%	5.57%	100.4%
<b>Unfunded Liability Rate</b>	3.53%	3.72%	3.20%	90.7%
<b>Sum of Rate</b>	9.08%	9.27%	8.77%	96.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 279</b>	<b>Employer Name: Oldham County</b>			
<b>Contributing Members:</b>	31		33	106.5%
<b>Present Value of Benefits</b>	2,925,250		3,245,477	110.9%
<b>Total Future Normal Cost</b>	372,589		409,391	109.9%
<b>Total Accrued Liability</b>	2,552,661		2,836,086	111.1%
<b>Unfunded Accrued Liability</b>	144,305		116,755	80.9%
<b>Normal Cost Rate</b>	6.72%	6.72%	6.65%	99.0%
<b>Unfunded Liability Rate</b>	1.57%	2.23%	1.18%	75.2%
<b>Sum of Rate</b>	8.29%	8.95%	7.83%	94.5%
<b>SubDiv #: 517</b>	<b>Employer Name: Oldham County Appraisal District</b>			
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	331,577		359,104	108.3%
<b>Total Future Normal Cost</b>	8,992		8,084	89.9%
<b>Total Accrued Liability</b>	322,585		351,020	108.8%
<b>Unfunded Accrued Liability</b>	(5,539)		(24,883)	449.3%
<b>Normal Cost Rate</b>	3.83%		3.83%	100.0%
<b>Unfunded Liability Rate</b>	(1.30%)		(3.83%)	294.6%
<b>Sum of Rate</b>	2.53%		0.00%	0.0%
<b>SubDiv #: 280</b>	<b>Employer Name: Orange County</b>			
<b>Contributing Members:</b>	408		414	101.5%
<b>Present Value of Benefits</b>	54,769,706		57,844,199	105.6%
<b>Total Future Normal Cost</b>	8,515,082		8,622,622	101.3%
<b>Total Accrued Liability</b>	46,254,624		49,221,577	106.4%
<b>Unfunded Accrued Liability</b>	6,586,290		5,056,584	76.8%
<b>Normal Cost Rate</b>	7.33%		7.35%	100.3%
<b>Unfunded Liability Rate</b>	3.28%		2.84%	86.6%
<b>Sum of Rate</b>	10.61%		10.19%	96.0%
<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>	2,143,452		2,297,667	107.2%
<b>Total Future Normal Cost</b>	265,886		246,093	92.6%
<b>Total Accrued Liability</b>	1,877,566		2,051,574	109.3%
<b>Unfunded Accrued Liability</b>	(54,828)		(147,870)	269.7%
<b>Normal Cost Rate</b>	7.58%		7.64%	100.8%
<b>Unfunded Liability Rate</b>	(0.95%)		(2.74%)	288.4%
<b>Sum of Rate</b>	6.63%		4.90%	73.9%
<b>SubDiv #: 421</b>	<b>Employer Name: Orange County Drainage District</b>			
<b>Contributing Members:</b>	50		51	102.0%
<b>Present Value of Benefits</b>	6,666,922		7,386,878	110.8%
<b>Total Future Normal Cost</b>	1,177,890		1,235,377	104.9%
<b>Total Accrued Liability</b>	5,489,032		6,151,501	112.1%
<b>Unfunded Accrued Liability</b>	670,786		522,268	77.9%
<b>Normal Cost Rate</b>	7.40%	7.40%	7.38%	99.7%
<b>Unfunded Liability Rate</b>	2.64%	2.80%	2.06%	78.0%
<b>Sum of Rate</b>	10.04%	10.20%	9.44%	94.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	176,018		192,467	109.3%
<b>Total Future Normal Cost</b>	66,977		61,466	91.8%
<b>Total Accrued Liability</b>	109,041		131,001	120.1%
<b>Unfunded Accrued Liability</b>	16,677		10,523	63.1%
<b>Normal Cost Rate</b>	2.93%		2.88%	98.3%
<b>Unfunded Liability Rate</b>	0.74%		0.52%	70.3%
<b>Sum of Rate</b>	3.67%		3.40%	92.6%
<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>	622,628		700,263	112.5%
<b>Total Future Normal Cost</b>	116,695		111,751	95.8%
<b>Total Accrued Liability</b>	505,933		588,512	116.3%
<b>Unfunded Accrued Liability</b>	90,070		81,533	90.5%
<b>Normal Cost Rate</b>	4.35%		4.36%	100.2%
<b>Unfunded Liability Rate</b>	2.40%		2.45%	102.1%
<b>Sum of Rate</b>	6.75%		6.81%	100.9%
<b>SubDiv #:</b> 631	<b>Employer Name:</b> Orange County Water Control and Improvement District #1			
<b>Contributing Members:</b>	23		17	73.9%
<b>Present Value of Benefits</b>	1,144,426		1,067,775	93.3%
<b>Total Future Normal Cost</b>	204,963		152,817	74.6%
<b>Total Accrued Liability</b>	939,463		914,958	97.4%
<b>Unfunded Accrued Liability</b>	(115,833)		(203,764)	175.9%
<b>Normal Cost Rate</b>	3.96%		3.96%	100.0%
<b>Unfunded Liability Rate</b>	(1.42%)		(3.38%)	238.0%
<b>Sum of Rate</b>	2.54%		0.58%	22.8%
<b>SubDiv #:</b> 730	<b>Employer Name:</b> Palo Duro River Authority			
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	105,484		118,354	112.2%
<b>Total Future Normal Cost</b>	94,475		89,055	94.3%
<b>Total Accrued Liability</b>	11,009		29,299	266.1%
<b>Unfunded Accrued Liability</b>	7,095		6,934	97.7%
<b>Normal Cost Rate</b>	6.20%		6.18%	99.7%
<b>Unfunded Liability Rate</b>	0.54%		0.58%	107.4%
<b>Sum of Rate</b>	6.74%		6.76%	100.3%
<b>SubDiv #:</b> 723	<b>Employer Name:</b> Palo Pinto Appraisal District			
<b>Contributing Members:</b>	13		13	100.0%
<b>Present Value of Benefits</b>	232,712		295,145	126.8%
<b>Total Future Normal Cost</b>	144,600		152,874	105.7%
<b>Total Accrued Liability</b>	88,112		142,271	161.5%
<b>Unfunded Accrued Liability</b>	54,030		56,185	104.0%
<b>Normal Cost Rate</b>	4.50%		4.50%	100.0%
<b>Unfunded Liability Rate</b>	1.54%		1.75%	113.6%
<b>Sum of Rate</b>	6.04%		6.25%	103.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 281 <b>Employer Name:</b> Palo Pinto County				
<b>Contributing Members:</b>	145		144	99.3%
<b>Present Value of Benefits</b>	11,972,856		12,430,240	103.8%
<b>Total Future Normal Cost</b>	1,872,282		1,937,930	103.5%
<b>Total Accrued Liability</b>	10,100,574		10,492,310	103.9%
<b>Unfunded Accrued Liability</b>	1,602,925		1,152,581	71.9%
<b>Normal Cost Rate</b>	6.20%		6.20%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.71%</u>		<u>2.14%</u>	<u>79.0%</u>
<b>Sum of Rate</b>	8.91%		8.34%	93.6%
<b>SubDiv #:</b> 282 <b>Employer Name:</b> Panola County				
<b>Contributing Members:</b>	173		166	96.0%
<b>Present Value of Benefits</b>	21,449,797		22,091,211	103.0%
<b>Total Future Normal Cost</b>	3,441,913		3,365,628	97.8%
<b>Total Accrued Liability</b>	18,007,884		18,725,583	104.0%
<b>Unfunded Accrued Liability</b>	6,315,570		5,438,412	86.1%
<b>Normal Cost Rate</b>	9.16%	9.16%	9.19%	100.3%
<b>Unfunded Liability Rate</b>	<u>9.36%</u>	<u>9.70%</u>	<u>9.47%</u>	<u>101.2%</u>
<b>Sum of Rate</b>	18.52%	18.86%	18.66%	100.8%
<b>SubDiv #:</b> 283 <b>Employer Name:</b> Parker County				
<b>Contributing Members:</b>	414		443	107.0%
<b>Present Value of Benefits</b>	33,313,053		38,594,875	115.9%
<b>Total Future Normal Cost</b>	6,301,534		8,166,619	129.6%
<b>Total Accrued Liability</b>	27,011,519		30,428,256	112.6%
<b>Unfunded Accrued Liability</b>	3,389,098		3,421,844	101.0%
<b>Normal Cost Rate</b>	6.61%	7.71%	7.73%	116.9%
<b>Unfunded Liability Rate</b>	<u>1.85%</u>	<u>2.36%</u>	<u>1.88%</u>	<u>101.6%</u>
<b>Sum of Rate</b>	8.46%	10.07%	9.61%	113.6%
<b>SubDiv #:</b> 717 <b>Employer Name:</b> Parker County Appraisal District				
<b>Contributing Members:</b>	32		32	100.0%
<b>Present Value of Benefits</b>	906,169		1,271,815	140.4%
<b>Total Future Normal Cost</b>	460,161		474,383	103.1%
<b>Total Accrued Liability</b>	446,008		797,432	178.8%
<b>Unfunded Accrued Liability</b>	305,669		491,830	160.9%
<b>Normal Cost Rate</b>	4.58%	4.58%	4.59%	100.2%
<b>Unfunded Liability Rate</b>	<u>2.79%</u>	<u>4.48%</u>	<u>4.78%</u>	<u>171.3%</u>
<b>Sum of Rate</b>	7.37%	9.06%	9.37%	127.1%
<b>SubDiv #:</b> 284 <b>Employer Name:</b> Parmer County				
<b>Contributing Members:</b>	59		57	96.6%
<b>Present Value of Benefits</b>	3,621,064		3,822,876	105.6%
<b>Total Future Normal Cost</b>	529,044		525,015	99.2%
<b>Total Accrued Liability</b>	3,092,020		3,297,861	106.7%
<b>Unfunded Accrued Liability</b>	559,371		456,660	81.6%
<b>Normal Cost Rate</b>	5.47%		5.45%	99.6%
<b>Unfunded Liability Rate</b>	<u>2.93%</u>		<u>2.80%</u>	<u>95.6%</u>
<b>Sum of Rate</b>	8.40%		8.25%	98.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 285 <b>Employer Name:</b> Pecos County				
<b>Contributing Members:</b>	359		375	104.5%
<b>Present Value of Benefits</b>	32,547,737		34,767,951	106.8%
<b>Total Future Normal Cost</b>	4,803,312		5,017,974	104.5%
<b>Total Accrued Liability</b>	27,744,425		29,749,977	107.2%
<b>Unfunded Accrued Liability</b>	1,647,990		675,203	41.0%
<b>Normal Cost Rate</b>	6.17%		6.15%	99.7%
<b>Unfunded Liability Rate</b>	1.18%		0.46%	39.0%
<b>Sum of Rate</b>	7.35%		6.61%	89.9%
<b>SubDiv #:</b> 494 <b>Employer Name:</b> Pecos County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	404,239		431,705	106.8%
<b>Total Future Normal Cost</b>	72,120		69,160	95.9%
<b>Total Accrued Liability</b>	332,119		362,545	109.2%
<b>Unfunded Accrued Liability</b>	(53,954)		(72,697)	134.7%
<b>Normal Cost Rate</b>	6.29%		6.65%	105.7%
<b>Unfunded Liability Rate</b>	(3.42%)		(4.69%)	137.1%
<b>Sum of Rate</b>	2.87%		1.96%	68.3%
<b>SubDiv #:</b> 673 <b>Employer Name:</b> Permian Regional Medical Center				
<b>Contributing Members:</b>	333		313	94.0%
<b>Present Value of Benefits</b>	13,142,638		14,257,478	108.5%
<b>Total Future Normal Cost</b>	6,317,912		6,057,114	95.9%
<b>Total Accrued Liability</b>	6,824,726		8,200,364	120.2%
<b>Unfunded Accrued Liability</b>	1,219,117		702,948	57.7%
<b>Normal Cost Rate</b>	7.17%		7.17%	100.0%
<b>Unfunded Liability Rate</b>	0.84%		0.55%	65.5%
<b>Sum of Rate</b>	8.01%		7.72%	96.4%
<b>SubDiv #:</b> 707 <b>Employer Name:</b> Pineywoods Groundwater Conservation District				
<b>Contributing Members:</b>	1		2	200.0%
<b>Present Value of Benefits</b>	68,295		108,794	159.3%
<b>Total Future Normal Cost</b>	39,929		66,239	165.9%
<b>Total Accrued Liability</b>	28,366		42,555	150.0%
<b>Unfunded Accrued Liability</b>	4,779		3,849	80.5%
<b>Normal Cost Rate</b>	10.31%		10.37%	100.6%
<b>Unfunded Liability Rate</b>	1.00%		0.59%	59.0%
<b>Sum of Rate</b>	11.31%		10.96%	96.9%
<b>SubDiv #:</b> 697 <b>Employer Name:</b> Polk Central Appraisal District				
<b>Contributing Members:</b>	15		17	113.3%
<b>Present Value of Benefits</b>	610,363		893,778	146.4%
<b>Total Future Normal Cost</b>	342,289		372,078	108.7%
<b>Total Accrued Liability</b>	268,074		521,700	194.6%
<b>Unfunded Accrued Liability</b>	58,561		66,523	113.6%
<b>Normal Cost Rate</b>	9.18%	9.18%	9.10%	99.1%
<b>Unfunded Liability Rate</b>	1.33%	5.70%	0.95%	71.4%
<b>Sum of Rate</b>	10.51%	14.88%	10.05%	95.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 286 <b>Employer Name:</b> Polk County				
<b>Contributing Members:</b>	268		281	104.9%
<b>Present Value of Benefits</b>	23,088,874		25,544,896	110.6%
<b>Total Future Normal Cost</b>	4,547,942		4,712,747	103.6%
<b>Total Accrued Liability</b>	18,540,932		20,832,149	112.4%
<b>Unfunded Accrued Liability</b>	(155,292)		(791,073)	509.4%
<b>Normal Cost Rate</b>	7.60%	7.60%	7.61%	100.1%
<b>Unfunded Liability Rate</b>	(0.09%)	0.05%	(0.60%)	666.7%
<b>Sum of Rate</b>	7.51%	7.65%	7.01%	93.3%
<b>SubDiv #:</b> 739 <b>Employer Name:</b> Polk County Fresh Water Supply District #2				
<b>Contributing Members:</b>			6	
<b>Present Value of Benefits</b>			42,856	
<b>Total Future Normal Cost</b>			39,629	
<b>Total Accrued Liability</b>			3,227	
<b>Unfunded Accrued Liability</b>			930	
<b>Normal Cost Rate</b>			3.22%	
<b>Unfunded Liability Rate</b>			0.07%	
<b>Sum of Rate</b>			3.29%	
<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>	118,884		132,210	111.2%
<b>Total Future Normal Cost</b>	88,066		88,820	100.9%
<b>Total Accrued Liability</b>	30,818		43,390	140.8%
<b>Unfunded Accrued Liability</b>	219		(1,101)	(503.8%)
<b>Normal Cost Rate</b>	9.00%		9.00%	100.0%
<b>Unfunded Liability Rate</b>	(0.02%)		(0.17%)	850.0%
<b>Sum of Rate</b>	8.98%		8.83%	98.3%
<b>SubDiv #:</b> 449 <b>Employer Name:</b> Port Of Beaumont Navigation District				
<b>Contributing Members:</b>	38		39	102.6%
<b>Present Value of Benefits</b>	7,007,487		6,933,485	98.9%
<b>Total Future Normal Cost</b>	536,950		561,879	104.6%
<b>Total Accrued Liability</b>	6,470,537		6,371,606	98.5%
<b>Unfunded Accrued Liability</b>	905,579		629,538	69.5%
<b>Normal Cost Rate</b>	4.12%		4.17%	101.2%
<b>Unfunded Liability Rate</b>	4.03%		2.81%	69.7%
<b>Sum of Rate</b>	8.15%		6.98%	85.6%
<b>SubDiv #:</b> 620 <b>Employer Name:</b> Port Of Corpus Christi Authority				
<b>Contributing Members:</b>	161		162	100.6%
<b>Present Value of Benefits</b>	20,698,714		22,147,608	107.0%
<b>Total Future Normal Cost</b>	2,520,833		2,598,621	103.1%
<b>Total Accrued Liability</b>	18,177,881		19,548,987	107.5%
<b>Unfunded Accrued Liability</b>	4,605,209		3,748,084	81.4%
<b>Normal Cost Rate</b>	3.97%		3.96%	99.7%
<b>Unfunded Liability Rate</b>	4.24%		3.73%	88.0%
<b>Sum of Rate</b>	8.21%		7.69%	93.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 622	<b>Employer Name:</b> Port of Port Arthur Navigation District			
<b>Contributing Members:</b>	16		16	100.0%
<b>Present Value of Benefits</b>	2,076,825		2,261,427	108.9%
<b>Total Future Normal Cost</b>	254,856		241,832	94.9%
<b>Total Accrued Liability</b>	1,821,969		2,019,595	110.8%
<b>Unfunded Accrued Liability</b>	186,468		125,150	67.1%
<b>Normal Cost Rate</b>	4.36%		4.38%	100.5%
<b>Unfunded Liability Rate</b>	2.04%		1.46%	71.6%
<b>Sum of Rate</b>	6.40%		5.84%	91.3%
<b>SubDiv #:</b> 726	<b>Employer Name:</b> Post Oak Savannah Groundwater Conservation District			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	60,873		76,235	125.2%
<b>Total Future Normal Cost</b>	53,155		57,200	107.6%
<b>Total Accrued Liability</b>	7,718		19,035	246.6%
<b>Unfunded Accrued Liability</b>	2,791		2,322	83.2%
<b>Normal Cost Rate</b>	5.45%		5.45%	100.0%
<b>Unfunded Liability Rate</b>	0.31%		0.22%	71.0%
<b>Sum of Rate</b>	5.76%		5.67%	98.4%
<b>SubDiv #:</b> 560	<b>Employer Name:</b> Potter - Randall County Emergency Communication District			
<b>Contributing Members:</b>	5		6	120.0%
<b>Present Value of Benefits</b>	713,489		843,614	118.2%
<b>Total Future Normal Cost</b>	190,398		226,419	118.9%
<b>Total Accrued Liability</b>	523,091		617,195	118.0%
<b>Unfunded Accrued Liability</b>	52,511		33,894	64.5%
<b>Normal Cost Rate</b>	12.51%		12.51%	100.0%
<b>Unfunded Liability Rate</b>	1.79%		1.12%	62.6%
<b>Sum of Rate</b>	14.30%		13.63%	95.3%
<b>SubDiv #:</b> 287	<b>Employer Name:</b> Potter County			
<b>Contributing Members:</b>	571		575	100.7%
<b>Present Value of Benefits</b>	73,723,160		78,999,710	107.2%
<b>Total Future Normal Cost</b>	11,895,659		12,653,195	106.4%
<b>Total Accrued Liability</b>	61,827,501		66,346,515	107.3%
<b>Unfunded Accrued Liability</b>	7,801,262		6,099,086	78.2%
<b>Normal Cost Rate</b>	7.23%		7.23%	100.0%
<b>Unfunded Liability Rate</b>	2.77%		2.32%	83.8%
<b>Sum of Rate</b>	10.00%		9.55%	95.5%
<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>	2,075,119		2,032,828	98.0%
<b>Total Future Normal Cost</b>	0		0	
<b>Total Accrued Liability</b>	2,075,119		2,032,828	98.0%
<b>Unfunded Accrued Liability</b>	122,106		67,660	55.4%
<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%	



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</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>	113,636		128,690	113.2%
<b>Total Future Normal Cost</b>	21,040		21,868	103.9%
<b>Total Accrued Liability</b>	92,596		106,822	115.4%
<b>Unfunded Accrued Liability</b>	4,756		2,919	61.4%
<b>Normal Cost Rate</b>	2.05%		2.05%	100.0%
<b>Unfunded Liability Rate</b>	<u>0.52%</u>		<u>0.31%</u>	<u>59.6%</u>
<b>Sum of Rate</b>	2.57%		2.36%	91.8%
<b>SubDiv #:</b> 288	<b>Employer Name:</b> Presidio County			
<b>Contributing Members:</b>	61		62	101.6%
<b>Present Value of Benefits</b>	3,514,706		3,421,071	97.3%
<b>Total Future Normal Cost</b>	707,502		811,358	114.7%
<b>Total Accrued Liability</b>	2,807,204		2,609,713	93.0%
<b>Unfunded Accrued Liability</b>	(51,667)		(201,515)	390.0%
<b>Normal Cost Rate</b>	5.99%	5.99%	6.10%	101.8%
<b>Unfunded Liability Rate</b>	<u>(0.25%)</u>	<u>(0.16%)</u>	<u>(0.83%)</u>	<u>332.0%</u>
<b>Sum of Rate</b>	5.74%	5.83%	5.27%	91.8%
<b>SubDiv #:</b> 289	<b>Employer Name:</b> Rains County			
<b>Contributing Members:</b>	62		63	101.6%
<b>Present Value of Benefits</b>	2,653,274		3,104,873	117.0%
<b>Total Future Normal Cost</b>	568,214		622,325	109.5%
<b>Total Accrued Liability</b>	2,085,060		2,482,548	119.1%
<b>Unfunded Accrued Liability</b>	(189,903)		(221,209)	116.5%
<b>Normal Cost Rate</b>	6.25%	6.74%	6.83%	109.3%
<b>Unfunded Liability Rate</b>	<u>(1.09%)</u>	<u>(0.59%)</u>	<u>(1.17%)</u>	<u>107.3%</u>
<b>Sum of Rate</b>	5.16%	6.15%	5.66%	109.7%
<b>SubDiv #:</b> 537	<b>Employer Name:</b> Rains County Appraisal District			
<b>Contributing Members:</b>	8		9	112.5%
<b>Present Value of Benefits</b>	523,590		597,590	114.1%
<b>Total Future Normal Cost</b>	116,139		124,761	107.4%
<b>Total Accrued Liability</b>	407,451		472,829	116.0%
<b>Unfunded Accrued Liability</b>	(31,523)		(41,929)	133.0%
<b>Normal Cost Rate</b>	8.49%		8.63%	101.6%
<b>Unfunded Liability Rate</b>	<u>(1.09%)</u>		<u>(1.48%)</u>	<u>135.8%</u>
<b>Sum of Rate</b>	7.40%		7.15%	96.6%
<b>SubDiv #:</b> 290	<b>Employer Name:</b> Randall County			
<b>Contributing Members:</b>	387		389	100.5%
<b>Present Value of Benefits</b>	41,307,326		44,714,500	108.2%
<b>Total Future Normal Cost</b>	8,016,598		8,496,628	106.0%
<b>Total Accrued Liability</b>	33,290,728		36,217,872	108.8%
<b>Unfunded Accrued Liability</b>	2,881,053		1,657,396	57.5%
<b>Normal Cost Rate</b>	6.98%		6.95%	99.6%
<b>Unfunded Liability Rate</b>	<u>1.45%</u>		<u>0.86%</u>	<u>59.3%</u>
<b>Sum of Rate</b>	8.43%		7.81%	92.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 564</b>	<b>Employer Name: Randall County Appraisal District</b>			
<b>Contributing Members:</b>	44		44	100.0%
<b>Present Value of Benefits</b>	7,406,596		8,153,248	110.1%
<b>Total Future Normal Cost</b>	934,142		1,005,023	107.6%
<b>Total Accrued Liability</b>	6,472,454		7,148,225	110.4%
<b>Unfunded Accrued Liability</b>	539,486		343,754	63.7%
<b>Normal Cost Rate</b>	8.00%		8.06%	100.8%
<b>Unfunded Liability Rate</b>	3.60%		2.26%	62.8%
<b>Sum of Rate</b>	11.60%		10.32%	89.0%
<b>SubDiv #: 406</b>	<b>Employer Name: Rankin County Hospital District - Upton County</b>			
<b>Contributing Members:</b>	17		22	129.4%
<b>Present Value of Benefits</b>	2,035,284		2,324,814	114.2%
<b>Total Future Normal Cost</b>	328,136		430,696	131.3%
<b>Total Accrued Liability</b>	1,707,148		1,894,118	111.0%
<b>Unfunded Accrued Liability</b>	(125,431)		(197,862)	157.7%
<b>Normal Cost Rate</b>	6.40%		6.56%	102.5%
<b>Unfunded Liability Rate</b>	(1.59%)		(1.92%)	120.8%
<b>Sum of Rate</b>	4.81%		4.64%	96.5%
<b>SubDiv #: 291</b>	<b>Employer Name: Reagan County</b>			
<b>Contributing Members:</b>	59		62	105.1%
<b>Present Value of Benefits</b>	6,270,987		6,604,768	105.3%
<b>Total Future Normal Cost</b>	1,005,920		1,100,745	109.4%
<b>Total Accrued Liability</b>	5,265,067		5,504,023	104.5%
<b>Unfunded Accrued Liability</b>	889,506		782,869	88.0%
<b>Normal Cost Rate</b>	7.34%		7.30%	99.5%
<b>Unfunded Liability Rate</b>	4.14%		3.80%	91.8%
<b>Sum of Rate</b>	11.48%		11.10%	96.7%
<b>SubDiv #: 445</b>	<b>Employer Name: Reagan Hospital District</b>			
<b>Contributing Members:</b>	27		26	96.3%
<b>Present Value of Benefits</b>	2,497,686		2,687,605	107.6%
<b>Total Future Normal Cost</b>	338,626		338,022	99.8%
<b>Total Accrued Liability</b>	2,159,060		2,349,583	108.8%
<b>Unfunded Accrued Liability</b>	267,762		207,802	77.6%
<b>Normal Cost Rate</b>	5.89%		6.04%	102.5%
<b>Unfunded Liability Rate</b>	3.63%		3.08%	84.8%
<b>Sum of Rate</b>	9.52%		9.12%	95.8%
<b>SubDiv #: 292</b>	<b>Employer Name: Real County</b>			
<b>Contributing Members:</b>	31		30	96.8%
<b>Present Value of Benefits</b>	2,745,055		3,014,044	109.8%
<b>Total Future Normal Cost</b>	336,536		319,097	94.8%
<b>Total Accrued Liability</b>	2,408,519		2,694,947	111.9%
<b>Unfunded Accrued Liability</b>	38,980		(28,507)	(73.1%)
<b>Normal Cost Rate</b>	8.80%	8.80%	8.73%	99.2%
<b>Unfunded Liability Rate</b>	0.54%	0.92%	(0.43%)	(79.6%)
<b>Sum of Rate</b>	9.34%	9.72%	8.30%	88.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</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>	247,977		274,278	110.6%
<b>Total Future Normal Cost</b>	55,816		51,016	91.4%
<b>Total Accrued Liability</b>	192,161		223,262	116.2%
<b>Unfunded Accrued Liability</b>	43,721		42,326	96.8%
<b>Normal Cost Rate</b>	5.12%		5.12%	100.0%
<b>Unfunded Liability Rate</b>	3.11%		3.49%	112.2%
<b>Sum of Rate</b>	8.23%		8.61%	104.6%
<b>SubDiv #:</b> 293	<b>Employer Name:</b> Red River County			
<b>Contributing Members:</b>	74		78	105.4%
<b>Present Value of Benefits</b>	4,607,024		5,009,585	108.7%
<b>Total Future Normal Cost</b>	677,769		736,111	108.6%
<b>Total Accrued Liability</b>	3,929,255		4,273,474	108.8%
<b>Unfunded Accrued Liability</b>	146,942		(19,682)	(13.4%)
<b>Normal Cost Rate</b>	6.62%		6.57%	99.2%
<b>Unfunded Liability Rate</b>	0.81%		(0.15%)	(18.5%)
<b>Sum of Rate</b>	7.43%		6.42%	86.4%
<b>SubDiv #:</b> 294	<b>Employer Name:</b> Reeves County			
<b>Contributing Members:</b>	596		550	92.3%
<b>Present Value of Benefits</b>	31,356,630		30,711,115	97.9%
<b>Total Future Normal Cost</b>	9,293,489		8,742,951	94.1%
<b>Total Accrued Liability</b>	22,063,141		21,968,164	99.6%
<b>Unfunded Accrued Liability</b>	(924,871)		(3,865,351)	417.9%
<b>Normal Cost Rate</b>	6.27%		6.33%	101.0%
<b>Unfunded Liability Rate</b>	(0.47%)		(1.77%)	376.6%
<b>Sum of Rate</b>	5.80%		4.56%	78.6%
<b>SubDiv #:</b> 588	<b>Employer Name:</b> Reeves County Hospital District			
<b>Contributing Members:</b>	162		150	92.6%
<b>Present Value of Benefits</b>	8,438,605		9,228,258	109.4%
<b>Total Future Normal Cost</b>	2,071,822		2,080,041	100.4%
<b>Total Accrued Liability</b>	6,366,783		7,148,217	112.3%
<b>Unfunded Accrued Liability</b>	(608,503)		(1,065,879)	175.2%
<b>Normal Cost Rate</b>	5.40%		5.44%	100.7%
<b>Unfunded Liability Rate</b>	(0.86%)		(1.55%)	180.2%
<b>Sum of Rate</b>	4.54%		3.89%	85.7%
<b>SubDiv #:</b> 295	<b>Employer Name:</b> Refugio County			
<b>Contributing Members:</b>	109		109	100.0%
<b>Present Value of Benefits</b>	6,593,248		6,959,540	105.6%
<b>Total Future Normal Cost</b>	926,873		967,901	104.4%
<b>Total Accrued Liability</b>	5,666,375		5,991,639	105.7%
<b>Unfunded Accrued Liability</b>	562,273		387,927	69.0%
<b>Normal Cost Rate</b>	4.84%		4.79%	99.0%
<b>Unfunded Liability Rate</b>	1.72%		1.29%	75.0%
<b>Sum of Rate</b>	6.56%		6.08%	92.7%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 736 <b>Employer Name:</b> Refugio Groundwater Conservation District				
<b>Contributing Members:</b>			2	
<b>Present Value of Benefits</b>			83,570	
<b>Total Future Normal Cost</b>			76,406	
<b>Total Accrued Liability</b>			7,164	
<b>Unfunded Accrued Liability</b>			1,779	
<b>Normal Cost Rate</b>			6.21%	
<b>Unfunded Liability Rate</b>			0.17%	
<b>Sum of Rate</b>			6.38%	
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<b>SubDiv #:</b> 296 <b>Employer Name:</b> Roberts County				
<b>Contributing Members:</b>	33		36	109.1%
<b>Present Value of Benefits</b>	2,118,867		2,188,067	103.3%
<b>Total Future Normal Cost</b>	267,015		306,745	114.9%
<b>Total Accrued Liability</b>	1,851,852		1,881,322	101.6%
<b>Unfunded Accrued Liability</b>	63,145		(88)	(0.1%)
<b>Normal Cost Rate</b>	5.72%		5.72%	100.0%
<b>Unfunded Liability Rate</b>	0.72%		(0.05%)	(6.9%)
<b>Sum of Rate</b>	6.44%		5.67%	88.0%
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<b>SubDiv #:</b> 297 <b>Employer Name:</b> Robertson County				
<b>Contributing Members:</b>	102		106	103.9%
<b>Present Value of Benefits</b>	7,537,840		7,943,533	105.4%
<b>Total Future Normal Cost</b>	1,366,676		1,500,372	109.8%
<b>Total Accrued Liability</b>	6,171,164		6,443,161	104.4%
<b>Unfunded Accrued Liability</b>	280,635		149,399	53.2%
<b>Normal Cost Rate</b>	5.53%		5.51%	99.6%
<b>Unfunded Liability Rate</b>	0.70%		0.36%	51.4%
<b>Sum of Rate</b>	6.23%		5.87%	94.2%
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<b>SubDiv #:</b> 698 <b>Employer Name:</b> Rockwall Central Appraisal District				
<b>Contributing Members:</b>	16		17	106.3%
<b>Present Value of Benefits</b>	819,911		979,511	119.5%
<b>Total Future Normal Cost</b>	343,368		364,633	106.2%
<b>Total Accrued Liability</b>	476,543		614,878	129.0%
<b>Unfunded Accrued Liability</b>	210,145		208,021	99.0%
<b>Normal Cost Rate</b>	7.43%	7.43%	7.49%	100.8%
<b>Unfunded Liability Rate</b>	3.43%	3.43%	3.04%	88.6%
<b>Sum of Rate</b>	10.86%	10.86%	10.53%	97.0%
<hr/>				
<b>SubDiv #:</b> 298 <b>Employer Name:</b> Rockwall County				
<b>Contributing Members:</b>	237		239	100.8%
<b>Present Value of Benefits</b>	20,085,066		21,764,242	108.4%
<b>Total Future Normal Cost</b>	4,223,102		4,468,936	105.8%
<b>Total Accrued Liability</b>	15,861,964		17,295,306	109.0%
<b>Unfunded Accrued Liability</b>	2,858,681		1,426,398	49.9%
<b>Normal Cost Rate</b>	6.58%	6.58%	6.62%	100.6%
<b>Unfunded Liability Rate</b>	2.33%	2.41%	1.19%	51.1%
<b>Sum of Rate</b>	8.91%	8.99%	7.81%	87.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 299 <b>Employer Name:</b> Runnels County				
<b>Contributing Members:</b>	90		87	96.7%
<b>Present Value of Benefits</b>	5,117,571		5,754,789	112.5%
<b>Total Future Normal Cost</b>	604,345		644,015	106.6%
<b>Total Accrued Liability</b>	4,513,226		5,110,774	113.2%
<b>Unfunded Accrued Liability</b>	283,079		366,742	129.6%
<b>Normal Cost Rate</b>	4.57%	5.11%	5.13%	112.3%
<b>Unfunded Liability Rate</b>	1.04%	2.13%	1.64%	157.7%
<b>Sum of Rate</b>	5.61%	7.24%	6.77%	120.7%
<b>SubDiv #:</b> 300 <b>Employer Name:</b> Rusk County				
<b>Contributing Members:</b>	247		247	100.0%
<b>Present Value of Benefits</b>	18,947,697		20,232,608	106.8%
<b>Total Future Normal Cost</b>	2,625,976		2,708,708	103.2%
<b>Total Accrued Liability</b>	16,321,721		17,523,900	107.4%
<b>Unfunded Accrued Liability</b>	1,602,439		1,136,848	70.9%
<b>Normal Cost Rate</b>	5.32%	5.32%	5.32%	100.0%
<b>Unfunded Liability Rate</b>	1.65%	1.78%	1.32%	80.0%
<b>Sum of Rate</b>	6.97%	7.10%	6.64%	95.3%
<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>	685,068		745,328	108.8%
<b>Total Future Normal Cost</b>	330,196		310,097	93.9%
<b>Total Accrued Liability</b>	354,872		435,231	122.6%
<b>Unfunded Accrued Liability</b>	39,985		21,217	53.1%
<b>Normal Cost Rate</b>	7.90%		7.93%	100.4%
<b>Unfunded Liability Rate</b>	0.99%		0.54%	54.5%
<b>Sum of Rate</b>	8.89%		8.47%	95.3%
<b>SubDiv #:</b> 301 <b>Employer Name:</b> Sabine County				
<b>Contributing Members:</b>	57		57	100.0%
<b>Present Value of Benefits</b>	3,096,961		3,380,503	109.2%
<b>Total Future Normal Cost</b>	481,040		491,229	102.1%
<b>Total Accrued Liability</b>	2,615,921		2,889,274	110.4%
<b>Unfunded Accrued Liability</b>	(457,127)		(546,171)	119.5%
<b>Normal Cost Rate</b>	5.57%	5.72%	5.76%	103.4%
<b>Unfunded Liability Rate</b>	(2.12%)	(1.83%)	(2.49%)	117.5%
<b>Sum of Rate</b>	3.45%	3.89%	3.27%	94.8%
<b>SubDiv #:</b> 568 <b>Employer Name:</b> Sabine Pass Port Authority				
<b>Contributing Members:</b>	6		5	83.3%
<b>Present Value of Benefits</b>	352,544		340,619	96.6%
<b>Total Future Normal Cost</b>	39,114		37,565	96.0%
<b>Total Accrued Liability</b>	313,430		303,054	96.7%
<b>Unfunded Accrued Liability</b>	48,019		41,195	85.8%
<b>Normal Cost Rate</b>	4.05%		3.92%	96.8%
<b>Unfunded Liability Rate</b>	3.71%		3.68%	99.2%
<b>Sum of Rate</b>	7.76%		7.60%	97.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 302 <b>Employer Name:</b> San Augustine County				
<b>Contributing Members:</b>	52		47	90.4%
<b>Present Value of Benefits</b>	2,484,310		2,489,220	100.2%
<b>Total Future Normal Cost</b>	393,525		359,174	91.3%
<b>Total Accrued Liability</b>	2,090,785		2,130,046	101.9%
<b>Unfunded Accrued Liability</b>	(150,451)		(314,437)	209.0%
<b>Normal Cost Rate</b>	5.10%		5.17%	101.4%
<b>Unfunded Liability Rate</b>	<u>(0.93%)</u>		<u>(2.30%)</u>	<u>247.3%</u>
<b>Sum of Rate</b>	4.17%		2.87%	68.8%
<b>SubDiv #:</b> 303 <b>Employer Name:</b> San Jacinto County				
<b>Contributing Members:</b>	136		168	123.5%
<b>Present Value of Benefits</b>	6,887,788		8,252,312	119.8%
<b>Total Future Normal Cost</b>	1,112,438		1,414,989	127.2%
<b>Total Accrued Liability</b>	5,775,350		6,837,323	118.4%
<b>Unfunded Accrued Liability</b>	394,059		560,079	142.1%
<b>Normal Cost Rate</b>	5.61%	6.09%	6.04%	107.7%
<b>Unfunded Liability Rate</b>	<u>0.93%</u>	<u>1.78%</u>	<u>1.24%</u>	<u>133.3%</u>
<b>Sum of Rate</b>	6.54%	7.87%	7.28%	111.3%
<b>SubDiv #:</b> 553 <b>Employer Name:</b> San Jacinto County Central Appraisal District				
<b>Contributing Members:</b>	10		13	130.0%
<b>Present Value of Benefits</b>	732,594		803,492	109.7%
<b>Total Future Normal Cost</b>	178,123		220,889	124.0%
<b>Total Accrued Liability</b>	554,471		582,603	105.1%
<b>Unfunded Accrued Liability</b>	(51,725)		(106,784)	206.4%
<b>Normal Cost Rate</b>	7.37%		7.35%	99.7%
<b>Unfunded Liability Rate</b>	<u>(1.48%)</u>		<u>(2.53%)</u>	<u>170.9%</u>
<b>Sum of Rate</b>	5.89%		4.82%	81.8%
<b>SubDiv #:</b> 304 <b>Employer Name:</b> San Patricio County				
<b>Contributing Members:</b>	464		457	98.5%
<b>Present Value of Benefits</b>	41,470,888		43,897,605	105.9%
<b>Total Future Normal Cost</b>	5,636,440		6,207,346	110.1%
<b>Total Accrued Liability</b>	35,834,448		37,690,259	105.2%
<b>Unfunded Accrued Liability</b>	1,800,704		479,987	26.7%
<b>Normal Cost Rate</b>	5.88%	6.48%	6.46%	109.9%
<b>Unfunded Liability Rate</b>	<u>1.10%</u>	<u>1.27%</u>	<u>0.24%</u>	<u>21.8%</u>
<b>Sum of Rate</b>	6.98%	7.75%	6.70%	96.0%
<b>SubDiv #:</b> 495 <b>Employer Name:</b> San Patricio County Appraisal District				
<b>Contributing Members:</b>	12		13	108.3%
<b>Present Value of Benefits</b>	1,175,837		1,330,556	113.2%
<b>Total Future Normal Cost</b>	144,411		180,699	125.1%
<b>Total Accrued Liability</b>	1,031,426		1,149,857	111.5%
<b>Unfunded Accrued Liability</b>	(12,271)		(47,093)	383.8%
<b>Normal Cost Rate</b>	6.67%		6.72%	100.7%
<b>Unfunded Liability Rate</b>	<u>(0.32%)</u>		<u>(1.14%)</u>	<u>356.3%</u>
<b>Sum of Rate</b>	6.35%		5.58%	87.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	4,321,319		4,580,678	106.0%
<b>Total Future Normal Cost</b>	78,409		77,814	99.2%
<b>Total Accrued Liability</b>	4,242,910		4,502,864	106.1%
<b>Unfunded Accrued Liability</b>	931,998		774,428	83.1%
<b>Normal Cost Rate</b>	2.16%		2.15%	99.5%
<b>Unfunded Liability Rate</b>	14.91%		13.57%	91.0%
<b>Sum of Rate</b>	17.07%		15.72%	92.1%
<b>SubDiv #:</b> 422 <b>Employer Name:</b> San Patricio Municipal Water District				
<b>Contributing Members:</b>	31		32	103.2%
<b>Present Value of Benefits</b>	3,652,267		3,949,923	108.1%
<b>Total Future Normal Cost</b>	664,760		716,517	107.8%
<b>Total Accrued Liability</b>	2,987,507		3,233,406	108.2%
<b>Unfunded Accrued Liability</b>	504,000		441,371	87.6%
<b>Normal Cost Rate</b>	5.11%		5.11%	100.0%
<b>Unfunded Liability Rate</b>	2.64%		2.47%	93.6%
<b>Sum of Rate</b>	7.75%		7.58%	97.8%
<b>SubDiv #:</b> 305 <b>Employer Name:</b> San Saba County				
<b>Contributing Members:</b>	36		40	111.1%
<b>Present Value of Benefits</b>	2,872,390		3,054,054	106.3%
<b>Total Future Normal Cost</b>	340,961		345,252	101.3%
<b>Total Accrued Liability</b>	2,531,429		2,708,802	107.0%
<b>Unfunded Accrued Liability</b>	80,278		(19,411)	(24.2%)
<b>Normal Cost Rate</b>	6.52%		6.54%	100.3%
<b>Unfunded Liability Rate</b>	0.80%		(0.22%)	(27.5%)
<b>Sum of Rate</b>	7.32%		6.32%	86.3%
<b>SubDiv #:</b> 306 <b>Employer Name:</b> Schleicher County				
<b>Contributing Members:</b>	36		38	105.6%
<b>Present Value of Benefits</b>	3,755,037		4,119,584	109.7%
<b>Total Future Normal Cost</b>	518,354		541,073	104.4%
<b>Total Accrued Liability</b>	3,236,683		3,578,511	110.6%
<b>Unfunded Accrued Liability</b>	139,777		(2,444)	(1.7%)
<b>Normal Cost Rate</b>	7.46%		7.41%	99.3%
<b>Unfunded Liability Rate</b>	1.28%		(0.12%)	(9.4%)
<b>Sum of Rate</b>	8.74%		7.29%	83.4%
<b>SubDiv #:</b> 307 <b>Employer Name:</b> Scurry County				
<b>Contributing Members:</b>	282		279	98.9%
<b>Present Value of Benefits</b>	25,017,533		25,615,331	102.4%
<b>Total Future Normal Cost</b>	3,266,860		3,329,172	101.9%
<b>Total Accrued Liability</b>	21,750,673		22,286,159	102.5%
<b>Unfunded Accrued Liability</b>	441,268		(674,855)	(152.9%)
<b>Normal Cost Rate</b>	5.51%		5.50%	99.8%
<b>Unfunded Liability Rate</b>	0.38%		(0.53%)	(139.5%)
<b>Sum of Rate</b>	5.89%		4.97%	84.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 308 <b>Employer Name:</b> Shackelford County				
<b>Contributing Members:</b>	35		36	102.9%
<b>Present Value of Benefits</b>	2,208,892		3,064,553	138.7%
<b>Total Future Normal Cost</b>	293,776		417,263	142.0%
<b>Total Accrued Liability</b>	1,915,116		2,647,290	138.2%
<b>Unfunded Accrued Liability</b>	129,692		576,076	444.2%
<b>Normal Cost Rate</b>	5.65%	8.19%	8.21%	145.3%
<b>Unfunded Liability Rate</b>	1.44%	7.16%	7.45%	517.4%
<b>Sum of Rate</b>	7.09%	15.35%	15.66%	220.9%
<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>	352,277		378,738	107.5%
<b>Total Future Normal Cost</b>	26,305		25,850	98.3%
<b>Total Accrued Liability</b>	325,972		352,888	108.3%
<b>Unfunded Accrued Liability</b>	7,995		(3,721)	(46.5%)
<b>Normal Cost Rate</b>	3.87%		3.87%	100.0%
<b>Unfunded Liability Rate</b>	0.85%		(0.78%)	(91.8%)
<b>Sum of Rate</b>	4.72%		3.09%	65.5%
<b>SubDiv #:</b> 309 <b>Employer Name:</b> Shelby County				
<b>Contributing Members:</b>	101		106	105.0%
<b>Present Value of Benefits</b>	5,818,187		6,071,365	104.4%
<b>Total Future Normal Cost</b>	1,169,821		1,199,274	102.5%
<b>Total Accrued Liability</b>	4,648,366		4,872,091	104.8%
<b>Unfunded Accrued Liability</b>	524,194		347,690	66.3%
<b>Normal Cost Rate</b>	5.71%		5.78%	101.2%
<b>Unfunded Liability Rate</b>	1.31%		0.95%	72.5%
<b>Sum of Rate</b>	7.02%		6.73%	95.9%
<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>	246,448		280,702	113.9%
<b>Total Future Normal Cost</b>	40,842		44,465	108.9%
<b>Total Accrued Liability</b>	205,606		236,237	114.9%
<b>Unfunded Accrued Liability</b>	(13,492)		(23,834)	176.7%
<b>Normal Cost Rate</b>	2.18%		2.18%	100.0%
<b>Unfunded Liability Rate</b>	(0.79%)		(1.20%)	151.9%
<b>Sum of Rate</b>	1.39%		0.98%	70.5%
<b>SubDiv #:</b> 310 <b>Employer Name:</b> Sherman County				
<b>Contributing Members:</b>	42		43	102.4%
<b>Present Value of Benefits</b>	4,756,509		5,054,536	106.3%
<b>Total Future Normal Cost</b>	519,059		596,020	114.8%
<b>Total Accrued Liability</b>	4,237,450		4,458,516	105.2%
<b>Unfunded Accrued Liability</b>	1,020,751		1,003,543	98.3%
<b>Normal Cost Rate</b>	8.47%	8.47%	8.40%	99.2%
<b>Unfunded Liability Rate</b>	7.45%	7.91%	7.94%	106.6%
<b>Sum of Rate</b>	15.92%	16.38%	16.34%	102.6%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	470,349		514,407	109.4%
<b>Total Future Normal Cost</b>	21,444		19,949	93.0%
<b>Total Accrued Liability</b>	448,905		494,458	110.1%
<b>Unfunded Accrued Liability</b>	38,019		24,878	65.4%
<b>Normal Cost Rate</b>	4.05%		4.06%	100.2%
<b>Unfunded Liability Rate</b>	3.62%		2.38%	65.7%
<b>Sum of Rate</b>	7.67%		6.44%	84.0%
<b>SubDiv #:</b> 311 <b>Employer Name:</b> Smith County				
<b>Contributing Members:</b>	731		739	101.1%
<b>Present Value of Benefits</b>	66,258,617		70,702,787	106.7%
<b>Total Future Normal Cost</b>	10,300,660		10,609,080	103.0%
<b>Total Accrued Liability</b>	55,957,957		60,093,707	107.4%
<b>Unfunded Accrued Liability</b>	9,855,710		8,059,289	81.8%
<b>Normal Cost Rate</b>	6.41%		6.40%	99.8%
<b>Unfunded Liability Rate</b>	3.21%		2.94%	91.6%
<b>Sum of Rate</b>	9.62%		9.34%	97.1%
<b>SubDiv #:</b> 555 <b>Employer Name:</b> Smith County 9-1-1 Communications District				
<b>Contributing Members:</b>	31		28	90.3%
<b>Present Value of Benefits</b>	1,647,769		1,730,127	105.0%
<b>Total Future Normal Cost</b>	663,421		589,631	88.9%
<b>Total Accrued Liability</b>	984,348		1,140,496	115.9%
<b>Unfunded Accrued Liability</b>	(33,728)		(106,068)	314.5%
<b>Normal Cost Rate</b>	6.74%		6.83%	101.3%
<b>Unfunded Liability Rate</b>	(0.23%)		(0.96%)	417.4%
<b>Sum of Rate</b>	6.51%		5.87%	90.2%
<b>SubDiv #:</b> 606 <b>Employer Name:</b> Smith County Appraisal District				
<b>Contributing Members:</b>	33		36	109.1%
<b>Present Value of Benefits</b>	4,819,016		5,596,671	116.1%
<b>Total Future Normal Cost</b>	673,821		806,853	119.7%
<b>Total Accrued Liability</b>	4,145,195		4,789,818	115.6%
<b>Unfunded Accrued Liability</b>	141,328		64,111	45.4%
<b>Normal Cost Rate</b>	7.32%	8.07%	8.01%	109.4%
<b>Unfunded Liability Rate</b>	0.38%	2.15%	(0.15%)	(39.5%)
<b>Sum of Rate</b>	7.70%	10.22%	7.86%	102.1%
<b>SubDiv #:</b> 312 <b>Employer Name:</b> Somervell County				
<b>Contributing Members:</b>	139		156	112.2%
<b>Present Value of Benefits</b>	15,101,120		16,747,206	110.9%
<b>Total Future Normal Cost</b>	2,559,604		2,670,313	104.3%
<b>Total Accrued Liability</b>	12,541,516		14,076,893	112.2%
<b>Unfunded Accrued Liability</b>	1,281,862		1,025,258	80.0%
<b>Normal Cost Rate</b>	8.40%	8.40%	8.37%	99.6%
<b>Unfunded Liability Rate</b>	2.36%	2.70%	1.98%	83.9%
<b>Sum of Rate</b>	10.76%	11.10%	10.35%	96.2%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	314,763		290,905	92.4%
<b>Total Future Normal Cost</b>	117,614		107,715	91.6%
<b>Total Accrued Liability</b>	197,149		183,190	92.9%
<b>Unfunded Accrued Liability</b>	(37,636)		(77,740)	206.6%
<b>Normal Cost Rate</b>	8.14%		7.76%	95.3%
<b>Unfunded Liability Rate</b>	(2.10%)		(4.47%)	212.9%
<b>Sum of Rate</b>	6.04%		3.29%	54.5%
<b>SubDiv #:</b> 699 <b>Employer Name:</b> Somervell County Water District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	136,328		258,168	189.4%
<b>Total Future Normal Cost</b>	91,692		184,587	201.3%
<b>Total Accrued Liability</b>	44,636		73,581	164.8%
<b>Unfunded Accrued Liability</b>	790		1,604	202.9%
<b>Normal Cost Rate</b>	5.63%	11.61%	11.62%	206.4%
<b>Unfunded Liability Rate</b>	(0.08%)	0.10%	0.11%	(137.5%)
<b>Sum of Rate</b>	5.55%	11.71%	11.73%	211.4%
<b>SubDiv #:</b> 645 <b>Employer Name:</b> South Texas Development Council				
<b>Contributing Members:</b>	18		16	88.9%
<b>Present Value of Benefits</b>	1,532,400		1,562,368	102.0%
<b>Total Future Normal Cost</b>	203,392		188,305	92.6%
<b>Total Accrued Liability</b>	1,329,008		1,374,063	103.4%
<b>Unfunded Accrued Liability</b>	312,818		252,208	80.6%
<b>Normal Cost Rate</b>	3.79%		3.78%	99.7%
<b>Unfunded Liability Rate</b>	4.20%		4.26%	101.4%
<b>Sum of Rate</b>	7.99%		8.04%	100.6%
<b>SubDiv #:</b> 313 <b>Employer Name:</b> Starr County				
<b>Contributing Members:</b>	435		480	110.3%
<b>Present Value of Benefits</b>	16,975,125		18,536,392	109.2%
<b>Total Future Normal Cost</b>	2,512,457		2,905,225	115.6%
<b>Total Accrued Liability</b>	14,462,668		15,631,167	108.1%
<b>Unfunded Accrued Liability</b>	4,135,119		3,600,848	87.1%
<b>Normal Cost Rate</b>	3.80%		3.81%	100.3%
<b>Unfunded Liability Rate</b>	3.65%		3.22%	88.2%
<b>Sum of Rate</b>	7.45%		7.03%	94.4%
<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>	1,418,768		1,552,012	109.4%
<b>Total Future Normal Cost</b>	213,403		217,823	102.1%
<b>Total Accrued Liability</b>	1,205,365		1,334,189	110.7%
<b>Unfunded Accrued Liability</b>	103,546		71,204	68.8%
<b>Normal Cost Rate</b>	6.81%		6.66%	97.8%
<b>Unfunded Liability Rate</b>	3.19%		2.21%	69.3%
<b>Sum of Rate</b>	10.00%		8.87%	88.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 314 <b>Employer Name:</b> Stephens County				
<b>Contributing Members:</b>	45		44	97.8%
<b>Present Value of Benefits</b>	5,806,572		6,221,980	107.2%
<b>Total Future Normal Cost</b>	580,600		574,076	98.9%
<b>Total Accrued Liability</b>	5,225,972		5,647,904	108.1%
<b>Unfunded Accrued Liability</b>	571,289		376,543	65.9%
<b>Normal Cost Rate</b>	6.51%		6.50%	99.8%
<b>Unfunded Liability Rate</b>	3.11%		2.24%	72.0%
<b>Sum of Rate</b>	9.62%		8.74%	90.9%
<b>SubDiv #:</b> 315 <b>Employer Name:</b> Sterling County				
<b>Contributing Members:</b>	43		36	83.7%
<b>Present Value of Benefits</b>	3,911,157		3,808,336	97.4%
<b>Total Future Normal Cost</b>	635,155		641,274	101.0%
<b>Total Accrued Liability</b>	3,276,002		3,167,062	96.7%
<b>Unfunded Accrued Liability</b>	500,218		364,895	72.9%
<b>Normal Cost Rate</b>	9.20%		9.24%	100.4%
<b>Unfunded Liability Rate</b>	3.28%		2.81%	85.7%
<b>Sum of Rate</b>	12.48%		12.05%	96.6%
<b>SubDiv #:</b> 316 <b>Employer Name:</b> Stonewall County				
<b>Contributing Members:</b>	33		32	97.0%
<b>Present Value of Benefits</b>	1,775,389		1,856,484	104.6%
<b>Total Future Normal Cost</b>	172,175		154,384	89.7%
<b>Total Accrued Liability</b>	1,603,214		1,702,100	106.2%
<b>Unfunded Accrued Liability</b>	(15,661)		(95,402)	609.2%
<b>Normal Cost Rate</b>	4.89%		4.88%	99.8%
<b>Unfunded Liability Rate</b>	(0.33%)		(1.59%)	481.8%
<b>Sum of Rate</b>	4.56%		3.29%	72.1%
<b>SubDiv #:</b> 724 <b>Employer Name:</b> Stonewall County Appraisal District				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	25,193		32,413	128.7%
<b>Total Future Normal Cost</b>	18,269		18,154	99.4%
<b>Total Accrued Liability</b>	6,924		14,259	205.9%
<b>Unfunded Accrued Liability</b>	1,860		1,585	85.2%
<b>Normal Cost Rate</b>	6.90%		6.90%	100.0%
<b>Unfunded Liability Rate</b>	0.34%		0.29%	85.3%
<b>Sum of Rate</b>	7.24%		7.19%	99.3%
<b>SubDiv #:</b> 458 <b>Employer Name:</b> Stonewall Memorial Hospital District				
<b>Contributing Members:</b>	44		39	88.6%
<b>Present Value of Benefits</b>	1,604,339		1,765,510	110.0%
<b>Total Future Normal Cost</b>	209,601		204,219	97.4%
<b>Total Accrued Liability</b>	1,394,738		1,561,291	111.9%
<b>Unfunded Accrued Liability</b>	(150,135)		(198,195)	132.0%
<b>Normal Cost Rate</b>	1.99%		2.00%	100.5%
<b>Unfunded Liability Rate</b>	(0.92%)		(1.34%)	145.7%
<b>Sum of Rate</b>	1.07%		0.66%	61.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 539 <b>Employer Name:</b> Stratford Hospital District - Sherman County				
<b>Contributing Members:</b>	40		51	127.5%
<b>Present Value of Benefits</b>	994,970		1,154,890	116.1%
<b>Total Future Normal Cost</b>	271,012		319,440	117.9%
<b>Total Accrued Liability</b>	723,958		835,450	115.4%
<b>Unfunded Accrued Liability</b>	(203,081)		(258,535)	127.3%
<b>Normal Cost Rate</b>	3.86%		3.87%	100.3%
<b>Unfunded Liability Rate</b>	(1.89%)		(1.96%)	103.7%
<b>Sum of Rate</b>	1.97%		1.91%	97.0%
<b>SubDiv #:</b> 317 <b>Employer Name:</b> Sutton County				
<b>Contributing Members:</b>	67		71	106.0%
<b>Present Value of Benefits</b>	6,622,084		7,331,895	110.7%
<b>Total Future Normal Cost</b>	950,841		1,007,011	105.9%
<b>Total Accrued Liability</b>	5,671,243		6,324,884	111.5%
<b>Unfunded Accrued Liability</b>	(54,083)		(308,582)	570.6%
<b>Normal Cost Rate</b>	5.82%		5.89%	101.2%
<b>Unfunded Liability Rate</b>	(0.26%)		(1.04%)	400.0%
<b>Sum of Rate</b>	5.56%		4.85%	87.2%
<b>SubDiv #:</b> 573 <b>Employer Name:</b> Sutton County Hospital District				
<b>Contributing Members:</b>	37		41	110.8%
<b>Present Value of Benefits</b>	1,557,260		1,852,935	119.0%
<b>Total Future Normal Cost</b>	506,997		626,546	123.6%
<b>Total Accrued Liability</b>	1,050,263		1,226,389	116.8%
<b>Unfunded Accrued Liability</b>	(314,381)		(366,218)	116.5%
<b>Normal Cost Rate</b>	5.07%		5.22%	103.0%
<b>Unfunded Liability Rate</b>	(1.67%)		(1.64%)	98.2%
<b>Sum of Rate</b>	3.40%		3.58%	105.3%
<b>SubDiv #:</b> 318 <b>Employer Name:</b> Swisher County				
<b>Contributing Members:</b>	44		45	102.3%
<b>Present Value of Benefits</b>	3,289,604		3,164,122	96.2%
<b>Total Future Normal Cost</b>	407,340		427,820	105.0%
<b>Total Accrued Liability</b>	2,882,264		2,736,302	94.9%
<b>Unfunded Accrued Liability</b>	338,479		171,364	50.6%
<b>Normal Cost Rate</b>	6.56%		6.52%	99.4%
<b>Unfunded Liability Rate</b>	2.94%		1.48%	50.3%
<b>Sum of Rate</b>	9.50%		8.00%	84.2%
<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>	554,230		600,717	108.4%
<b>Total Future Normal Cost</b>	57,112		58,109	101.7%
<b>Total Accrued Liability</b>	497,118		542,608	109.2%
<b>Unfunded Accrued Liability</b>	43,189		27,629	64.0%
<b>Normal Cost Rate</b>	6.56%		6.56%	100.0%
<b>Unfunded Liability Rate</b>	4.26%		2.67%	62.7%
<b>Sum of Rate</b>	10.82%		9.23%	85.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 534 <b>Employer Name:</b> Swisher Memorial Hospital District				
<b>Contributing Members:</b>	98		97	99.0%
<b>Present Value of Benefits</b>	1,981,628		1,931,340	97.5%
<b>Total Future Normal Cost</b>	446,645		479,058	107.3%
<b>Total Accrued Liability</b>	1,534,983		1,452,282	94.6%
<b>Unfunded Accrued Liability</b>	(226,823)		(332,702)	146.7%
<b>Normal Cost Rate</b>	2.08%		2.07%	99.5%
<b>Unfunded Liability Rate</b>	(0.50%)		(0.74%)	148.0%
<b>Sum of Rate</b>	1.58%		1.33%	84.2%
<b>SubDiv #:</b> 607 <b>Employer Name:</b> Tarrant Appraisal District				
<b>Contributing Members:</b>	196		194	99.0%
<b>Present Value of Benefits</b>	29,201,495		31,751,812	108.7%
<b>Total Future Normal Cost</b>	3,345,056		3,365,422	100.6%
<b>Total Accrued Liability</b>	25,856,439		28,386,390	109.8%
<b>Unfunded Accrued Liability</b>	4,355,659		3,554,800	81.6%
<b>Normal Cost Rate</b>	5.71%	5.71%	5.67%	99.3%
<b>Unfunded Liability Rate</b>	4.57%	4.91%	4.02%	88.0%
<b>Sum of Rate</b>	10.28%	10.62%	9.69%	94.3%
<b>SubDiv #:</b> 545 <b>Employer Name:</b> Tarrant Co 9-1-1 Emergency Assistance District				
<b>Contributing Members:</b>	14		13	92.9%
<b>Present Value of Benefits</b>	3,367,995		3,200,524	95.0%
<b>Total Future Normal Cost</b>	571,223		511,552	89.6%
<b>Total Accrued Liability</b>	2,796,772		2,688,972	96.1%
<b>Unfunded Accrued Liability</b>	585,489		534,622	91.3%
<b>Normal Cost Rate</b>	8.06%		8.07%	100.1%
<b>Unfunded Liability Rate</b>	4.41%		5.15%	116.8%
<b>Sum of Rate</b>	12.47%		13.22%	106.0%
<b>SubDiv #:</b> 319 <b>Employer Name:</b> Tarrant County				
<b>Contributing Members:</b>	4,057		4,177	103.0%
<b>Present Value of Benefits</b>	645,179,189		694,676,945	107.7%
<b>Total Future Normal Cost</b>	107,503,956		112,061,608	104.2%
<b>Total Accrued Liability</b>	537,675,233		582,615,337	108.4%
<b>Unfunded Accrued Liability</b>	81,707,241		71,201,071	87.1%
<b>Normal Cost Rate</b>	7.34%	7.34%	7.33%	99.9%
<b>Unfunded Liability Rate</b>	3.27%	3.49%	3.14%	96.0%
<b>Sum of Rate</b>	10.61%	10.83%	10.47%	98.7%
<b>SubDiv #:</b> 320 <b>Employer Name:</b> Taylor County				
<b>Contributing Members:</b>	575		585	101.7%
<b>Present Value of Benefits</b>	52,014,739		55,266,008	106.3%
<b>Total Future Normal Cost</b>	5,264,366		5,416,955	102.9%
<b>Total Accrued Liability</b>	46,750,373		49,849,053	106.6%
<b>Unfunded Accrued Liability</b>	9,618,214		8,340,140	86.7%
<b>Normal Cost Rate</b>	4.36%		4.36%	100.0%
<b>Unfunded Liability Rate</b>	4.32%		4.22%	97.7%
<b>Sum of Rate</b>	8.68%		8.58%	98.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 321 <b>Employer Name:</b> Terrell County				
<b>Contributing Members:</b>	38		45	118.4%
<b>Present Value of Benefits</b>	1,868,807		2,368,960	126.8%
<b>Total Future Normal Cost</b>	322,047		461,510	143.3%
<b>Total Accrued Liability</b>	1,546,760		1,907,450	123.3%
<b>Unfunded Accrued Liability</b>	359,410		469,265	130.6%
<b>Normal Cost Rate</b>	5.00%	5.88%	5.86%	117.2%
<b>Unfunded Liability Rate</b>	3.38%	4.92%	4.15%	122.8%
<b>Sum of Rate</b>	8.38%	10.80%	10.01%	119.5%
<b>SubDiv #:</b> 322 <b>Employer Name:</b> Terry County				
<b>Contributing Members:</b>	99		97	98.0%
<b>Present Value of Benefits</b>	6,643,467		7,112,856	107.1%
<b>Total Future Normal Cost</b>	884,163		867,462	98.1%
<b>Total Accrued Liability</b>	5,759,304		6,245,394	108.4%
<b>Unfunded Accrued Liability</b>	996,069		835,243	83.9%
<b>Normal Cost Rate</b>	4.65%		4.65%	100.0%
<b>Unfunded Liability Rate</b>	2.70%		2.64%	97.8%
<b>Sum of Rate</b>	7.35%		7.29%	99.2%
<b>SubDiv #:</b> 402 <b>Employer Name:</b> Terry Memorial Hospital District				
<b>Contributing Members:</b>	154		161	104.5%
<b>Present Value of Benefits</b>	10,013,172		10,410,695	104.0%
<b>Total Future Normal Cost</b>	1,274,542		1,348,832	105.8%
<b>Total Accrued Liability</b>	8,738,630		9,061,863	103.7%
<b>Unfunded Accrued Liability</b>	(1,280,284)		(1,768,155)	138.1%
<b>Normal Cost Rate</b>	4.22%		4.19%	99.3%
<b>Unfunded Liability Rate</b>	(2.02%)		(2.71%)	134.2%
<b>Sum of Rate</b>	2.20%		1.48%	67.3%
<b>SubDiv #:</b> 437 <b>Employer Name:</b> Texas Association of Counties				
<b>Contributing Members:</b>	121		125	103.3%
<b>Present Value of Benefits</b>	19,691,286		22,640,657	115.0%
<b>Total Future Normal Cost</b>	3,835,315		4,278,974	111.6%
<b>Total Accrued Liability</b>	15,855,971		18,361,683	115.8%
<b>Unfunded Accrued Liability</b>	950,743		(344,953)	(36.3%)
<b>Normal Cost Rate</b>	7.87%	7.87%	7.89%	100.3%
<b>Unfunded Liability Rate</b>	0.99%	1.03%	(0.33%)	(33.3%)
<b>Sum of Rate</b>	8.86%	8.90%	7.56%	85.3%
<b>SubDiv #:</b> 354 <b>Employer Name:</b> Texas County and District Retirement System				
<b>Contributing Members:</b>	90		89	98.9%
<b>Present Value of Benefits</b>	13,839,996		15,417,776	111.4%
<b>Total Future Normal Cost</b>	3,238,368		3,397,256	104.9%
<b>Total Accrued Liability</b>	10,601,628		12,020,520	113.4%
<b>Unfunded Accrued Liability</b>	1,317,575		1,157,198	87.8%
<b>Normal Cost Rate</b>	7.38%	7.38%	7.37%	99.9%
<b>Unfunded Liability Rate</b>	1.77%	1.82%	1.74%	98.3%
<b>Sum of Rate</b>	9.15%	9.20%	9.11%	99.6%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	250,568		283,005	112.9%
<b>Total Future Normal Cost</b>	58,887		58,580	99.5%
<b>Total Accrued Liability</b>	191,681		224,425	117.1%
<b>Unfunded Accrued Liability</b>	(35,026)		(53,392)	152.4%
<b>Normal Cost Rate</b>	5.48%		5.48%	100.0%
<b>Unfunded Liability Rate</b>	(2.91%)		(4.09%)	140.5%
<b>Sum of Rate</b>	2.57%		1.39%	54.1%
<b>SubDiv #:</b> 323	<b>Employer Name:</b> Throckmorton County			
<b>Contributing Members:</b>	28		26	92.9%
<b>Present Value of Benefits</b>	1,523,952		1,655,552	108.6%
<b>Total Future Normal Cost</b>	136,471		125,091	91.7%
<b>Total Accrued Liability</b>	1,387,481		1,530,461	110.3%
<b>Unfunded Accrued Liability</b>	172,442		128,484	74.5%
<b>Normal Cost Rate</b>	4.09%	4.09%	4.06%	99.3%
<b>Unfunded Liability Rate</b>	2.85%	3.06%	2.48%	87.0%
<b>Sum of Rate</b>	6.94%	7.15%	6.54%	94.2%
<b>SubDiv #:</b> 324	<b>Employer Name:</b> Titus County			
<b>Contributing Members:</b>	121		124	102.5%
<b>Present Value of Benefits</b>	12,639,699		13,342,831	105.6%
<b>Total Future Normal Cost</b>	1,867,183		1,981,287	106.1%
<b>Total Accrued Liability</b>	10,772,516		11,361,544	105.5%
<b>Unfunded Accrued Liability</b>	17,614		(481,544)	(2733.9%)
<b>Normal Cost Rate</b>	7.90%		7.88%	99.7%
<b>Unfunded Liability Rate</b>	0.07%		(0.83%)	(1185.7%)
<b>Sum of Rate</b>	7.97%		7.05%	88.5%
<b>SubDiv #:</b> 501	<b>Employer Name:</b> Titus County Fresh Water Supply District			
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	949,853		982,680	103.5%
<b>Total Future Normal Cost</b>	181,322		188,711	104.1%
<b>Total Accrued Liability</b>	768,531		793,969	103.3%
<b>Unfunded Accrued Liability</b>	(35,901)		(70,712)	197.0%
<b>Normal Cost Rate</b>	6.94%		6.89%	99.3%
<b>Unfunded Liability Rate</b>	(0.98%)		(1.92%)	195.9%
<b>Sum of Rate</b>	5.96%		4.97%	83.4%
<b>SubDiv #:</b> 325	<b>Employer Name:</b> Tom Green County			
<b>Contributing Members:</b>	633		649	102.5%
<b>Present Value of Benefits</b>	43,741,446		46,754,747	106.9%
<b>Total Future Normal Cost</b>	6,372,621		6,744,952	105.8%
<b>Total Accrued Liability</b>	37,368,825		40,009,795	107.1%
<b>Unfunded Accrued Liability</b>	4,659,370		3,298,071	70.8%
<b>Normal Cost Rate</b>	5.14%		5.13%	99.8%
<b>Unfunded Liability Rate</b>	2.11%		1.60%	75.8%
<b>Sum of Rate</b>	7.25%		6.73%	92.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 601	<b>Employer Name:</b> Travis Central Appraisal District			
<b>Contributing Members:</b>	103		110	106.8%
<b>Present Value of Benefits</b>	12,584,126		17,830,386	141.7%
<b>Total Future Normal Cost</b>	1,259,836		2,328,409	184.8%
<b>Total Accrued Liability</b>	11,324,290		15,501,977	136.9%
<b>Unfunded Accrued Liability</b>	1,134,675		3,648,766	321.6%
<b>Normal Cost Rate</b>	3.87%	6.38%	6.42%	165.9%
<b>Unfunded Liability Rate</b>	2.36%	8.71%	7.67%	325.0%
<b>Sum of Rate</b>	6.23%	15.09%	14.09%	226.2%
<b>SubDiv #:</b> 326	<b>Employer Name:</b> Travis County			
<b>Contributing Members:</b>	4,217		4,324	102.5%
<b>Present Value of Benefits</b>	653,300,138		710,867,290	108.8%
<b>Total Future Normal Cost</b>	125,860,601		132,048,804	104.9%
<b>Total Accrued Liability</b>	527,439,537		578,818,486	109.7%
<b>Unfunded Accrued Liability</b>	58,310,196		46,071,544	79.0%
<b>Normal Cost Rate</b>	8.14%	8.14%	8.14%	100.0%
<b>Unfunded Liability Rate</b>	2.40%	2.57%	2.01%	83.8%
<b>Sum of Rate</b>	10.54%	10.71%	10.15%	96.3%
<b>SubDiv #:</b> 720	<b>Employer Name:</b> Travis County Emergency Services District #1 NLT Fire & Rescue			
<b>Contributing Members:</b>	14		14	100.0%
<b>Present Value of Benefits</b>	170,379		188,635	110.7%
<b>Total Future Normal Cost</b>	130,663		116,637	89.3%
<b>Total Accrued Liability</b>	39,716		71,998	181.3%
<b>Unfunded Accrued Liability</b>	18,042		13,466	74.6%
<b>Normal Cost Rate</b>	2.42%		2.44%	100.8%
<b>Unfunded Liability Rate</b>	0.31%		0.28%	90.3%
<b>Sum of Rate</b>	2.73%		2.72%	99.6%
<b>SubDiv #:</b> 666	<b>Employer Name:</b> Travis County Water Control and Improvement Dist - Point Venture			
<b>Contributing Members:</b>	5		7	140.0%
<b>Present Value of Benefits</b>	162,047		200,558	123.8%
<b>Total Future Normal Cost</b>	86,806		108,340	124.8%
<b>Total Accrued Liability</b>	75,241		92,218	122.6%
<b>Unfunded Accrued Liability</b>	3,934		733	18.6%
<b>Normal Cost Rate</b>	3.62%		3.59%	99.2%
<b>Unfunded Liability Rate</b>	0.20%		0.02%	10.0%
<b>Sum of Rate</b>	3.82%		3.61%	94.5%
<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>	152,410		189,544	124.4%
<b>Total Future Normal Cost</b>	61,845		71,795	116.1%
<b>Total Accrued Liability</b>	90,565		117,749	130.0%
<b>Unfunded Accrued Liability</b>	(1,541)		(5,489)	356.2%
<b>Normal Cost Rate</b>	3.73%		3.73%	100.0%
<b>Unfunded Liability Rate</b>	(0.09%)		(0.25%)	277.8%
<b>Sum of Rate</b>	3.64%		3.48%	95.6%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 633 <b>Employer Name:</b> Trinity Bay Conservation District				
<b>Contributing Members:</b>	40		37	92.5%
<b>Present Value of Benefits</b>	2,775,501		3,130,077	112.8%
<b>Total Future Normal Cost</b>	320,219		384,849	120.2%
<b>Total Accrued Liability</b>	2,455,282		2,745,228	111.8%
<b>Unfunded Accrued Liability</b>	711,510		638,903	89.8%
<b>Normal Cost Rate</b>	3.68%	4.41%	4.40%	119.6%
<b>Unfunded Liability Rate</b>	4.85%	5.15%	4.89%	100.8%
<b>Sum of Rate</b>	8.53%	9.56%	9.29%	108.9%
<b>SubDiv #:</b> 327 <b>Employer Name:</b> Trinity County				
<b>Contributing Members:</b>	59		58	98.3%
<b>Present Value of Benefits</b>	4,406,346		4,487,478	101.8%
<b>Total Future Normal Cost</b>	417,511		436,992	104.7%
<b>Total Accrued Liability</b>	3,988,835		4,050,486	101.5%
<b>Unfunded Accrued Liability</b>	662,305		584,574	88.3%
<b>Normal Cost Rate</b>	5.50%		5.55%	100.9%
<b>Unfunded Liability Rate</b>	3.88%		3.75%	96.6%
<b>Sum of Rate</b>	9.38%		9.30%	99.1%
<b>SubDiv #:</b> 735 <b>Employer Name:</b> Two Way Special Utility District				
<b>Contributing Members:</b>			5	
<b>Present Value of Benefits</b>			204,941	
<b>Total Future Normal Cost</b>			182,857	
<b>Total Accrued Liability</b>			22,084	
<b>Unfunded Accrued Liability</b>			9,671	
<b>Normal Cost Rate</b>			6.95%	
<b>Unfunded Liability Rate</b>			0.53%	
<b>Sum of Rate</b>			7.48%	
<b>SubDiv #:</b> 328 <b>Employer Name:</b> Tyler County				
<b>Contributing Members:</b>	108		106	98.1%
<b>Present Value of Benefits</b>	9,027,223		9,740,750	107.9%
<b>Total Future Normal Cost</b>	1,300,509		1,283,255	98.7%
<b>Total Accrued Liability</b>	7,726,714		8,457,495	109.5%
<b>Unfunded Accrued Liability</b>	472,007		296,690	62.9%
<b>Normal Cost Rate</b>	6.89%	6.89%	6.85%	99.4%
<b>Unfunded Liability Rate</b>	1.37%	1.76%	0.89%	65.0%
<b>Sum of Rate</b>	8.26%	8.65%	7.74%	93.7%
<b>SubDiv #:</b> 329 <b>Employer Name:</b> Upshur County				
<b>Contributing Members:</b>	205		201	98.0%
<b>Present Value of Benefits</b>	17,682,980		18,926,085	107.0%
<b>Total Future Normal Cost</b>	2,957,677		2,994,766	101.3%
<b>Total Accrued Liability</b>	14,725,303		15,931,319	108.2%
<b>Unfunded Accrued Liability</b>	1,411,131		925,874	65.6%
<b>Normal Cost Rate</b>	7.19%		7.19%	100.0%
<b>Unfunded Liability Rate</b>	1.89%		1.40%	74.1%
<b>Sum of Rate</b>	9.08%		8.59%	94.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 330 <b>Employer Name:</b> Upton County				
<b>Contributing Members:</b>	78		79	101.3%
<b>Present Value of Benefits</b>	6,824,556		6,979,539	102.3%
<b>Total Future Normal Cost</b>	895,652		958,600	107.0%
<b>Total Accrued Liability</b>	5,928,904		6,020,939	101.6%
<b>Unfunded Accrued Liability</b>	683,287		502,165	73.5%
<b>Normal Cost Rate</b>	4.91%	4.91%	4.88%	99.4%
<b>Unfunded Liability Rate</b>	2.18%	2.18%	1.52%	69.7%
<b>Sum of Rate</b>	7.09%	7.09%	6.40%	90.3%
<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>	177,402		210,771	118.8%
<b>Total Future Normal Cost</b>	69,565		69,400	99.8%
<b>Total Accrued Liability</b>	107,837		141,371	131.1%
<b>Unfunded Accrued Liability</b>	7,493		4,197	56.0%
<b>Normal Cost Rate</b>	7.69%	7.69%	7.68%	99.9%
<b>Unfunded Liability Rate</b>	0.43%	0.43%	0.09%	20.9%
<b>Sum of Rate</b>	8.12%	8.12%	7.77%	95.7%
<b>SubDiv #:</b> 331 <b>Employer Name:</b> Uvalde County				
<b>Contributing Members:</b>	185		182	98.4%
<b>Present Value of Benefits</b>	14,490,879		15,420,852	106.4%
<b>Total Future Normal Cost</b>	2,251,650		2,238,204	99.4%
<b>Total Accrued Liability</b>	12,239,229		13,182,648	107.7%
<b>Unfunded Accrued Liability</b>	763,519		452,276	59.2%
<b>Normal Cost Rate</b>	6.65%	6.65%	6.57%	98.8%
<b>Unfunded Liability Rate</b>	1.16%	1.34%	0.72%	62.1%
<b>Sum of Rate</b>	7.81%	7.99%	7.29%	93.3%
<b>SubDiv #:</b> 332 <b>Employer Name:</b> Val Verde County				
<b>Contributing Members:</b>	213		217	101.9%
<b>Present Value of Benefits</b>	20,629,793		22,073,151	107.0%
<b>Total Future Normal Cost</b>	3,163,954		3,288,051	103.9%
<b>Total Accrued Liability</b>	17,465,839		18,785,100	107.6%
<b>Unfunded Accrued Liability</b>	1,717,203		1,238,545	72.1%
<b>Normal Cost Rate</b>	7.08%		7.08%	100.0%
<b>Unfunded Liability Rate</b>	2.00%		1.59%	79.5%
<b>Sum of Rate</b>	9.08%		8.67%	95.5%
<b>SubDiv #:</b> 663 <b>Employer Name:</b> Valley Municipal Utility District #2 - Cameron County				
<b>Contributing Members:</b>	10		13	130.0%
<b>Present Value of Benefits</b>	249,186		298,563	119.8%
<b>Total Future Normal Cost</b>	63,335		73,664	116.3%
<b>Total Accrued Liability</b>	185,851		224,899	121.0%
<b>Unfunded Accrued Liability</b>	24,255		20,273	83.6%
<b>Normal Cost Rate</b>	2.25%		2.24%	99.6%
<b>Unfunded Liability Rate</b>	0.74%		0.57%	77.0%
<b>Sum of Rate</b>	2.99%		2.81%	94.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	674,809		751,925	111.4%
<b>Total Future Normal Cost</b>	103,183		100,855	97.7%
<b>Total Accrued Liability</b>	571,626		651,070	113.9%
<b>Unfunded Accrued Liability</b>	27,807		13,506	48.6%
<b>Normal Cost Rate</b>	3.31%		3.31%	100.0%
<b>Unfunded Liability Rate</b>	<u>0.76%</u>		<u>0.34%</u>	<u>44.7%</u>
<b>Sum of Rate</b>	4.07%		3.65%	89.7%
<b>SubDiv #:</b> 333 <b>Employer Name:</b> Van Zandt County				
<b>Contributing Members:</b>	194		192	99.0%
<b>Present Value of Benefits</b>	12,820,692		13,033,750	101.7%
<b>Total Future Normal Cost</b>	1,746,807		1,727,436	98.9%
<b>Total Accrued Liability</b>	11,073,885		11,306,314	102.1%
<b>Unfunded Accrued Liability</b>	1,229,951		800,741	65.1%
<b>Normal Cost Rate</b>	5.61%		5.61%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.85%</u>		<u>1.35%</u>	<u>73.0%</u>
<b>Sum of Rate</b>	7.46%		6.96%	93.3%
<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>	561,395		648,547	115.5%
<b>Total Future Normal Cost</b>	194,321		197,401	101.6%
<b>Total Accrued Liability</b>	367,074		451,146	122.9%
<b>Unfunded Accrued Liability</b>	47,720		33,558	70.3%
<b>Normal Cost Rate</b>	6.94%		7.12%	102.6%
<b>Unfunded Liability Rate</b>	<u>1.10%</u>		<u>0.77%</u>	<u>70.0%</u>
<b>Sum of Rate</b>	8.04%		7.89%	98.1%
<b>SubDiv #:</b> 334 <b>Employer Name:</b> Victoria County				
<b>Contributing Members:</b>	548		568	103.6%
<b>Present Value of Benefits</b>	65,012,486		68,655,616	105.6%
<b>Total Future Normal Cost</b>	10,920,804		11,458,205	104.9%
<b>Total Accrued Liability</b>	54,091,682		57,197,411	105.7%
<b>Unfunded Accrued Liability</b>	8,982,281		7,649,746	85.2%
<b>Normal Cost Rate</b>	7.40%	7.40%	7.42%	100.3%
<b>Unfunded Liability Rate</b>	<u>3.66%</u>	<u>3.90%</u>	<u>3.45%</u>	<u>94.3%</u>
<b>Sum of Rate</b>	11.06%	11.30%	10.87%	98.3%
<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>	902,760		682,757	75.6%
<b>Total Future Normal Cost</b>	23,778		32,560	136.9%
<b>Total Accrued Liability</b>	878,982		650,197	74.0%
<b>Unfunded Accrued Liability</b>	97,510		71,519	73.3%
<b>Normal Cost Rate</b>	4.13%	5.35%	5.55%	134.4%
<b>Unfunded Liability Rate</b>	<u>7.10%</u>	<u>7.39%</u>	<u>5.84%</u>	<u>82.3%</u>
<b>Sum of Rate</b>	11.23%	12.74%	11.39%	101.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	137,754		148,938	108.1%
<b>Total Future Normal Cost</b>	33,956		52,806	155.5%
<b>Total Accrued Liability</b>	103,798		96,132	92.6%
<b>Unfunded Accrued Liability</b>	(9,574)		(24,680)	257.8%
<b>Normal Cost Rate</b>	4.62%		4.19%	90.7%
<b>Unfunded Liability Rate</b>	<u>(1.01%)</u>		<u>(4.04%)</u>	<u>400.0%</u>
<b>Sum of Rate</b>	3.61%		0.15%	4.2%
<b>SubDiv #:</b> 335 <b>Employer Name:</b> Walker County				
<b>Contributing Members:</b>	311		347	111.6%
<b>Present Value of Benefits</b>	27,677,571		30,217,094	109.2%
<b>Total Future Normal Cost</b>	5,169,428		5,606,007	108.4%
<b>Total Accrued Liability</b>	22,508,143		24,611,087	109.3%
<b>Unfunded Accrued Liability</b>	3,913,191		3,446,157	88.1%
<b>Normal Cost Rate</b>	6.73%	6.73%	6.75%	100.3%
<b>Unfunded Liability Rate</b>	<u>2.80%</u>	<u>2.90%</u>	<u>2.62%</u>	<u>93.6%</u>
<b>Sum of Rate</b>	9.53%	9.63%	9.37%	98.3%
<b>SubDiv #:</b> 336 <b>Employer Name:</b> Waller County				
<b>Contributing Members:</b>	186		185	99.5%
<b>Present Value of Benefits</b>	17,198,631		17,970,552	104.5%
<b>Total Future Normal Cost</b>	2,458,238		2,372,126	96.5%
<b>Total Accrued Liability</b>	14,740,393		15,598,426	105.8%
<b>Unfunded Accrued Liability</b>	1,202,905		585,097	48.6%
<b>Normal Cost Rate</b>	5.50%		5.50%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.46%</u>		<u>0.77%</u>	<u>52.7%</u>
<b>Sum of Rate</b>	6.96%		6.27%	90.1%
<b>SubDiv #:</b> 337 <b>Employer Name:</b> Ward County				
<b>Contributing Members:</b>	130		135	103.8%
<b>Present Value of Benefits</b>	14,915,120		15,198,699	101.9%
<b>Total Future Normal Cost</b>	2,267,506		2,303,226	101.6%
<b>Total Accrued Liability</b>	12,647,614		12,895,473	102.0%
<b>Unfunded Accrued Liability</b>	3,061,114		2,250,656	73.5%
<b>Normal Cost Rate</b>	8.47%		8.57%	101.2%
<b>Unfunded Liability Rate</b>	<u>6.53%</u>		<u>5.35%</u>	<u>81.9%</u>
<b>Sum of Rate</b>	15.00%		13.92%	92.8%
<b>SubDiv #:</b> 565 <b>Employer Name:</b> Ward County Central Appraisal District				
<b>Contributing Members:</b>	4		3	75.0%
<b>Present Value of Benefits</b>	470,300		511,779	108.8%
<b>Total Future Normal Cost</b>	40,630		34,326	84.5%
<b>Total Accrued Liability</b>	429,670		477,453	111.1%
<b>Unfunded Accrued Liability</b>	(14,508)		(30,606)	211.0%
<b>Normal Cost Rate</b>	4.21%		4.28%	101.7%
<b>Unfunded Liability Rate</b>	<u>(0.97%)</u>		<u>(2.49%)</u>	<u>256.7%</u>
<b>Sum of Rate</b>	3.24%		1.79%	55.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 444	<b>Employer Name:</b> Ward Memorial Hospital			
<b>Contributing Members:</b>	86		84	97.7%
<b>Present Value of Benefits</b>	8,634,696		9,438,875	109.3%
<b>Total Future Normal Cost</b>	1,644,684		1,747,332	106.2%
<b>Total Accrued Liability</b>	6,990,012		7,691,543	110.0%
<b>Unfunded Accrued Liability</b>	(419,951)		(834,072)	198.6%
<b>Normal Cost Rate</b>	6.32%		6.31%	99.8%
<b>Unfunded Liability Rate</b>	(1.19%)		(2.31%)	194.1%
<b>Sum of Rate</b>	5.13%		4.00%	78.0%
<b>SubDiv #:</b> 338	<b>Employer Name:</b> Washington County			
<b>Contributing Members:</b>	193		193	100.0%
<b>Present Value of Benefits</b>	16,098,901		17,523,434	108.8%
<b>Total Future Normal Cost</b>	3,087,312		3,148,284	102.0%
<b>Total Accrued Liability</b>	13,011,589		14,375,150	110.5%
<b>Unfunded Accrued Liability</b>	2,505,223		2,278,649	91.0%
<b>Normal Cost Rate</b>	6.65%	6.65%	6.65%	100.0%
<b>Unfunded Liability Rate</b>	3.17%	3.39%	3.23%	101.9%
<b>Sum of Rate</b>	9.82%	10.04%	9.88%	100.6%
<b>SubDiv #:</b> 339	<b>Employer Name:</b> Webb County			
<b>Contributing Members:</b>	1,328		1,357	102.2%
<b>Present Value of Benefits</b>	99,252,133		117,791,622	118.7%
<b>Total Future Normal Cost</b>	22,181,602		26,231,758	118.3%
<b>Total Accrued Liability</b>	77,070,531		91,559,864	118.8%
<b>Unfunded Accrued Liability</b>	3,343,983		5,869,645	175.5%
<b>Normal Cost Rate</b>	6.59%	7.27%	7.27%	110.3%
<b>Unfunded Liability Rate</b>	0.59%	1.52%	1.08%	183.1%
<b>Sum of Rate</b>	7.18%	8.79%	8.35%	116.3%
<b>SubDiv #:</b> 604	<b>Employer Name:</b> Webb County Appraisal District			
<b>Contributing Members:</b>	45		45	100.0%
<b>Present Value of Benefits</b>	2,582,465		2,918,371	113.0%
<b>Total Future Normal Cost</b>	450,983		567,848	125.9%
<b>Total Accrued Liability</b>	2,131,482		2,350,523	110.3%
<b>Unfunded Accrued Liability</b>	144,879		75,836	52.3%
<b>Normal Cost Rate</b>	3.57%	4.34%	4.32%	121.0%
<b>Unfunded Liability Rate</b>	0.89%	1.16%	0.41%	46.1%
<b>Sum of Rate</b>	4.46%	5.50%	4.73%	106.1%
<b>SubDiv #:</b> 443	<b>Employer Name:</b> West Central Texas Council of Governments			
<b>Contributing Members:</b>	45		125	277.8%
<b>Present Value of Benefits</b>	9,889,397		12,699,588	128.4%
<b>Total Future Normal Cost</b>	1,168,479		2,823,899	241.7%
<b>Total Accrued Liability</b>	8,720,918		9,875,689	113.2%
<b>Unfunded Accrued Liability</b>	323,458		(9,244)	(2.9%)
<b>Normal Cost Rate</b>	8.35%		8.68%	104.0%
<b>Unfunded Liability Rate</b>	1.12%		(0.17%)	(15.2%)
<b>Sum of Rate</b>	9.47%		8.51%	89.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 410	<b>Employer Name:</b> West Central Texas Municipal Water District			
<b>Contributing Members:</b>	25		24	96.0%
<b>Present Value of Benefits</b>	1,853,844		2,052,090	110.7%
<b>Total Future Normal Cost</b>	297,476		308,165	103.6%
<b>Total Accrued Liability</b>	1,556,368		1,743,925	112.1%
<b>Unfunded Accrued Liability</b>	124,034		70,770	57.1%
<b>Normal Cost Rate</b>	5.69%		5.71%	100.4%
<b>Unfunded Liability Rate</b>	1.47%		0.85%	57.8%
<b>Sum of Rate</b>	7.16%		6.56%	91.6%
<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>	1,387,688		1,516,365	109.3%
<b>Total Future Normal Cost</b>	160,439		163,358	101.8%
<b>Total Accrued Liability</b>	1,227,249		1,353,007	110.2%
<b>Unfunded Accrued Liability</b>	159,958		117,872	73.7%
<b>Normal Cost Rate</b>	6.12%		6.05%	98.9%
<b>Unfunded Liability Rate</b>	5.28%		3.99%	75.6%
<b>Sum of Rate</b>	11.40%		10.04%	88.1%
<b>SubDiv #:</b> 688	<b>Employer Name:</b> West Nueces -Las Moras Soil and Water Conservation District #236			
<b>Contributing Members:</b>	1		1	100.0%
<b>Present Value of Benefits</b>	30,452		35,086	115.2%
<b>Total Future Normal Cost</b>	13,481		16,914	125.5%
<b>Total Accrued Liability</b>	16,971		18,172	107.1%
<b>Unfunded Accrued Liability</b>	634		(953)	(150.2%)
<b>Normal Cost Rate</b>	5.21%		5.34%	102.5%
<b>Unfunded Liability Rate</b>	0.28%		(0.46%)	(164.3%)
<b>Sum of Rate</b>	5.49%		4.88%	88.9%
<b>SubDiv #:</b> 340	<b>Employer Name:</b> Wharton County			
<b>Contributing Members:</b>	232		235	101.3%
<b>Present Value of Benefits</b>	23,267,068		25,428,946	109.3%
<b>Total Future Normal Cost</b>	3,169,344		3,623,334	114.3%
<b>Total Accrued Liability</b>	20,097,724		21,805,612	108.5%
<b>Unfunded Accrued Liability</b>	2,961,978		2,616,833	88.3%
<b>Normal Cost Rate</b>	5.89%	6.94%	6.95%	118.0%
<b>Unfunded Liability Rate</b>	3.20%	3.59%	3.26%	101.9%
<b>Sum of Rate</b>	9.09%	10.53%	10.21%	112.3%
<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>	64,522		72,587	112.5%
<b>Total Future Normal Cost</b>	3,632		3,300	90.9%
<b>Total Accrued Liability</b>	60,890		69,287	113.8%
<b>Unfunded Accrued Liability</b>	(7,311)		(11,146)	152.5%
<b>Normal Cost Rate</b>	3.68%		3.68%	100.0%
<b>Unfunded Liability Rate</b>	(1.88%)		(2.80%)	148.9%
<b>Sum of Rate</b>	1.80%		0.88%	48.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 341 <b>Employer Name:</b> Wheeler County				
<b>Contributing Members:</b>	52		56	107.7%
<b>Present Value of Benefits</b>	3,804,945		4,197,838	110.3%
<b>Total Future Normal Cost</b>	464,536		531,817	114.5%
<b>Total Accrued Liability</b>	3,340,409		3,666,021	109.7%
<b>Unfunded Accrued Liability</b>	516,488		557,623	108.0%
<b>Normal Cost Rate</b>	5.66%	5.66%	5.65%	99.8%
<b>Unfunded Liability Rate</b>	3.56%	4.45%	3.86%	108.4%
<b>Sum of Rate</b>	9.22%	10.11%	9.51%	103.1%
<b>SubDiv #:</b> 476 <b>Employer Name:</b> Wheeler County Appraisal District				
<b>Contributing Members:</b>	4		3	75.0%
<b>Present Value of Benefits</b>	484,382		229,964	47.5%
<b>Total Future Normal Cost</b>	45,475		40,636	89.4%
<b>Total Accrued Liability</b>	438,907		189,328	43.1%
<b>Unfunded Accrued Liability</b>	12,590		(2,591)	(20.6%)
<b>Normal Cost Rate</b>	7.40%		7.42%	100.3%
<b>Unfunded Liability Rate</b>	0.95%		(0.47%)	(49.5%)
<b>Sum of Rate</b>	8.35%		6.95%	83.2%
<b>SubDiv #:</b> 342 <b>Employer Name:</b> Wichita County				
<b>Contributing Members:</b>	457		453	99.1%
<b>Present Value of Benefits</b>	45,271,386		49,336,095	109.0%
<b>Total Future Normal Cost</b>	5,368,000		5,483,676	102.2%
<b>Total Accrued Liability</b>	39,903,386		43,852,419	109.9%
<b>Unfunded Accrued Liability</b>	5,709,697		4,566,255	80.0%
<b>Normal Cost Rate</b>	5.67%		5.68%	100.2%
<b>Unfunded Liability Rate</b>	3.00%		2.70%	90.0%
<b>Sum of Rate</b>	8.67%		8.38%	96.7%
<b>SubDiv #:</b> 446 <b>Employer Name:</b> Wichita County Water Improvement District #2				
<b>Contributing Members:</b>	14		13	92.9%
<b>Present Value of Benefits</b>	2,195,823		2,233,611	101.7%
<b>Total Future Normal Cost</b>	213,704		194,558	91.0%
<b>Total Accrued Liability</b>	1,982,119		2,039,053	102.9%
<b>Unfunded Accrued Liability</b>	349,204		300,652	86.1%
<b>Normal Cost Rate</b>	4.73%		4.76%	100.6%
<b>Unfunded Liability Rate</b>	6.06%		6.20%	102.3%
<b>Sum of Rate</b>	10.79%		10.96%	101.6%
<b>SubDiv #:</b> 559 <b>Employer Name:</b> Wichita-Wilbarger 9-1-1 District				
<b>Contributing Members:</b>	5		3	60.0%
<b>Present Value of Benefits</b>	853,926		763,027	89.4%
<b>Total Future Normal Cost</b>	84,848		62,468	73.6%
<b>Total Accrued Liability</b>	769,078		700,559	91.1%
<b>Unfunded Accrued Liability</b>	87,450		65,400	74.8%
<b>Normal Cost Rate</b>	8.55%		8.23%	96.3%
<b>Unfunded Liability Rate</b>	3.64%		4.32%	118.7%
<b>Sum of Rate</b>	12.19%		12.55%	103.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 655 <b>Employer Name:</b> Wickson Creek Special Utility District - Brazos County				
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	633,012		722,989	114.2%
<b>Total Future Normal Cost</b>	186,604		199,082	106.7%
<b>Total Accrued Liability</b>	446,408		523,907	117.4%
<b>Unfunded Accrued Liability</b>	77,896		63,030	80.9%
<b>Normal Cost Rate</b>	5.74%		5.81%	101.2%
<b>Unfunded Liability Rate</b>	<u>2.26%</u>		<u>1.73%</u>	<u>76.5%</u>
<b>Sum of Rate</b>	8.00%		7.54%	94.3%
<b>SubDiv #:</b> 343 <b>Employer Name:</b> Wilbarger County				
<b>Contributing Members:</b>	87		93	106.9%
<b>Present Value of Benefits</b>	8,225,089		8,622,292	104.8%
<b>Total Future Normal Cost</b>	1,066,872		1,070,171	100.3%
<b>Total Accrued Liability</b>	7,158,217		7,552,121	105.5%
<b>Unfunded Accrued Liability</b>	1,324,993		1,095,249	82.7%
<b>Normal Cost Rate</b>	6.55%	6.55%	6.51%	99.4%
<b>Unfunded Liability Rate</b>	<u>4.28%</u>	<u>4.44%</u>	<u>3.97%</u>	<u>92.8%</u>
<b>Sum of Rate</b>	10.83%	10.99%	10.48%	96.8%
<b>SubDiv #:</b> 715 <b>Employer Name:</b> Wilbarger County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	74,784		88,420	118.2%
<b>Total Future Normal Cost</b>	59,531		59,952	100.7%
<b>Total Accrued Liability</b>	15,253		28,468	186.6%
<b>Unfunded Accrued Liability</b>	2,843		205	7.2%
<b>Normal Cost Rate</b>	6.44%		6.43%	99.8%
<b>Unfunded Liability Rate</b>	<u>0.13%</u>		<u>(0.23%)</u>	<u>(176.9%)</u>
<b>Sum of Rate</b>	6.57%		6.20%	94.4%
<b>SubDiv #:</b> 530 <b>Employer Name:</b> Wilbarger County Hospital District				
<b>Contributing Members:</b>	133		208	156.4%
<b>Present Value of Benefits</b>	7,419,954		8,098,483	109.1%
<b>Total Future Normal Cost</b>	817,349		1,077,043	131.8%
<b>Total Accrued Liability</b>	6,602,605		7,021,440	106.3%
<b>Unfunded Accrued Liability</b>	(419,257)		(906,001)	216.1%
<b>Normal Cost Rate</b>	2.56%		2.56%	100.0%
<b>Unfunded Liability Rate</b>	<u>(1.09%)</u>		<u>(1.66%)</u>	<u>152.3%</u>
<b>Sum of Rate</b>	1.47%		0.90%	61.2%
<b>SubDiv #:</b> 344 <b>Employer Name:</b> Willacy County				
<b>Contributing Members:</b>	102		112	109.8%
<b>Present Value of Benefits</b>	6,850,187		7,590,134	110.8%
<b>Total Future Normal Cost</b>	1,173,395		1,167,112	99.5%
<b>Total Accrued Liability</b>	5,676,792		6,423,022	113.1%
<b>Unfunded Accrued Liability</b>	(30,546)		(43,766)	143.3%
<b>Normal Cost Rate</b>	6.18%	6.98%	7.09%	114.7%
<b>Unfunded Liability Rate</b>	<u>(0.08%)</u>	<u>1.11%</u>	<u>(0.19%)</u>	<u>237.5%</u>
<b>Sum of Rate</b>	6.10%	8.09%	6.90%	113.1%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	538,469		471,675	87.6%
<b>Total Future Normal Cost</b>	52,589		66,687	126.8%
<b>Total Accrued Liability</b>	485,880		404,988	83.4%
<b>Unfunded Accrued Liability</b>	83,324		75,489	90.6%
<b>Normal Cost Rate</b>	6.66%		6.71%	100.8%
<b>Unfunded Liability Rate</b>	<u>7.29%</u>		<u>7.03%</u>	<u>96.4%</u>
<b>Sum of Rate</b>	13.95%		13.74%	98.5%
<b>SubDiv #:</b> 652 <b>Employer Name:</b> Willacy County Housing Authority				
<b>Contributing Members:</b>	5		6	120.0%
<b>Present Value of Benefits</b>	90,648		143,201	158.0%
<b>Total Future Normal Cost</b>	34,212		71,413	208.7%
<b>Total Accrued Liability</b>	56,436		71,788	127.2%
<b>Unfunded Accrued Liability</b>	(39)		(1,992)	5139.5%
<b>Normal Cost Rate</b>	5.71%		5.35%	93.7%
<b>Unfunded Liability Rate</b>	<u>0.01%</u>		<u>(0.21%)</u>	<u>(2100.0%)</u>
<b>Sum of Rate</b>	5.72%		5.14%	89.9%
<b>SubDiv #:</b> 608 <b>Employer Name:</b> Williamson Central Appraisal District				
<b>Contributing Members:</b>	63		60	95.2%
<b>Present Value of Benefits</b>	8,916,932		9,835,509	110.3%
<b>Total Future Normal Cost</b>	1,790,809		1,922,948	107.4%
<b>Total Accrued Liability</b>	7,126,123		7,912,561	111.0%
<b>Unfunded Accrued Liability</b>	1,674,579		1,555,604	92.9%
<b>Normal Cost Rate</b>	8.37%	9.24%	9.25%	110.5%
<b>Unfunded Liability Rate</b>	<u>5.24%</u>	<u>5.62%</u>	<u>5.71%</u>	<u>109.0%</u>
<b>Sum of Rate</b>	13.61%	14.86%	14.96%	109.9%
<b>SubDiv #:</b> 345 <b>Employer Name:</b> Williamson County				
<b>Contributing Members:</b>	1,436		1,488	103.6%
<b>Present Value of Benefits</b>	144,178,043		161,599,118	112.1%
<b>Total Future Normal Cost</b>	38,604,097		41,750,824	108.2%
<b>Total Accrued Liability</b>	105,573,946		119,848,294	113.5%
<b>Unfunded Accrued Liability</b>	15,552,623		13,282,187	85.4%
<b>Normal Cost Rate</b>	8.70%	8.70%	8.70%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.20%</u>	<u>2.26%</u>	<u>1.94%</u>	<u>88.2%</u>
<b>Sum of Rate</b>	10.90%	10.96%	10.64%	97.6%
<b>SubDiv #:</b> 346 <b>Employer Name:</b> Wilson County				
<b>Contributing Members:</b>	150		159	106.0%
<b>Present Value of Benefits</b>	8,659,156		8,876,226	102.5%
<b>Total Future Normal Cost</b>	1,514,127		1,506,836	99.5%
<b>Total Accrued Liability</b>	7,145,029		7,369,390	103.1%
<b>Unfunded Accrued Liability</b>	817,993		490,854	60.0%
<b>Normal Cost Rate</b>	5.57%		5.57%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.66%</u>		<u>1.07%</u>	<u>64.5%</u>
<b>Sum of Rate</b>	7.23%		6.64%	91.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 479 <b>Employer Name:</b> Wilson County Appraisal District				
<b>Contributing Members:</b>	15		16	106.7%
<b>Present Value of Benefits</b>	1,194,133		1,397,452	117.0%
<b>Total Future Normal Cost</b>	217,273		268,973	123.8%
<b>Total Accrued Liability</b>	976,860		1,128,479	115.5%
<b>Unfunded Accrued Liability</b>	39,427		24,773	62.8%
<b>Normal Cost Rate</b>	6.32%	7.15%	7.19%	113.8%
<b>Unfunded Liability Rate</b>	0.89%	1.12%	0.53%	59.6%
<b>Sum of Rate</b>	7.21%	8.27%	7.72%	107.1%
<b>SubDiv #:</b> 347 <b>Employer Name:</b> Winkler County				
<b>Contributing Members:</b>	151		149	98.7%
<b>Present Value of Benefits</b>	14,049,248		14,739,294	104.9%
<b>Total Future Normal Cost</b>	1,761,852		1,809,034	102.7%
<b>Total Accrued Liability</b>	12,287,396		12,930,260	105.2%
<b>Unfunded Accrued Liability</b>	1,438,270		982,945	68.3%
<b>Normal Cost Rate</b>	5.95%		5.98%	100.5%
<b>Unfunded Liability Rate</b>	2.76%		2.04%	73.9%
<b>Sum of Rate</b>	8.71%		8.02%	92.1%
<b>SubDiv #:</b> 533 <b>Employer Name:</b> Winkler County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	235,619		249,924	106.1%
<b>Total Future Normal Cost</b>	55,114		45,682	82.9%
<b>Total Accrued Liability</b>	180,505		204,242	113.2%
<b>Unfunded Accrued Liability</b>	12,756		6,455	50.6%
<b>Normal Cost Rate</b>	7.67%		7.83%	102.1%
<b>Unfunded Liability Rate</b>	1.63%		0.88%	54.0%
<b>Sum of Rate</b>	9.30%		8.71%	93.7%
<b>SubDiv #:</b> 348 <b>Employer Name:</b> Wise County				
<b>Contributing Members:</b>	314		327	104.1%
<b>Present Value of Benefits</b>	23,950,947		26,624,544	111.2%
<b>Total Future Normal Cost</b>	5,218,362		5,710,860	109.4%
<b>Total Accrued Liability</b>	18,732,585		20,913,684	111.6%
<b>Unfunded Accrued Liability</b>	2,285,619		1,627,598	71.2%
<b>Normal Cost Rate</b>	7.30%		7.29%	99.9%
<b>Unfunded Liability Rate</b>	1.74%		1.25%	71.8%
<b>Sum of Rate</b>	9.04%		8.54%	94.5%
<b>SubDiv #:</b> 493 <b>Employer Name:</b> Wise County Appraisal District				
<b>Contributing Members:</b>	17		16	94.1%
<b>Present Value of Benefits</b>	1,310,136		1,437,623	109.7%
<b>Total Future Normal Cost</b>	344,856		331,608	96.2%
<b>Total Accrued Liability</b>	965,280		1,106,015	114.6%
<b>Unfunded Accrued Liability</b>	(181,619)		(235,166)	129.5%
<b>Normal Cost Rate</b>	7.12%		7.12%	100.0%
<b>Unfunded Liability Rate</b>	(2.18%)		(3.04%)	139.4%
<b>Sum of Rate</b>	4.94%		4.08%	82.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 349</b>	<b>Employer Name: Wood County</b>			
<b>Contributing Members:</b>	195		195	100.0%
<b>Present Value of Benefits</b>	16,291,419		17,192,671	105.5%
<b>Total Future Normal Cost</b>	2,842,019		2,924,296	102.9%
<b>Total Accrued Liability</b>	13,449,400		14,268,375	106.1%
<b>Unfunded Accrued Liability</b>	1,951,192		1,375,717	70.5%
<b>Normal Cost Rate</b>	6.45%		6.44%	99.8%
<b>Unfunded Liability Rate</b>	2.44%		1.90%	77.9%
<b>Sum of Rate</b>	8.89%		8.34%	93.8%
<b>SubDiv #: 700</b>	<b>Employer Name: Wood County Appraisal District</b>			
<b>Contributing Members:</b>	13		13	100.0%
<b>Present Value of Benefits</b>	482,232		587,690	121.9%
<b>Total Future Normal Cost</b>	220,539		233,323	105.8%
<b>Total Accrued Liability</b>	261,693		354,367	135.4%
<b>Unfunded Accrued Liability</b>	65,728		64,313	97.8%
<b>Normal Cost Rate</b>	6.51%		6.51%	100.0%
<b>Unfunded Liability Rate</b>	1.53%		1.52%	99.3%
<b>Sum of Rate</b>	8.04%		8.03%	99.9%
<b>SubDiv #: 350</b>	<b>Employer Name: Yoakum County</b>			
<b>Contributing Members:</b>	244		287	117.6%
<b>Present Value of Benefits</b>	22,181,826		23,808,805	107.3%
<b>Total Future Normal Cost</b>	2,925,432		3,230,626	110.4%
<b>Total Accrued Liability</b>	19,256,394		20,578,179	106.9%
<b>Unfunded Accrued Liability</b>	4,242,713		3,935,260	92.8%
<b>Normal Cost Rate</b>	5.33%	5.33%	5.32%	99.8%
<b>Unfunded Liability Rate</b>	4.05%	4.35%	3.96%	97.8%
<b>Sum of Rate</b>	9.38%	9.68%	9.28%	98.9%
<b>SubDiv #: 351</b>	<b>Employer Name: Young County</b>			
<b>Contributing Members:</b>	105		109	103.8%
<b>Present Value of Benefits</b>	9,373,470		10,179,438	108.6%
<b>Total Future Normal Cost</b>	1,090,348		1,091,602	100.1%
<b>Total Accrued Liability</b>	8,283,122		9,087,836	109.7%
<b>Unfunded Accrued Liability</b>	1,043,560		785,912	75.3%
<b>Normal Cost Rate</b>	5.63%		5.65%	100.4%
<b>Unfunded Liability Rate</b>	2.90%		2.45%	84.5%
<b>Sum of Rate</b>	8.53%		8.10%	95.0%
<b>SubDiv #: 352</b>	<b>Employer Name: Zapata County</b>			
<b>Contributing Members:</b>	348		352	101.1%
<b>Present Value of Benefits</b>	20,448,545		22,064,221	107.9%
<b>Total Future Normal Cost</b>	4,631,046		4,963,510	107.2%
<b>Total Accrued Liability</b>	15,817,499		17,100,711	108.1%
<b>Unfunded Accrued Liability</b>	(448,977)		(1,156,152)	257.5%
<b>Normal Cost Rate</b>	7.73%	7.73%	7.71%	99.7%
<b>Unfunded Liability Rate</b>	(0.35%)	(0.35%)	(0.89%)	254.3%
<b>Sum of Rate</b>	7.38%	7.38%	6.82%	92.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 649 <b>Employer Name:</b> Zapata County Appraisal District				
<b>Contributing Members:</b>	6		7	116.7%
<b>Present Value of Benefits</b>	208,711		224,366	107.5%
<b>Total Future Normal Cost</b>	53,915		59,938	111.2%
<b>Total Accrued Liability</b>	154,796		164,428	106.2%
<b>Unfunded Accrued Liability</b>	36,227		34,820	96.1%
<b>Normal Cost Rate</b>	4.06%		4.08%	100.5%
<b>Unfunded Liability Rate</b>	<u>2.36%</u>		<u>2.22%</u>	<u>94.1%</u>
<b>Sum of Rate</b>	6.42%		6.30%	98.1%
<b>SubDiv #:</b> 353 <b>Employer Name:</b> Zavala County				
<b>Contributing Members:</b>	58		56	96.6%
<b>Present Value of Benefits</b>	5,921,041		6,126,362	103.5%
<b>Total Future Normal Cost</b>	745,717		738,536	99.0%
<b>Total Accrued Liability</b>	5,175,324		5,387,826	104.1%
<b>Unfunded Accrued Liability</b>	(180,044)		(442,308)	245.7%
<b>Normal Cost Rate</b>	8.07%		8.06%	99.9%
<b>Unfunded Liability Rate</b>	<u>(0.88%)</u>		<u>(2.29%)</u>	<u>260.2%</u>
<b>Sum of Rate</b>	7.19%		5.77%	80.3%

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

**December 31, 2006**

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

Note that the ratios shown on the following pages are the 2006 valuation results with new plan provisions, compared to the 2005 valuation results prior to any new plan changes.



**Milliman**

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**J-1**

## Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 597	<b>Employer Name:</b> Bacliff Municipal Utility District			
<b>Contributing Members:</b>	9		11	122.2%
<b>Present Value of Benefits</b>	695,312		786,134	113.1%
<b>Total Future Normal Cost</b>	88,636		97,640	110.2%
<b>Total Accrued Liability</b>	606,676		688,494	113.5%
<b>Unfunded Accrued Liability</b>	83,507		63,264	75.8%
<b>Amortization Period</b>	13.3		6.3	47.4%
<b>Normal Cost Rate</b>	3.01%		2.98%	99.0%
<b>Unfunded Liability Rate</b>	<u>2.69%</u>		<u>2.72%</u>	<u>101.1%</u>
<b>Sum of Rate</b>	5.70%		5.70%	100.0%
<b>SubDiv #:</b> 411	<b>Employer Name:</b> Bandera County Water Control and Improvement District #1			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	2,728		2,602	95.4%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	2,728		2,602	95.4%
<b>Unfunded Accrued Liability</b>	721		895	124.1%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	<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> 525	<b>Employer Name:</b> Borden County Appraisal District			
<b>Contributing Members:</b>	1		1	100.0%
<b>Present Value of Benefits</b>	18,106		19,449	107.4%
<b>Total Future Normal Cost</b>	11,366		10,867	95.6%
<b>Total Accrued Liability</b>	6,740		8,582	127.3%
<b>Unfunded Accrued Liability</b>	(1,625)		(2,304)	141.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	4.83%		4.83%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.17%</u>		<u>2.17%</u>	<u>100.0%</u>
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 554	<b>Employer Name:</b> Brookshire - Katy Drainage District			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	494,665		414,766	83.8%
<b>Total Future Normal Cost</b>	54,084		62,334	115.3%
<b>Total Accrued Liability</b>	440,581		352,432	80.0%
<b>Unfunded Accrued Liability</b>	18,241		(8,070)	(44.2%)
<b>Amortization Period</b>	4.5		0	0.0%
<b>Normal Cost Rate</b>	3.53%		3.53%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.77%</u>		<u>0.47%</u>	<u>26.6%</u>
<b>Sum of Rate</b>	5.30%		4.00%	75.5%

## Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<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>	148,454		155,039	104.4%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	148,454		155,039	104.4%
<b>Unfunded Accrued Liability</b>	(9,061)		(17,426)	192.3%
<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> 156	<b>Employer Name:</b> Dallas County			
<b>Contributing Members:</b>	6,054		6,625	109.4%
<b>Present Value of Benefits</b>	924,804,141		999,515,348	108.1%
<b>Total Future Normal Cost</b>	133,161,564		149,125,304	112.0%
<b>Total Accrued Liability</b>	791,642,577		850,390,044	107.4%
<b>Unfunded Accrued Liability</b>	76,629,191		53,112,562	69.3%
<b>Amortization Period</b>	23.2		9.9	42.7%
<b>Normal Cost Rate</b>	6.38%		6.38%	100.0%
<b>Unfunded Liability Rate</b>	2.12%		2.12%	100.0%
<b>Sum of Rate</b>	8.50%		8.50%	100.0%
<b>SubDiv #:</b> 466	<b>Employer Name:</b> DeWitt County Appraisal District			
<b>Contributing Members:</b>	7		8	114.3%
<b>Present Value of Benefits</b>	915,433		1,026,930	112.2%
<b>Total Future Normal Cost</b>	65,058		78,661	120.9%
<b>Total Accrued Liability</b>	850,375		948,269	111.5%
<b>Unfunded Accrued Liability</b>	5,150		(23,006)	(446.7%)
<b>Amortization Period</b>	0.9		0	0.0%
<b>Normal Cost Rate</b>	5.39%		5.44%	100.9%
<b>Unfunded Liability Rate</b>	1.61%		1.56%	96.9%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 520	<b>Employer Name:</b> Hartley County Appraisal District			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	271,922		294,050	108.1%
<b>Total Future Normal Cost</b>	30,875		29,444	95.4%
<b>Total Accrued Liability</b>	241,047		264,606	109.8%
<b>Unfunded Accrued Liability</b>	(5,846)		(17,158)	293.5%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	6.99%		6.99%	100.0%
<b>Unfunded Liability Rate</b>	3.01%		0.01%	0.3%
<b>Sum of Rate</b>	10.00%		7.00%	70.0%

## Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 552 <b>Employer Name:</b> Haskell Memorial Hospital District				
<b>Contributing Members:</b>	51		49	96.1%
<b>Present Value of Benefits</b>	2,016,274		2,100,903	104.2%
<b>Total Future Normal Cost</b>	286,704		261,028	91.0%
<b>Total Accrued Liability</b>	1,729,570		1,839,875	106.4%
<b>Unfunded Accrued Liability</b>	(542,746)		(742,991)	136.9%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	2.60%		2.62%	100.8%
<b>Unfunded Liability Rate</b>	2.40%		2.38%	99.2%
<b>Sum of Rate</b>	5.00%		5.00%	100.0%
<hr/>				
<b>SubDiv #:</b> 414 <b>Employer Name:</b> Hidalgo and Cameron Counties Irrigation District #9				
<b>Contributing Members:</b>	39		40	102.6%
<b>Present Value of Benefits</b>	2,816,420		3,130,448	111.1%
<b>Total Future Normal Cost</b>	248,827		262,916	105.7%
<b>Total Accrued Liability</b>	2,567,593		2,867,532	111.7%
<b>Unfunded Accrued Liability</b>	(88,023)		(204,598)	232.4%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.89%		3.89%	100.0%
<b>Unfunded Liability Rate</b>	3.11%		3.11%	100.0%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<hr/>				
<b>SubDiv #:</b> 486 <b>Employer Name:</b> Hidalgo County Irrigation District #6				
<b>Contributing Members:</b>	22		20	90.9%
<b>Present Value of Benefits</b>	1,442,711		1,578,062	109.4%
<b>Total Future Normal Cost</b>	213,509		219,630	102.9%
<b>Total Accrued Liability</b>	1,229,202		1,358,432	110.5%
<b>Unfunded Accrued Liability</b>	12,216		(59,840)	(489.8%)
<b>Amortization Period</b>	0.2		0	0.0%
<b>Normal Cost Rate</b>	5.19%		5.32%	102.5%
<b>Unfunded Liability Rate</b>	1.81%		1.68%	92.8%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<hr/>				
<b>SubDiv #:</b> 455 <b>Employer Name:</b> Karnes County Hospital District				
<b>Contributing Members:</b>	75		82	109.3%
<b>Present Value of Benefits</b>	7,073,896		7,907,163	111.8%
<b>Total Future Normal Cost</b>	1,228,400		1,367,871	111.4%
<b>Total Accrued Liability</b>	5,845,496		6,539,292	111.9%
<b>Unfunded Accrued Liability</b>	(211,079)		(488,296)	231.3%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	5.69%		5.68%	99.8%
<b>Unfunded Liability Rate</b>	0.31%		0.32%	103.2%
<b>Sum of Rate</b>	6.00%		6.00%	100.0%



## Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</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>	3,634,410		3,673,492	101.1%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	3,634,410		3,673,492	101.1%
<b>Unfunded Accrued Liability</b>	(121,311)		(361,299)	297.8%
<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> 504	<b>Employer Name:</b> Montague County Tax Appraisal District			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	976,957		1,005,194	102.9%
<b>Total Future Normal Cost</b>	81,187		80,820	99.5%
<b>Total Accrued Liability</b>	895,770		924,374	103.2%
<b>Unfunded Accrued Liability</b>	37,385		(41)	(0.1%)
<b>Amortization Period</b>	5.3		0	0.0%
<b>Normal Cost Rate</b>	6.25%		6.25%	100.0%
<b>Unfunded Liability Rate</b>	4.55%		0.75%	16.5%
<b>Sum of Rate</b>	10.80%		7.00%	64.8%
<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>	50,761		49,952	98.4%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	50,761		49,952	98.4%
<b>Unfunded Accrued Liability</b>	3,780		2,536	67.1%
<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> 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>	1,016,652		868,986	85.5%
<b>Total Future Normal Cost</b>	81,461		95,268	116.9%
<b>Total Accrued Liability</b>	935,191		773,718	82.7%
<b>Unfunded Accrued Liability</b>	97,741		52,629	53.8%
<b>Amortization Period</b>	8.1		6.5	80.2%
<b>Normal Cost Rate</b>	4.01%		3.94%	98.3%
<b>Unfunded Liability Rate</b>	5.69%		3.06%	53.8%
<b>Sum of Rate</b>	9.70%		7.00%	72.2%

## Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 435 <b>Employer Name:</b> Red River Authority				
<b>Contributing Members:</b>	28		28	100.0%
<b>Present Value of Benefits</b>	2,621,983		2,793,356	106.5%
<b>Total Future Normal Cost</b>	446,052		493,568	110.7%
<b>Total Accrued Liability</b>	2,175,931		2,299,788	105.7%
<b>Unfunded Accrued Liability</b>	(511,181)		(673,819)	131.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	5.89%		6.02%	102.2%
<b>Unfunded Liability Rate</b>	1.11%		0.98%	88.3%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<hr/>				
<b>SubDiv #:</b> 543 <b>Employer Name:</b> Refugio County Drainage District #1				
<b>Contributing Members:</b>	6		7	116.7%
<b>Present Value of Benefits</b>	304,552		341,370	112.1%
<b>Total Future Normal Cost</b>	40,295		48,520	120.4%
<b>Total Accrued Liability</b>	264,257		292,850	110.8%
<b>Unfunded Accrued Liability</b>	31,900		27,375	85.8%
<b>Amortization Period</b>	23.8		10	42.0%
<b>Normal Cost Rate</b>	4.15%		4.26%	102.7%
<b>Unfunded Liability Rate</b>	2.85%		2.74%	96.1%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<hr/>				
<b>SubDiv #:</b> 480 <b>Employer Name:</b> Roberts County Appraisal District				
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	145,074		154,077	106.2%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	145,074		154,077	106.2%
<b>Unfunded Accrued Liability</b>	(2,984)		(9,244)	309.8%
<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%
<hr/>				
<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>	144,365		133,755	92.7%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	144,365		133,755	92.7%
<b>Unfunded Accrued Liability</b>	13,790		3,819	27.7%
<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 Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #: 574</b>	<b>Employer Name: Tax Appraisal District of Cottle County</b>			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	90,957		100,010	110.0%
<b>Total Future Normal Cost</b>	9,821		9,174	93.4%
<b>Total Accrued Liability</b>	81,136		90,836	112.0%
<b>Unfunded Accrued Liability</b>	1,781		(1,398)	(78.5%)
<b>Amortization Period</b>	2.8		0	0.0%
<b>Normal Cost Rate</b>	5.21%		5.21%	100.0%
<b>Unfunded Liability Rate</b>	1.79%		1.79%	100.0%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #: 471</b>	<b>Employer Name: Tyler County Appraisal District</b>			
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	853,063		960,031	112.5%
<b>Total Future Normal Cost</b>	139,424		167,219	119.9%
<b>Total Accrued Liability</b>	713,639		792,812	111.1%
<b>Unfunded Accrued Liability</b>	(252,150)		(331,086)	131.3%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	7.23%		7.27%	100.6%
<b>Unfunded Liability Rate</b>	(0.23%)		(0.27%)	117.4%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #: 561</b>	<b>Employer Name: United Irrigation District - Hidalgo County</b>			
<b>Contributing Members:</b>	34		32	94.1%
<b>Present Value of Benefits</b>	1,453,157		1,602,610	110.3%
<b>Total Future Normal Cost</b>	234,761		234,926	100.1%
<b>Total Accrued Liability</b>	1,218,396		1,367,684	112.3%
<b>Unfunded Accrued Liability</b>	(192,427)		(290,326)	150.9%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.81%		3.81%	100.0%
<b>Unfunded Liability Rate</b>	3.19%		3.19%	100.0%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #: 420</b>	<b>Employer Name: Velasco Drainage District - Brazoria County</b>			
<b>Contributing Members:</b>	26		26	100.0%
<b>Present Value of Benefits</b>	4,882,334		5,314,483	108.9%
<b>Total Future Normal Cost</b>	394,561		384,866	97.5%
<b>Total Accrued Liability</b>	4,487,773		4,929,617	109.8%
<b>Unfunded Accrued Liability</b>	314,515		173,032	55.0%
<b>Amortization Period</b>	10.6		4.2	39.6%
<b>Normal Cost Rate</b>	3.65%		3.65%	100.0%
<b>Unfunded Liability Rate</b>	3.35%		3.35%	100.0%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%

## Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/05 Val</u>	<u>New Plan</u>	<u>12/31/06 Val</u>	<u>Ratio 06/05</u>
<b>SubDiv #:</b> 427	<b>Employer Name:</b> White River Municipal Water District - Dickens County			
<b>Contributing Members:</b>	9		8	88.9%
<b>Present Value of Benefits</b>	849,456		884,265	104.1%
<b>Total Future Normal Cost</b>	118,475		112,170	94.7%
<b>Total Accrued Liability</b>	730,981		772,095	105.6%
<b>Unfunded Accrued Liability</b>	(155,560)		(226,006)	145.3%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.85%		3.90%	101.3%
<b>Unfunded Liability Rate</b>	3.15%		3.10%	98.4%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<hr/>				
<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>	401,351		306,619	76.4%
<b>Total Future Normal Cost</b>	40,815		52,263	128.0%
<b>Total Accrued Liability</b>	360,536		254,356	70.5%
<b>Unfunded Accrued Liability</b>	(88,439)		(128,657)	145.5%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	4.08%		3.90%	95.6%
<b>Unfunded Liability Rate</b>	2.92%		3.10%	106.2%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%

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

**December 31, 2006**

**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**

**December 31, 2006**

**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 5.25% 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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K-2

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

**December 31, 2006**

**Annual Probability of Retirement**

**Table K-2: Service Retirement**

Age	Male	Female
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.*



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

**December 31, 2006**

**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, 2006**

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

**December 31, 2006  
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, 2006**

**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, 2006**

**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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