



## **Actuarial Valuation**

**December 31, 2007**

Prepared by

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June 23, 2008

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

Re: Actuarial Valuation as of December 31, 2007

Dear Board of Trustees:

As requested, we have performed an actuarial valuation of the Texas County & District Retirement System (TCDRS) as of December 31, 2007. 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 574 separate employer plans participating in TCDRS as of December 31, 2007.

### **Actuarial Certification**

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. Since the valuation results are dependent on the integrity of the data supplied, the results can be expected to differ if the underlying data is incomplete or missing. 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. The Board has the final decision regarding the appropriateness of the assumptions and adopted them as indicated in Appendix H. We believe they offer a reasonable estimate of anticipated experience affecting

This work product was prepared solely for 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.

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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.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of future measurements.

Milliman's work product was prepared exclusively for TCDRS for a specific and limited purpose. It is a complex, technical analysis that assumes a high level of knowledge concerning TCDRS's operations, and uses TCDRS's data, which Milliman has not audited. It is not for the use or benefit of any third party for any purpose. Any third party recipient of Milliman's work product who desires professional guidance should not rely upon Milliman's work product, but should engage qualified professionals for advice appropriate to its own specific needs.

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.

We are members of the American Academy 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,



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

NJC/MCO/nlo



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

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

**December 31, 2007**

**Table of Contents**

	<b>Page</b>
<b>Section 1 – Executive Summary</b> .....	<b>1</b>
Overview .....	1
Key Results .....	3
Plan Funding .....	4
Individual Employer Plan Experience and Plan Changes .....	5
Experience Analysis .....	6
CSARF & OGTLF .....	6
2007 Legislation .....	7
Inactive Plans .....	7
Plan Data .....	7
Recommended Board Action .....	8
<b>Section 2 – December 31, 2007 Valuation Results</b> .....	<b>9</b>
Plan Statistics .....	9
Summary Results .....	10
Actuarial Value of Assets .....	14
Valuation Basis .....	14
Funded Status .....	20
Contribution Rates and Amortization Periods .....	21
Experience Analysis – Contribution Rates .....	24
<b>Section 3 – Funding Adequacy Based on 2007 Results</b> .....	<b>27</b>
Variable-Rate Plans .....	27
Fixed-Rate Plans .....	27
Fixed-Rate Plans with SCR .....	28
Fixed-Rate Plans with Temporary Reduction in Employee Deposit Rate .....	28
Inactive Plans .....	28
<b>Section 4 – Analysis of Retired Member Payments – CSARF</b> .....	<b>29</b>
<b>Section 5 – Optional Group Term Life Fund</b> .....	<b>31</b>
<b>Section 6 – Glossary</b> .....	<b>33</b>

**Table of Contents  
(continued)**

	<b>Page</b>
<b>APPENDICES</b>	
<b>Appendix A</b>	<b>Variable-Rate Plans With a Significant Rate Change ..... A-1</b>
<b>Appendix B</b>	<b>Fixed-Rate Plans With Inadequate Financing ..... B-1</b>
<b>Appendix C</b>	<b>Fixed-Rate Plans With a Supplemental Contribution Rate ..... C-1</b>
<b>Appendix D</b>	<b>Variable-Rate Plans With an Elected Contribution Rate ..... D-1</b>
<b>Appendix E</b>	<b>Optional Group Term Life Fund Contribution Rates for 2009..... E-1</b>
<b>Appendix F</b>	<b>Comparison of Valuation Results for Variable-Rate Plans .....F-1</b>
<b>Appendix G</b>	<b>Comparison of Valuation Results for Fixed-Rate Plans..... G-1</b>
<b>Appendix H</b>	<b>Actuarial Assumptions ..... H-1</b>

# Texas County & District Retirement System Actuarial Valuation

December 31, 2007

## Section 1 – Executive Summary

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We are pleased to present the 2007 valuation summary report to you. The actuarial valuation of the TCDRS requires a separate valuation and determination of contribution rates for each of the 574 individual employer plans. The results of this valuation determine the required employer contribution rates for 2009, 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 in total and the individual employer plans continue to be funded in an appropriate manner. The contribution rates being paid in 2008 and those calculated for 2009 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 2007 valuation are summarized as follows:

- **Funding:** The funding ratio for the system in aggregate remained the same at 94.3%. Contributions in excess of the normal cost rate and better-than-expected termination experience caused the funding ratio to increase slightly (less than 1.0%). This was offset by decreases due to employer-elected benefit improvements (mainly COLAs) and the enhanced survivor benefit for non-retirees that was added in recent legislation.
- **Contribution Rates:** On average, the employer contribution rate for variable-rate (VR) plans increased by 0.16% of payroll. The two significant causes of this increase were benefit improvements elected by individual employers and the enhanced survivor benefit which applied to all employers (approximate increase of 0.30% in total). This was somewhat offset by positive termination experience (0.09% decrease) and other factors. The impact of all changes is discussed in more detail later in this section and in the Experience Analysis section of Section 2.

**Overview  
(continued)**

- **Investment Return:** Since the employer accounts in the SAF received the expected credit of 9.0%, the investment return did not affect the valuation results.
- **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:

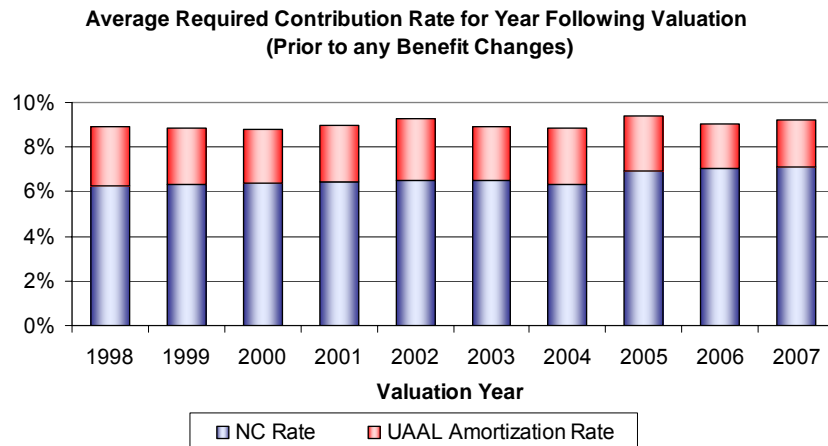
	<u>12/31/2007</u>	<u>12/31/2006</u>	<u>% Change</u>
<b>Number of Employers</b>			
Active Variable-Rate	552	545	1.3%
Active Fixed-Rate	15	20	-25.0%
Non-Enrolling	0	0	0.0%
Non-Depositing	7	8	-12.5%
Total	<u>574</u>	<u>573</u>	0.2%
<b>Number of Members</b>			
Contributing	116,858	110,791	5.5%
Non-Contributing	46,104	39,781	15.9%
Annuitants	34,362	32,440	5.9%
Total	<u>197,324</u>	<u>183,012</u>	7.8%
<b>Averages</b>			
Age (Actives)	44.3	44.1	0.5%
Years of Service (Actives)	10.5	10.3	2.3%
Annual Pay (Actives)	\$ 37,828	\$ 36,594	3.4%
Account Balance (ESF)	23,536	23,496	0.2%
Monthly Benefit (Annuitants)	1,203	1,156	4.1%
<b>Actuarial Value of Assets</b>			
Employee Savings Fund	\$ 3,835.4 million	\$ 3,534.6 million	8.5%
Subdivision Accumulation Fund	7,513.5 million	6,831.6 million	10.0%
Current Service Annuity Reserve Fund	3,134.2 million	2,863.6 million	9.4%
Total Actuarial Value of Assets	<u>\$ 14,483.1 million</u>	<u>\$ 13,229.8 million</u>	9.5%
<b>Funding</b>			
Actuarial Accrued Liabilities	\$ 15,364.5 million	\$ 14,035.4 million	9.5%
Actuarial Value of Assets	14,483.1 million	13,229.8 million	9.5%
Unfunded Actuarial Accrued Liability	881.4 million	805.4 million	9.4%
Aggregate Funding Ratio	94.3%	94.3%	0.0%
<b>Average Required Contribution Rate - Variable Rate Plans</b>			
Average Normal Cost Rate	7.12%	7.05%	1.0%
Average UAAL Rate	2.08%	1.99%	4.5%
Average Required Contribution Rate	<u>9.20%</u>	<u>9.04%</u>	1.8%
<b>Special Funding Situations</b>			
Inadequate Fixed-Rate Plans	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 2009, as determined by this 2007 valuation, increased by 0.16% on average. The weighted average contribution rate for all variable-rate plans increased from 9.04% to 9.20%. Note that the weighted average rate is determined as the total estimated required contributions for the next year (2009) divided by the total expected payroll. It does not reflect cost of any changes in benefits that may be adopted during 2008. A historical perspective on contribution rates is shown below.

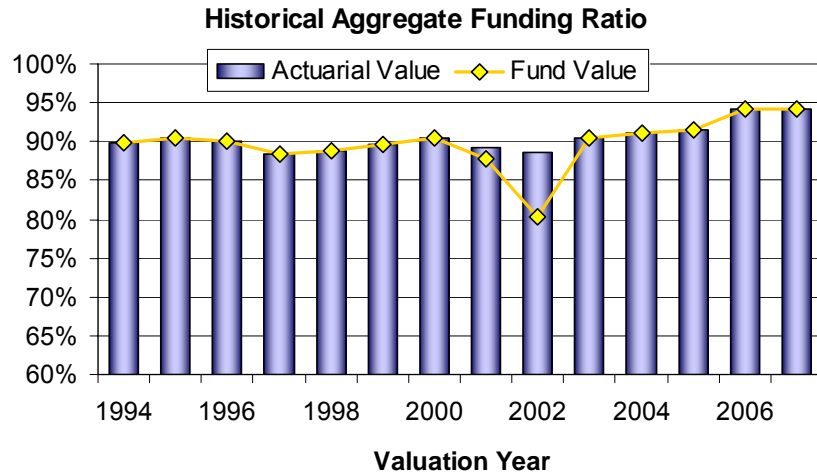


Looking at the system in total, the Funding Ratio of Actuarial Assets to Actuarial Accrued Liabilities has remained the same since the 2006 valuation at 94.3%. Note that a funding ratio of 94% indicates that assets are 6% less than liabilities. The system in total refers to all variable-rate and fixed-rate 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 109.9%.

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 would be higher and therefore the Funding Ratio would be lower than on an ongoing basis.

## Plan Funding (continued)

As discussed earlier, the funding ratio remained the same as last year. As shown below, the funding ratio using the actuarial value of assets has remained very level since 1994. The only exception was a small increase last year due to an additional 6% interest credit to the SAF.



The Endowment Fund, available to cover future adverse experience for TCDRS was \$2,409 million as of December 31, 2007. This is equal to 16.6% of the actuarial value of assets currently allocated for funding the system-wide benefit obligations, down slightly from 17.0% last year.

## Individual Employer Plan Experience and Plan Changes

The 2007 valuation indicated that all of the 567 active plans have an adequate financing arrangement under the TCDRS Act based on the current contribution rates.

During 2007, 234 plans changed their benefit provisions by adopting a total of 272 changes. All plan changes were to increase or improve benefit provisions, except for 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, 2006 valuation. There are many factors that are measured when comparing one year's expected valuation results to the actual results a year later. This is discussed in further detail in Section 2.

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.

The following chart shows how various factors affected the overall funding of TCDRS, as compared to the last valuation. The most significant factors were the enhanced survivor benefit and changes in plan provisions which caused an increase in the overall contribution rate and decrease in the funding ratio. This was somewhat offset by expected year-to-year changes and actual versus expected termination. The most significant changes are shown in bold.

Sources of Change	Weighted Contribution Rate	Aggregate Funding Ratio
<b>December 31, 2006 Actuarial Valuation</b>	<b>9.04%</b>	<b>94.3%</b>
Expected Year-to-Year Change	0.00%	<b>0.4%</b>
Enhanced Survivor Benefit	<b>0.12%</b>	<b>-0.3%</b>
Changes in Plan Provisions	<b>0.19%</b>	<b>-0.4%</b>
Actual vs. Expected Retirement	-0.03%	0.1%
Actual vs. Expected Active Mortality	-0.01%	0.0%
Actual vs. Expected Termination	-0.09%	<b>0.3%</b>
Salary / Payroll Variation	-0.03%	0.0%
Change in Average Entry Age	0.03%	0.0%
Investment Income	0.00%	0.0%
Actual vs. Expected Retiree Mortality	-0.01%	0.1%
Employer Lump-Sum Contribution	-0.02%	0.0%
Elected Rate > Actual Rate	-0.02%	0.0%
Other	0.03%	-0.2%
<b>Total Change</b>	<b>0.16%</b>	<b>0.0%</b>
<b>December 31, 2007 Actuarial Valuation</b>	<b>9.20%</b>	<b>94.3%</b>

## CSARF & OGTLF

Both the Current Service Annuity Reserve Fund (CSARF) and the Optional Group Term Life Fund (OGTLF) continue to maintain a level of assets in each fund to sufficiently support their expected benefit payments. The projected surplus in the OGTLF increased over last year, but decreased for the CSARF.

It should be noted that there was a small mortality loss for the CSARF (i.e., retirees living slightly longer than the 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.

## 2007 Legislation

Out of the 2007 legislative session, there was one change to the TCDRS Act that directly impacted employer liabilities and contribution rates. The survivor benefit was enhanced, which increased the annuity amount payable to survivors of non-retirees.

## Inactive Plans

There are currently seven 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 2001 to 2007 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>
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
2007	552	15	7	574

	<u>Active Contributing Members</u>	<u>Non- Contributing Members</u>	<u>Annuitants</u>	<u>Total</u>
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
2007	116,858	46,104	34,362	197,324

	<u>Covered Payroll (in millions)</u>	<u>Contributing Members</u>	<u>Annual Pay</u>	
			<u>Average</u>	<u>Percentage Increase</u>
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	4,054.3	110,791	36,594	3.6%
2007	4,420.5	116,858	37,828	3.4%

**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, 2006 Valuation</b>	<b>110,791</b>	<b>39,781</b>	<b>32,440</b>
Termination with Refund	(6,335)	(2,410)	-
Termination without Refund	(6,628)	6,628	-
Active/Inactive Death with Annuity	(128)	(43)	171
Service Retirement	(1,899)	(479)	2,378
Disability Retirement	(29)	(25)	54
Annuitant Death without Beneficiary	-	-	(426)
New Entrants	19,924	3,559	-
Rehires	1,162	(907)	(255)
<b>Total Change</b>	<b>6,067</b>	<b>6,323</b>	<b>1,922</b>
<b>December 31, 2007 Valuation</b>	<b>116,858</b>	<b>46,104</b>	<b>34,362</b>

**Recommended  
Board Action**

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

- (1) Approve the required contribution rates for the 2009 plan year for:
  - (a) Fixed-rate plans that adopt a variable-rate plan in 2008;
  - (b) Variable-rate plans with no changes in 2008; and,
  - (c) Variable-rate plans that adopt a change in plan benefits in 2008. (The required contribution rates for these plans will be based on the 2007 valuation results, but reflect the benefit changes adopted during 2008.)
- (2) Approve the 2009 premium rates for the Optional Group Term Life Fund as shown in Appendix E.

# Texas County & District Retirement System Actuarial Valuation

December 31, 2007

## Section 2 – December 31, 2007 Valuation Results



We performed an actuarial valuation for each of the 574 employers participating in TCDRS as of December 31, 2007. Appendices F and G, at the end of this report, illustrate the key valuation measurements for each employer and compares the 2007 results with the 2006 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. Five new plans joined since the last valuation. Four plans terminated.

Jan. 1	Active Variable-Rate Plans	Active Fixed-Rate Plans	Inactive Plans	Total
1999	407	81	14	502
2000	424	68	14	506
2001	440	56	13	509
2002	451	52	14	517
2003	477	44	14	535
2004	504	35	14	553
2005	513	31	15	559
2006	531	26	18	575
2007	545	20	8	573
2008	552	15	7	574

Most active employers, 552 out of 567, 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)

Fifteen 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, 2007 valuation, two of the 15 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 567 plans that are actively participating in TCDRS (552 variable-rate plans and 15 fixed-rate plans), there are another seven 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 2006 and 2007 valuations.

## Texas County & District Retirement System Actuarial Valuation

### Statements of Plan Net Assets Pension Trust Fund As of Dec. 31, 2007 and 2006

	2007	2006
<b>Assets</b>		
Cash and Cash Equivalents	\$ 8,512,882	\$ 11,448,368
Receivables:		
Contributions	59,535,481	57,858,698
Investment Interest and Dividends	61,043,282	66,589,683
Foreign Currency & Exchange Contracts Receivable	1,489,339	498,183
Securities-Lending Interest	49,691,671	0
Other	61,813	138,808
Total Receivables	171,821,586	125,085,372
Prepaid Expenses and Other Assets	188,381	220,509
Investments, at Fair Value:		
Core Fixed Income	3,313,785,339	3,210,038,542
Domestic Equities	4,192,782,575	4,941,322,105
International Equities	4,724,461,210	3,554,114,679
High-Yield Bonds	1,324,447,406	1,364,889,016
REITs	461,995,925	796,494,135
Absolute Return	1,491,571,640	730,669,111
TIPS	1,066,803,314	688,356,378
Private Equity	126,682,205	17,806,614
Short-Term Investment Fund	90,424,989	76,412,435
Total Investments	16,792,954,603	15,380,103,015
Invested Securities-Lending Collateral	1,491,970,381	1,641,801,201
Capital Assets, net	10,581,451	10,061,986
<b>Total Assets</b>	<b>18,476,029,284</b>	<b>17,168,720,451</b>
<b>Liabilities</b>		
Accounts Payable	7,735,035	10,338,460
Investment Money Manager Fees Payable	6,476,233	5,576,451
Foreign Currency & Exchange Contracts Receivable	49,475,901	66,577
Funds Held for Supplemental Death Benefits Fund	10,208,224	8,305,904
Securities-Lending Collateral	1,491,970,381	1,641,801,201
<b>Total Liabilities</b>	<b>1,565,865,774</b>	<b>1,666,088,593</b>
<b>Net Assets Held in Trust for Pension Benefits, Dec. 31</b>	<b>\$ 16,910,163,510</b>	<b>\$ 15,502,631,858</b>



## Texas County & District Retirement System Actuarial Valuation

### CHANGES IN PLAN NET ASSETS BY FUND AND INTERFUND TRANSFERS (Year ended Dec. 31, 2007)

	Pension Trust Funds						Totals Dec. 31, 2007
	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	\$ 303,430,433	\$ 430,335,867	\$ -	\$ -	\$ -	\$ -	\$ 733,766,300
Investment Income							
<i>From Investment Activities</i>							
Net Appreciation in Fair Value of Investments	-	-	-	-	868,336,429	-	868,336,429
Interest and Dividends	-	-	-	-	379,244,588	-	379,244,588
Total Investment Activity Income	-	-	-	-	1,247,581,017	-	1,247,581,017
Less Investment Activity Expenses	-	-	-	-	28,902,174	-	28,902,174
Net Income from Investment Activities	-	-	-	-	1,218,678,843	-	1,218,678,843
<i>From Securities-Lending Activities</i>							
Securities-Lending Income	-	-	-	-	7,992,227	-	7,992,227
Less Securities-Lending Expenses:							
Borrower Rebates and Management Fees	-	-	-	-	-	-	-
Net Income From Securities-Lending Activities	-	-	-	-	7,992,227	-	7,992,227
Total Net Investment Income	-	-	-	-	1,226,671,070	-	1,226,671,070
Building Operations and Miscellaneous Income	-	-	-	-	-	1,218,946	1,218,946
Miscellaneous Income	-	-	-	-	-	24,386	24,386
<b>Total Additions</b>	<b>303,430,433</b>	<b>430,335,867</b>	<b>-</b>	<b>-</b>	<b>1,226,671,070</b>	<b>1,243,332</b>	<b>1,961,680,703</b>
<b>DEDUCTIONS</b>							
Benefit Allowances	-	182,720,613	292,707,251	-	-	-	475,427,864
Withdrawals	65,593,523	-	-	79,067	-	-	65,672,590
Payments to Terminating Employers	-	351,055	-	-	-	-	351,055
Interest Allocation to Supplemental Death Benefits Fund	-	-	-	-	603,773	-	603,773
Administrative and Building Operations Expenses	-	-	-	-	-	12,093,768	12,093,768
<b>Total Deductions</b>	<b>65,593,523</b>	<b>183,071,668</b>	<b>292,707,251</b>	<b>79,067</b>	<b>603,773</b>	<b>12,093,768</b>	<b>554,149,050</b>
<b>TRANSFER OF FUNDS</b>							
Retirement Allowances	(179,459,784)	(179,991,396)	359,451,180	-	-	-	-
Investment Income and Other	242,003,465	614,581,201	203,796,431	153,436,200	(1,226,067,297)	12,250,000	-
Escheated Accounts, net	352,406	-	-	(352,406)	-	-	-
Net Transfers	62,896,087	434,589,805	563,247,611	153,083,794	(1,226,067,297)	12,250,000	-
<b>Net Increase in Plan Net Assets</b>	<b>300,732,997</b>	<b>681,854,004</b>	<b>270,540,360</b>	<b>153,004,727</b>	<b>-</b>	<b>1,399,564</b>	<b>1,407,531,651</b>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>							
Beginning of Period, Jan. 1	3,534,640,182	6,831,599,369	2,863,605,827	2,256,311,600	-	16,474,879	15,502,631,859
End of Period, Dec. 31	\$ 3,835,373,179	\$ 7,513,453,373	\$ 3,134,146,187	\$ 2,409,316,327	\$ -	\$ 17,874,443	\$ 16,910,163,510

# Texas County & District Retirement System Actuarial Valuation

**December 31, 2007**

## Summary Actuarial Valuation Results

	December 31, 2007	December 31, 2006
<b>Valuation Results for Employer Plans</b>		
1 Actuarial present value of future benefits		
Annuitants	\$ 1,656,174,555	\$ 1,490,845,685
Members	<u>13,109,765,826</u>	<u>12,008,787,111</u>
Total	\$ 14,765,940,381	\$ 13,499,632,796
2 Actuarial present value of future normal cost contributions	<u>2,430,085,122</u>	<u>2,218,283,942</u>
3 Actuarial accrued liability [1 - 2]	\$ 12,335,855,259	\$ 11,281,348,854
4 Actuarial value of assets		
Employees Saving Fund	\$ 3,835,373,179	\$ 3,534,640,182
Subdivision Accumulation Fund	<u>7,513,453,373</u>	<u>6,831,599,369</u>
	\$ 11,348,826,552	\$ 10,366,239,551
5 Total unfunded actuarial accrued liability (UAAL)	\$ 1,032,648,537	\$ 960,300,416
6 Total overfunded actuarial accrued liability (OAAL)	<u>(45,619,830)</u>	<u>(45,191,113)</u>
7 Unfunded actuarial accrued liability (UAAL), net of overfunded actuarial accrued liability (OAAL) [5 + 6]. Also equals [3 - 4].	987,028,707	915,109,303
<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	\$ 3,028,646,776	\$ 2,753,922,417
9 Actuarial value of assets of the Current Service Annuity Reserve Fund	<u>3,134,146,188</u>	<u>2,863,605,828</u>
10 Overfunded actuarial accrued liability (OAAL) [8 - 9]	<u>(105,499,412)</u>	<u>(109,683,411)</u>
11 Systemwide UAAL net of OAAL [7 + 10]	\$ 881,529,295	\$ 805,425,892

## Actuarial Value of Assets

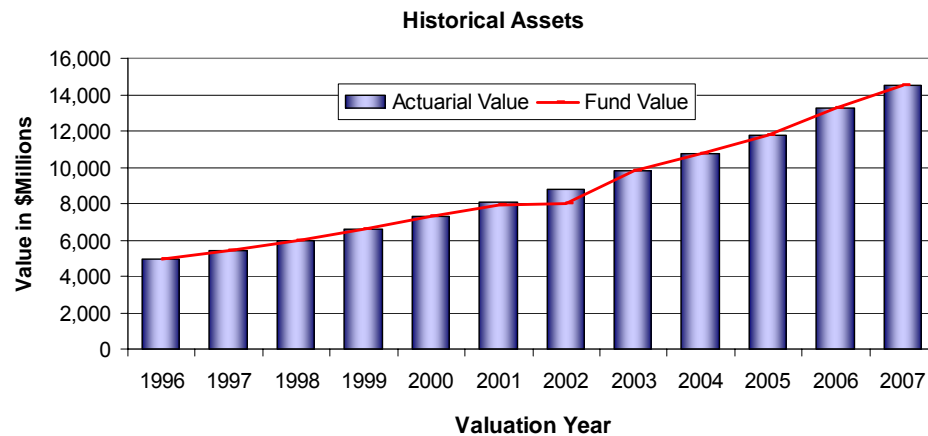
The actuarial value of assets for the Subdivision Accumulation Fund (SAF) recognizes the difference between the actual and expected return of the SAF evenly over 10-year periods. The actuarial value of the assets for the Employee Saving Fund (ESF) and the Current Service Annuity Reserve Fund (CSARF)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

The actuarial and fund values are currently equal.

Combined Fund Value*	\$14.48 Billion
Actuarial Value of Combined Fund	\$14.48 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 H.

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, 2007 actuarial valuation reflects benefits in effect as of January 1, 2008.

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 the employee account balance at retirement; the accounts are then converted to annuities. In addition, the employer may provide additional benefits by matching at a higher rate than one-to-one.

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 employee contributions made to the plan with interest. At retirement the member's account is matched at the rate or rates selected by the employer, and these total benefit credits are converted to a monthly annuity.

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 COLAs 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 2007, 234 plans made a total of 272 different benefit changes as summarized in the following chart. In addition to the benefit provision changes, five fixed-rate plans adopted the variable-rate funding method in 2007. Complete information on the benefit provisions for all employers can be found in the Statistical section of the December 31, 2007 CAFR.

## B. Benefits (continued)

Number of Plans	Type of Change
93	Added an ad hoc CPI-related COLA increase for retired members' benefits
73	Increased the Employer Match Rate
64	Added an ad hoc flat percentage increase to retired members' benefits
11	Increased the Employee Contribution Rate
8	Lowered the years of service for full vesting
7	Added a Rule of 75 or 80 retirement age provision
5	Increased Prior Service Credits
4	Added a partial lump sum benefit feature
4	Added 20-Year Retirement Eligibility provision
2	Added the ability to allow individual members to buy back prior forfeited service and benefits
1	Decreased the Employer Match Rate
272	

## 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**

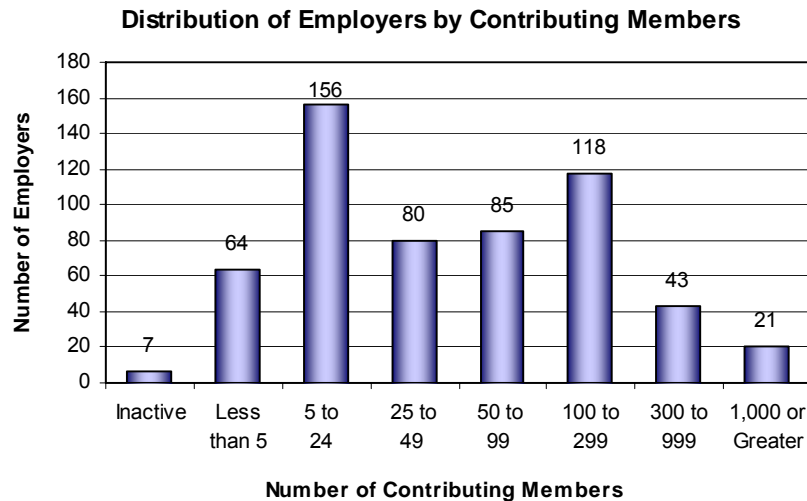
The valuation is a snapshot measurement as of a single day, the valuation date, of the expected benefits to be paid by the employer to those members who have an interest in a future benefit payment. The valuation only considers members participating as of the valuation date and does not project or assume 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 574 plans as of December 31, 2007.

	<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
2007	116,858	46,104	34,362	197,324

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.





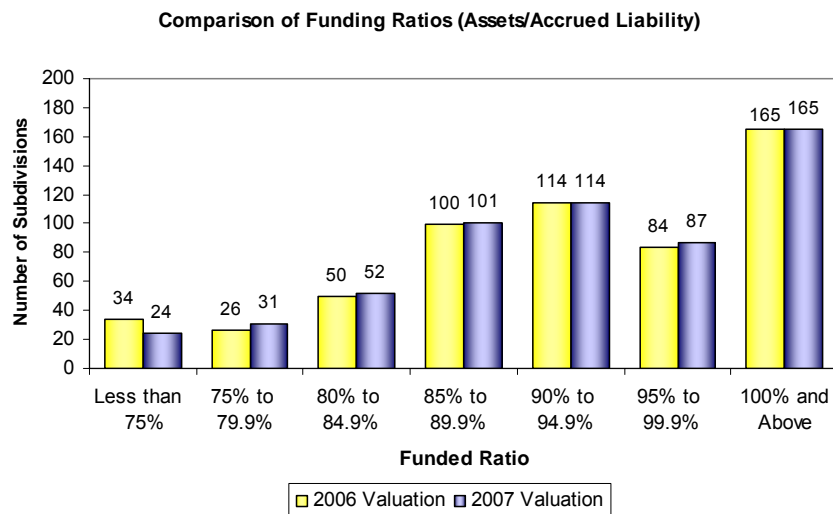
## Funded Status

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 574 plans as of December 31, 2007. For comparison purposes, the Funding Ratio is also shown for the 573 plans valued as of December 31, 2006.



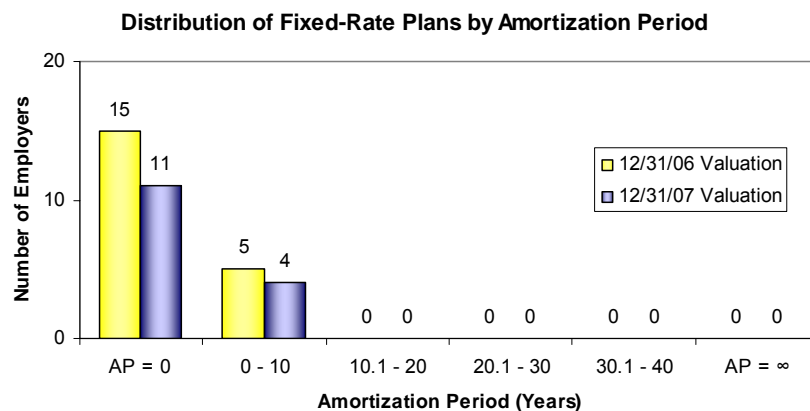
On a system-wide basis, the aggregate funding ratio remained the same at 94.3%. Similarly on the individual employer level, the funding ratios of most employers remained fairly consistent with last year.

## 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 2007, five active fixed-rate plans adopted the variable-rate funding method. Thus, the total number of active fixed-rate plans decreased from 20 in the 2006 valuation to 15 in the 2007 valuation.

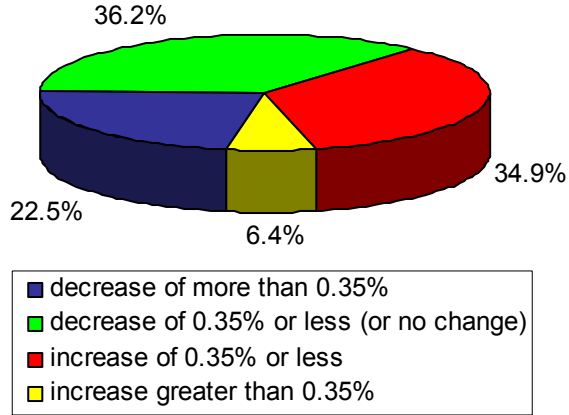
As shown on the following page, 41.3% of the 552 active variable-rate plans had a contribution rate increase. Of these, 6.4% (35 plans) had a contribution rate increase greater than 0.35% of pay. Most of these increases in contribution rates were due to changes in payroll different than the assumption.

Changes in contribution rates are measured from the actual 2008 rate to the calculated rate for 2009. The actual 2008 rate is based on the 2006 valuation, but adjusted for any benefit changes adopted during 2007.

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

58.7% of the plans had either a decrease or no change in the total employer contribution rate since last year's valuation.

**Change in Total Employer Contribution Rates  
Variable-Rate Plans (2008 to 2009)**



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

	<u>Decrease or No Change</u>	<u>Increase of 0.35% or Less</u>	<u>Increase Greater Than 0.35%</u>
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
2007	58.7	34.9	6.4

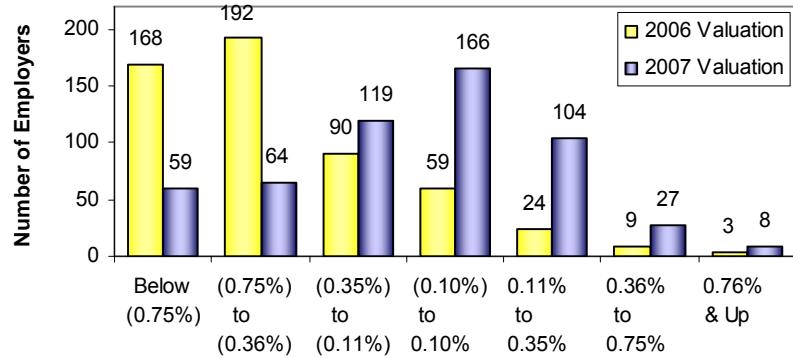
*\*Also reflects impact of new assumptions.*

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

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

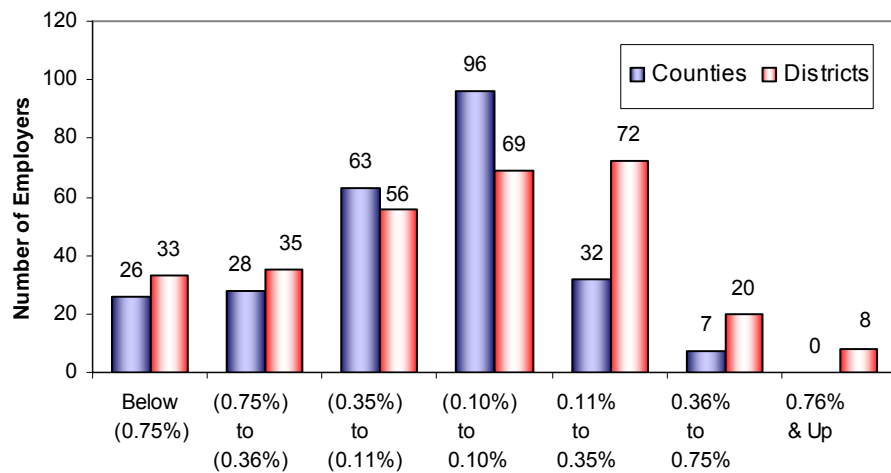
The graph below compares the number of plans in the 2006 valuation to the number in the 2007 valuation that had a change in the total employer contribution rate as measured by the size of the change. Note that there were a large number of employers with decreases last year due to the additional SAF credit.

**Change in the Total Employer Contribution Rates  
Variable-Rate Plans**



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).

**Change in Total Employer Contribution Rates  
Variable-Rate Plans  
12/31/2006 Valuation to 12/31/2007 Valuation**



## Experience Analysis – Contribution Rates

A detailed analysis of the rate changes was performed as part of the 2007 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 A lists each variable-rate plan that had a significant rate change from 2006 to 2007, the amount of the rate change and the major reasons for the change.

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

Actual vs. Expected Termination	138
Salary / Payroll Variation	66
Elected Rate > Actual Rate	31
Employer Lump-Sum Contribution	20
Actual vs. Expected Retirement	13
Change in Average Entry Age	13
Actual vs. Expected Retiree Mortality	11
Changes in Plan Provisions	7
Actual vs. Expected Active Mortality	4

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

Changes in Plan Provisions	158
Salary / Payroll Variation	50
Legislation - Enhanced Survivor Benefit	12
Actual vs. Expected Termination	11
Change in Average Entry Age	3
Actual vs. Expected Retiree Mortality	2
Actual vs. Expected Retirement	1

**Enhanced Survivor Benefit** refers to the recent legislation that included an increase in the death benefit for survivors of non-retired members.

**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.

**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.

## Experience Analysis – Contribution Rates (continued)

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 impact of the SAF interest credit. Since the assumed rate of 9.0% was credited, there was no effect on the contribution rate.

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# Texas County & District Retirement System Actuarial Valuation

December 31, 2007

## Section 3 – Funding Adequacy Based on 2007 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.

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, for variable-rate plans the UAAL as of December 31, 2006 is amortized over a closed 15 years starting January 1, 2008. Subsequent changes are amortized over 15 years creating a new layer of payment. Any OAAL is amortized over a rolling 30 years.

### 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 B illustrates the actions taken during 2007 for the fixed-rate plans that were determined to have an inadequate financing arrangement based on the 2006 valuation (none in last valuation).

As a result of the 2007 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 B.

All active fixed-rate plans are in an adequate financing arrangement based on the results of the 2007 valuation.



**Fixed-Rate Plans with SCR**

Based on prior valuation results, two 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 2007 valuation, no fixed-rate plans may discontinue their SCR.

**Fixed-Rate Plans with Temporary Reduction in Employee Deposit Rate**

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

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

**Inactive Plans**

There are currently seven 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.

# Texas County & District Retirement System Actuarial Valuation

December 31, 2007

## 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, 2007, there was a total actuarial loss during the year of \$11.9 million. This loss was somewhat offset by interest on the surplus amount. This resulted in a small decrease in the dollar amount of the surplus.

	(dollar amounts are in millions)	
	12/31/2007 Valuation	12/31/2006 Valuation
CSARF Fund Value	\$ 3,134.15	\$ 2,863.60
Beginning Surplus	\$ 109.68	\$ 103.78
Interest	7.68	7.26
Experience Gain/(Loss)	(11.86)	(1.36)
Change in Assumptions	<u>0.00</u>	<u>0.00</u>
Ending Surplus	\$ 105.50	\$ 109.68
Total CSARF Liability	\$ 3,028.65	\$ 2,753.92
Surplus as a Percentage of Total Liability	3.5%	4.0%

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# Texas County & District Retirement System Actuarial Valuation

**December 31, 2007**

## Section 5 – Optional Group Term Life 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.

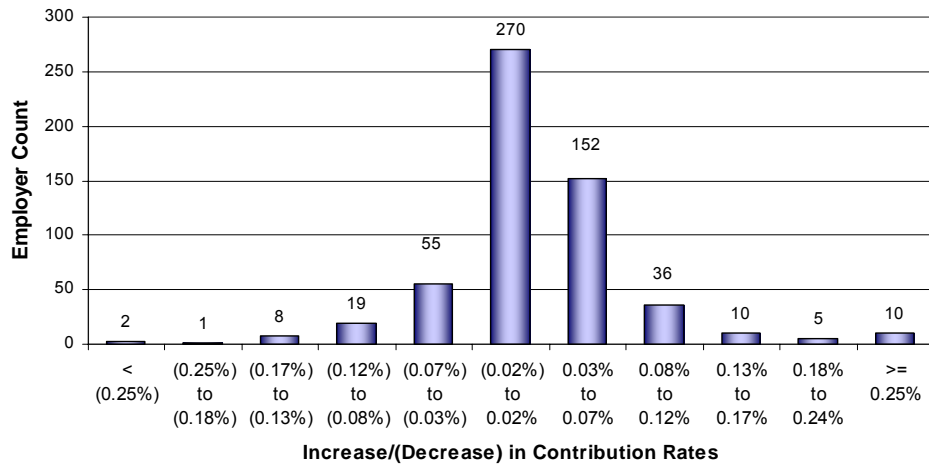
Active employees are insured for an amount equal to their total compensation from the past twelve months of employment. Retired employees are insured for a fixed amount of \$5,000. Life insurance benefits are paid as a lump sum payment.

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 Optional Group Term Life Fund (OGTLF) 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 OGTLF rates for all active employers, including those that do not participate in the OGTLF. There was comparatively little change in calculated employer premium rates based on the 2007 valuation results. A full listing of the OGTLF contribution rates is shown in Appendix E.

**Change in Optional Group Term Life Rates**



The table below reports the financial condition of the OGTLF as of December 31, 2006 and December 31, 2007. During 2007, the OGTLF experience was positive, since contributions exceeded the benefit payments. The current surplus amount should be adequate to cover any adverse experience during 2008.

**Optional Group Term Life Fund Experience**

	2007	2006
1. Fund at the beginning of the year	\$ 8,187,007	\$ 6,732,951
2. Employer premiums paid	5,983,265	5,231,646
3. Income from regular interest	603,773	505,046
4. Total assets	\$ 14,774,045	\$ 12,469,643
5. Supplemental death benefit payments made during the year	\$ 4,579,865	\$ 4,282,636
6. Less payments in the year for deaths occurring in the previous year	(393,780)	(495,466)
7. Plus payments in the following year for deaths occurring in the current year	486,587	393,780
8. Total incurred death benefits (actual benefits)	4,672,672	4,180,950
9. <b>Surplus at the end of the year (4. - 5.)</b>	<b>\$ 10,194,180</b>	<b>\$ 8,187,007</b>
10. Expected benefits during the prior year	\$ 5,983,265	\$ 5,231,646
11. Ratio of incurred benefits to premiums (8. / 2.)	0.781	0.799
12. Ratio of ending surplus to premiums (9. / 2.)	1.704	1.565
Number of employees covered at the end of the year	56,391	53,289
Number of employers participating at the end of the year	247	241
Weighted average SDB contribution rate (based on prior year's covered payroll)	0.32%	0.31%

*Benefits provided by the OGTLF 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, 2007 CAFR.*

# Texas County & District Retirement System Actuarial Valuation

December 31, 2007

## 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 Section.

### **Accrued Benefit**

The amount of an individual's benefit (whether or not vested) as of a specific date, determined in accordance with the terms of a pension plan and based on compensation and service to that date.

### **Actuarial Accrued Liability**

That portion, as determined by a particular Actuarial Cost Method, of the Actuarial Present Value of pension plan benefits and expenses which is not provided for by future Normal Costs.

### **Actuarial Assumptions**

Assumptions as to the occurrence of future events affecting pension costs, such as: mortality, termination, disablement, and retirement; changes in compensation; rates of investment earnings and asset appreciation or depreciation; procedures used to determine the Actuarial Value of Assets; and other relevant items.

### **Actuarial Gain (Loss)**

A measure of the difference between actual experience and that expected based on a set of Actuarial Assumptions during the period between two Actuarial Valuation dates, as determined in accordance with a particular Actuarial Cost Method.

### **Actuarial Present Value**

The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of Actuarial Assumptions.

### **Actuarial Valuation**

The determination, as of a Valuation Date, of the Normal Cost, Actuarial Accrued Liability, Actuarial Value of Assets, and related Actuarial Present Values for a pension plan.

### **Actuarial Value of Assets**

The value of cash, investments and other property belonging to a pension plan, as used by the actuary for the purpose of an Actuarial Valuation.

### **Actuarially Equivalent**

Of equal Actuarial Present Value, determined as of a given date with each value based on the same set of Actuarial Assumptions.

### **Average Age of Contributing Members**

The average attained age as of the Valuation Date, weighted by the average monthly deposit for the year preceding the Valuation Date.

### **Average Length of Service of Contributing Members**

The average length of total credited service in TCDRS as of the Valuation Date, weighted by the average monthly deposit for the year preceding the Valuation Date.

<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.

<b>Overfunded Actuarial Accrued Liability (OAAL)</b>	The excess, if any, of the Actuarial Value of Assets over the Actuarial Accrued Liability. Standard actuarial terminology defines this as the “Funding Excess”. TCDRS uses the term “Overfunded Actuarial Accrued Liability”.
<b>Supplemental Contribution Rate</b>	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.
<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	The excess, if any, of the Actuarial Accrued Liability over the Actuarial Value of Assets.
<b>Unfunded Actuarial Accrued Liability Contribution Rate</b>	<p><u>Variable-Rate plans:</u> 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.</p> <p><u>Fixed-Rate plans:</u> The fixed Employer Contribution Rate, including any Supplemental Contribution Rate, minus the Normal Cost Contribution Rate.</p>
<b>Valuation Date</b>	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.
<b>Variable-Rate Plan</b>	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.



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

**December 31, 2007**

**APPENDICES**

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- Appendix A Variable-Rate Plans With a Significant Rate Change
- Appendix B Fixed-Rate Plans With Inadequate Financing
- Appendix C Fixed-Rate Plans With a Supplemental Contribution Rate
- Appendix D Variable-Rate Plans With an Elective Contribution Rate
- Appendix E Optional Group Term Life Fund Contribution Rates for 2009
- Appendix F Comparison of Valuation Results for Variable-Rate Plans
- Appendix G Comparison of Valuation Results for Fixed-Rate Plans
- Appendix H Actuarial Assumptions and Methods

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

**December 31, 2007**

**Appendix A – Variable-Rate Plans With a Significant Rate Change**

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

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

**December 31, 2007**

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

**Counties**

<u>Employer Number</u>	<u>Employer Name</u>	<u>Rate Increase</u>	<u>Sources of Increase</u>
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**Texas County & District Retirement System  
Actuarial Valuation**

**December 31, 2007**

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

**Counties**

Employer Number	Employer Name	Rate Decrease	Material Sources of Decrease
101	Andrews County	-0.80%	Payroll Variation Retiree Mortality - Supplemental Annuity Only
141	Coleman County	-1.31%	Actual vs. Expected Termination
152	Crockett County	-0.86%	Actual vs. Expected Termination Retiree Mortality - Supplemental Annuity Only
168	Edwards County	-0.95%	Actual vs. Expected Termination Payroll Variation
175	Fisher County	-0.83%	Actual vs. Expected Termination Payroll Variation
176	Floyd County	-1.12%	Actual vs. Expected Termination Payroll Variation
205	Hemphill County	-1.36%	Actual vs. Expected Termination Payroll Variation
209	Hockley County	-0.84%	Payroll Variation
220	Jasper County	-0.78%	Payroll Variation
230	Kenedy County	-0.88%	Payroll Variation
231	Kent County	-3.55%	Actual vs. Expected Retirement Payroll Variation Retiree Mortality - Supplemental Annuity Only Employer Lump Sum Contribution
234	King County	-1.11%	Payroll Variation Retiree Mortality - Supplemental Annuity Only Actual vs. Expected Active Mortality
237	Knox County	-0.82%	Actual vs. Expected Termination
250	Loving County	-1.50%	Payroll Variation Actual vs. Expected Active Mortality
255	McMullen County	-0.98%	Payroll Variation Retiree Mortality - Supplemental Annuity Only
268	Montague County	-0.84%	Actual vs. Expected Termination Payroll Variation Retiree Mortality - Supplemental Annuity Only
270	Moore County	-1.01%	Actual vs. Expected Termination Employer Lump Sum Contribution
282	Panola County	-1.79%	Actual vs. Expected Termination Payroll Variation Elected Rate Employer Lump Sum Contribution
289	Rains County	-0.84%	Actual vs. Expected Termination Retiree Mortality - Supplemental Annuity Only
291	Reagan County	-1.02%	Actual vs. Expected Termination Payroll Variation
298	Rockwall County	-1.77%	Employer Lump Sum Contribution

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

**December 31, 2007**

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

**Counties**

Employer Number	Employer Name	Rate Decrease	Material Sources of Decrease
308	Shackelford County	-0.95%	Actual vs. Expected Retirement Actual vs. Expected Termination Payroll Variation
321	Terrell County	-3.21%	Actual vs. Expected Retirement Actual vs. Expected Termination Employer Lump Sum Contribution
322	Terry County	-1.28%	Actual vs. Expected Termination Payroll Variation Elected Rate Actual vs. Expected Active Mortality Employer Lump Sum Contribution
327	Trinity County	-0.76%	Actual vs. Expected Termination Payroll Variation Retiree Mortality - Supplemental Annuity Only
341	Wheeler County	-0.78%	Actual vs. Expected Termination Payroll Variation

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

**December 31, 2007**

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

**Districts**

Employer Number	Employer Name	Rate Increase	Material Sources of Increase
406	Rankin County Hospital District - Upton County	1.52%	Payroll Variation
425	Lubbock County WCID #1	2.10%	Payroll Variation
444	Ward Memorial Hospital	0.91%	Actual vs. Expected Termination Payroll Variation
494	Pecos County Appraisal District	1.51%	Actual vs. Expected Termination Payroll Variation Retiree Mortality - Supplemental Annuity Only
495	San Patricio County Appraisal District	0.76%	Actual vs. Expected Termination
512	McCulloch County Appraisal District	0.81%	Actual vs. Expected Retirement
553	San Jacinto County Central Appraisal District	1.08%	Payroll Variation
575	Willacy County Appraisal District	1.21%	Actual vs. Expected Termination
628	Edwards Central Appraisal District	0.75%	Payroll Variation Change in Average Entry Age

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

**December 31, 2007**

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

**Districts**

Employer Number	Employer Name	Rate Decrease	Material Sources of Decrease
413	Brazoria County Conservation and Reclamation District #3	-1.50%	Payroll Variation
423	Victoria County Drainage District #3	-14.61%	Actual vs. Expected Retirement Employer Lump Sum Contribution
469	Sherman County Appraisal District	-2.04%	Retiree Mortality - Supplemental Annuity Only
470	Shackelford County Appraisal District	-0.76%	Actual vs. Expected Termination Elected Rate Change in Average Entry Age
477	Cochran County Appraisal District	-2.13%	Actual vs. Expected Termination Payroll Variation
482	Denton Central Appraisal District	-1.53%	Elected Rate Employer Lump Sum Contribution
483	Grimes County Appraisal District	-0.93%	Employer Lump Sum Contribution
490	Orange County Appraisal District	-1.65%	Actual vs. Expected Retirement Actual vs. Expected Termination Change in Average Entry Age
491	McLennan County Appraisal District	-0.78%	Employer Lump Sum Contribution
503	Archer County Appraisal District	-0.98%	Actual vs. Expected Termination Elected Rate
509	Frio County Appraisal District	-1.31%	Actual vs. Expected Termination
531	Chambers County Appraisal District	-1.28%	Payroll Variation Elected Rate Change in Average Entry Age
558	Lubbock Emergency Communication District	-0.80%	Actual vs. Expected Termination Change in Average Entry Age Employer Lump Sum Contribution
559	Wichita-Wilbarger 9-1-1 District	-0.90%	Payroll Variation Change in Average Entry Age
561	United Irrigation District - Hidalgo County	-0.87%	Actual vs. Expected Termination Elected Rate Retiree Mortality - Supplemental Annuity Only
570	Midland Emergency Communication District	-1.98%	Payroll Variation
572	Newton Central Appraisal District	-1.23%	Actual vs. Expected Retirement Payroll Variation
581	Brewster County Appraisal District	-1.15%	Payroll Variation Change in Average Entry Age
589	Galveston County Emergency Communication Dist	-0.99%	Actual vs. Expected Termination
594	Kent County Tax Appraisal District	-1.79%	Actual vs. Expected Termination Payroll Variation
598	Harris County Appraisal District	-1.12%	Actual vs. Expected Termination Payroll Variation Employer Lump Sum Contribution
605	Montgomery Central Appraisal District	-0.78%	Payroll Variation Employer Lump Sum Contribution
608	Williamson Central Appraisal District	-1.42%	Actual vs. Expected Termination Employer Lump Sum Contribution
609	Burnet Central Appraisal District	-1.52%	Actual vs. Expected Retirement Actual vs. Expected Termination Payroll Variation Employer Lump Sum Contribution



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

**December 31, 2007**

**Appendix B – Fixed-Rate Plans With Inadequate Financing**

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**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	12/06	12/05

**No Fixed Rate plans have an Inadequate Financing Arrangement based on the 2006 Valuation.**

**Fixed-Rate Plans With an Inadequate Financing Arrangement  
in the 12/31/2007 Valuation**

No.	Subdivision Name	Current Plan			Option #1		Option #2	No. of Contributing Members	
		Deposit Rate	Matching Ratio	SCR	Deposit Rate	Matching Ratio	SCR	12/07	12/06

**No Fixed Rate plans have an Inadequate Financing Arrangement based on the 2007 Valuation.**

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

**December 31, 2007**

**Appendix C – 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%

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

**December 31, 2007**

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

Employer Number	Employer Name	Total Rate	Elected Rate
106	Atascosa County	5.72%	7.00%
114	Bexar County	9.45%	9.90%
115	Blanco County	7.37%	7.37%
117	Bosque County	1.55%	5.00%
118	Bowie County	6.47%	7.44%
120	Brazos County	11.11%	11.80%
136	Cherokee County	7.93%	8.43%
137	Childress County	3.96%	4.61%
138	Clay County	9.49%	11.00%
139	Cochran County	11.51%	12.00%
142	Collin County	11.90%	12.50%
147	Concho County	5.57%	7.00%
149	Coryell County	8.39%	8.34%
150	Cottle County	4.76%	7.00%
154	Culberson County	5.39%	7.00%
164	Donley County	5.41%	7.32%
165	Duval County	6.59%	7.05%
166	Eastland County	10.02%	11.00%
174	Fayette County	8.01%	8.62%
183	Galveston County	7.51%	9.84%
185	Gillespie County	9.54%	9.80%
188	Gonzales County	9.20%	9.53%
189	Gray County	6.77%	7.00%
191	Gregg County	9.35%	8.86%
192	Grimes County	5.34%	7.00%
198	Hardeman County	4.44%	7.00%
202	Hartley County	7.66%	8.00%
205	Hemphill County	11.58%	14.00%
212	Houston County	4.98%	5.00%
214	Hudspeth County	3.26%	5.00%
221	Jeff Davis County	4.40%	7.00%
223	Jim Hogg County	3.10%	5.00%
237	Knox County	4.87%	7.00%
240	Lampasas County	12.51%	13.76%
241	La Salle County	8.77%	9.66%
243	Lee County	6.31%	8.00%
244	Leon County	2.59%	7.00%
246	Limestone County	4.72%	7.00%
247	Lipscomb County	11.91%	12.24%
252	Lynn County	1.35%	3.00%
253	McCulloch County	2.51%	7.00%
259	Mason County	7.75%	8.50%
262	Medina County	5.98%	7.00%



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Employer Number	Employer Name	Total Rate	Elected Rate
264	Midland County	8.89%	9.82%
265	Milam County	6.64%	10.00%
267	Mitchell County	8.94%	9.50%
275	Newton County	5.54%	7.00%
282	Panola County	17.25%	23.43%
288	Presidio County	5.12%	6.00%
289	Rains County	6.08%	7.00%
293	Red River County	6.12%	7.43%
294	Reeves County	4.22%	7.00%
298	Rockwall County	6.23%	9.00%
301	Sabine County	2.97%	4.00%
314	Stephens County	8.24%	12.00%
317	Sutton County	4.15%	7.00%
322	Terry County	9.86%	14.00%
326	Travis County	10.05%	10.71%
330	Upton County	6.01%	9.00%
336	Waller County	6.21%	7.00%
340	Wharton County	10.41%	10.53%
341	Wheeler County	8.88%	11.00%
344	Willacy County	7.37%	8.09%
346	Wilson County	6.56%	7.50%
349	Wood County	9.60%	9.75%
350	Yoakum County	9.21%	10.00%
352	Zapata County	6.93%	7.38%
353	Zavala County	6.47%	7.00%
354	Texas County & District Retirement System	9.26%	10.50%
404	Jefferson County Drainage District #3	2.42%	8.50%
406	Rankin County Hospital District - Upton County	6.16%	5.00%
407	Galveston County WCID #1	9.18%	10.65%
418	Bell County Water Control and Improvement District #1	4.55%	9.00%
421	Orange County Drainage District	9.66%	12.00%
433	Galveston County Drainage District #2	6.68%	9.29%
437	Texas Association of Counties	7.65%	8.50%
439	Lavaca - Navidad River Authority - Jackson County	8.13%	10.70%
443	West Central Texas Council of Governments	8.32%	11.00%
446	Wichita County Water Improvement District #2	11.10%	11.00%
449	Port of Beaumont Navigation District	11.41%	12.00%
453	Maverick County WCID #1	2.21%	5.00%
457	Collin County Central Appraisal District	13.43%	15.00%
459	Aransas County Appraisal District	9.67%	12.42%
463	Dawson County Central Appraisal District	1.49%	7.00%
467	Dallas Central Appraisal District	9.17%	11.00%
470	Shackelford County Appraisal District	2.33%	7.00%
482	Denton Central Appraisal District	9.74%	13.50%
494	Pecos County Appraisal District	3.47%	2.87%
498	Gonzales County Appraisal District	7.86%	9.50%
499	Lubbock Central Appraisal District	7.37%	9.50%
500	Mackenzie Municipal Water Authority - Briscoe County	0.00%	9.00%
501	Titus County Fresh Water Supply District	7.74%	7.00%
502	Angelina County Appraisal District	6.02%	7.00%
503	Archer County Appraisal District	0.08%	7.00%

Employer Number	Employer Name	Total Rate	Elected Rate
504	Montague County Tax Appraisal District	9.69%	10.80%
507	Somervell County Central Appraisal District	4.01%	4.00%
514	Lakeway Municipal Utility District - Travis County	9.48%	9.72%
517	Oldham County Appraisal District	0.00%	9.00%
521	Bosque County Central Appraisal District	6.87%	11.00%
526	Gulf Coast Water Authority - Galveston County	3.42%	7.00%
529	Hemphill County Hospital District	6.66%	9.50%
530	Wilbarger County Hospital District	0.30%	5.00%
531	Chambers County Appraisal District	4.51%	14.00%
535	Medina County Appraisal District	5.78%	7.09%
540	Laguna Madre Water District - Cameron County	11.35%	11.90%
542	Callahan County Appraisal District	4.58%	6.17%
561	United Irrigation District - Hidalgo County	4.23%	7.00%
562	Northeast Texas Municipal Water District	3.51%	7.00%
563	Falls County Appraisal District	0.00%	3.24%
564	Randall County Appraisal District	10.20%	12.00%
571	Harlingen Irrigation District Cameron County #1	3.91%	5.00%
583	Denco Area 9-1-1 District - Denton County	11.35%	12.00%
585	Hansford County Hospital District	2.84%	4.00%
601	Travis Central Appraisal District	16.74%	7.00%
602	Central Appraisal District of Taylor County	5.85%	7.00%
603	Crosby Municipal Utility District	1.63%	7.00%
605	Montgomery Central Appraisal District	14.46%	16.00%
606	Smith County Appraisal District	7.24%	14.00%
607	Tarrant Appraisal District	9.52%	11.00%
614	Aquilla Water Supply District - Hill County	6.43%	9.00%
617	Mills Central Appraisal District	2.64%	4.00%
620	Port of Corpus Christi Authority	7.86%	11.00%
621	Wharton County WCID #1	4.55%	5.00%
627	Shelby County Appraisal District	2.36%	4.00%
630	Macedonia - Eylau MUD - Bowie County	5.51%	8.00%
634	Texas Eastern 9-1-1 Network	7.09%	10.00%
635	Central Appraisal District of Johnson County	11.67%	14.00%
644	Fannin County Appraisal District	0.00%	4.00%
650	Lampasas County Appraisal District	9.35%	10.37%
653	Kerr Emergency 9-1-1 Network	2.90%	7.00%
656	Jim Hogg County Emergency Services District #1	0.00%	2.56%
657	Jasper County WCID #1	6.80%	7.00%
661	Hopkins County Appraisal District	4.65%	7.00%
662	Kaufman County Appraisal District	9.07%	11.00%
671	Kendall Appraisal District	5.76%	6.41%
674	High Plains Underground WCD #1	4.51%	5.00%
675	Marion County Appraisal District	3.31%	7.13%
680	Jim Hogg County Appraisal District	3.59%	7.00%
682	Upton County Appraisal District	7.67%	9.62%
693	Freestone County Appraisal District	11.77%	12.00%
694	Houston County Appraisal District	8.18%	8.00%
698	Rockwall Central Appraisal District	12.40%	15.00%
700	Wood County Appraisal District	8.11%	9.00%
702	Brownsville Irrigation District	5.93%	6.00%
709	Calhoun County Appraisal District	8.50%	8.56%
715	Wilbarger County Appraisal District	7.29%	9.93%
716	Bexar Metro 9-1-1 Network District	6.56%	10.00%
717	Parker County Appraisal District	10.90%	12.00%
724	Stonewall County Appraisal District	7.16%	8.00%
725	McLennan County 9-1-1 Emergency Assistance District	12.17%	14.00%
726	Post Oak Savannah Groundwater Conservation District	5.66%	6.50%
728	Hockley County Appraisal District	12.02%	13.99%
730	Palo Duro River Authority	7.97%	7.00%
740	Wichita Appraisal District	10.44%	12.00%

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

**December 31, 2007**

**Appendix E – Optional Group Term Life Fund Contribution Rates for 2009**

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
638	Acton Municipal Utility District	0.32%	0.33%
615	Alamo Area Council of Governments	0.28%	0.31%
721	Alamo Regional Mobility Authority	0.30%	0.31%
100	Anderson County	0.33%	0.54%
691	Anderson County Central Appraisal District	0.43%	0.43%
101	Andrews County	0.31%	0.65%
684	Angelina and Nacogdoches Counties WC & ID #1	0.30%	0.30%
102	Angelina County	0.29%	0.47%
502	Angelina County Appraisal District	0.32%	0.39%
576	Angleton Drainage District	0.34%	0.36%
614	Aquilla Water Supply District - Hill County	0.77%	1.03%
103	Aransas County	0.37%	0.50%
459	Aransas County Appraisal District	0.20%	0.24%
668	Aransas County Navigation District #1	0.24%	0.24%
104	Archer County	0.46%	0.81%
503	Archer County Appraisal District	0.06%	0.56%
105	Armstrong County	0.36%	0.60%
106	Atascosa County	0.34%	0.47%
551	Atascosa County Appraisal District	0.07%	0.24%
107	Austin County	0.30%	0.46%
461	Austin County Appraisal District	0.14%	0.19%
597	Bacliff Municipal Utility District	0.31%	0.31%
108	Bailey County	0.37%	0.67%
109	Bandera County	0.31%	0.51%
110	Bastrop County	0.29%	0.39%
111	Baylor County	0.47%	0.93%
685	Baylor County Appraisal District	0.59%	0.59%
613	Bayview Irrigation District #11	0.22%	0.90%
690	Bayview Municipal Utility District	0.29%	0.29%
112	Bee County	0.30%	0.42%
113	Bell County	0.27%	0.38%
506	Bell County Appraisal District	0.22%	0.34%
418	Bell County WCID #1	0.29%	0.43%
708	Benbrook Water Authority	0.31%	0.32%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
472	Bexar Appraisal District	0.23%	0.29%
114	Bexar County	0.23%	0.29%
544	Bexar County WCID #10	0.44%	0.62%
716	Bexar Metro 9-1-1 Network District	0.60%	0.60%
737	Bexar-Medina-Atascosa WCID #1	0.33%	0.33%
616	Bistone MWSD - Limestone County	0.29%	0.34%
115	Blanco County	0.62%	0.91%
116	Borden County	0.44%	1.03%
525	Borden County Appraisal District	0.03%	0.82%
117	Bosque County	0.49%	0.78%
521	Bosque County Central Appraisal District	0.48%	0.48%
118	Bowie County	0.40%	0.57%
119	Brazoria County	0.29%	0.39%
508	Brazoria County Appraisal District	0.31%	0.39%
413	Brazoria County CRD #3	0.22%	0.46%
424	Brazoria County Drainage District #4	0.31%	0.39%
681	Brazoria County Drainage District #5	0.31%	0.31%
120	Brazos County	0.26%	0.32%
689	Brazos County Appraisal District	0.24%	0.25%
600	Brazos County ECD	0.10%	0.10%
744	Brazos River Authority	0.38%	0.38%
121	Brewster County	0.38%	0.59%
581	Brewster County Appraisal District	0.07%	0.07%
122	Briscoe County	0.52%	1.29%
123	Brooks County	0.39%	0.65%
554	Brookshire - Katy Drainage District	0.82%	0.92%
522	Brookshire Municipal Water District	0.14%	0.25%
124	Brown County	0.34%	0.48%
702	Brownsville Irrigation District	0.39%	0.43%
642	Brushy Creek Municipal Utility District - Williamson Count	0.18%	0.19%
125	Burleson County	0.43%	0.71%
609	Burnet Central Appraisal District	0.37%	0.39%
126	Burnet County	0.33%	0.46%
127	Caldwell County	0.32%	0.51%
718	Caldwell County Appraisal District	0.31%	0.31%
128	Calhoun County	0.34%	0.47%
709	Calhoun County Appraisal District	0.18%	0.18%
129	Callahan County	0.56%	1.02%
542	Callahan County Appraisal District	0.40%	0.45%
130	Cameron County	0.20%	0.28%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
618	Cameron County Appraisal District	0.25%	0.28%
692	Cameron County Drainage District #1	0.37%	0.37%
664	Cameron County Drainage District #3	0.69%	0.71%
686	Cameron County Drainage District #5	0.20%	0.20%
462	Cameron County Irrigation District #2	0.23%	0.88%
590	Cameron County Irrigation District #6	0.68%	1.14%
670	Camp Central Appraisal District	0.14%	0.14%
131	Camp County	0.59%	1.06%
132	Carson County	0.45%	0.80%
133	Cass County	0.36%	0.63%
610	Cass County Appraisal District	0.21%	0.34%
134	Castro County	0.66%	0.93%
719	Central Appraisal District of Bandera County	0.26%	0.26%
635	Central Appraisal District of Johnson County	0.23%	0.26%
602	Central Appraisal District of Taylor County	0.31%	0.38%
712	Central Texas Regional Mobility Authority	0.34%	0.34%
648	Central WCID - Angelina County	0.17%	0.25%
135	Chambers County	0.31%	0.50%
531	Chambers County Appraisal District	0.10%	0.19%
548	Chambers County Public Hospital District	0.26%	0.30%
136	Cherokee County	0.39%	0.59%
137	Childress County	0.42%	0.51%
511	Childress County Appraisal District	0.13%	0.84%
582	Childress County Hospital District	0.18%	0.22%
138	Clay County	0.47%	0.91%
485	Clay County Appraisal District	0.82%	1.00%
703	Coastal Bend Groundwater Conservation District	0.06%	0.06%
722	Coastal Plains Groundwater Conservation District	0.09%	0.09%
139	Cochran County	0.48%	0.90%
477	Cochran County Appraisal District	0.15%	1.03%
140	Coke County	0.55%	1.26%
141	Coleman County	0.64%	1.11%
142	Collin County	0.26%	0.29%
457	Collin County Central Appraisal District	0.33%	0.36%
143	Collingsworth County	0.54%	0.82%
144	Colorado County	0.41%	0.57%
623	Comal Appraisal District	0.29%	0.36%
145	Comal County	0.28%	0.39%
146	Comanche County	0.43%	0.63%
147	Concho County	0.50%	0.70%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
636	Concho County Hospital District	0.27%	0.32%
148	Cooke County	0.29%	0.40%
487	Cooke County Appraisal District	0.25%	0.54%
149	Coryell County	0.32%	0.50%
150	Cottle County	0.87%	1.37%
727	Cow Creek Groundwater Conservation District	0.10%	0.10%
151	Crane County	0.30%	0.63%
152	Crockett County	0.40%	0.57%
409	Crockett County WCID #1	0.25%	0.37%
153	Crosby County	0.57%	0.91%
532	Crosby County Appraisal District	0.17%	0.28%
603	Crosby Municipal Utility District	0.13%	0.14%
710	Cross Roads SUD	0.62%	0.62%
154	Culberson County	0.37%	0.51%
155	Dallam County	0.38%	0.53%
467	Dallas Central Appraisal District	0.25%	0.30%
156	Dallas County	0.23%	0.31%
430	Dallas County Park Cities Municipal Utility District	0.53%	0.56%
687	Dallas County WCID #6	0.26%	0.26%
157	Dawson County	0.34%	0.58%
463	Dawson County Central Appraisal District	0.10%	0.41%
158	Deaf Smith County	0.26%	0.47%
578	Deaf Smith County Hospital District	0.17%	0.23%
159	Delta County	0.60%	1.07%
734	Delta County Municipal Utility District	0.17%	0.17%
732	Delta Lake Irrigation District	0.43%	0.46%
583	Denco Area 9-1-1 District - Denton County	0.24%	0.24%
482	Denton Central Appraisal District	0.21%	0.25%
160	Denton County	0.27%	0.31%
161	Dewitt County	0.46%	0.86%
466	DeWitt County Appraisal District	0.16%	0.19%
162	Dickens County	0.52%	0.93%
163	Dimmit County	0.28%	0.38%
164	Donley County	0.63%	1.02%
165	Duval County	0.67%	0.86%
166	Eastland County	0.35%	0.64%
593	Eastland County Appraisal District	0.57%	0.61%
167	Ector County	0.28%	0.67%
580	Ector County Hospital District	0.18%	0.21%
448	Edwards Aquifer Authority - Bexar County	0.25%	0.25%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
628	Edwards Central Appraisal District	0.24%	0.24%
168	Edwards County	0.45%	0.62%
170	El Paso County	0.22%	0.27%
567	El Paso County 9-1-1 District	0.42%	0.47%
541	El Paso County Hospital District	0.17%	0.21%
169	Ellis County	0.34%	0.41%
624	Emergency Communication District of Ector County	0.32%	0.35%
171	Erath County	0.33%	0.44%
172	Falls County	0.38%	0.64%
563	Falls County Appraisal District	0.42%	0.88%
173	Fannin County	0.35%	0.50%
644	Fannin County Appraisal District	0.30%	0.30%
174	Fayette County	0.27%	0.42%
175	Fisher County	0.70%	1.35%
432	Fisher County Hospital District	0.25%	0.37%
176	Floyd County	0.37%	0.95%
474	Fort Bend Central Appraisal District	0.30%	0.38%
178	Fort Bend County	0.26%	0.31%
179	Franklin County	0.47%	0.79%
180	Freestone County	0.43%	0.61%
693	Freestone County Appraisal District	0.18%	0.20%
181	Frio County	0.27%	0.49%
509	Frio County Appraisal District	0.35%	0.37%
182	Gaines County	0.40%	0.76%
546	Galveston Central Appraisal District	0.46%	0.55%
183	Galveston County	0.27%	0.40%
547	Galveston County Consolidated Drainage District	0.26%	0.40%
464	Galveston County Drainage District #1	0.37%	0.63%
433	Galveston County Drainage District #2	0.27%	0.85%
589	Galveston County Emergency Communication Dist	0.33%	0.33%
407	Galveston County WCID #1	0.19%	0.29%
473	Garza Central Appraisal District	0.29%	0.79%
184	Garza County	0.37%	0.53%
185	Gillespie County	0.39%	0.58%
186	Glasscock County	0.71%	1.09%
187	Goliad County	0.27%	0.69%
188	Gonzales County	0.40%	0.61%
498	Gonzales County Appraisal District	0.30%	0.30%
189	Gray County	0.48%	0.81%
518	Gray County Appraisal District	0.58%	0.63%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
475	Grayson Central Appraisal District	0.15%	0.31%
190	Grayson County	0.28%	0.46%
528	Greater Harris County 9-1-1 Emergency Network	0.18%	0.20%
429	Greenbelt MIWA - Donley County	0.38%	0.56%
191	Gregg County	0.27%	0.39%
192	Grimes County	0.42%	0.60%
483	Grimes County Appraisal District	0.42%	0.49%
587	Guadalupe Appraisal District	0.25%	0.26%
193	Guadalupe County	0.28%	0.37%
526	Gulf Coast Water Authority - Galveston County	0.42%	0.58%
194	Hale County	0.35%	0.62%
195	Hall County	0.99%	1.46%
196	Hamilton County	0.31%	0.53%
197	Hansford County	0.40%	0.86%
585	Hansford County Hospital District	0.16%	0.22%
198	Hardeman County	0.42%	0.65%
199	Hardin County	0.38%	0.59%
527	Hardin County Appraisal District	0.45%	0.56%
571	Harlingen Irrigation District Cameron County #1	0.43%	0.61%
200	Harris County	0.25%	0.31%
598	Harris County Appraisal District	0.31%	0.35%
569	Harris County WCID #1	0.33%	0.37%
625	Harris County WCID #50	0.56%	0.60%
201	Harrison County	0.29%	0.44%
202	Hartley County	0.33%	0.65%
520	Hartley County Appraisal District	0.21%	0.43%
203	Haskell County	0.45%	0.93%
552	Haskell Memorial Hospital District	0.39%	0.53%
204	Hays County	0.26%	0.30%
205	Hemphill County	0.41%	0.67%
640	Hemphill County Appraisal District	0.32%	0.32%
529	Hemphill County Hospital District	0.19%	0.25%
206	Henderson County	0.30%	0.46%
704	Henderson County Appraisal District	0.24%	0.25%
414	Hidalgo and Cameron Counties Irrigation District #9	0.63%	1.21%
207	Hidalgo County	0.19%	0.24%
516	Hidalgo County Appraisal District	0.22%	0.29%
401	Hidalgo County Drainage District #1	0.45%	0.59%
713	Hidalgo County Irrigation District #1	0.48%	0.48%
438	Hidalgo County Irrigation District #2	0.36%	0.53%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
486	Hidalgo County Irrigation District #6	0.43%	0.62%
674	High Plains Underground WCD # 1	0.65%	0.65%
208	Hill County	0.32%	0.47%
209	Hockley County	0.36%	0.71%
728	Hockley County Appraisal District	0.25%	0.25%
210	Hood County	0.32%	0.37%
211	Hopkins County	0.38%	0.53%
661	Hopkins County Appraisal District	0.17%	0.25%
212	Houston County	0.41%	0.71%
694	Houston County Appraisal District	0.22%	0.22%
213	Howard County	0.32%	0.61%
214	Hudspeth County	0.35%	0.63%
215	Hunt County	0.30%	0.40%
216	Hutchinson County	0.39%	0.64%
711	Iraan General Hospital District	0.18%	0.18%
217	Irion County	0.30%	0.60%
218	Jack County	0.43%	0.59%
592	Jack County Appraisal District	0.17%	0.38%
219	Jackson County	0.35%	0.58%
441	Jackson County County-Wide Drainage District	0.61%	0.81%
220	Jasper County	0.35%	0.57%
657	Jasper County WCID #1	0.26%	0.26%
221	Jeff Davis County	0.49%	0.83%
222	Jefferson County	0.27%	0.40%
404	Jefferson County Drainage District #3	0.46%	1.27%
408	Jefferson County Drainage District #6	0.35%	0.40%
405	Jefferson County Drainage District #7	0.40%	0.50%
451	Jefferson County WCID #10	0.15%	0.28%
223	Jim Hogg County	0.38%	0.61%
680	Jim Hogg County Appraisal District	0.30%	0.30%
656	Jim Hogg County Emergency Services District #1	0.19%	0.19%
641	Jim Hogg County WCID #2	0.47%	0.49%
224	Jim Wells County	0.35%	0.51%
225	Johnson County	0.30%	0.43%
584	Johnson County Fresh Water Supply District #1	0.00%	0.00%
741	Jonah Water SUD	0.18%	0.18%
226	Jones County	0.38%	0.86%
496	Jones County Appraisal District	0.11%	0.40%
227	Karnes County	0.42%	0.71%
524	Karnes County Appraisal District	0.14%	0.40%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
455	Karnes County Hospital District	0.21%	0.27%
228	Kaufman County	0.33%	0.39%
662	Kaufman County Appraisal District	0.30%	0.34%
671	Kendall Appraisal District	0.43%	0.45%
229	Kendall County	0.36%	0.45%
619	Kendall County WCID #1	0.14%	0.20%
230	Kenedy County	0.35%	0.44%
231	Kent County	0.43%	0.67%
594	Kent County Tax Appraisal District	0.93%	1.48%
232	Kerr County	0.30%	0.43%
653	Kerr Emergency 9-1-1 Network	0.33%	0.33%
233	Kimble County	0.45%	0.70%
234	King County	0.53%	1.03%
235	Kinney County	0.42%	0.58%
579	Kinney County Appraisal District	0.77%	1.06%
236	Kleberg County	0.30%	0.56%
237	Knox County	0.43%	0.86%
519	Knox County Appraisal District	0.37%	1.07%
241	La Salle County	0.23%	0.36%
540	Laguna Madre Water District - Cameron County	0.38%	0.52%
514	Lakeway Municipal Utility District - Travis County	0.23%	0.32%
238	Lamar County	0.31%	0.45%
239	Lamb County	0.30%	0.62%
240	Lampasas County	0.45%	0.60%
650	Lampasas County Appraisal District	0.18%	0.18%
731	LaSalle County Appraisal District	0.24%	0.24%
439	Lavaca - Navidad River Authority - Jackson County	0.34%	0.39%
242	Lavaca County	0.33%	0.45%
243	Lee County	0.37%	0.62%
244	Leon County	0.51%	0.64%
468	Leon County Central Appraisal District	0.38%	0.38%
245	Liberty County	0.41%	0.52%
481	Liberty County Central Appraisal District	0.25%	0.31%
246	Limestone County	0.30%	0.47%
695	Limestone County Appraisal District	0.35%	0.35%
247	Lipscomb County	0.40%	0.73%
248	Live Oak County	0.36%	0.76%
591	Live Oak County Appraisal District	0.24%	0.43%
249	Llano County	0.41%	0.60%
250	Loving County	0.44%	1.06%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
513	Loving County Appraisal District	0.18%	0.71%
714	Lower Valley Water District	0.33%	0.33%
499	Lubbock Central Appraisal District	0.27%	0.34%
251	Lubbock County	0.23%	0.34%
425	Lubbock County WCID #1	0.35%	0.43%
558	Lubbock Emergency Communication District	0.24%	0.24%
647	Lubbock Reese Redevelopment Authority	0.62%	0.62%
639	Lumberton Municipal Utility District	0.14%	0.16%
252	Lynn County	0.45%	0.78%
497	Lynn County Appraisal District	0.14%	0.85%
442	Lynn County Hospital District	0.14%	0.26%
630	Macedonia - Eylau MUD - Bowie County	0.35%	0.35%
500	Mackenzie MWA - Briscoe County	0.98%	1.22%
256	Madison County	0.82%	1.02%
596	Madison County Appraisal District	0.59%	0.62%
257	Marion County	0.47%	0.71%
675	Marion County Appraisal District	0.28%	0.28%
658	Marshall-Harrison County Health District	0.30%	0.89%
258	Martin County	0.54%	0.79%
595	Martin County Appraisal District	0.25%	0.35%
259	Mason County	0.49%	0.75%
260	Matagorda County	0.31%	0.59%
678	Matagorda County Drainage District	0.63%	0.65%
440	Matagorda County Hospital District	0.19%	0.33%
677	Matagorda County Navigation District #1	0.25%	0.52%
261	Maverick County	0.29%	0.36%
729	Maverick County Hospital District	0.59%	0.59%
453	Maverick County WCID #1	0.45%	0.64%
253	McCulloch County	0.46%	0.64%
512	McCulloch County Appraisal District	0.08%	0.10%
254	McLennan County	0.28%	0.40%
725	McLennan County 9-1-1 EAD	0.36%	0.36%
491	McLennan County Appraisal District	0.36%	0.53%
679	McLennan County WCID #2	0.43%	0.43%
255	McMullen County	0.61%	0.91%
262	Medina County	0.39%	0.55%
705	Medina County 911 District	0.19%	0.19%
535	Medina County Appraisal District	0.32%	0.41%
419	Memorial Medical Center - Calhoun County	0.19%	0.27%
263	Menard County	0.34%	0.61%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
743	Mesa Underground Water Conservation District	0.95%	0.95%
669	Middle Rio Grande Development Council	0.28%	0.29%
492	Midland Central Appraisal District	0.39%	0.45%
264	Midland County	0.30%	0.42%
570	Midland Emergency Communication District	0.16%	0.16%
265	Milam County	0.41%	0.62%
617	Mills Central Appraisal District	0.61%	0.61%
266	Mills County	0.53%	1.04%
267	Mitchell County	0.42%	0.65%
484	Mitchell County Appraisal District	0.40%	1.05%
268	Montague County	0.44%	0.71%
504	Montague County Tax Appraisal District	0.23%	0.38%
605	Montgomery Central Appraisal District	0.27%	0.34%
269	Montgomery County	0.26%	0.31%
667	Montgomery County ECD	0.57%	0.58%
651	Montgomery County ESD #1	0.12%	0.12%
696	Montgomery County ESD #3	0.11%	0.11%
270	Moore County	0.31%	0.45%
733	Moore County Appraisal District	0.23%	0.23%
412	Moore County Hospital District	0.14%	0.21%
271	Morris County	0.59%	0.88%
738	Mustang SUD	0.11%	0.11%
273	Nacogdoches County	0.29%	0.45%
515	Navarro Central Appraisal District	0.30%	0.46%
274	Navarro County	0.36%	0.47%
572	Newton Central Appraisal District	0.20%	0.25%
275	Newton County	0.42%	0.69%
276	Nolan County	0.37%	0.65%
556	North Central Texas Municipal Water Authority	0.20%	0.28%
646	North Texas Tollway Authority	0.29%	0.30%
562	Northeast Texas Municipal Water District	0.37%	0.43%
632	Northeast Texas Public Health District	0.22%	0.25%
277	Nueces County	0.27%	0.40%
683	Nueces County Appraisal District	0.35%	0.36%
400	Nueces County Drainage District #2	0.42%	0.47%
416	Nueces County WCID #3	0.29%	0.42%
450	Nueces County WCID #4	0.18%	0.25%
278	Ochiltree County	0.60%	0.82%
279	Oldham County	0.38%	0.86%
517	Oldham County Appraisal District	0.31%	0.39%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
280	Orange County	0.28%	0.40%
490	Orange County Appraisal District	0.26%	0.37%
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	0.49%	0.49%
631	Orange County WCID #1	0.28%	0.33%
730	Palo Duro River Authority	0.27%	0.27%
723	Palo Pinto Appraisal District	0.12%	0.12%
281	Palo Pinto County	0.31%	0.41%
282	Panola County	0.35%	0.59%
283	Parker County	0.34%	0.39%
717	Parker County Appraisal District	0.29%	0.29%
284	Parmer County	0.46%	0.83%
285	Pecos County	0.26%	0.43%
494	Pecos County Appraisal District	0.13%	0.44%
673	Permian Regional Medical Center	0.21%	0.22%
707	Pineywoods Groundwater Conservation District	0.65%	0.65%
697	Polk Central Appraisal District	0.23%	0.24%
286	Polk County	0.35%	0.44%
739	Polk County Fresh Water Supply District #2	0.23%	0.23%
676	Port of Bay City Authority	0.10%	0.10%
449	Port of Beaumont Navigation District	0.34%	0.50%
620	Port of Corpus Christi Authority	0.46%	0.56%
622	Port of Port Arthur Navigation District	0.56%	0.61%
726	Post Oak Savannah GCD	0.21%	0.21%
560	Potter - Randall County ECD	0.95%	0.95%
287	Potter County	0.22%	0.32%
626	Presidio Appraisal District	0.07%	0.07%
288	Presidio County	0.27%	0.40%
289	Rains County	0.48%	0.68%
537	Rains County Appraisal District	0.26%	0.38%
290	Randall County	0.24%	0.31%
564	Randall County Appraisal District	0.27%	0.35%
406	Rankin County Hospital District - Upton County	0.17%	0.39%
291	Reagan County	0.20%	0.35%
445	Reagan Hospital District	0.22%	0.46%
292	Real County	0.55%	0.96%
505	Red Bluff Water PCD - Reeves County	0.74%	1.65%
435	Red River Authority	0.27%	0.32%
293	Red River County	0.42%	0.65%



Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
294	Reeves County	0.33%	0.37%
588	Reeves County Hospital District	0.21%	0.24%
295	Refugio County	0.34%	0.72%
543	Refugio County Drainage District #1	0.46%	1.66%
736	Refugio Groundwater Conservation District	0.09%	0.09%
296	Roberts County	0.54%	0.82%
297	Robertson County	0.30%	0.46%
698	Rockwall Central Appraisal District	0.32%	0.32%
298	Rockwall County	0.33%	0.39%
299	Runnels County	0.44%	0.85%
300	Rusk County	0.35%	0.56%
612	Rusk County Appraisal District	0.34%	0.38%
301	Sabine County	0.68%	0.84%
568	Sabine Pass Port Authority	0.15%	0.36%
706	Sabine-Neches ND of Jefferson County Texas	0.52%	0.54%
302	San Augustine County	0.47%	0.68%
303	San Jacinto County	0.33%	0.50%
553	San Jacinto County Central Appraisal District	0.44%	0.50%
304	San Patricio County	0.30%	0.46%
495	San Patricio County Appraisal District	0.29%	0.40%
426	San Patricio County Drainage District	0.50%	0.78%
422	San Patricio Municipal Water District	0.46%	0.62%
305	San Saba County	0.57%	1.04%
306	Schleicher County	0.49%	0.78%
307	Scurry County	0.29%	0.60%
308	Shackelford County	0.40%	0.54%
470	Shackelford County Appraisal District	0.12%	0.32%
309	Shelby County	0.43%	0.63%
627	Shelby County Appraisal District	0.27%	0.48%
310	Sherman County	0.49%	0.85%
469	Sherman County Appraisal District	0.31%	0.50%
311	Smith County	0.25%	0.35%
555	Smith County 9-1-1 Communications District	0.13%	0.13%
606	Smith County Appraisal District	0.27%	0.28%
312	Somervell County	0.37%	0.47%
507	Somervell County Central Appraisal District	0.25%	0.38%
699	Somervell County Water District	0.48%	0.48%
645	South Texas Development Council	0.65%	0.68%
313	Starr County	0.28%	0.41%
536	Starr County Appraisal District	0.14%	0.23%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
314	Stephens County	0.46%	0.77%
315	Sterling County	0.37%	0.66%
316	Stonewall County	0.75%	1.25%
724	Stonewall County Appraisal District	0.43%	0.43%
458	Stonewall Memorial Hospital District	0.25%	0.38%
539	Stratford Hospital District - Sherman County	0.20%	0.22%
317	Sutton County	0.30%	0.41%
573	Sutton County Hospital District	0.13%	0.18%
318	Swisher County	0.59%	1.06%
460	Swisher County Appraisal District	0.21%	0.54%
534	Swisher Memorial Hospital District	0.21%	0.30%
607	Tarrant Appraisal District	0.36%	0.41%
545	Tarrant Co 9-1-1 Emergency Assistance District	0.33%	0.33%
319	Tarrant County	0.28%	0.36%
574	Tax Appraisal District of Cottle County	0.29%	0.29%
320	Taylor County	0.29%	0.42%
321	Terrell County	0.26%	0.44%
322	Terry County	0.38%	0.67%
402	Terry Memorial Hospital District	0.17%	0.36%
437	Texas Association of Counties	0.44%	0.45%
354	Texas County & District Retirement System	0.26%	0.27%
634	Texas Eastern 9-1-1 Network	0.29%	0.29%
323	Throckmorton County	0.61%	1.08%
324	Titus County	0.37%	0.48%
742	Titus County Appraisal District	0.31%	0.31%
501	Titus County Fresh Water Supply District	0.57%	0.69%
325	Tom Green County	0.28%	0.41%
601	Travis Central Appraisal District	0.34%	0.40%
326	Travis County	0.22%	0.26%
720	Travis County ESD #1 NLT Fire & Rescue	0.19%	0.19%
666	Travis County WCID - Point Venture	0.10%	0.19%
659	Tri-County SUD	0.22%	0.22%
633	Trinity Bay Conservation District	0.45%	0.50%
327	Trinity County	0.58%	0.83%
735	Two Way SUD	0.48%	0.48%
328	Tyler County	0.36%	0.65%
471	Tyler County Appraisal District	0.36%	0.42%
561	United Irrigation District - Hidalgo County	0.41%	0.68%
329	Upshur County	0.36%	0.53%
330	Upton County	0.32%	0.58%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
682	Upton County Appraisal District	0.47%	0.47%
331	Uvalde County	0.31%	0.41%
332	Val Verde County	0.37%	0.51%
663	Valley MUD #2 - Cameron County	0.26%	0.28%
586	Valwood Improvement Authority - Dallas County	0.27%	0.27%
333	Van Zandt County	0.37%	0.56%
672	Van Zandt County Appraisal District	0.42%	0.44%
420	Velasco Drainage District - Brazoria County	0.33%	0.39%
334	Victoria County	0.22%	0.30%
423	Victoria County Drainage District #3	1.18%	1.37%
637	Victoria County WCID #1	0.00%	0.00%
335	Walker County	0.30%	0.40%
336	Waller County	0.33%	0.57%
337	Ward County	0.33%	0.77%
565	Ward County Central Appraisal District	0.42%	0.42%
444	Ward Memorial Hospital	0.18%	0.30%
338	Washington County	0.26%	0.37%
339	Webb County	0.23%	0.29%
604	Webb County Appraisal District	0.23%	0.26%
443	West Central Texas Council of Governments	0.23%	0.29%
410	West Central Texas Municipal Water District	0.47%	0.63%
454	West Jefferson County Municipal Water District	0.21%	0.49%
688	West Nueces -Las Moras SAWCD #236	0.10%	0.10%
340	Wharton County	0.32%	0.53%
621	Wharton County WCID #1	1.18%	1.18%
341	Wheeler County	0.42%	0.64%
476	Wheeler County Appraisal District	0.15%	0.49%
427	White River MWD - Dickens County	0.34%	0.61%
740	Wichita Appraisal District	0.35%	0.35%
342	Wichita County	0.33%	0.46%
446	Wichita County Water Improvement District #2	0.27%	0.66%
559	Wichita-Wilbarger 9-1-1 District	0.47%	0.69%
655	Wickson Creek SUD - Brazos County	0.22%	0.22%
343	Wilbarger County	0.43%	0.74%
715	Wilbarger County Appraisal District	0.13%	0.13%
530	Wilbarger County Hospital District	0.19%	0.26%
344	Willacy County	0.32%	0.62%
575	Willacy County Appraisal District	0.13%	0.16%
652	Willacy County Housing Authority	0.09%	0.28%
608	Williamson Central Appraisal District	0.27%	0.33%

Employer Number	Employer Name	Contribution Rate	
		Actives Only	Actives and Retirees
345	Williamson County	0.23%	0.26%
346	Wilson County	0.40%	0.59%
479	Wilson County Appraisal District	0.29%	0.46%
347	Winkler County	0.35%	0.66%
533	Winkler County Appraisal District	0.22%	0.33%
348	Wise County	0.29%	0.33%
493	Wise County Appraisal District	0.15%	0.39%
349	Wood County	0.30%	0.54%
700	Wood County Appraisal District	0.19%	0.19%
350	Yoakum County	0.24%	0.39%
351	Young County	0.36%	0.62%
352	Zapata County	0.27%	0.33%
649	Zapata County Appraisal District	0.14%	0.14%
353	Zavala County	0.23%	0.37%
566	Zavala County Appraisal District	0.19%	0.34%



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

**December 31, 2007**

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

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Note that the ratios shown on the following pages are the 2007 valuation results with new plan provisions, compared to the 2006 valuation results prior to any new plan changes.

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 638 <b>Employer Name:</b> Acton Municipal Utility District				
<b>Contributing Members:</b>	24		25	104.2%
<b>Present Value of Benefits</b>	1,125,141		1,280,593	113.8%
<b>Total Future Normal Cost</b>	411,498		454,337	110.4%
<b>Total Accrued Liability</b>	713,643		826,256	115.8%
<b>Unfunded Accrued Liability</b>	71,891		62,023	86.3%
<b>Normal Cost Rate</b>	5.38%	5.38%	5.41%	100.6%
<b>Unfunded Liability Rate</b>	0.98%	1.01%	0.77%	78.6%
<b>Sum of Rate</b>	6.36%	6.39%	6.18%	97.2%
<b>SubDiv #:</b> 615 <b>Employer Name:</b> Alamo Area Council of Governments				
<b>Contributing Members:</b>	234		235	100.4%
<b>Present Value of Benefits</b>	11,780,068		13,183,584	111.9%
<b>Total Future Normal Cost</b>	3,512,990		3,756,436	106.9%
<b>Total Accrued Liability</b>	8,267,078		9,427,148	114.0%
<b>Unfunded Accrued Liability</b>	1,401,881		1,371,395	97.8%
<b>Normal Cost Rate</b>	6.07%	6.07%	6.13%	101.0%
<b>Unfunded Liability Rate</b>	1.85%	1.92%	1.82%	98.4%
<b>Sum of Rate</b>	7.92%	7.99%	7.95%	100.4%
<b>SubDiv #:</b> 721 <b>Employer Name:</b> Alamo Regional Mobility Authority				
<b>Contributing Members:</b>	4		8	200.0%
<b>Present Value of Benefits</b>	523,029		1,163,281	222.4%
<b>Total Future Normal Cost</b>	431,209		949,144	220.1%
<b>Total Accrued Liability</b>	91,820		214,137	233.2%
<b>Unfunded Accrued Liability</b>	13,706		18,957	138.3%
<b>Normal Cost Rate</b>	10.50%		10.22%	97.3%
<b>Unfunded Liability Rate</b>	0.30%		0.24%	80.0%
<b>Sum of Rate</b>	10.80%		10.46%	96.9%
<b>SubDiv #:</b> 100 <b>Employer Name:</b> Anderson County				
<b>Contributing Members:</b>	232		283	122.0%
<b>Present Value of Benefits</b>	18,140,716		19,950,285	110.0%
<b>Total Future Normal Cost</b>	2,464,351		2,698,918	109.5%
<b>Total Accrued Liability</b>	15,676,365		17,251,367	110.0%
<b>Unfunded Accrued Liability</b>	2,179,950		2,420,534	111.0%
<b>Normal Cost Rate</b>	5.48%	5.48%	5.51%	100.5%
<b>Unfunded Liability Rate</b>	2.77%	3.09%	2.91%	105.1%
<b>Sum of Rate</b>	8.25%	8.57%	8.42%	102.1%
<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>	424,604		493,656	116.3%
<b>Total Future Normal Cost</b>	138,727		132,370	95.4%
<b>Total Accrued Liability</b>	285,877		361,286	126.4%
<b>Unfunded Accrued Liability</b>	72,285		75,593	104.6%
<b>Normal Cost Rate</b>	3.96%		3.95%	99.7%
<b>Unfunded Liability Rate</b>	1.70%		1.81%	106.5%
<b>Sum of Rate</b>	5.66%		5.76%	101.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 101 <b>Employer Name:</b> Andrews County				
<b>Contributing Members:</b>	142		170	119.7%
<b>Present Value of Benefits</b>	35,753,198		37,961,283	106.2%
<b>Total Future Normal Cost</b>	2,756,802		3,279,071	118.9%
<b>Total Accrued Liability</b>	32,996,396		34,682,212	105.1%
<b>Unfunded Accrued Liability</b>	3,550,979		3,400,490	95.8%
<b>Normal Cost Rate</b>	7.12%		7.16%	100.6%
<b>Unfunded Liability Rate</b>	5.80%		4.96%	85.5%
<b>Sum of Rate</b>	12.92%		12.12%	93.8%
<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>	123,478		142,005	115.0%
<b>Total Future Normal Cost</b>	51,298		50,731	98.9%
<b>Total Accrued Liability</b>	72,180		91,274	126.5%
<b>Unfunded Accrued Liability</b>	8,848		9,446	106.8%
<b>Normal Cost Rate</b>	5.28%		5.33%	100.9%
<b>Unfunded Liability Rate</b>	0.88%		0.94%	106.8%
<b>Sum of Rate</b>	6.16%		6.27%	101.8%
<b>SubDiv #:</b> 102 <b>Employer Name:</b> Angelina County				
<b>Contributing Members:</b>	366		373	101.9%
<b>Present Value of Benefits</b>	31,395,436		32,612,619	103.9%
<b>Total Future Normal Cost</b>	5,226,402		5,433,960	104.0%
<b>Total Accrued Liability</b>	26,169,034		27,178,659	103.9%
<b>Unfunded Accrued Liability</b>	2,604,233		2,351,661	90.3%
<b>Normal Cost Rate</b>	6.32%	6.32%	6.36%	100.6%
<b>Unfunded Liability Rate</b>	2.10%	2.17%	1.93%	91.9%
<b>Sum of Rate</b>	8.42%	8.49%	8.29%	98.5%
<b>SubDiv #:</b> 502 <b>Employer Name:</b> Angelina County Appraisal District				
<b>Contributing Members:</b>	14		14	100.0%
<b>Present Value of Benefits</b>	2,448,266		2,746,912	112.2%
<b>Total Future Normal Cost</b>	268,252		289,527	107.9%
<b>Total Accrued Liability</b>	2,180,014		2,457,385	112.7%
<b>Unfunded Accrued Liability</b>	(179,375)		(143,060)	79.8%
<b>Normal Cost Rate</b>	7.51%	7.51%	7.72%	102.8%
<b>Unfunded Liability Rate</b>	(2.42%)	(1.84%)	(1.70%)	70.2%
<b>Sum of Rate</b>	5.09%	5.67%	6.02%	118.3%
<b>SubDiv #:</b> 576 <b>Employer Name:</b> Angleton Drainage District				
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	1,379,217		1,527,462	110.7%
<b>Total Future Normal Cost</b>	176,649		171,270	97.0%
<b>Total Accrued Liability</b>	1,202,568		1,356,192	112.8%
<b>Unfunded Accrued Liability</b>	80,741		83,060	102.9%
<b>Normal Cost Rate</b>	4.95%		4.98%	100.6%
<b>Unfunded Liability Rate</b>	1.95%		2.15%	110.3%
<b>Sum of Rate</b>	6.90%		7.13%	103.3%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 614 <b>Employer Name:</b> Aquilla Water Supply District - Hill County				
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	512,071		579,861	113.2%
<b>Total Future Normal Cost</b>	69,710		70,359	100.9%
<b>Total Accrued Liability</b>	442,361		509,502	115.2%
<b>Unfunded Accrued Liability</b>	51,490		49,834	96.8%
<b>Normal Cost Rate</b>	4.49%	4.49%	4.52%	100.7%
<b>Unfunded Liability Rate</b>	2.02%	2.07%	1.91%	94.6%
<b>Sum of Rate</b>	6.51%	6.56%	6.43%	98.8%
<b>SubDiv #:</b> 103 <b>Employer Name:</b> Aransas County				
<b>Contributing Members:</b>	167		173	103.6%
<b>Present Value of Benefits</b>	12,013,679		13,297,806	110.7%
<b>Total Future Normal Cost</b>	1,971,687		2,108,054	106.9%
<b>Total Accrued Liability</b>	10,041,992		11,189,752	111.4%
<b>Unfunded Accrued Liability</b>	137,307		97,575	71.1%
<b>Normal Cost Rate</b>	6.20%		6.22%	100.3%
<b>Unfunded Liability Rate</b>	0.19%		0.18%	94.7%
<b>Sum of Rate</b>	6.39%		6.40%	100.2%
<b>SubDiv #:</b> 459 <b>Employer Name:</b> Aransas County Appraisal District				
<b>Contributing Members:</b>	7		9	128.6%
<b>Present Value of Benefits</b>	1,198,311		1,362,246	113.7%
<b>Total Future Normal Cost</b>	184,649		236,742	128.2%
<b>Total Accrued Liability</b>	1,013,662		1,125,504	111.0%
<b>Unfunded Accrued Liability</b>	36,382		34,826	95.7%
<b>Normal Cost Rate</b>	8.50%		8.71%	102.5%
<b>Unfunded Liability Rate</b>	1.31%		0.96%	73.3%
<b>Sum of Rate</b>	9.81%		9.67%	98.6%
<b>SubDiv #:</b> 668 <b>Employer Name:</b> Aransas County Navigation District #1				
<b>Contributing Members:</b>	7		10	142.9%
<b>Present Value of Benefits</b>	392,680		495,207	126.1%
<b>Total Future Normal Cost</b>	167,353		240,395	143.6%
<b>Total Accrued Liability</b>	225,327		254,812	113.1%
<b>Unfunded Accrued Liability</b>	8,795		7,862	89.4%
<b>Normal Cost Rate</b>	6.72%		6.97%	103.7%
<b>Unfunded Liability Rate</b>	0.36%		0.29%	80.6%
<b>Sum of Rate</b>	7.08%		7.26%	102.5%
<b>SubDiv #:</b> 104 <b>Employer Name:</b> Archer County				
<b>Contributing Members:</b>	60		58	96.7%
<b>Present Value of Benefits</b>	4,151,072		4,416,933	106.4%
<b>Total Future Normal Cost</b>	500,015		497,105	99.4%
<b>Total Accrued Liability</b>	3,651,057		3,919,828	107.4%
<b>Unfunded Accrued Liability</b>	447,673		385,121	86.0%
<b>Normal Cost Rate</b>	4.99%		5.08%	101.8%
<b>Unfunded Liability Rate</b>	2.93%		2.53%	86.3%
<b>Sum of Rate</b>	7.92%		7.61%	96.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</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>	510,158		533,010	104.5%
<b>Total Future Normal Cost</b>	66,205		71,395	107.8%
<b>Total Accrued Liability</b>	443,953		461,615	104.0%
<b>Unfunded Accrued Liability</b>	(59,541)		(73,819)	124.0%
<b>Normal Cost Rate</b>	7.87%		7.89%	100.3%
<b>Unfunded Liability Rate</b>	(6.81%)		(7.81%)	114.7%
<b>Sum of Rate</b>	1.06%		0.08%	7.5%
<b>SubDiv #: 105</b>	<b>Employer Name: Armstrong County</b>			
<b>Contributing Members:</b>	29		31	106.9%
<b>Present Value of Benefits</b>	1,214,760		1,270,980	104.6%
<b>Total Future Normal Cost</b>	245,627		244,983	99.7%
<b>Total Accrued Liability</b>	969,133		1,025,997	105.9%
<b>Unfunded Accrued Liability</b>	(189,290)		(206,550)	109.1%
<b>Normal Cost Rate</b>	5.95%		6.15%	103.4%
<b>Unfunded Liability Rate</b>	(2.75%)		(2.80%)	101.8%
<b>Sum of Rate</b>	3.20%		3.35%	104.7%
<b>SubDiv #: 106</b>	<b>Employer Name: Atascosa County</b>			
<b>Contributing Members:</b>	240		272	113.3%
<b>Present Value of Benefits</b>	17,964,986		19,595,253	109.1%
<b>Total Future Normal Cost</b>	2,728,539		3,036,589	111.3%
<b>Total Accrued Liability</b>	15,236,447		16,558,664	108.7%
<b>Unfunded Accrued Liability</b>	276,532		85,461	30.9%
<b>Normal Cost Rate</b>	5.71%		5.73%	100.4%
<b>Unfunded Liability Rate</b>	0.29%		(0.01%)	(3.4%)
<b>Sum of Rate</b>	6.00%		5.72%	95.3%
<b>SubDiv #: 551</b>	<b>Employer Name: Atascosa County Appraisal District</b>			
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	840,029		960,415	114.3%
<b>Total Future Normal Cost</b>	127,932		152,349	119.1%
<b>Total Accrued Liability</b>	712,097		808,066	113.5%
<b>Unfunded Accrued Liability</b>	(29,652)		(25,016)	84.4%
<b>Normal Cost Rate</b>	6.40%		5.99%	93.6%
<b>Unfunded Liability Rate</b>	(1.50%)		(0.85%)	56.7%
<b>Sum of Rate</b>	4.90%		5.14%	104.9%
<b>SubDiv #: 107</b>	<b>Employer Name: Austin County</b>			
<b>Contributing Members:</b>	141		190	134.8%
<b>Present Value of Benefits</b>	14,999,451		16,517,240	110.1%
<b>Total Future Normal Cost</b>	1,657,454		2,102,346	126.8%
<b>Total Accrued Liability</b>	13,341,997		14,414,894	108.0%
<b>Unfunded Accrued Liability</b>	1,057,434		1,027,601	97.2%
<b>Normal Cost Rate</b>	5.43%		5.45%	100.4%
<b>Unfunded Liability Rate</b>	2.19%		1.79%	81.7%
<b>Sum of Rate</b>	7.62%		7.24%	95.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 461	<b>Employer Name:</b> Austin County Appraisal District			
<b>Contributing Members:</b>	12		13	108.3%
<b>Present Value of Benefits</b>	1,503,118		1,673,076	111.3%
<b>Total Future Normal Cost</b>	290,341		307,559	105.9%
<b>Total Accrued Liability</b>	1,212,777		1,365,517	112.6%
<b>Unfunded Accrued Liability</b>	(270,153)		(275,864)	102.1%
<b>Normal Cost Rate</b>	8.11%		8.25%	101.7%
<b>Unfunded Liability Rate</b>	(4.49%)		(4.11%)	91.5%
<b>Sum of Rate</b>	3.62%		4.14%	114.4%
<b>SubDiv #:</b> 108	<b>Employer Name:</b> Bailey County			
<b>Contributing Members:</b>	69		73	105.8%
<b>Present Value of Benefits</b>	3,032,904		3,373,413	111.2%
<b>Total Future Normal Cost</b>	372,598		411,302	110.4%
<b>Total Accrued Liability</b>	2,660,306		2,962,111	111.3%
<b>Unfunded Accrued Liability</b>	404,522		407,287	100.7%
<b>Normal Cost Rate</b>	3.69%		3.77%	102.2%
<b>Unfunded Liability Rate</b>	2.49%		2.42%	97.2%
<b>Sum of Rate</b>	6.18%		6.19%	100.2%
<b>SubDiv #:</b> 109	<b>Employer Name:</b> Bandera County			
<b>Contributing Members:</b>	183		182	99.5%
<b>Present Value of Benefits</b>	9,363,580		10,215,668	109.1%
<b>Total Future Normal Cost</b>	2,077,436		2,245,680	108.1%
<b>Total Accrued Liability</b>	7,286,144		7,969,988	109.4%
<b>Unfunded Accrued Liability</b>	431,917		404,190	93.6%
<b>Normal Cost Rate</b>	7.12%		7.12%	100.0%
<b>Unfunded Liability Rate</b>	0.84%		0.81%	96.4%
<b>Sum of Rate</b>	7.96%		7.93%	99.6%
<b>SubDiv #:</b> 110	<b>Employer Name:</b> Bastrop County			
<b>Contributing Members:</b>	376		399	106.1%
<b>Present Value of Benefits</b>	37,835,090		40,807,570	107.9%
<b>Total Future Normal Cost</b>	7,402,330		8,112,470	109.6%
<b>Total Accrued Liability</b>	30,432,760		32,695,100	107.4%
<b>Unfunded Accrued Liability</b>	2,225,290		1,905,823	85.6%
<b>Normal Cost Rate</b>	7.78%		7.83%	100.6%
<b>Unfunded Liability Rate</b>	1.45%		1.21%	83.4%
<b>Sum of Rate</b>	9.23%		9.04%	97.9%
<b>SubDiv #:</b> 111	<b>Employer Name:</b> Baylor County			
<b>Contributing Members:</b>	41		42	102.4%
<b>Present Value of Benefits</b>	2,716,674		2,801,253	103.1%
<b>Total Future Normal Cost</b>	342,587		338,143	98.7%
<b>Total Accrued Liability</b>	2,374,087		2,463,110	103.7%
<b>Unfunded Accrued Liability</b>	205,179		133,319	65.0%
<b>Normal Cost Rate</b>	5.76%		5.84%	101.4%
<b>Unfunded Liability Rate</b>	1.98%		1.31%	66.2%
<b>Sum of Rate</b>	7.74%		7.15%	92.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</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>	82,487		97,067	117.7%
<b>Total Future Normal Cost</b>	24,477		23,203	94.8%
<b>Total Accrued Liability</b>	58,010		73,864	127.3%
<b>Unfunded Accrued Liability</b>	4,507		5,222	115.9%
<b>Normal Cost Rate</b>	5.64%		5.43%	96.3%
<b>Unfunded Liability Rate</b>	0.64%		0.73%	114.1%
<b>Sum of Rate</b>	6.28%		6.16%	98.1%
<b>SubDiv #:</b> 613 <b>Employer Name:</b> Bayview Irrigation District #11				
<b>Contributing Members:</b>	4		5	125.0%
<b>Present Value of Benefits</b>	128,171		142,595	111.3%
<b>Total Future Normal Cost</b>	34,806		33,706	96.8%
<b>Total Accrued Liability</b>	93,365		108,889	116.6%
<b>Unfunded Accrued Liability</b>	24,372		21,238	87.1%
<b>Normal Cost Rate</b>	4.53%	3.73%	3.87%	85.4%
<b>Unfunded Liability Rate</b>	3.46%	3.14%	2.61%	75.4%
<b>Sum of Rate</b>	7.99%	6.87%	6.48%	81.1%
<b>SubDiv #:</b> 690 <b>Employer Name:</b> Bayview Municipal Utility District				
<b>Contributing Members:</b>	4		2	50.0%
<b>Present Value of Benefits</b>	79,615		46,882	58.9%
<b>Total Future Normal Cost</b>	48,382		15,340	31.7%
<b>Total Accrued Liability</b>	31,233		31,542	101.0%
<b>Unfunded Accrued Liability</b>	(7,967)		(10,758)	135.0%
<b>Normal Cost Rate</b>	3.00%		3.09%	103.0%
<b>Unfunded Liability Rate</b>	(0.50%)		(1.31%)	262.0%
<b>Sum of Rate</b>	2.50%		1.78%	71.2%
<b>SubDiv #:</b> 112 <b>Employer Name:</b> Bee County				
<b>Contributing Members:</b>	221		234	105.9%
<b>Present Value of Benefits</b>	13,076,373		14,102,523	107.8%
<b>Total Future Normal Cost</b>	2,099,378		2,355,163	112.2%
<b>Total Accrued Liability</b>	10,976,995		11,747,360	107.0%
<b>Unfunded Accrued Liability</b>	118,913		(13,810)	(11.6%)
<b>Normal Cost Rate</b>	6.04%		6.11%	101.2%
<b>Unfunded Liability Rate</b>	0.16%		(0.02%)	(12.5%)
<b>Sum of Rate</b>	6.20%		6.09%	98.2%
<b>SubDiv #:</b> 113 <b>Employer Name:</b> Bell County				
<b>Contributing Members:</b>	1,048		1,067	101.8%
<b>Present Value of Benefits</b>	116,585,159		125,844,317	107.9%
<b>Total Future Normal Cost</b>	17,115,427		17,960,252	104.9%
<b>Total Accrued Liability</b>	99,469,732		107,884,065	108.5%
<b>Unfunded Accrued Liability</b>	11,095,856		12,065,244	108.7%
<b>Normal Cost Rate</b>	7.12%	7.12%	7.16%	100.6%
<b>Unfunded Liability Rate</b>	2.77%	3.04%	3.02%	109.0%
<b>Sum of Rate</b>	9.89%	10.16%	10.18%	102.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</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>	6,720,089		6,874,809	102.3%
<b>Total Future Normal Cost</b>	703,843		724,050	102.9%
<b>Total Accrued Liability</b>	6,016,246		6,150,759	102.2%
<b>Unfunded Accrued Liability</b>	247,085		239,356	96.9%
<b>Normal Cost Rate</b>	5.42%		5.44%	100.4%
<b>Unfunded Liability Rate</b>	1.35%		1.44%	106.7%
<b>Sum of Rate</b>	6.77%		6.88%	101.6%
<b>SubDiv #: 418</b>	<b>Employer Name: Bell County Water Control and Improvement District #1</b>			
<b>Contributing Members:</b>	35		41	117.1%
<b>Present Value of Benefits</b>	2,356,680		2,624,371	111.4%
<b>Total Future Normal Cost</b>	282,430		335,883	118.9%
<b>Total Accrued Liability</b>	2,074,250		2,288,488	110.3%
<b>Unfunded Accrued Liability</b>	304,983		264,304	86.7%
<b>Normal Cost Rate</b>	3.00%	3.14%	3.21%	107.0%
<b>Unfunded Liability Rate</b>	2.01%	2.09%	1.34%	66.7%
<b>Sum of Rate</b>	5.01%	5.23%	4.55%	90.8%
<b>SubDiv #: 708</b>	<b>Employer Name: Benbrook Water Authority</b>			
<b>Contributing Members:</b>	35		35	100.0%
<b>Present Value of Benefits</b>	1,724,243		2,070,724	120.1%
<b>Total Future Normal Cost</b>	708,968		728,332	102.7%
<b>Total Accrued Liability</b>	1,015,275		1,342,392	132.2%
<b>Unfunded Accrued Liability</b>	286,215		314,511	109.9%
<b>Normal Cost Rate</b>	5.06%		5.09%	100.6%
<b>Unfunded Liability Rate</b>	1.80%		1.95%	108.3%
<b>Sum of Rate</b>	6.86%		7.04%	102.6%
<b>SubDiv #: 472</b>	<b>Employer Name: Bexar Appraisal District</b>			
<b>Contributing Members:</b>	143		150	104.9%
<b>Present Value of Benefits</b>	30,193,888		33,065,208	109.5%
<b>Total Future Normal Cost</b>	3,690,773		3,930,705	106.5%
<b>Total Accrued Liability</b>	26,503,115		29,134,503	109.9%
<b>Unfunded Accrued Liability</b>	436,918		337,279	77.2%
<b>Normal Cost Rate</b>	7.70%		7.77%	100.9%
<b>Unfunded Liability Rate</b>	0.57%		0.57%	100.0%
<b>Sum of Rate</b>	8.27%		8.34%	100.8%
<b>SubDiv #: 114</b>	<b>Employer Name: Bexar County</b>			
<b>Contributing Members:</b>	4,773		4,994	104.6%
<b>Present Value of Benefits</b>	635,726,722		690,417,016	108.6%
<b>Total Future Normal Cost</b>	94,538,304		103,905,356	109.9%
<b>Total Accrued Liability</b>	541,188,418		586,511,660	108.4%
<b>Unfunded Accrued Liability</b>	48,081,535		52,601,890	109.4%
<b>Normal Cost Rate</b>	7.00%	7.00%	7.01%	100.1%
<b>Unfunded Liability Rate</b>	2.35%	2.52%	2.44%	103.8%
<b>Sum of Rate</b>	9.35%	9.52%	9.45%	101.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 544	<b>Employer Name:</b> Bexar County Water Control and Improvement District #10			
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	571,790		637,273	111.5%
<b>Total Future Normal Cost</b>	66,239		68,488	103.4%
<b>Total Accrued Liability</b>	505,551		568,785	112.5%
<b>Unfunded Accrued Liability</b>	50,811		51,288	100.9%
<b>Normal Cost Rate</b>	3.99%	3.99%	4.02%	100.8%
<b>Unfunded Liability Rate</b>	2.28%	2.54%	2.28%	100.0%
<b>Sum of Rate</b>	6.27%	6.53%	6.30%	100.5%
<b>SubDiv #:</b> 716	<b>Employer Name:</b> Bexar Metro 9-1-1 Network District			
<b>Contributing Members:</b>	14		14	100.0%
<b>Present Value of Benefits</b>	1,471,602		1,727,135	117.4%
<b>Total Future Normal Cost</b>	624,625		614,989	98.5%
<b>Total Accrued Liability</b>	846,977		1,112,146	131.3%
<b>Unfunded Accrued Liability</b>	(43,060)		(70,607)	164.0%
<b>Normal Cost Rate</b>	7.36%	7.36%	7.42%	100.8%
<b>Unfunded Liability Rate</b>	(0.79%)	(0.79%)	(0.86%)	108.9%
<b>Sum of Rate</b>	6.57%	6.57%	6.56%	99.8%
<b>SubDiv #:</b> 737	<b>Employer Name:</b> Bexar-Medina-Atascosa WCID #1			
<b>Contributing Members:</b>	22		22	100.0%
<b>Present Value of Benefits</b>	204,974		340,441	166.1%
<b>Total Future Normal Cost</b>	167,924		219,536	130.7%
<b>Total Accrued Liability</b>	37,050		120,905	326.3%
<b>Unfunded Accrued Liability</b>	24,684		57,539	233.1%
<b>Normal Cost Rate</b>	2.89%	4.04%	3.99%	138.1%
<b>Unfunded Liability Rate</b>	0.43%	0.78%	1.12%	260.5%
<b>Sum of Rate</b>	3.32%	4.82%	5.11%	153.9%
<b>SubDiv #:</b> 616	<b>Employer Name:</b> Bistone Municipal Water Supply District - Limestone County			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	836,645		836,998	100.0%
<b>Total Future Normal Cost</b>	163,749		162,414	99.2%
<b>Total Accrued Liability</b>	672,896		674,584	100.3%
<b>Unfunded Accrued Liability</b>	70,518		15,332	21.7%
<b>Normal Cost Rate</b>	7.00%		7.15%	102.1%
<b>Unfunded Liability Rate</b>	2.94%		0.47%	16.0%
<b>Sum of Rate</b>	9.94%		7.62%	76.7%
<b>SubDiv #:</b> 115	<b>Employer Name:</b> Blanco County			
<b>Contributing Members:</b>	51		52	102.0%
<b>Present Value of Benefits</b>	3,675,058		3,852,787	104.8%
<b>Total Future Normal Cost</b>	514,801		536,532	104.2%
<b>Total Accrued Liability</b>	3,160,257		3,316,255	104.9%
<b>Unfunded Accrued Liability</b>	279,689		277,883	99.4%
<b>Normal Cost Rate</b>	5.72%	5.72%	5.73%	100.2%
<b>Unfunded Liability Rate</b>	1.65%	1.65%	1.64%	99.4%
<b>Sum of Rate</b>	7.37%	7.37%	7.37%	100.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</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>	1,860,988		2,053,127	110.3%
<b>Total Future Normal Cost</b>	180,850		195,006	107.8%
<b>Total Accrued Liability</b>	1,680,138		1,858,121	110.6%
<b>Unfunded Accrued Liability</b>	191,904		190,761	99.4%
<b>Normal Cost Rate</b>	4.86%		4.87%	100.2%
<b>Unfunded Liability Rate</b>	3.68%		3.47%	94.3%
<b>Sum of Rate</b>	8.54%		8.34%	97.7%
<b>SubDiv #: 117</b>	<b>Employer Name: Bosque County</b>			
<b>Contributing Members:</b>	113		114	100.9%
<b>Present Value of Benefits</b>	3,738,631		4,153,498	111.1%
<b>Total Future Normal Cost</b>	582,395		607,434	104.3%
<b>Total Accrued Liability</b>	3,156,236		3,546,064	112.4%
<b>Unfunded Accrued Liability</b>	(631,881)		(729,508)	115.5%
<b>Normal Cost Rate</b>	3.29%		3.34%	101.5%
<b>Unfunded Liability Rate</b>	(1.63%)		(1.79%)	109.8%
<b>Sum of Rate</b>	1.66%		1.55%	93.4%
<b>SubDiv #: 521</b>	<b>Employer Name: Bosque County Central Appraisal District</b>			
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	898,455		1,012,809	112.7%
<b>Total Future Normal Cost</b>	103,930		107,709	103.6%
<b>Total Accrued Liability</b>	794,525		905,100	113.9%
<b>Unfunded Accrued Liability</b>	(29,272)		(30,198)	103.2%
<b>Normal Cost Rate</b>	8.36%		8.38%	100.2%
<b>Unfunded Liability Rate</b>	(1.56%)		(1.51%)	96.8%
<b>Sum of Rate</b>	6.80%		6.87%	101.0%
<b>SubDiv #: 118</b>	<b>Employer Name: Bowie County</b>			
<b>Contributing Members:</b>	267		262	98.1%
<b>Present Value of Benefits</b>	32,603,846		35,000,665	107.4%
<b>Total Future Normal Cost</b>	3,594,224		3,638,613	101.2%
<b>Total Accrued Liability</b>	29,009,622		31,362,052	108.1%
<b>Unfunded Accrued Liability</b>	56,260		114,123	202.8%
<b>Normal Cost Rate</b>	6.38%	6.38%	6.44%	100.9%
<b>Unfunded Liability Rate</b>	(0.02%)	(0.02%)	0.03%	(150.0%)
<b>Sum of Rate</b>	6.36%	6.36%	6.47%	101.7%
<b>SubDiv #: 119</b>	<b>Employer Name: Brazoria County</b>			
<b>Contributing Members:</b>	1,225		1,364	111.3%
<b>Present Value of Benefits</b>	151,385,676		166,461,052	110.0%
<b>Total Future Normal Cost</b>	23,822,796		26,723,560	112.2%
<b>Total Accrued Liability</b>	127,562,880		139,737,492	109.5%
<b>Unfunded Accrued Liability</b>	10,131,693		11,340,042	111.9%
<b>Normal Cost Rate</b>	7.11%	7.11%	7.14%	100.4%
<b>Unfunded Liability Rate</b>	1.92%	2.19%	2.02%	105.2%
<b>Sum of Rate</b>	9.03%	9.30%	9.16%	101.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 508 <b>Employer Name:</b> Brazoria County Appraisal District				
<b>Contributing Members:</b>	43		49	114.0%
<b>Present Value of Benefits</b>	4,739,417		5,621,592	118.6%
<b>Total Future Normal Cost</b>	691,361		963,884	139.4%
<b>Total Accrued Liability</b>	4,048,056		4,657,708	115.1%
<b>Unfunded Accrued Liability</b>	(6,457)		90,307	(1398.6%)
<b>Normal Cost Rate</b>	5.72%	7.03%	7.04%	123.1%
<b>Unfunded Liability Rate</b>	(0.16%)	0.29%	0.61%	(381.3%)
<b>Sum of Rate</b>	5.56%	7.32%	7.65%	137.6%
<b>SubDiv #:</b> 413 <b>Employer Name:</b> Brazoria County Conservation and Reclamation District #3				
<b>Contributing Members:</b>	27		30	111.1%
<b>Present Value of Benefits</b>	4,835,264		4,798,369	99.2%
<b>Total Future Normal Cost</b>	637,439		842,663	132.2%
<b>Total Accrued Liability</b>	4,197,825		3,955,706	94.2%
<b>Unfunded Accrued Liability</b>	741,465		969,178	130.7%
<b>Normal Cost Rate</b>	7.93%	8.74%	8.84%	111.5%
<b>Unfunded Liability Rate</b>	7.43%	10.41%	8.81%	118.6%
<b>Sum of Rate</b>	15.36%	19.15%	17.65%	114.9%
<b>SubDiv #:</b> 424 <b>Employer Name:</b> Brazoria County Drainage District #4				
<b>Contributing Members:</b>	52		51	98.1%
<b>Present Value of Benefits</b>	6,292,141		7,211,475	114.6%
<b>Total Future Normal Cost</b>	1,708,500		1,819,542	106.5%
<b>Total Accrued Liability</b>	4,583,641		5,391,933	117.6%
<b>Unfunded Accrued Liability</b>	513,163		635,950	123.9%
<b>Normal Cost Rate</b>	9.33%	9.33%	9.39%	100.6%
<b>Unfunded Liability Rate</b>	2.18%	2.56%	2.81%	128.9%
<b>Sum of Rate</b>	11.51%	11.89%	12.20%	106.0%
<b>SubDiv #:</b> 681 <b>Employer Name:</b> Brazoria County Drainage District #5				
<b>Contributing Members:</b>	6		7	116.7%
<b>Present Value of Benefits</b>	128,572		171,423	133.3%
<b>Total Future Normal Cost</b>	54,929		70,644	128.6%
<b>Total Accrued Liability</b>	73,643		100,779	136.8%
<b>Unfunded Accrued Liability</b>	9,040		10,697	118.3%
<b>Normal Cost Rate</b>	3.12%		3.05%	97.8%
<b>Unfunded Liability Rate</b>	0.51%		0.47%	92.2%
<b>Sum of Rate</b>	3.63%		3.52%	97.0%
<b>SubDiv #:</b> 120 <b>Employer Name:</b> Brazos County				
<b>Contributing Members:</b>	705		739	104.8%
<b>Present Value of Benefits</b>	91,520,277		100,288,063	109.6%
<b>Total Future Normal Cost</b>	14,362,150		15,891,713	110.6%
<b>Total Accrued Liability</b>	77,158,127		84,396,350	109.4%
<b>Unfunded Accrued Liability</b>	10,793,829		11,626,252	107.7%
<b>Normal Cost Rate</b>	7.37%	7.37%	7.38%	100.1%
<b>Unfunded Liability Rate</b>	3.67%	3.96%	3.73%	101.6%
<b>Sum of Rate</b>	11.04%	11.33%	11.11%	100.6%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 689 <b>Employer Name:</b> Brazos County Appraisal District				
<b>Contributing Members:</b>	25		24	96.0%
<b>Present Value of Benefits</b>	1,740,030		1,972,278	113.3%
<b>Total Future Normal Cost</b>	656,247		659,595	100.5%
<b>Total Accrued Liability</b>	1,083,783		1,312,683	121.1%
<b>Unfunded Accrued Liability</b>	217,660		219,565	100.9%
<b>Normal Cost Rate</b>	8.92%	8.92%	8.98%	100.7%
<b>Unfunded Liability Rate</b>	2.19%	2.20%	2.32%	105.9%
<b>Sum of Rate</b>	11.11%	11.12%	11.30%	101.7%
<b>SubDiv #:</b> 600 <b>Employer Name:</b> Brazos County Emergency Communications District				
<b>Contributing Members:</b>	30		32	106.7%
<b>Present Value of Benefits</b>	3,473,428		3,724,068	107.2%
<b>Total Future Normal Cost</b>	772,555		803,482	104.0%
<b>Total Accrued Liability</b>	2,700,873		2,920,586	108.1%
<b>Unfunded Accrued Liability</b>	19,723		(76,012)	(385.4%)
<b>Normal Cost Rate</b>	6.60%		6.61%	100.2%
<b>Unfunded Liability Rate</b>	0.12%		(0.50%)	(416.7%)
<b>Sum of Rate</b>	6.72%		6.11%	90.9%
<b>SubDiv #:</b> 744 <b>Employer Name:</b> Brazos River Authority				
<b>Contributing Members:</b>			250	
<b>Present Value of Benefits</b>			9,246,895	
<b>Total Future Normal Cost</b>			6,723,248	
<b>Total Accrued Liability</b>			2,523,647	
<b>Unfunded Accrued Liability</b>			2,064,752	
<b>Normal Cost Rate</b>			6.45%	
<b>Unfunded Liability Rate</b>			1.52%	
<b>Sum of Rate</b>			7.97%	
<b>SubDiv #:</b> 121 <b>Employer Name:</b> Brewster County				
<b>Contributing Members:</b>	65		81	124.6%
<b>Present Value of Benefits</b>	4,950,211		5,287,686	106.8%
<b>Total Future Normal Cost</b>	817,857		895,811	109.5%
<b>Total Accrued Liability</b>	4,132,354		4,391,875	106.3%
<b>Unfunded Accrued Liability</b>	608,796		567,165	93.2%
<b>Normal Cost Rate</b>	6.27%		6.33%	101.0%
<b>Unfunded Liability Rate</b>	3.05%		2.48%	81.3%
<b>Sum of Rate</b>	9.32%		8.81%	94.5%
<b>SubDiv #:</b> 581 <b>Employer Name:</b> Brewster County Appraisal District				
<b>Contributing Members:</b>	5		6	120.0%
<b>Present Value of Benefits</b>	236,412		395,099	167.1%
<b>Total Future Normal Cost</b>	46,451		104,733	225.5%
<b>Total Accrued Liability</b>	189,961		290,366	152.9%
<b>Unfunded Accrued Liability</b>	(27,915)		34,749	(124.5%)
<b>Normal Cost Rate</b>	3.83%	6.80%	6.51%	170.0%
<b>Unfunded Liability Rate</b>	(2.73%)	3.34%	2.48%	(90.8%)
<b>Sum of Rate</b>	1.10%	10.14%	8.99%	817.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 122</b>	<b>Employer Name: Briscoe County</b>			
<b>Contributing Members:</b>	28		28	100.0%
<b>Present Value of Benefits</b>	1,019,203		1,031,496	101.2%
<b>Total Future Normal Cost</b>	138,638		138,786	100.1%
<b>Total Accrued Liability</b>	880,565		892,710	101.4%
<b>Unfunded Accrued Liability</b>	8,417		(11,067)	(131.5%)
<b>Normal Cost Rate</b>	5.11%		5.20%	101.8%
<b>Unfunded Liability Rate</b>	0.10%		(0.25%)	(250.0%)
<b>Sum of Rate</b>	5.21%		4.95%	95.0%
<b>SubDiv #: 123</b>	<b>Employer Name: Brooks County</b>			
<b>Contributing Members:</b>	117		149	127.4%
<b>Present Value of Benefits</b>	10,567,489		11,675,688	110.5%
<b>Total Future Normal Cost</b>	1,855,784		2,154,715	116.1%
<b>Total Accrued Liability</b>	8,711,705		9,520,973	109.3%
<b>Unfunded Accrued Liability</b>	(1,717,663)		(1,884,854)	109.7%
<b>Normal Cost Rate</b>	8.62%		8.75%	101.5%
<b>Unfunded Liability Rate</b>	(3.53%)		(3.30%)	93.5%
<b>Sum of Rate</b>	5.09%		5.45%	107.1%
<b>SubDiv #: 522</b>	<b>Employer Name: Brookshire Municipal Water District</b>			
<b>Contributing Members:</b>	8		7	87.5%
<b>Present Value of Benefits</b>	820,382		885,353	107.9%
<b>Total Future Normal Cost</b>	111,995		106,169	94.8%
<b>Total Accrued Liability</b>	708,387		779,184	110.0%
<b>Unfunded Accrued Liability</b>	(50,872)		(53,266)	104.7%
<b>Normal Cost Rate</b>	5.74%		5.61%	97.7%
<b>Unfunded Liability Rate</b>	(2.29%)		(2.31%)	100.9%
<b>Sum of Rate</b>	3.45%		3.30%	95.7%
<b>SubDiv #: 124</b>	<b>Employer Name: Brown County</b>			
<b>Contributing Members:</b>	164		167	101.8%
<b>Present Value of Benefits</b>	9,656,281		10,697,456	110.8%
<b>Total Future Normal Cost</b>	1,646,152		1,750,851	106.4%
<b>Total Accrued Liability</b>	8,010,129		8,946,605	111.7%
<b>Unfunded Accrued Liability</b>	396,139		397,575	100.4%
<b>Normal Cost Rate</b>	4.92%		4.94%	100.4%
<b>Unfunded Liability Rate</b>	0.68%		0.72%	105.9%
<b>Sum of Rate</b>	5.60%		5.66%	101.1%
<b>SubDiv #: 702</b>	<b>Employer Name: Brownsville Irrigation District</b>			
<b>Contributing Members:</b>	12		12	100.0%
<b>Present Value of Benefits</b>	335,053		388,311	115.9%
<b>Total Future Normal Cost</b>	113,717		113,142	99.5%
<b>Total Accrued Liability</b>	221,336		275,169	124.3%
<b>Unfunded Accrued Liability</b>	58,929		58,398	99.1%
<b>Normal Cost Rate</b>	3.86%	3.86%	3.90%	101.0%
<b>Unfunded Liability Rate</b>	2.05%	2.08%	2.03%	99.0%
<b>Sum of Rate</b>	5.91%	5.94%	5.93%	100.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 642	<b>Employer Name:</b> Brushy Creek Municipal Utility District - Williamson County			
<b>Contributing Members:</b>	32		74	231.3%
<b>Present Value of Benefits</b>	1,214,294		1,444,353	118.9%
<b>Total Future Normal Cost</b>	485,805		596,390	122.8%
<b>Total Accrued Liability</b>	728,489		847,963	116.4%
<b>Unfunded Accrued Liability</b>	7,691		(73,864)	(960.4%)
<b>Normal Cost Rate</b>	4.28%		4.28%	100.0%
<b>Unfunded Liability Rate</b>	0.00%		(0.35%)	
<b>Sum of Rate</b>	4.28%		3.93%	91.8%
<b>SubDiv #:</b> 125	<b>Employer Name:</b> Burleson County			
<b>Contributing Members:</b>	108		124	114.8%
<b>Present Value of Benefits</b>	6,434,705		6,993,948	108.7%
<b>Total Future Normal Cost</b>	784,881		821,654	104.7%
<b>Total Accrued Liability</b>	5,649,824		6,172,294	109.2%
<b>Unfunded Accrued Liability</b>	913,109		911,119	99.8%
<b>Normal Cost Rate</b>	4.43%		4.49%	101.4%
<b>Unfunded Liability Rate</b>	3.21%		3.03%	94.4%
<b>Sum of Rate</b>	7.64%		7.52%	98.4%
<b>SubDiv #:</b> 609	<b>Employer Name:</b> Burnet Central Appraisal District			
<b>Contributing Members:</b>	18		19	105.6%
<b>Present Value of Benefits</b>	2,429,471		2,844,145	117.1%
<b>Total Future Normal Cost</b>	283,192		305,462	107.9%
<b>Total Accrued Liability</b>	2,146,279		2,538,683	118.3%
<b>Unfunded Accrued Liability</b>	473,635		579,861	122.4%
<b>Normal Cost Rate</b>	6.37%	7.34%	7.26%	114.0%
<b>Unfunded Liability Rate</b>	8.14%	11.13%	9.69%	119.0%
<b>Sum of Rate</b>	14.51%	18.47%	16.95%	116.8%
<b>SubDiv #:</b> 126	<b>Employer Name:</b> Burnet County			
<b>Contributing Members:</b>	265		268	101.1%
<b>Present Value of Benefits</b>	19,801,126		21,876,186	110.5%
<b>Total Future Normal Cost</b>	3,721,155		3,959,718	106.4%
<b>Total Accrued Liability</b>	16,079,971		17,916,468	111.4%
<b>Unfunded Accrued Liability</b>	3,054,187		3,045,441	99.7%
<b>Normal Cost Rate</b>	6.88%		6.92%	100.6%
<b>Unfunded Liability Rate</b>	3.31%		3.23%	97.6%
<b>Sum of Rate</b>	10.19%		10.15%	99.6%
<b>SubDiv #:</b> 127	<b>Employer Name:</b> Caldwell County			
<b>Contributing Members:</b>	189		197	104.2%
<b>Present Value of Benefits</b>	7,422,494		7,775,571	104.8%
<b>Total Future Normal Cost</b>	1,151,764		1,228,500	106.7%
<b>Total Accrued Liability</b>	6,270,730		6,547,071	104.4%
<b>Unfunded Accrued Liability</b>	59,490		(24,641)	(41.4%)
<b>Normal Cost Rate</b>	3.49%		3.53%	101.1%
<b>Unfunded Liability Rate</b>	0.07%		(0.03%)	(42.9%)
<b>Sum of Rate</b>	3.56%		3.50%	98.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 718 <b>Employer Name:</b> Caldwell County Appraisal District				
<b>Contributing Members:</b>	11		13	118.2%
<b>Present Value of Benefits</b>	249,244		321,392	128.9%
<b>Total Future Normal Cost</b>	151,402		172,872	114.2%
<b>Total Accrued Liability</b>	97,842		148,520	151.8%
<b>Unfunded Accrued Liability</b>	8,604		13,226	153.7%
<b>Normal Cost Rate</b>	4.78%		4.72%	98.7%
<b>Unfunded Liability Rate</b>	0.29%		0.38%	131.0%
<b>Sum of Rate</b>	5.07%		5.10%	100.6%
<b>SubDiv #:</b> 128 <b>Employer Name:</b> Calhoun County				
<b>Contributing Members:</b>	205		216	105.4%
<b>Present Value of Benefits</b>	19,809,539		22,120,797	111.7%
<b>Total Future Normal Cost</b>	3,745,845		4,117,140	109.9%
<b>Total Accrued Liability</b>	16,063,694		18,003,657	112.1%
<b>Unfunded Accrued Liability</b>	1,549,034		1,584,432	102.3%
<b>Normal Cost Rate</b>	7.44%		7.45%	100.1%
<b>Unfunded Liability Rate</b>	2.00%		1.96%	98.0%
<b>Sum of Rate</b>	9.44%		9.41%	99.7%
<b>SubDiv #:</b> 709 <b>Employer Name:</b> Calhoun County Appraisal District				
<b>Contributing Members:</b>	14		15	107.1%
<b>Present Value of Benefits</b>	528,500		676,918	128.1%
<b>Total Future Normal Cost</b>	247,319		285,787	115.6%
<b>Total Accrued Liability</b>	281,181		391,131	139.1%
<b>Unfunded Accrued Liability</b>	88,053		106,411	120.8%
<b>Normal Cost Rate</b>	6.22%		6.15%	98.9%
<b>Unfunded Liability Rate</b>	2.10%		2.35%	111.9%
<b>Sum of Rate</b>	8.32%		8.50%	102.2%
<b>SubDiv #:</b> 129 <b>Employer Name:</b> Callahan County				
<b>Contributing Members:</b>	53		51	96.2%
<b>Present Value of Benefits</b>	2,753,132		2,970,805	107.9%
<b>Total Future Normal Cost</b>	277,720		261,613	94.2%
<b>Total Accrued Liability</b>	2,475,412		2,709,192	109.4%
<b>Unfunded Accrued Liability</b>	101,712		192,031	188.8%
<b>Normal Cost Rate</b>	3.87%	3.87%	3.88%	100.3%
<b>Unfunded Liability Rate</b>	0.82%	1.86%	1.73%	211.0%
<b>Sum of Rate</b>	4.69%	5.73%	5.61%	119.6%
<b>SubDiv #:</b> 542 <b>Employer Name:</b> Callahan County Appraisal District				
<b>Contributing Members:</b>	5		6	120.0%
<b>Present Value of Benefits</b>	294,151		338,351	115.0%
<b>Total Future Normal Cost</b>	41,389		49,474	119.5%
<b>Total Accrued Liability</b>	252,762		288,877	114.3%
<b>Unfunded Accrued Liability</b>	8,337		6,928	83.1%
<b>Normal Cost Rate</b>	4.30%		4.29%	99.8%
<b>Unfunded Liability Rate</b>	0.50%		0.29%	58.0%
<b>Sum of Rate</b>	4.80%		4.58%	95.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 130 <b>Employer Name:</b> Cameron County				
<b>Contributing Members:</b>	1,699		1,711	100.7%
<b>Present Value of Benefits</b>	137,294,996		148,936,680	108.5%
<b>Total Future Normal Cost</b>	27,149,980		28,171,796	103.8%
<b>Total Accrued Liability</b>	110,145,016		120,764,884	109.6%
<b>Unfunded Accrued Liability</b>	4,650,830		4,240,202	91.2%
<b>Normal Cost Rate</b>	6.56%		6.57%	100.2%
<b>Unfunded Liability Rate</b>	<u>0.75%</u>		<u>0.74%</u>	<u>98.7%</u>
<b>Sum of Rate</b>	7.31%		7.31%	100.0%
<b>SubDiv #:</b> 618 <b>Employer Name:</b> Cameron County Appraisal District				
<b>Contributing Members:</b>	54		52	96.3%
<b>Present Value of Benefits</b>	6,600,047		7,040,147	106.7%
<b>Total Future Normal Cost</b>	950,119		960,354	101.1%
<b>Total Accrued Liability</b>	5,649,928		6,079,793	107.6%
<b>Unfunded Accrued Liability</b>	714,067		688,617	96.4%
<b>Normal Cost Rate</b>	7.11%		7.11%	100.0%
<b>Unfunded Liability Rate</b>	<u>4.48%</u>		<u>4.54%</u>	<u>101.3%</u>
<b>Sum of Rate</b>	11.59%		11.65%	100.5%
<b>SubDiv #:</b> 692 <b>Employer Name:</b> Cameron County Drainage District #1				
<b>Contributing Members:</b>	20		23	115.0%
<b>Present Value of Benefits</b>	319,300		379,594	118.9%
<b>Total Future Normal Cost</b>	159,908		175,935	110.0%
<b>Total Accrued Liability</b>	159,392		203,659	127.8%
<b>Unfunded Accrued Liability</b>	8,487		3,412	40.2%
<b>Normal Cost Rate</b>	4.42%		4.47%	101.1%
<b>Unfunded Liability Rate</b>	<u>0.22%</u>		<u>0.08%</u>	<u>36.4%</u>
<b>Sum of Rate</b>	4.64%		4.55%	98.1%
<b>SubDiv #:</b> 664 <b>Employer Name:</b> Cameron County Drainage District #3				
<b>Contributing Members:</b>	21		19	90.5%
<b>Present Value of Benefits</b>	412,148		487,778	118.4%
<b>Total Future Normal Cost</b>	129,153		133,077	103.0%
<b>Total Accrued Liability</b>	282,995		354,701	125.3%
<b>Unfunded Accrued Liability</b>	6,533		6,968	106.7%
<b>Normal Cost Rate</b>	4.33%		4.35%	100.5%
<b>Unfunded Liability Rate</b>	<u>0.15%</u>		<u>0.19%</u>	<u>126.7%</u>
<b>Sum of Rate</b>	4.48%		4.54%	101.3%
<b>SubDiv #:</b> 686 <b>Employer Name:</b> Cameron County Drainage District #5				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	158,170		175,814	111.2%
<b>Total Future Normal Cost</b>	88,670		86,071	97.1%
<b>Total Accrued Liability</b>	69,500		89,743	129.1%
<b>Unfunded Accrued Liability</b>	11,669		11,962	102.5%
<b>Normal Cost Rate</b>	7.46%		7.53%	100.9%
<b>Unfunded Liability Rate</b>	<u>1.37%</u>		<u>1.45%</u>	<u>105.8%</u>
<b>Sum of Rate</b>	8.83%		8.98%	101.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 462 <b>Employer Name:</b> Cameron County Irrigation District #2				
<b>Contributing Members:</b>	33		31	93.9%
<b>Present Value of Benefits</b>	2,167,876		2,348,113	108.3%
<b>Total Future Normal Cost</b>	247,522		238,525	96.4%
<b>Total Accrued Liability</b>	1,920,354		2,109,588	109.9%
<b>Unfunded Accrued Liability</b>	104,971		96,501	91.9%
<b>Normal Cost Rate</b>	3.65%		3.65%	100.0%
<b>Unfunded Liability Rate</b>	1.20%		1.21%	100.8%
<b>Sum of Rate</b>	4.85%		4.86%	100.2%
<b>SubDiv #:</b> 590 <b>Employer Name:</b> Cameron County Irrigation District #6				
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	464,152		518,159	111.6%
<b>Total Future Normal Cost</b>	62,480		58,581	93.8%
<b>Total Accrued Liability</b>	401,672		459,578	114.4%
<b>Unfunded Accrued Liability</b>	(24,041)		(22,475)	93.5%
<b>Normal Cost Rate</b>	4.07%		4.13%	101.5%
<b>Unfunded Liability Rate</b>	(0.96%)		(0.82%)	85.4%
<b>Sum of Rate</b>	3.11%		3.31%	106.4%
<b>SubDiv #:</b> 670 <b>Employer Name:</b> Camp Central Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	179,859		189,005	105.1%
<b>Total Future Normal Cost</b>	66,468		66,319	99.8%
<b>Total Accrued Liability</b>	113,391		122,686	108.2%
<b>Unfunded Accrued Liability</b>	(9,643)		(17,813)	184.7%
<b>Normal Cost Rate</b>	4.31%		4.17%	96.8%
<b>Unfunded Liability Rate</b>	(0.50%)		(0.98%)	196.0%
<b>Sum of Rate</b>	3.81%		3.19%	83.7%
<b>SubDiv #:</b> 131 <b>Employer Name:</b> Camp County				
<b>Contributing Members:</b>	48		48	100.0%
<b>Present Value of Benefits</b>	3,914,231		4,318,212	110.3%
<b>Total Future Normal Cost</b>	530,703		578,475	109.0%
<b>Total Accrued Liability</b>	3,383,528		3,739,737	110.5%
<b>Unfunded Accrued Liability</b>	441,244		496,125	112.4%
<b>Normal Cost Rate</b>	6.73%	6.73%	6.85%	101.8%
<b>Unfunded Liability Rate</b>	3.24%	3.60%	3.45%	106.5%
<b>Sum of Rate</b>	9.97%	10.33%	10.30%	103.3%
<b>SubDiv #:</b> 132 <b>Employer Name:</b> Carson County				
<b>Contributing Members:</b>	61		59	96.7%
<b>Present Value of Benefits</b>	3,660,413		4,026,138	110.0%
<b>Total Future Normal Cost</b>	505,746		584,380	115.5%
<b>Total Accrued Liability</b>	3,154,667		3,441,758	109.1%
<b>Unfunded Accrued Liability</b>	325,075		325,033	100.0%
<b>Normal Cost Rate</b>	4.87%	5.73%	5.83%	119.7%
<b>Unfunded Liability Rate</b>	2.01%	2.20%	2.20%	109.5%
<b>Sum of Rate</b>	6.88%	7.93%	8.03%	116.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 133 <b>Employer Name:</b> Cass County				
<b>Contributing Members:</b>	165		166	100.6%
<b>Present Value of Benefits</b>	13,904,845		14,957,167	107.6%
<b>Total Future Normal Cost</b>	1,658,388		1,753,315	105.7%
<b>Total Accrued Liability</b>	12,246,457		13,203,852	107.8%
<b>Unfunded Accrued Liability</b>	1,313,480		1,672,883	127.4%
<b>Normal Cost Rate</b>	5.40%	5.40%	5.45%	100.9%
<b>Unfunded Liability Rate</b>	<u>2.46%</u>	<u>3.18%</u>	<u>3.18%</u>	<u>129.3%</u>
<b>Sum of Rate</b>	7.86%	8.58%	8.63%	109.8%
<b>SubDiv #:</b> 610 <b>Employer Name:</b> Cass County Appraisal District				
<b>Contributing Members:</b>	10		9	90.0%
<b>Present Value of Benefits</b>	802,683		791,507	98.6%
<b>Total Future Normal Cost</b>	107,385		105,572	98.3%
<b>Total Accrued Liability</b>	695,298		685,935	98.7%
<b>Unfunded Accrued Liability</b>	60,974		62,057	101.8%
<b>Normal Cost Rate</b>	5.58%	5.58%	5.51%	98.7%
<b>Unfunded Liability Rate</b>	<u>2.29%</u>	<u>2.41%</u>	<u>2.66%</u>	<u>116.2%</u>
<b>Sum of Rate</b>	7.87%	7.99%	8.17%	103.8%
<b>SubDiv #:</b> 134 <b>Employer Name:</b> Castro County				
<b>Contributing Members:</b>	60		63	105.0%
<b>Present Value of Benefits</b>	5,727,436		6,083,058	106.2%
<b>Total Future Normal Cost</b>	616,003		674,129	109.4%
<b>Total Accrued Liability</b>	5,111,433		5,408,929	105.8%
<b>Unfunded Accrued Liability</b>	16,436		(5,393)	(32.8%)
<b>Normal Cost Rate</b>	7.24%	7.24%	7.27%	100.4%
<b>Unfunded Liability Rate</b>	<u>0.02%</u>	<u>0.21%</u>	<u>(0.04%)</u>	<u>(200.0%)</u>
<b>Sum of Rate</b>	7.26%	7.45%	7.23%	99.6%
<b>SubDiv #:</b> 719 <b>Employer Name:</b> Central Appraisal District of Bandera County				
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	125,677		251,807	200.4%
<b>Total Future Normal Cost</b>	64,214		137,265	213.8%
<b>Total Accrued Liability</b>	61,463		114,542	186.4%
<b>Unfunded Accrued Liability</b>	18,851		47,615	252.6%
<b>Normal Cost Rate</b>	2.87%	5.82%	6.00%	209.1%
<b>Unfunded Liability Rate</b>	<u>0.87%</u>	<u>2.43%</u>	<u>2.03%</u>	<u>233.3%</u>
<b>Sum of Rate</b>	3.74%	8.25%	8.03%	214.7%
<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>	3,366,913		3,749,543	111.4%
<b>Total Future Normal Cost</b>	741,069		803,626	108.4%
<b>Total Accrued Liability</b>	2,625,844		2,945,917	112.2%
<b>Unfunded Accrued Liability</b>	576,335		582,410	101.1%
<b>Normal Cost Rate</b>	7.42%		7.42%	100.0%
<b>Unfunded Liability Rate</b>	<u>4.47%</u>		<u>4.25%</u>	<u>95.1%</u>
<b>Sum of Rate</b>	11.89%		11.67%	98.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 602</b>	<b>Employer Name: Central Appraisal District of Taylor County</b>			
<b>Contributing Members:</b>	29		29	100.0%
<b>Present Value of Benefits</b>	3,640,049		4,351,875	119.6%
<b>Total Future Normal Cost</b>	402,761		488,707	121.3%
<b>Total Accrued Liability</b>	3,237,288		3,863,168	119.3%
<b>Unfunded Accrued Liability</b>	(39,738)		138,094	(347.5%)
<b>Normal Cost Rate</b>	3.94%	4.79%	4.80%	121.8%
<b>Unfunded Liability Rate</b>	(0.82%)	1.36%	1.05%	(128.0%)
<b>Sum of Rate</b>	3.12%	6.15%	5.85%	187.5%
<b>SubDiv #: 712</b>	<b>Employer Name: Central Texas Regional Mobility Authority</b>			
<b>Contributing Members:</b>	11		14	127.3%
<b>Present Value of Benefits</b>	1,754,283		2,379,774	135.7%
<b>Total Future Normal Cost</b>	1,398,205		1,725,114	123.4%
<b>Total Accrued Liability</b>	356,078		654,660	183.9%
<b>Unfunded Accrued Liability</b>	22,742		59,208	260.3%
<b>Normal Cost Rate</b>	12.33%		12.31%	99.8%
<b>Unfunded Liability Rate</b>	0.26%		0.53%	203.8%
<b>Sum of Rate</b>	12.59%		12.84%	102.0%
<b>SubDiv #: 648</b>	<b>Employer Name: Central Water Control and Improvement District - Angelina County</b>			
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	194,698		203,704	104.6%
<b>Total Future Normal Cost</b>	69,437		59,699	86.0%
<b>Total Accrued Liability</b>	125,261		144,005	115.0%
<b>Unfunded Accrued Liability</b>	33,394		32,542	97.4%
<b>Normal Cost Rate</b>	4.25%		4.28%	100.7%
<b>Unfunded Liability Rate</b>	2.95%		3.27%	110.8%
<b>Sum of Rate</b>	7.20%		7.55%	104.9%
<b>SubDiv #: 135</b>	<b>Employer Name: Chambers County</b>			
<b>Contributing Members:</b>	348		383	110.1%
<b>Present Value of Benefits</b>	40,633,453		44,577,552	109.7%
<b>Total Future Normal Cost</b>	6,392,552		7,248,405	113.4%
<b>Total Accrued Liability</b>	34,240,901		37,329,147	109.0%
<b>Unfunded Accrued Liability</b>	1,844,826		2,758,977	149.6%
<b>Normal Cost Rate</b>	7.41%	7.75%	7.79%	105.1%
<b>Unfunded Liability Rate</b>	1.37%	2.09%	2.06%	150.4%
<b>Sum of Rate</b>	8.78%	9.84%	9.85%	112.2%
<b>SubDiv #: 531</b>	<b>Employer Name: Chambers County Appraisal District</b>			
<b>Contributing Members:</b>	10		9	90.0%
<b>Present Value of Benefits</b>	1,968,984		2,124,431	107.9%
<b>Total Future Normal Cost</b>	388,977		351,291	90.3%
<b>Total Accrued Liability</b>	1,580,007		1,773,140	112.2%
<b>Unfunded Accrued Liability</b>	(121,483)		(150,127)	123.6%
<b>Normal Cost Rate</b>	8.46%	8.46%	8.23%	97.3%
<b>Unfunded Liability Rate</b>	(2.93%)	(2.67%)	(3.72%)	127.0%
<b>Sum of Rate</b>	5.53%	5.79%	4.51%	81.6%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 548 <b>Employer Name:</b> Chambers County Public Hospital District				
<b>Contributing Members:</b>	53		52	98.1%
<b>Present Value of Benefits</b>	2,717,817		3,140,026	115.5%
<b>Total Future Normal Cost</b>	840,490		875,563	104.2%
<b>Total Accrued Liability</b>	1,877,327		2,264,463	120.6%
<b>Unfunded Accrued Liability</b>	(166,675)		(147,724)	88.6%
<b>Normal Cost Rate</b>	5.08%		5.14%	101.2%
<b>Unfunded Liability Rate</b>	(0.72%)		(0.60%)	83.3%
<b>Sum of Rate</b>	4.36%		4.54%	104.1%
<b>SubDiv #:</b> 136 <b>Employer Name:</b> Cherokee County				
<b>Contributing Members:</b>	217		234	107.8%
<b>Present Value of Benefits</b>	17,868,583		19,402,357	108.6%
<b>Total Future Normal Cost</b>	2,033,068		2,319,391	114.1%
<b>Total Accrued Liability</b>	15,835,515		17,082,966	107.9%
<b>Unfunded Accrued Liability</b>	1,955,561		1,960,588	100.3%
<b>Normal Cost Rate</b>	5.34%		5.35%	100.2%
<b>Unfunded Liability Rate</b>	2.85%		2.58%	90.5%
<b>Sum of Rate</b>	8.19%		7.93%	96.8%
<b>SubDiv #:</b> 137 <b>Employer Name:</b> Childress County				
<b>Contributing Members:</b>	58		62	106.9%
<b>Present Value of Benefits</b>	1,338,591		1,547,055	115.6%
<b>Total Future Normal Cost</b>	242,998		281,620	115.9%
<b>Total Accrued Liability</b>	1,095,593		1,265,435	115.5%
<b>Unfunded Accrued Liability</b>	157,683		164,892	104.6%
<b>Normal Cost Rate</b>	2.79%	2.79%	2.82%	101.1%
<b>Unfunded Liability Rate</b>	1.20%	1.20%	1.14%	95.0%
<b>Sum of Rate</b>	3.99%	3.99%	3.96%	99.2%
<b>SubDiv #:</b> 511 <b>Employer Name:</b> Childress County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	112,346		112,199	99.9%
<b>Total Future Normal Cost</b>	26,602		29,023	109.1%
<b>Total Accrued Liability</b>	85,744		83,176	97.0%
<b>Unfunded Accrued Liability</b>	18,322		14,666	80.0%
<b>Normal Cost Rate</b>	2.97%		3.06%	103.0%
<b>Unfunded Liability Rate</b>	2.88%		2.08%	72.2%
<b>Sum of Rate</b>	5.85%		5.14%	87.9%
<b>SubDiv #:</b> 582 <b>Employer Name:</b> Childress County Hospital District				
<b>Contributing Members:</b>	233		241	103.4%
<b>Present Value of Benefits</b>	11,010,372		11,856,078	107.7%
<b>Total Future Normal Cost</b>	2,557,752		2,713,229	106.1%
<b>Total Accrued Liability</b>	8,452,620		9,142,849	108.2%
<b>Unfunded Accrued Liability</b>	(362,118)		(498,723)	137.7%
<b>Normal Cost Rate</b>	4.54%		4.51%	99.3%
<b>Unfunded Liability Rate</b>	(0.44%)		(0.56%)	127.3%
<b>Sum of Rate</b>	4.10%		3.95%	96.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 138 <b>Employer Name:</b> Clay County				
<b>Contributing Members:</b>	62		61	98.4%
<b>Present Value of Benefits</b>	7,459,604		7,751,327	103.9%
<b>Total Future Normal Cost</b>	610,384		625,672	102.5%
<b>Total Accrued Liability</b>	6,849,220		7,125,655	104.0%
<b>Unfunded Accrued Liability</b>	1,092,042		1,025,081	93.9%
<b>Normal Cost Rate</b>	4.64%		4.70%	101.3%
<b>Unfunded Liability Rate</b>	5.05%		4.79%	94.9%
<b>Sum of Rate</b>	9.69%		9.49%	97.9%
<b>SubDiv #:</b> 485 <b>Employer Name:</b> Clay County Appraisal District				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	776,430		790,750	101.8%
<b>Total Future Normal Cost</b>	94,899		98,601	103.9%
<b>Total Accrued Liability</b>	681,531		692,149	101.6%
<b>Unfunded Accrued Liability</b>	(36,607)		(21,479)	58.7%
<b>Normal Cost Rate</b>	8.05%	8.05%	7.96%	98.9%
<b>Unfunded Liability Rate</b>	(1.83%)	(1.26%)	(0.93%)	50.8%
<b>Sum of Rate</b>	6.22%	6.79%	7.03%	113.0%
<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>	98,238		115,428	117.5%
<b>Total Future Normal Cost</b>	67,800		72,316	106.7%
<b>Total Accrued Liability</b>	30,438		43,112	141.6%
<b>Unfunded Accrued Liability</b>	474		773	163.1%
<b>Normal Cost Rate</b>	4.87%		4.89%	100.4%
<b>Unfunded Liability Rate</b>	0.06%		0.11%	183.3%
<b>Sum of Rate</b>	4.93%		5.00%	101.4%
<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>	23,610		26,966	114.2%
<b>Total Future Normal Cost</b>	18,568		18,549	99.9%
<b>Total Accrued Liability</b>	5,042		8,417	166.9%
<b>Unfunded Accrued Liability</b>	64		119	187.4%
<b>Normal Cost Rate</b>	5.27%		5.29%	100.4%
<b>Unfunded Liability Rate</b>	0.03%		0.06%	200.0%
<b>Sum of Rate</b>	5.30%		5.35%	100.9%
<b>SubDiv #:</b> 139 <b>Employer Name:</b> Cochran County				
<b>Contributing Members:</b>	59		61	103.4%
<b>Present Value of Benefits</b>	5,547,075		5,730,735	103.3%
<b>Total Future Normal Cost</b>	542,126		586,882	108.3%
<b>Total Accrued Liability</b>	5,004,949		5,143,853	102.8%
<b>Unfunded Accrued Liability</b>	848,009		836,239	98.6%
<b>Normal Cost Rate</b>	5.94%		6.00%	101.0%
<b>Unfunded Liability Rate</b>	5.68%		5.51%	97.0%
<b>Sum of Rate</b>	11.62%		11.51%	99.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 477 <b>Employer Name:</b> Cochran County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	141,853		115,417	81.4%
<b>Total Future Normal Cost</b>	46,783		32,114	68.6%
<b>Total Accrued Liability</b>	95,070		83,303	87.6%
<b>Unfunded Accrued Liability</b>	(10,933)		(22,789)	208.4%
<b>Normal Cost Rate</b>	6.17%		6.16%	99.8%
<b>Unfunded Liability Rate</b>	<u>(1.09%)</u>		<u>(3.21%)</u>	<u>294.5%</u>
<b>Sum of Rate</b>	5.08%		2.95%	58.1%
<b>SubDiv #:</b> 140 <b>Employer Name:</b> Coke County				
<b>Contributing Members:</b>	41		47	114.6%
<b>Present Value of Benefits</b>	2,461,100		2,764,877	112.3%
<b>Total Future Normal Cost</b>	236,119		309,356	131.0%
<b>Total Accrued Liability</b>	2,224,981		2,455,521	110.4%
<b>Unfunded Accrued Liability</b>	367,898		365,252	99.3%
<b>Normal Cost Rate</b>	4.85%	5.56%	5.63%	116.1%
<b>Unfunded Liability Rate</b>	<u>4.90%</u>	<u>5.07%</u>	<u>4.51%</u>	<u>92.0%</u>
<b>Sum of Rate</b>	9.75%	10.63%	10.14%	104.0%
<b>SubDiv #:</b> 141 <b>Employer Name:</b> Coleman County				
<b>Contributing Members:</b>	43		51	118.6%
<b>Present Value of Benefits</b>	3,450,001		3,391,581	98.3%
<b>Total Future Normal Cost</b>	329,674		384,124	116.5%
<b>Total Accrued Liability</b>	3,120,327		3,007,457	96.4%
<b>Unfunded Accrued Liability</b>	131,310		(7,328)	(5.6%)
<b>Normal Cost Rate</b>	5.14%		5.12%	99.6%
<b>Unfunded Liability Rate</b>	<u>1.14%</u>		<u>(0.15%)</u>	<u>(13.2%)</u>
<b>Sum of Rate</b>	6.28%		4.97%	79.1%
<b>SubDiv #:</b> 142 <b>Employer Name:</b> Collin County				
<b>Contributing Members:</b>	1,522		1,596	104.9%
<b>Present Value of Benefits</b>	238,816,231		268,358,427	112.4%
<b>Total Future Normal Cost</b>	53,474,675		58,403,134	109.2%
<b>Total Accrued Liability</b>	185,341,556		209,955,293	113.3%
<b>Unfunded Accrued Liability</b>	22,774,159		24,873,035	109.2%
<b>Normal Cost Rate</b>	9.06%	9.06%	9.09%	100.3%
<b>Unfunded Liability Rate</b>	<u>2.69%</u>	<u>2.87%</u>	<u>2.81%</u>	<u>104.5%</u>
<b>Sum of Rate</b>	11.75%	11.93%	11.90%	101.3%
<b>SubDiv #:</b> 457 <b>Employer Name:</b> Collin County Central Appraisal District				
<b>Contributing Members:</b>	84		88	104.8%
<b>Present Value of Benefits</b>	14,886,106		17,237,025	115.8%
<b>Total Future Normal Cost</b>	2,457,808		2,750,205	111.9%
<b>Total Accrued Liability</b>	12,428,298		14,486,820	116.6%
<b>Unfunded Accrued Liability</b>	1,364,033		1,767,489	129.6%
<b>Normal Cost Rate</b>	8.88%	9.42%	9.36%	105.4%
<b>Unfunded Liability Rate</b>	<u>3.18%</u>	<u>4.67%</u>	<u>4.07%</u>	<u>128.0%</u>
<b>Sum of Rate</b>	12.06%	14.09%	13.43%	111.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 143	<b>Employer Name:</b> Collingsworth County			
<b>Contributing Members:</b>	39		36	92.3%
<b>Present Value of Benefits</b>	1,273,217		1,389,096	109.1%
<b>Total Future Normal Cost</b>	292,087		256,441	87.8%
<b>Total Accrued Liability</b>	981,130		1,132,655	115.4%
<b>Unfunded Accrued Liability</b>	197,613		199,446	100.9%
<b>Normal Cost Rate</b>	6.97%		7.08%	101.6%
<b>Unfunded Liability Rate</b>	3.37%		3.63%	107.7%
<b>Sum of Rate</b>	10.34%		10.71%	103.6%
<b>SubDiv #:</b> 144	<b>Employer Name:</b> Colorado County			
<b>Contributing Members:</b>	138		146	105.8%
<b>Present Value of Benefits</b>	9,469,391		10,592,608	111.9%
<b>Total Future Normal Cost</b>	1,422,262		1,518,389	106.8%
<b>Total Accrued Liability</b>	8,047,129		9,074,219	112.8%
<b>Unfunded Accrued Liability</b>	999,645		1,051,559	105.2%
<b>Normal Cost Rate</b>	5.33%		5.35%	100.4%
<b>Unfunded Liability Rate</b>	2.33%		2.26%	97.0%
<b>Sum of Rate</b>	7.66%		7.61%	99.3%
<b>SubDiv #:</b> 623	<b>Employer Name:</b> Comal Appraisal District			
<b>Contributing Members:</b>	20		21	105.0%
<b>Present Value of Benefits</b>	2,202,621		2,235,490	101.5%
<b>Total Future Normal Cost</b>	349,395		395,543	113.2%
<b>Total Accrued Liability</b>	1,853,226		1,839,947	99.3%
<b>Unfunded Accrued Liability</b>	481,182		403,572	83.9%
<b>Normal Cost Rate</b>	7.61%		7.70%	101.2%
<b>Unfunded Liability Rate</b>	7.59%		6.09%	80.2%
<b>Sum of Rate</b>	15.20%		13.79%	90.7%
<b>SubDiv #:</b> 145	<b>Employer Name:</b> Comal County			
<b>Contributing Members:</b>	496		518	104.4%
<b>Present Value of Benefits</b>	45,211,394		50,100,133	110.8%
<b>Total Future Normal Cost</b>	9,015,647		9,929,614	110.1%
<b>Total Accrued Liability</b>	36,195,747		40,170,519	111.0%
<b>Unfunded Accrued Liability</b>	3,765,887		4,231,278	112.4%
<b>Normal Cost Rate</b>	6.78%	6.92%	6.98%	102.9%
<b>Unfunded Liability Rate</b>	1.83%	1.99%	2.03%	110.9%
<b>Sum of Rate</b>	8.61%	8.91%	9.01%	104.6%
<b>SubDiv #:</b> 146	<b>Employer Name:</b> Comanche County			
<b>Contributing Members:</b>	129		141	109.3%
<b>Present Value of Benefits</b>	6,792,530		7,237,955	106.6%
<b>Total Future Normal Cost</b>	931,531		993,501	106.7%
<b>Total Accrued Liability</b>	5,860,999		6,244,454	106.5%
<b>Unfunded Accrued Liability</b>	1,250,654		1,268,123	101.4%
<b>Normal Cost Rate</b>	4.74%		4.83%	101.9%
<b>Unfunded Liability Rate</b>	3.69%		3.63%	98.4%
<b>Sum of Rate</b>	8.43%		8.46%	100.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 147</b>	<b>Employer Name: Concho County</b>			
<b>Contributing Members:</b>	41		47	114.6%
<b>Present Value of Benefits</b>	2,115,650		2,357,055	111.4%
<b>Total Future Normal Cost</b>	358,357		375,092	104.7%
<b>Total Accrued Liability</b>	1,757,293		1,981,963	112.8%
<b>Unfunded Accrued Liability</b>	(199,231)		(218,692)	109.8%
<b>Normal Cost Rate</b>	7.14%	7.14%	7.23%	101.3%
<b>Unfunded Liability Rate</b>	<u>(1.67%)</u>	<u>(1.43%)</u>	<u>(1.66%)</u>	<u>99.4%</u>
<b>Sum of Rate</b>	5.47%	5.71%	5.57%	101.8%
<b>SubDiv #: 636</b>	<b>Employer Name: Concho County Hospital District</b>			
<b>Contributing Members:</b>	24		26	108.3%
<b>Present Value of Benefits</b>	1,080,837		1,247,908	115.5%
<b>Total Future Normal Cost</b>	191,317		301,913	157.8%
<b>Total Accrued Liability</b>	889,520		945,995	106.3%
<b>Unfunded Accrued Liability</b>	77,981		38,784	49.7%
<b>Normal Cost Rate</b>	2.80%	3.50%	3.54%	126.4%
<b>Unfunded Liability Rate</b>	<u>0.87%</u>	<u>1.17%</u>	<u>0.34%</u>	<u>39.1%</u>
<b>Sum of Rate</b>	3.67%	4.67%	3.88%	105.7%
<b>SubDiv #: 148</b>	<b>Employer Name: Cooke County</b>			
<b>Contributing Members:</b>	217		226	104.1%
<b>Present Value of Benefits</b>	15,405,805		17,782,380	115.4%
<b>Total Future Normal Cost</b>	3,065,126		3,409,061	111.2%
<b>Total Accrued Liability</b>	12,340,679		14,373,319	116.5%
<b>Unfunded Accrued Liability</b>	1,171,899		1,686,509	143.9%
<b>Normal Cost Rate</b>	6.02%	6.47%	6.51%	108.1%
<b>Unfunded Liability Rate</b>	<u>1.33%</u>	<u>2.02%</u>	<u>2.05%</u>	<u>154.1%</u>
<b>Sum of Rate</b>	7.35%	8.49%	8.56%	116.5%
<b>SubDiv #: 487</b>	<b>Employer Name: Cooke County Appraisal District</b>			
<b>Contributing Members:</b>	16		16	100.0%
<b>Present Value of Benefits</b>	2,039,167		2,164,823	106.2%
<b>Total Future Normal Cost</b>	272,416		278,233	102.1%
<b>Total Accrued Liability</b>	1,766,751		1,886,590	106.8%
<b>Unfunded Accrued Liability</b>	(108,467)		(114,015)	105.1%
<b>Normal Cost Rate</b>	8.77%		8.74%	99.7%
<b>Unfunded Liability Rate</b>	<u>(1.92%)</u>		<u>(1.81%)</u>	<u>94.3%</u>
<b>Sum of Rate</b>	6.85%		6.93%	101.2%
<b>SubDiv #: 149</b>	<b>Employer Name: Coryell County</b>			
<b>Contributing Members:</b>	167		174	104.2%
<b>Present Value of Benefits</b>	13,645,280		15,323,055	112.3%
<b>Total Future Normal Cost</b>	2,473,053		2,884,966	116.7%
<b>Total Accrued Liability</b>	11,172,227		12,438,089	111.3%
<b>Unfunded Accrued Liability</b>	537,768		817,842	152.1%
<b>Normal Cost Rate</b>	6.61%	6.95%	7.02%	106.2%
<b>Unfunded Liability Rate</b>	<u>0.88%</u>	<u>1.50%</u>	<u>1.37%</u>	<u>155.7%</u>
<b>Sum of Rate</b>	7.49%	8.45%	8.39%	112.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 150 <b>Employer Name:</b> Cottle County				
<b>Contributing Members:</b>	20		23	115.0%
<b>Present Value of Benefits</b>	790,270		874,973	110.7%
<b>Total Future Normal Cost</b>	86,936		102,795	118.2%
<b>Total Accrued Liability</b>	703,334		772,178	109.8%
<b>Unfunded Accrued Liability</b>	33,050		25,309	76.6%
<b>Normal Cost Rate</b>	4.29%		4.40%	102.6%
<b>Unfunded Liability Rate</b>	0.73%		0.36%	49.3%
<b>Sum of Rate</b>	5.02%		4.76%	94.8%
<b>SubDiv #:</b> 727 <b>Employer Name:</b> Cow Creek Groundwater Conservation District				
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	80,232		133,791	166.8%
<b>Total Future Normal Cost</b>	68,480		108,707	158.7%
<b>Total Accrued Liability</b>	11,752		25,084	213.4%
<b>Unfunded Accrued Liability</b>	2,117		2,300	108.6%
<b>Normal Cost Rate</b>	6.17%		6.12%	99.2%
<b>Unfunded Liability Rate</b>	0.35%		0.24%	68.6%
<b>Sum of Rate</b>	6.52%		6.36%	97.5%
<b>SubDiv #:</b> 151 <b>Employer Name:</b> Crane County				
<b>Contributing Members:</b>	103		103	100.0%
<b>Present Value of Benefits</b>	9,104,960		9,705,666	106.6%
<b>Total Future Normal Cost</b>	1,330,346		1,397,410	105.0%
<b>Total Accrued Liability</b>	7,774,614		8,308,256	106.9%
<b>Unfunded Accrued Liability</b>	117,098		66,521	56.8%
<b>Normal Cost Rate</b>	5.68%		5.65%	99.5%
<b>Unfunded Liability Rate</b>	0.29%		0.20%	69.0%
<b>Sum of Rate</b>	5.97%		5.85%	98.0%
<b>SubDiv #:</b> 152 <b>Employer Name:</b> Crockett County				
<b>Contributing Members:</b>	165		165	100.0%
<b>Present Value of Benefits</b>	12,944,291		13,710,570	105.9%
<b>Total Future Normal Cost</b>	1,287,788		1,383,731	107.5%
<b>Total Accrued Liability</b>	11,656,503		12,326,839	105.8%
<b>Unfunded Accrued Liability</b>	1,431,238		1,270,744	88.8%
<b>Normal Cost Rate</b>	4.69%	4.69%	4.73%	100.9%
<b>Unfunded Liability Rate</b>	3.20%	3.65%	2.75%	85.9%
<b>Sum of Rate</b>	7.89%	8.34%	7.48%	94.8%
<b>SubDiv #:</b> 409 <b>Employer Name:</b> Crockett County Water Control and Improvement District #1				
<b>Contributing Members:</b>	9		11	122.2%
<b>Present Value of Benefits</b>	821,196		928,008	113.0%
<b>Total Future Normal Cost</b>	108,343		127,453	117.6%
<b>Total Accrued Liability</b>	712,853		800,555	112.3%
<b>Unfunded Accrued Liability</b>	(12,451)		(6,090)	48.9%
<b>Normal Cost Rate</b>	4.58%		4.57%	99.8%
<b>Unfunded Liability Rate</b>	(0.46%)		(0.13%)	28.3%
<b>Sum of Rate</b>	4.12%		4.44%	107.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 153 <b>Employer Name:</b> Crosby County				
<b>Contributing Members:</b>	48		48	100.0%
<b>Present Value of Benefits</b>	3,895,402		4,181,936	107.4%
<b>Total Future Normal Cost</b>	298,147		300,714	100.9%
<b>Total Accrued Liability</b>	3,597,255		3,881,222	107.9%
<b>Unfunded Accrued Liability</b>	756,464		778,334	102.9%
<b>Normal Cost Rate</b>	4.08%		4.11%	100.7%
<b>Unfunded Liability Rate</b>	6.26%		6.55%	104.6%
<b>Sum of Rate</b>	10.34%		10.66%	103.1%
<b>SubDiv #:</b> 532 <b>Employer Name:</b> Crosby County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	99,117		106,863	107.8%
<b>Total Future Normal Cost</b>	33,572		33,335	99.3%
<b>Total Accrued Liability</b>	65,545		73,528	112.2%
<b>Unfunded Accrued Liability</b>	(68,090)		(71,413)	104.9%
<b>Normal Cost Rate</b>	5.56%		5.58%	100.4%
<b>Unfunded Liability Rate</b>	(5.56%)		(5.58%)	100.4%
<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		10	111.1%
<b>Present Value of Benefits</b>	630,322		716,056	113.6%
<b>Total Future Normal Cost</b>	174,973		182,623	104.4%
<b>Total Accrued Liability</b>	455,349		533,433	117.1%
<b>Unfunded Accrued Liability</b>	(115,874)		(125,692)	108.5%
<b>Normal Cost Rate</b>	5.24%	5.24%	5.25%	100.2%
<b>Unfunded Liability Rate</b>	(3.43%)	(3.36%)	(3.62%)	105.5%
<b>Sum of Rate</b>	1.81%	1.88%	1.63%	90.1%
<b>SubDiv #:</b> 710 <b>Employer Name:</b> Cross Roads Special Utility District				
<b>Contributing Members:</b>	4		5	125.0%
<b>Present Value of Benefits</b>	83,105		116,903	140.7%
<b>Total Future Normal Cost</b>	27,925		43,102	154.3%
<b>Total Accrued Liability</b>	55,180		73,801	133.7%
<b>Unfunded Accrued Liability</b>	13,721		14,025	102.2%
<b>Normal Cost Rate</b>	3.97%		3.94%	99.2%
<b>Unfunded Liability Rate</b>	1.25%		0.99%	79.2%
<b>Sum of Rate</b>	5.22%		4.93%	94.4%
<b>SubDiv #:</b> 154 <b>Employer Name:</b> Culberson County				
<b>Contributing Members:</b>	46		67	145.7%
<b>Present Value of Benefits</b>	3,589,030		3,940,187	109.8%
<b>Total Future Normal Cost</b>	484,008		621,168	128.3%
<b>Total Accrued Liability</b>	3,105,022		3,319,019	106.9%
<b>Unfunded Accrued Liability</b>	(22,427)		(74,499)	332.2%
<b>Normal Cost Rate</b>	5.69%		5.82%	102.3%
<b>Unfunded Liability Rate</b>	(0.22%)		(0.43%)	195.5%
<b>Sum of Rate</b>	5.47%		5.39%	98.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 155 <b>Employer Name:</b> Dallam County				
<b>Contributing Members:</b>	63		67	106.3%
<b>Present Value of Benefits</b>	4,472,547		5,069,601	113.3%
<b>Total Future Normal Cost</b>	625,268		759,006	121.4%
<b>Total Accrued Liability</b>	3,847,279		4,310,595	112.0%
<b>Unfunded Accrued Liability</b>	197,925		344,445	174.0%
<b>Normal Cost Rate</b>	5.66%	6.51%	6.47%	114.3%
<b>Unfunded Liability Rate</b>	1.09%	2.62%	1.92%	176.1%
<b>Sum of Rate</b>	6.75%	9.13%	8.39%	124.3%
<b>SubDiv #:</b> 467 <b>Employer Name:</b> Dallas Central Appraisal District				
<b>Contributing Members:</b>	254		251	98.8%
<b>Present Value of Benefits</b>	58,543,441		64,298,152	109.8%
<b>Total Future Normal Cost</b>	7,198,280		7,449,778	103.5%
<b>Total Accrued Liability</b>	51,345,161		56,848,374	110.7%
<b>Unfunded Accrued Liability</b>	1,250,989		1,798,084	143.7%
<b>Normal Cost Rate</b>	7.94%	7.94%	7.97%	100.4%
<b>Unfunded Liability Rate</b>	0.75%	1.07%	1.20%	160.0%
<b>Sum of Rate</b>	8.69%	9.01%	9.17%	105.5%
<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>	3,460,493		3,819,497	110.4%
<b>Total Future Normal Cost</b>	494,153		492,200	99.6%
<b>Total Accrued Liability</b>	2,966,340		3,327,297	112.2%
<b>Unfunded Accrued Liability</b>	205,888		202,778	98.5%
<b>Normal Cost Rate</b>	6.86%		6.91%	100.7%
<b>Unfunded Liability Rate</b>	1.96%		2.03%	103.6%
<b>Sum of Rate</b>	8.82%		8.94%	101.4%
<b>SubDiv #:</b> 687 <b>Employer Name:</b> Dallas County Water Control & Improvement District #6				
<b>Contributing Members:</b>	39		41	105.1%
<b>Present Value of Benefits</b>	1,238,448		1,527,257	123.3%
<b>Total Future Normal Cost</b>	544,023		594,427	109.3%
<b>Total Accrued Liability</b>	694,425		932,830	134.3%
<b>Unfunded Accrued Liability</b>	70,291		71,912	102.3%
<b>Normal Cost Rate</b>	4.07%		4.11%	101.0%
<b>Unfunded Liability Rate</b>	0.49%		0.47%	95.9%
<b>Sum of Rate</b>	4.56%		4.58%	100.4%
<b>SubDiv #:</b> 157 <b>Employer Name:</b> Dawson County				
<b>Contributing Members:</b>	103		108	104.9%
<b>Present Value of Benefits</b>	9,034,213		9,750,706	107.9%
<b>Total Future Normal Cost</b>	1,299,841		1,326,449	102.0%
<b>Total Accrued Liability</b>	7,734,372		8,424,257	108.9%
<b>Unfunded Accrued Liability</b>	1,903,591		2,013,495	105.8%
<b>Normal Cost Rate</b>	5.00%	5.00%	5.01%	100.2%
<b>Unfunded Liability Rate</b>	5.61%	5.94%	6.01%	107.1%
<b>Sum of Rate</b>	10.61%	10.94%	11.02%	103.9%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 463 <b>Employer Name:</b> Dawson County Central Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	641,101		704,560	109.9%
<b>Total Future Normal Cost</b>	88,321		93,021	105.3%
<b>Total Accrued Liability</b>	552,780		611,539	110.6%
<b>Unfunded Accrued Liability</b>	(106,968)		(109,137)	102.0%
<b>Normal Cost Rate</b>	7.65%		7.62%	99.6%
<b>Unfunded Liability Rate</b>	(6.60%)		(6.13%)	92.9%
<b>Sum of Rate</b>	1.05%		1.49%	141.9%
<b>SubDiv #:</b> 158 <b>Employer Name:</b> Deaf Smith County				
<b>Contributing Members:</b>	125		125	100.0%
<b>Present Value of Benefits</b>	12,539,727		13,410,431	106.9%
<b>Total Future Normal Cost</b>	1,746,105		1,787,342	102.4%
<b>Total Accrued Liability</b>	10,793,622		11,623,089	107.7%
<b>Unfunded Accrued Liability</b>	1,128,667		1,119,691	99.2%
<b>Normal Cost Rate</b>	6.14%	6.14%	6.14%	100.0%
<b>Unfunded Liability Rate</b>	2.71%	2.99%	2.70%	99.6%
<b>Sum of Rate</b>	8.85%	9.13%	8.84%	99.9%
<b>SubDiv #:</b> 578 <b>Employer Name:</b> Deaf Smith County Hospital District				
<b>Contributing Members:</b>	165		163	98.8%
<b>Present Value of Benefits</b>	5,482,763		5,938,926	108.3%
<b>Total Future Normal Cost</b>	711,950		740,594	104.0%
<b>Total Accrued Liability</b>	4,770,813		5,198,332	109.0%
<b>Unfunded Accrued Liability</b>	(1,142,926)		(1,260,563)	110.3%
<b>Normal Cost Rate</b>	1.90%		1.90%	100.0%
<b>Unfunded Liability Rate</b>	(1.90%)		(1.90%)	100.0%
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 159 <b>Employer Name:</b> Delta County				
<b>Contributing Members:</b>	41		49	119.5%
<b>Present Value of Benefits</b>	1,571,789		1,873,591	119.2%
<b>Total Future Normal Cost</b>	214,369		295,858	138.0%
<b>Total Accrued Liability</b>	1,357,420		1,577,733	116.2%
<b>Unfunded Accrued Liability</b>	214,746		263,353	122.6%
<b>Normal Cost Rate</b>	4.76%	4.76%	4.72%	99.2%
<b>Unfunded Liability Rate</b>	2.76%	3.39%	2.74%	99.3%
<b>Sum of Rate</b>	7.52%	8.15%	7.46%	99.2%
<b>SubDiv #:</b> 734 <b>Employer Name:</b> Delta County Municipal Utility District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	82,786		96,488	116.6%
<b>Total Future Normal Cost</b>	74,018		74,934	101.2%
<b>Total Accrued Liability</b>	8,768		21,554	245.8%
<b>Unfunded Accrued Liability</b>	997		1,366	137.0%
<b>Normal Cost Rate</b>	4.43%		4.49%	101.4%
<b>Unfunded Liability Rate</b>	0.12%		0.15%	125.0%
<b>Sum of Rate</b>	4.55%		4.64%	102.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 732	<b>Employer Name:</b> Delta Lake Irrigation District			
<b>Contributing Members:</b>	51		47	92.2%
<b>Present Value of Benefits</b>	453,283		490,906	108.3%
<b>Total Future Normal Cost</b>	213,812		219,774	102.8%
<b>Total Accrued Liability</b>	239,471		271,132	113.2%
<b>Unfunded Accrued Liability</b>	152,316		113,713	74.7%
<b>Normal Cost Rate</b>	2.84%		2.89%	101.8%
<b>Unfunded Liability Rate</b>	1.75%		1.33%	76.0%
<b>Sum of Rate</b>	4.59%		4.22%	91.9%
<b>SubDiv #:</b> 583	<b>Employer Name:</b> Denco Area 9-1-1 District - Denton County			
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	1,886,661		2,257,973	119.7%
<b>Total Future Normal Cost</b>	416,955		444,879	106.7%
<b>Total Accrued Liability</b>	1,469,706		1,813,094	123.4%
<b>Unfunded Accrued Liability</b>	136,979		244,624	178.6%
<b>Normal Cost Rate</b>	6.60%	7.46%	7.43%	112.6%
<b>Unfunded Liability Rate</b>	1.95%	4.06%	3.92%	201.0%
<b>Sum of Rate</b>	8.55%	11.52%	11.35%	132.7%
<b>SubDiv #:</b> 482	<b>Employer Name:</b> Denton Central Appraisal District			
<b>Contributing Members:</b>	71		71	100.0%
<b>Present Value of Benefits</b>	10,410,347		11,696,193	112.4%
<b>Total Future Normal Cost</b>	2,345,214		2,502,375	106.7%
<b>Total Accrued Liability</b>	8,065,133		9,193,818	114.0%
<b>Unfunded Accrued Liability</b>	798,551		435,715	54.6%
<b>Normal Cost Rate</b>	8.87%	8.87%	8.85%	99.8%
<b>Unfunded Liability Rate</b>	2.27%	2.40%	0.89%	39.2%
<b>Sum of Rate</b>	11.14%	11.27%	9.74%	87.4%
<b>SubDiv #:</b> 160	<b>Employer Name:</b> Denton County			
<b>Contributing Members:</b>	1,503		1,510	100.5%
<b>Present Value of Benefits</b>	161,823,158		178,861,792	110.5%
<b>Total Future Normal Cost</b>	31,168,839		32,301,690	103.6%
<b>Total Accrued Liability</b>	130,654,319		146,560,102	112.2%
<b>Unfunded Accrued Liability</b>	12,326,921		13,200,056	107.1%
<b>Normal Cost Rate</b>	6.99%	6.99%	7.02%	100.4%
<b>Unfunded Liability Rate</b>	1.66%	1.74%	1.84%	110.8%
<b>Sum of Rate</b>	8.65%	8.73%	8.86%	102.4%
<b>SubDiv #:</b> 161	<b>Employer Name:</b> Dewitt County			
<b>Contributing Members:</b>	95		100	105.3%
<b>Present Value of Benefits</b>	6,894,072		7,599,531	110.2%
<b>Total Future Normal Cost</b>	936,115		1,012,568	108.2%
<b>Total Accrued Liability</b>	5,957,957		6,586,963	110.6%
<b>Unfunded Accrued Liability</b>	537,505		522,564	97.2%
<b>Normal Cost Rate</b>	4.94%		4.96%	100.4%
<b>Unfunded Liability Rate</b>	1.85%		1.73%	93.5%
<b>Sum of Rate</b>	6.79%		6.69%	98.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 466 <b>Employer Name:</b> DeWitt County Appraisal District				
<b>Contributing Members:</b>	8		9	112.5%
<b>Present Value of Benefits</b>	1,026,930		1,158,451	112.8%
<b>Total Future Normal Cost</b>	78,661		96,218	122.3%
<b>Total Accrued Liability</b>	948,269		1,062,233	112.0%
<b>Unfunded Accrued Liability</b>	(23,006)		(23,030)	100.1%
<b>Normal Cost Rate</b>	5.44%	5.44%	5.48%	100.7%
<b>Unfunded Liability Rate</b>	<u>1.56%</u>	<u>(1.22%)</u>	<u>(0.79%)</u>	<u>(50.6%)</u>
<b>Sum of Rate</b>	7.00%	4.22%	4.69%	67.0%
<b>SubDiv #:</b> 162 <b>Employer Name:</b> Dickens County				
<b>Contributing Members:</b>	64		36	56.3%
<b>Present Value of Benefits</b>	2,226,523		2,172,226	97.6%
<b>Total Future Normal Cost</b>	496,080		298,525	60.2%
<b>Total Accrued Liability</b>	1,730,443		1,873,701	108.3%
<b>Unfunded Accrued Liability</b>	254,716		200,975	78.9%
<b>Normal Cost Rate</b>	5.90%		5.92%	100.3%
<b>Unfunded Liability Rate</b>	<u>1.84%</u>		<u>2.50%</u>	<u>135.9%</u>
<b>Sum of Rate</b>	7.74%		8.42%	108.8%
<b>SubDiv #:</b> 163 <b>Employer Name:</b> Dimmit County				
<b>Contributing Members:</b>	77		79	102.6%
<b>Present Value of Benefits</b>	3,523,915		3,906,662	110.9%
<b>Total Future Normal Cost</b>	787,679		888,883	112.8%
<b>Total Accrued Liability</b>	2,736,236		3,017,779	110.3%
<b>Unfunded Accrued Liability</b>	(45,400)		(18,152)	40.0%
<b>Normal Cost Rate</b>	6.73%		6.82%	101.3%
<b>Unfunded Liability Rate</b>	<u>(0.32%)</u>		<u>(0.06%)</u>	<u>18.8%</u>
<b>Sum of Rate</b>	6.41%		6.76%	105.5%
<b>SubDiv #:</b> 164 <b>Employer Name:</b> Donley County				
<b>Contributing Members:</b>	34		37	108.8%
<b>Present Value of Benefits</b>	1,372,890		1,458,679	106.2%
<b>Total Future Normal Cost</b>	148,413		150,687	101.5%
<b>Total Accrued Liability</b>	1,224,477		1,307,992	106.8%
<b>Unfunded Accrued Liability</b>	125,219		115,055	91.9%
<b>Normal Cost Rate</b>	3.79%		3.79%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.84%</u>		<u>1.62%</u>	<u>88.0%</u>
<b>Sum of Rate</b>	5.63%		5.41%	96.1%
<b>SubDiv #:</b> 165 <b>Employer Name:</b> Duval County				
<b>Contributing Members:</b>	223		219	98.2%
<b>Present Value of Benefits</b>	8,408,642		9,241,713	109.9%
<b>Total Future Normal Cost</b>	765,736		806,743	105.4%
<b>Total Accrued Liability</b>	7,642,906		8,434,970	110.4%
<b>Unfunded Accrued Liability</b>	1,928,811		1,928,790	100.0%
<b>Normal Cost Rate</b>	2.73%	2.73%	2.76%	101.1%
<b>Unfunded Liability Rate</b>	<u>3.88%</u>	<u>3.88%</u>	<u>3.83%</u>	<u>98.7%</u>
<b>Sum of Rate</b>	6.61%	6.61%	6.59%	99.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 166</b>	<b>Employer Name: Eastland County</b>			
<b>Contributing Members:</b>	96		115	119.8%
<b>Present Value of Benefits</b>	6,942,856		7,435,514	107.1%
<b>Total Future Normal Cost</b>	1,111,876		1,175,635	105.7%
<b>Total Accrued Liability</b>	5,830,980		6,259,879	107.4%
<b>Unfunded Accrued Liability</b>	944,040		939,128	99.5%
<b>Normal Cost Rate</b>	6.86%		6.80%	99.1%
<b>Unfunded Liability Rate</b>	3.38%		3.22%	95.3%
<b>Sum of Rate</b>	10.24%		10.02%	97.9%
<b>SubDiv #: 593</b>	<b>Employer Name: Eastland County Appraisal District</b>			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	887,811		984,541	110.9%
<b>Total Future Normal Cost</b>	53,803		54,173	100.7%
<b>Total Accrued Liability</b>	834,008		930,368	111.6%
<b>Unfunded Accrued Liability</b>	126,274		124,832	98.9%
<b>Normal Cost Rate</b>	6.41%		6.45%	100.6%
<b>Unfunded Liability Rate</b>	7.86%		7.70%	98.0%
<b>Sum of Rate</b>	14.27%		14.15%	99.2%
<b>SubDiv #: 167</b>	<b>Employer Name: Ector County</b>			
<b>Contributing Members:</b>	562		602	107.1%
<b>Present Value of Benefits</b>	128,121,626		134,838,674	105.2%
<b>Total Future Normal Cost</b>	10,967,592		12,187,565	111.1%
<b>Total Accrued Liability</b>	117,154,034		122,651,109	104.7%
<b>Unfunded Accrued Liability</b>	(2,360,299)		(2,300,066)	97.4%
<b>Normal Cost Rate</b>	8.27%		8.25%	99.8%
<b>Unfunded Liability Rate</b>	(0.86%)		(0.66%)	76.7%
<b>Sum of Rate</b>	7.41%		7.59%	102.4%
<b>SubDiv #: 580</b>	<b>Employer Name: Ector County Hospital District</b>			
<b>Contributing Members:</b>	1,303		1,494	114.7%
<b>Present Value of Benefits</b>	184,649,366		206,251,139	111.7%
<b>Total Future Normal Cost</b>	24,610,827		28,670,637	116.5%
<b>Total Accrued Liability</b>	160,038,539		177,580,502	111.0%
<b>Unfunded Accrued Liability</b>	16,272,283		17,914,241	110.1%
<b>Normal Cost Rate</b>	5.99%		6.01%	100.3%
<b>Unfunded Liability Rate</b>	2.51%		2.45%	97.6%
<b>Sum of Rate</b>	8.50%		8.46%	99.5%
<b>SubDiv #: 448</b>	<b>Employer Name: Edwards Aquifer Authority - Bexar County</b>			
<b>Contributing Members:</b>	63		71	112.7%
<b>Present Value of Benefits</b>	6,067,775		6,875,167	113.3%
<b>Total Future Normal Cost</b>	1,053,924		1,124,209	106.7%
<b>Total Accrued Liability</b>	5,013,851		5,750,958	114.7%
<b>Unfunded Accrued Liability</b>	94,508		132,426	140.1%
<b>Normal Cost Rate</b>	3.78%	3.81%	3.83%	101.3%
<b>Unfunded Liability Rate</b>	0.25%	0.31%	0.43%	172.0%
<b>Sum of Rate</b>	4.03%	4.12%	4.26%	105.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 628 <b>Employer Name:</b> Edwards Central Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	71,579		94,962	132.7%
<b>Total Future Normal Cost</b>	45,701		57,405	125.6%
<b>Total Accrued Liability</b>	25,878		37,557	145.1%
<b>Unfunded Accrued Liability</b>	(14,957)		(14,205)	95.0%
<b>Normal Cost Rate</b>	3.66%		3.93%	107.4%
<b>Unfunded Liability Rate</b>	(1.11%)		(0.63%)	56.8%
<b>Sum of Rate</b>	2.55%		3.30%	129.4%
<b>SubDiv #:</b> 168 <b>Employer Name:</b> Edwards County				
<b>Contributing Members:</b>	30		44	146.7%
<b>Present Value of Benefits</b>	1,384,806		1,575,157	113.7%
<b>Total Future Normal Cost</b>	334,276		418,305	125.1%
<b>Total Accrued Liability</b>	1,050,530		1,156,852	110.1%
<b>Unfunded Accrued Liability</b>	233,964		204,742	87.5%
<b>Normal Cost Rate</b>	7.28%		7.48%	102.7%
<b>Unfunded Liability Rate</b>	3.77%		2.62%	69.5%
<b>Sum of Rate</b>	11.05%		10.10%	91.4%
<b>SubDiv #:</b> 170 <b>Employer Name:</b> El Paso County				
<b>Contributing Members:</b>	2,772		2,815	101.6%
<b>Present Value of Benefits</b>	397,551,024		435,283,972	109.5%
<b>Total Future Normal Cost</b>	81,312,682		86,288,669	106.1%
<b>Total Accrued Liability</b>	316,238,342		348,995,303	110.4%
<b>Unfunded Accrued Liability</b>	35,722,755		36,092,412	101.0%
<b>Normal Cost Rate</b>	8.67%	8.45%	8.48%	97.8%
<b>Unfunded Liability Rate</b>	2.67%	2.48%	2.60%	97.4%
<b>Sum of Rate</b>	11.34%	10.93%	11.08%	97.7%
<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>	1,216,570		1,339,863	110.1%
<b>Total Future Normal Cost</b>	176,427		171,156	97.0%
<b>Total Accrued Liability</b>	1,040,143		1,168,707	112.4%
<b>Unfunded Accrued Liability</b>	104,705		110,047	105.1%
<b>Normal Cost Rate</b>	7.82%		7.88%	100.8%
<b>Unfunded Liability Rate</b>	3.69%		4.06%	110.0%
<b>Sum of Rate</b>	11.51%		11.94%	103.7%
<b>SubDiv #:</b> 541 <b>Employer Name:</b> El Paso County Hospital District				
<b>Contributing Members:</b>	1,722		1,863	108.2%
<b>Present Value of Benefits</b>	152,847,721		168,023,976	109.9%
<b>Total Future Normal Cost</b>	20,902,095		22,643,971	108.3%
<b>Total Accrued Liability</b>	131,945,626		145,380,005	110.2%
<b>Unfunded Accrued Liability</b>	15,191,658		15,120,270	99.5%
<b>Normal Cost Rate</b>	3.85%		3.88%	100.8%
<b>Unfunded Liability Rate</b>	1.78%		1.70%	95.5%
<b>Sum of Rate</b>	5.63%		5.58%	99.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 169</b>	<b>Employer Name: Ellis County</b>			
<b>Contributing Members:</b>	473		519	109.7%
<b>Present Value of Benefits</b>	40,670,076		46,413,763	114.1%
<b>Total Future Normal Cost</b>	8,088,300		9,100,362	112.5%
<b>Total Accrued Liability</b>	32,581,776		37,313,401	114.5%
<b>Unfunded Accrued Liability</b>	3,928,459		4,651,969	118.4%
<b>Normal Cost Rate</b>	7.02%	7.02%	7.02%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.97%</u>	<u>2.05%</u>	<u>2.19%</u>	<u>111.2%</u>
<b>Sum of Rate</b>	8.99%	9.07%	9.21%	102.4%
<b>SubDiv #: 624</b>	<b>Employer Name: Emergency Communication District of Ector County</b>			
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	589,529		704,176	119.4%
<b>Total Future Normal Cost</b>	86,858		130,376	150.1%
<b>Total Accrued Liability</b>	502,671		573,800	114.2%
<b>Unfunded Accrued Liability</b>	40,503		44,626	110.2%
<b>Normal Cost Rate</b>	10.00%	10.00%	10.05%	100.5%
<b>Unfunded Liability Rate</b>	<u>3.28%</u>	<u>3.46%</u>	<u>3.09%</u>	<u>94.2%</u>
<b>Sum of Rate</b>	13.28%	13.46%	13.14%	98.9%
<b>SubDiv #: 171</b>	<b>Employer Name: Erath County</b>			
<b>Contributing Members:</b>	181		180	99.4%
<b>Present Value of Benefits</b>	14,934,135		16,892,761	113.1%
<b>Total Future Normal Cost</b>	2,679,572		2,811,144	104.9%
<b>Total Accrued Liability</b>	12,254,563		14,081,617	114.9%
<b>Unfunded Accrued Liability</b>	1,095,204		1,476,719	134.8%
<b>Normal Cost Rate</b>	6.84%	6.84%	6.91%	101.0%
<b>Unfunded Liability Rate</b>	<u>1.65%</u>	<u>2.15%</u>	<u>2.28%</u>	<u>138.2%</u>
<b>Sum of Rate</b>	8.49%	8.99%	9.19%	108.2%
<b>SubDiv #: 172</b>	<b>Employer Name: Falls County</b>			
<b>Contributing Members:</b>	99		106	107.1%
<b>Present Value of Benefits</b>	7,920,882		8,660,667	109.3%
<b>Total Future Normal Cost</b>	946,725		1,033,275	109.1%
<b>Total Accrued Liability</b>	6,974,157		7,627,392	109.4%
<b>Unfunded Accrued Liability</b>	760,394		776,355	102.1%
<b>Normal Cost Rate</b>	5.80%	5.80%	5.79%	99.8%
<b>Unfunded Liability Rate</b>	<u>2.70%</u>	<u>3.13%</u>	<u>2.64%</u>	<u>97.8%</u>
<b>Sum of Rate</b>	8.50%	8.93%	8.43%	99.2%
<b>SubDiv #: 563</b>	<b>Employer Name: Falls County Appraisal District</b>			
<b>Contributing Members:</b>	4		6	150.0%
<b>Present Value of Benefits</b>	204,554		138,023	67.5%
<b>Total Future Normal Cost</b>	26,433		27,163	102.8%
<b>Total Accrued Liability</b>	178,121		110,860	62.2%
<b>Unfunded Accrued Liability</b>	(45,072)		(87,047)	193.1%
<b>Normal Cost Rate</b>	3.66%	3.66%	4.18%	114.2%
<b>Unfunded Liability Rate</b>	<u>(3.66%)</u>	<u>(2.94%)</u>	<u>(4.18%)</u>	<u>114.2%</u>
<b>Sum of Rate</b>	0.00%	0.72%	0.00%	

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 173</b>	<b>Employer Name: Fannin County</b>			
<b>Contributing Members:</b>	139		149	107.2%
<b>Present Value of Benefits</b>	10,489,397		11,154,840	106.3%
<b>Total Future Normal Cost</b>	2,075,387		2,233,349	107.6%
<b>Total Accrued Liability</b>	8,414,010		8,921,491	106.0%
<b>Unfunded Accrued Liability</b>	432,841		527,202	121.8%
<b>Normal Cost Rate</b>	7.18%		7.20%	100.3%
<b>Unfunded Liability Rate</b>	0.94%		1.18%	125.5%
<b>Sum of Rate</b>	8.12%		8.38%	103.2%
<b>SubDiv #: 644</b>	<b>Employer Name: Fannin County Appraisal District</b>			
<b>Contributing Members:</b>	12		13	108.3%
<b>Present Value of Benefits</b>	203,307		248,329	122.1%
<b>Total Future Normal Cost</b>	58,944		72,949	123.8%
<b>Total Accrued Liability</b>	144,363		175,380	121.5%
<b>Unfunded Accrued Liability</b>	(77,889)		(87,341)	112.1%
<b>Normal Cost Rate</b>	2.32%		2.31%	99.6%
<b>Unfunded Liability Rate</b>	(2.32%)		(2.31%)	99.6%
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #: 174</b>	<b>Employer Name: Fayette County</b>			
<b>Contributing Members:</b>	194		197	101.5%
<b>Present Value of Benefits</b>	22,262,482		23,725,011	106.6%
<b>Total Future Normal Cost</b>	2,627,416		2,715,257	103.3%
<b>Total Accrued Liability</b>	19,635,066		21,009,754	107.0%
<b>Unfunded Accrued Liability</b>	1,650,077		1,713,845	103.9%
<b>Normal Cost Rate</b>	5.57%	5.57%	5.58%	100.2%
<b>Unfunded Liability Rate</b>	2.36%	2.46%	2.43%	103.0%
<b>Sum of Rate</b>	7.93%	8.03%	8.01%	101.0%
<b>SubDiv #: 175</b>	<b>Employer Name: Fisher County</b>			
<b>Contributing Members:</b>	44		57	129.5%
<b>Present Value of Benefits</b>	2,089,931		2,311,584	110.6%
<b>Total Future Normal Cost</b>	237,260		281,232	118.5%
<b>Total Accrued Liability</b>	1,852,671		2,030,352	109.6%
<b>Unfunded Accrued Liability</b>	301,363		282,206	93.6%
<b>Normal Cost Rate</b>	4.56%		4.66%	102.2%
<b>Unfunded Liability Rate</b>	3.71%		2.78%	74.9%
<b>Sum of Rate</b>	8.27%		7.44%	90.0%
<b>SubDiv #: 432</b>	<b>Employer Name: Fisher County Hospital District</b>			
<b>Contributing Members:</b>	60		60	100.0%
<b>Present Value of Benefits</b>	3,538,247		3,909,589	110.5%
<b>Total Future Normal Cost</b>	631,561		641,279	101.5%
<b>Total Accrued Liability</b>	2,906,686		3,268,310	112.4%
<b>Unfunded Accrued Liability</b>	(458,331)		(458,571)	100.1%
<b>Normal Cost Rate</b>	3.77%		3.84%	101.9%
<b>Unfunded Liability Rate</b>	(1.59%)		(1.51%)	95.0%
<b>Sum of Rate</b>	2.18%		2.33%	106.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 176</b>	<b>Employer Name: Floyd County</b>			
<b>Contributing Members:</b>	46		57	123.9%
<b>Present Value of Benefits</b>	4,750,760		5,019,665	105.7%
<b>Total Future Normal Cost</b>	589,467		644,601	109.4%
<b>Total Accrued Liability</b>	4,161,293		4,375,064	105.1%
<b>Unfunded Accrued Liability</b>	1,098,245		1,049,865	95.6%
<b>Normal Cost Rate</b>	7.22%		7.29%	101.0%
<b>Unfunded Liability Rate</b>	8.80%		7.61%	86.5%
<b>Sum of Rate</b>	16.02%		14.90%	93.0%
<b>SubDiv #: 474</b>	<b>Employer Name: Fort Bend Central Appraisal District</b>			
<b>Contributing Members:</b>	65		69	106.2%
<b>Present Value of Benefits</b>	9,038,434		9,689,316	107.2%
<b>Total Future Normal Cost</b>	1,616,926		1,714,380	106.0%
<b>Total Accrued Liability</b>	7,421,508		7,974,936	107.5%
<b>Unfunded Accrued Liability</b>	(70,017)		(14,105)	20.1%
<b>Normal Cost Rate</b>	8.13%		8.16%	100.4%
<b>Unfunded Liability Rate</b>	(0.30%)		(0.02%)	6.7%
<b>Sum of Rate</b>	7.83%		8.14%	104.0%
<b>SubDiv #: 178</b>	<b>Employer Name: Fort Bend County</b>			
<b>Contributing Members:</b>	1,810		1,982	109.5%
<b>Present Value of Benefits</b>	254,060,787		279,681,241	110.1%
<b>Total Future Normal Cost</b>	43,863,922		48,466,938	110.5%
<b>Total Accrued Liability</b>	210,196,865		231,214,303	110.0%
<b>Unfunded Accrued Liability</b>	23,541,939		25,599,661	108.7%
<b>Normal Cost Rate</b>	7.22%	7.22%	7.26%	100.6%
<b>Unfunded Liability Rate</b>	2.74%	2.91%	2.81%	102.6%
<b>Sum of Rate</b>	9.96%	10.13%	10.07%	101.1%
<b>SubDiv #: 179</b>	<b>Employer Name: Franklin County</b>			
<b>Contributing Members:</b>	59		73	123.7%
<b>Present Value of Benefits</b>	4,949,408		5,920,803	119.6%
<b>Total Future Normal Cost</b>	833,365		1,051,512	126.2%
<b>Total Accrued Liability</b>	4,116,043		4,869,291	118.3%
<b>Unfunded Accrued Liability</b>	177,189		421,557	237.9%
<b>Normal Cost Rate</b>	7.02%	7.36%	7.41%	105.6%
<b>Unfunded Liability Rate</b>	0.87%	1.85%	1.88%	216.1%
<b>Sum of Rate</b>	7.89%	9.21%	9.29%	117.7%
<b>SubDiv #: 180</b>	<b>Employer Name: Freestone County</b>			
<b>Contributing Members:</b>	142		140	98.6%
<b>Present Value of Benefits</b>	13,564,910		14,593,454	107.6%
<b>Total Future Normal Cost</b>	2,376,020		2,551,737	107.4%
<b>Total Accrued Liability</b>	11,188,890		12,041,717	107.6%
<b>Unfunded Accrued Liability</b>	3,115,132		3,408,377	109.4%
<b>Normal Cost Rate</b>	9.00%	9.00%	9.03%	100.3%
<b>Unfunded Liability Rate</b>	7.06%	7.61%	7.63%	108.1%
<b>Sum of Rate</b>	16.06%	16.61%	16.66%	103.7%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 693	<b>Employer Name:</b> Freestone County Appraisal District			
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	480,033		567,843	118.3%
<b>Total Future Normal Cost</b>	241,151		251,956	104.5%
<b>Total Accrued Liability</b>	238,882		315,887	132.2%
<b>Unfunded Accrued Liability</b>	65,927		72,879	110.5%
<b>Normal Cost Rate</b>	8.99%	8.99%	9.04%	100.6%
<b>Unfunded Liability Rate</b>	2.58%	2.58%	2.73%	105.8%
<b>Sum of Rate</b>	11.57%	11.57%	11.77%	101.7%
<b>SubDiv #:</b> 181	<b>Employer Name:</b> Frio County			
<b>Contributing Members:</b>	114		109	95.6%
<b>Present Value of Benefits</b>	7,444,732		8,271,346	111.1%
<b>Total Future Normal Cost</b>	1,248,323		1,329,037	106.5%
<b>Total Accrued Liability</b>	6,196,409		6,942,309	112.0%
<b>Unfunded Accrued Liability</b>	(671,556)		(566,452)	84.3%
<b>Normal Cost Rate</b>	5.97%	5.97%	6.03%	101.0%
<b>Unfunded Liability Rate</b>	(1.64%)	(1.02%)	(1.28%)	78.0%
<b>Sum of Rate</b>	4.33%	4.95%	4.75%	109.7%
<b>SubDiv #:</b> 509	<b>Employer Name:</b> Frio County Appraisal District			
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	1,352,608		1,425,122	105.4%
<b>Total Future Normal Cost</b>	128,572		121,616	94.6%
<b>Total Accrued Liability</b>	1,224,036		1,303,506	106.5%
<b>Unfunded Accrued Liability</b>	24,937		(17,255)	(69.2%)
<b>Normal Cost Rate</b>	6.13%		6.11%	99.7%
<b>Unfunded Liability Rate</b>	0.71%		(0.58%)	(81.7%)
<b>Sum of Rate</b>	6.84%		5.53%	80.8%
<b>SubDiv #:</b> 182	<b>Employer Name:</b> Gaines County			
<b>Contributing Members:</b>	130		144	110.8%
<b>Present Value of Benefits</b>	15,054,635		15,985,941	106.2%
<b>Total Future Normal Cost</b>	2,160,035		2,374,738	109.9%
<b>Total Accrued Liability</b>	12,894,600		13,611,203	105.6%
<b>Unfunded Accrued Liability</b>	1,746,900		1,667,603	95.5%
<b>Normal Cost Rate</b>	5.94%		6.01%	101.2%
<b>Unfunded Liability Rate</b>	3.29%		3.06%	93.0%
<b>Sum of Rate</b>	9.23%		9.07%	98.3%
<b>SubDiv #:</b> 546	<b>Employer Name:</b> Galveston Central Appraisal District			
<b>Contributing Members:</b>	48		39	81.3%
<b>Present Value of Benefits</b>	8,626,941		9,169,222	106.3%
<b>Total Future Normal Cost</b>	958,152		813,785	84.9%
<b>Total Accrued Liability</b>	7,668,789		8,355,437	109.0%
<b>Unfunded Accrued Liability</b>	385,238		380,178	98.7%
<b>Normal Cost Rate</b>	8.87%	8.87%	8.90%	100.3%
<b>Unfunded Liability Rate</b>	2.16%	2.37%	2.67%	123.6%
<b>Sum of Rate</b>	11.03%	11.24%	11.57%	104.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 183	<b>Employer Name:</b> Galveston County			
<b>Contributing Members:</b>	1,187		1,203	101.3%
<b>Present Value of Benefits</b>	179,698,937		187,055,357	104.1%
<b>Total Future Normal Cost</b>	22,473,376		23,186,554	103.2%
<b>Total Accrued Liability</b>	157,225,561		163,868,803	104.2%
<b>Unfunded Accrued Liability</b>	9,375,378		5,359,930	57.2%
<b>Normal Cost Rate</b>	6.96%	6.65%	6.69%	96.1%
<b>Unfunded Liability Rate</b>	<u>1.77%</u>	<u>1.06%</u>	<u>0.82%</u>	<u>46.3%</u>
<b>Sum of Rate</b>	8.73%	7.71%	7.51%	86.0%
<b>SubDiv #:</b> 547	<b>Employer Name:</b> Galveston County Consolidated Drainage District			
<b>Contributing Members:</b>	13		12	92.3%
<b>Present Value of Benefits</b>	1,685,851		1,762,480	104.5%
<b>Total Future Normal Cost</b>	309,296		314,570	101.7%
<b>Total Accrued Liability</b>	1,376,555		1,447,910	105.2%
<b>Unfunded Accrued Liability</b>	146,961		152,490	103.8%
<b>Normal Cost Rate</b>	7.73%		7.67%	99.2%
<b>Unfunded Liability Rate</b>	<u>3.07%</u>		<u>3.61%</u>	<u>117.6%</u>
<b>Sum of Rate</b>	10.80%		11.28%	104.4%
<b>SubDiv #:</b> 464	<b>Employer Name:</b> Galveston County Drainage District #1			
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	759,863		828,428	109.0%
<b>Total Future Normal Cost</b>	239,660		227,039	94.7%
<b>Total Accrued Liability</b>	520,203		601,389	115.6%
<b>Unfunded Accrued Liability</b>	(112,189)		(107,667)	96.0%
<b>Normal Cost Rate</b>	8.08%		8.31%	102.8%
<b>Unfunded Liability Rate</b>	<u>(2.09%)</u>		<u>(2.04%)</u>	<u>97.6%</u>
<b>Sum of Rate</b>	5.99%		6.27%	104.7%
<b>SubDiv #:</b> 433	<b>Employer Name:</b> Galveston County Drainage District #2			
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	2,077,427		2,275,196	109.5%
<b>Total Future Normal Cost</b>	215,353		241,615	112.2%
<b>Total Accrued Liability</b>	1,862,074		2,033,581	109.2%
<b>Unfunded Accrued Liability</b>	(58,173)		(60,406)	103.8%
<b>Normal Cost Rate</b>	8.63%	8.63%	8.63%	100.0%
<b>Unfunded Liability Rate</b>	<u>(2.09%)</u>	<u>(2.09%)</u>	<u>(1.95%)</u>	<u>93.3%</u>
<b>Sum of Rate</b>	6.54%	6.54%	6.68%	102.1%
<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>	1,074,104		1,169,646	108.9%
<b>Total Future Normal Cost</b>	229,377		224,978	98.1%
<b>Total Accrued Liability</b>	844,727		944,668	111.8%
<b>Unfunded Accrued Liability</b>	65,228		34,935	53.6%
<b>Normal Cost Rate</b>	9.44%		9.51%	100.7%
<b>Unfunded Liability Rate</b>	<u>2.17%</u>		<u>1.11%</u>	<u>51.2%</u>
<b>Sum of Rate</b>	11.61%		10.62%	91.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 407 <b>Employer Name:</b> Galveston County Water Control and Improvement District #1				
<b>Contributing Members:</b>	37		35	94.6%
<b>Present Value of Benefits</b>	5,907,149		6,398,910	108.3%
<b>Total Future Normal Cost</b>	880,394		876,148	99.5%
<b>Total Accrued Liability</b>	5,026,755		5,522,762	109.9%
<b>Unfunded Accrued Liability</b>	446,918		416,956	93.3%
<b>Normal Cost Rate</b>	6.51%	6.51%	6.61%	101.5%
<b>Unfunded Liability Rate</b>	<u>2.64%</u>	<u>2.64%</u>	<u>2.57%</u>	<u>97.3%</u>
<b>Sum of Rate</b>	9.15%	9.15%	9.18%	100.3%
<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>	285,526		316,233	110.8%
<b>Total Future Normal Cost</b>	32,304		31,319	97.0%
<b>Total Accrued Liability</b>	253,222		284,914	112.5%
<b>Unfunded Accrued Liability</b>	15,625		17,094	109.4%
<b>Normal Cost Rate</b>	6.61%		6.63%	100.3%
<b>Unfunded Liability Rate</b>	<u>1.96%</u>	<u>          </u>	<u>2.21%</u>	<u>112.8%</u>
<b>Sum of Rate</b>	8.57%		8.84%	103.2%
<b>SubDiv #:</b> 184 <b>Employer Name:</b> Garza County				
<b>Contributing Members:</b>	57		63	110.5%
<b>Present Value of Benefits</b>	4,342,879		4,610,546	106.2%
<b>Total Future Normal Cost</b>	732,151		796,392	108.8%
<b>Total Accrued Liability</b>	3,610,728		3,814,154	105.6%
<b>Unfunded Accrued Liability</b>	90,375		103,639	114.7%
<b>Normal Cost Rate</b>	5.87%		5.89%	100.3%
<b>Unfunded Liability Rate</b>	<u>0.43%</u>	<u>          </u>	<u>0.52%</u>	<u>120.9%</u>
<b>Sum of Rate</b>	6.30%		6.41%	101.7%
<b>SubDiv #:</b> 185 <b>Employer Name:</b> Gillespie County				
<b>Contributing Members:</b>	109		116	106.4%
<b>Present Value of Benefits</b>	10,979,454		12,161,898	110.8%
<b>Total Future Normal Cost</b>	1,448,889		1,692,080	116.8%
<b>Total Accrued Liability</b>	9,530,565		10,469,818	109.9%
<b>Unfunded Accrued Liability</b>	1,258,397		1,354,534	107.6%
<b>Normal Cost Rate</b>	5.83%	6.18%	6.21%	106.5%
<b>Unfunded Liability Rate</b>	<u>3.23%</u>	<u>3.59%</u>	<u>3.33%</u>	<u>103.1%</u>
<b>Sum of Rate</b>	9.06%	9.77%	9.54%	105.3%
<b>SubDiv #:</b> 186 <b>Employer Name:</b> Glasscock County				
<b>Contributing Members:</b>	28		28	100.0%
<b>Present Value of Benefits</b>	3,165,043		3,581,295	113.2%
<b>Total Future Normal Cost</b>	212,698		254,989	119.9%
<b>Total Accrued Liability</b>	2,952,345		3,326,306	112.7%
<b>Unfunded Accrued Liability</b>	356,267		469,625	131.8%
<b>Normal Cost Rate</b>	4.67%	5.49%	5.52%	118.2%
<b>Unfunded Liability Rate</b>	<u>4.72%</u>	<u>6.42%</u>	<u>6.37%</u>	<u>135.0%</u>
<b>Sum of Rate</b>	9.39%	11.91%	11.89%	126.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 187</b>	<b>Employer Name: Goliad County</b>			
<b>Contributing Members:</b>	95		93	97.9%
<b>Present Value of Benefits</b>	6,525,415		6,255,761	95.9%
<b>Total Future Normal Cost</b>	1,034,504		1,096,856	106.0%
<b>Total Accrued Liability</b>	5,490,911		5,158,905	94.0%
<b>Unfunded Accrued Liability</b>	(259,830)		(252,022)	97.0%
<b>Normal Cost Rate</b>	5.43%	5.43%	5.47%	100.7%
<b>Unfunded Liability Rate</b>	(0.71%)	(0.55%)	(0.63%)	88.7%
<b>Sum of Rate</b>	4.72%	4.88%	4.84%	102.5%
<b>SubDiv #: 188</b>	<b>Employer Name: Gonzales County</b>			
<b>Contributing Members:</b>	118		128	108.5%
<b>Present Value of Benefits</b>	7,403,770		8,792,949	118.8%
<b>Total Future Normal Cost</b>	863,132		1,174,766	136.1%
<b>Total Accrued Liability</b>	6,540,638		7,618,183	116.5%
<b>Unfunded Accrued Liability</b>	830,809		1,386,477	166.9%
<b>Normal Cost Rate</b>	4.55%	5.36%	5.36%	117.8%
<b>Unfunded Liability Rate</b>	2.53%	4.17%	3.84%	151.8%
<b>Sum of Rate</b>	7.08%	9.53%	9.20%	129.9%
<b>SubDiv #: 498</b>	<b>Employer Name: Gonzales County Appraisal District</b>			
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	1,056,454		1,169,203	110.7%
<b>Total Future Normal Cost</b>	201,170		197,311	98.1%
<b>Total Accrued Liability</b>	855,284		971,892	113.6%
<b>Unfunded Accrued Liability</b>	(41,129)		(53,079)	129.1%
<b>Normal Cost Rate</b>	8.91%		8.97%	100.7%
<b>Unfunded Liability Rate</b>	(0.91%)		(1.11%)	122.0%
<b>Sum of Rate</b>	8.00%		7.86%	98.3%
<b>SubDiv #: 189</b>	<b>Employer Name: Gray County</b>			
<b>Contributing Members:</b>	133		131	98.5%
<b>Present Value of Benefits</b>	10,530,570		11,580,942	110.0%
<b>Total Future Normal Cost</b>	1,418,470		1,498,406	105.6%
<b>Total Accrued Liability</b>	9,112,100		10,082,536	110.6%
<b>Unfunded Accrued Liability</b>	296,583		467,736	157.7%
<b>Normal Cost Rate</b>	5.60%	5.77%	5.76%	102.9%
<b>Unfunded Liability Rate</b>	0.58%	0.92%	1.01%	174.1%
<b>Sum of Rate</b>	6.18%	6.69%	6.77%	109.5%
<b>SubDiv #: 518</b>	<b>Employer Name: Gray County Appraisal District</b>			
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	1,321,644		1,600,025	121.1%
<b>Total Future Normal Cost</b>	163,988		189,470	115.5%
<b>Total Accrued Liability</b>	1,157,656		1,410,555	121.8%
<b>Unfunded Accrued Liability</b>	(228,461)		(122,890)	53.8%
<b>Normal Cost Rate</b>	7.52%	8.38%	8.14%	108.2%
<b>Unfunded Liability Rate</b>	(4.47%)	(2.84%)	(2.24%)	50.1%
<b>Sum of Rate</b>	3.05%	5.54%	5.90%	193.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 475 <b>Employer Name:</b> Grayson Central Appraisal District				
<b>Contributing Members:</b>	27		28	103.7%
<b>Present Value of Benefits</b>	3,707,777		4,035,134	108.8%
<b>Total Future Normal Cost</b>	541,841		565,043	104.3%
<b>Total Accrued Liability</b>	3,165,936		3,470,091	109.6%
<b>Unfunded Accrued Liability</b>	346,666		333,582	96.2%
<b>Normal Cost Rate</b>	7.45%		7.47%	100.3%
<b>Unfunded Liability Rate</b>	3.80%		3.63%	95.5%
<b>Sum of Rate</b>	11.25%		11.10%	98.7%
<b>SubDiv #:</b> 190 <b>Employer Name:</b> Grayson County				
<b>Contributing Members:</b>	466		506	108.6%
<b>Present Value of Benefits</b>	53,682,571		60,266,595	112.3%
<b>Total Future Normal Cost</b>	9,289,176		10,153,979	109.3%
<b>Total Accrued Liability</b>	44,393,395		50,112,616	112.9%
<b>Unfunded Accrued Liability</b>	6,268,737		9,210,370	146.9%
<b>Normal Cost Rate</b>	7.61%	7.61%	7.64%	100.4%
<b>Unfunded Liability Rate</b>	3.20%	5.08%	4.56%	142.5%
<b>Sum of Rate</b>	10.81%	12.69%	12.20%	112.9%
<b>SubDiv #:</b> 528 <b>Employer Name:</b> Greater Harris County 9-1-1 Emergency Network				
<b>Contributing Members:</b>	30		30	100.0%
<b>Present Value of Benefits</b>	4,942,487		5,654,999	114.4%
<b>Total Future Normal Cost</b>	1,740,984		1,868,487	107.3%
<b>Total Accrued Liability</b>	3,201,503		3,786,512	118.3%
<b>Unfunded Accrued Liability</b>	411,060		439,941	107.0%
<b>Normal Cost Rate</b>	9.50%		9.52%	100.2%
<b>Unfunded Liability Rate</b>	2.07%		2.09%	101.0%
<b>Sum of Rate</b>	11.57%		11.61%	100.3%
<b>SubDiv #:</b> 429 <b>Employer Name:</b> Greenbelt Municipal & Industrial Water Authority - Donley County				
<b>Contributing Members:</b>	12		13	108.3%
<b>Present Value of Benefits</b>	1,610,287		1,790,433	111.2%
<b>Total Future Normal Cost</b>	167,531		184,178	109.9%
<b>Total Accrued Liability</b>	1,442,756		1,606,255	111.3%
<b>Unfunded Accrued Liability</b>	107,638		113,600	105.5%
<b>Normal Cost Rate</b>	5.34%		5.41%	101.3%
<b>Unfunded Liability Rate</b>	2.45%		2.52%	102.9%
<b>Sum of Rate</b>	7.79%		7.93%	101.8%
<b>SubDiv #:</b> 191 <b>Employer Name:</b> Gregg County				
<b>Contributing Members:</b>	557		595	106.8%
<b>Present Value of Benefits</b>	58,912,670		65,166,958	110.6%
<b>Total Future Normal Cost</b>	7,978,069		10,263,066	128.6%
<b>Total Accrued Liability</b>	50,934,601		54,903,892	107.8%
<b>Unfunded Accrued Liability</b>	4,128,359		4,476,730	108.4%
<b>Normal Cost Rate</b>	6.19%	7.18%	7.23%	116.8%
<b>Unfunded Liability Rate</b>	2.03%	2.29%	2.12%	104.4%
<b>Sum of Rate</b>	8.22%	9.47%	9.35%	113.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 192</b>	<b>Employer Name: Grimes County</b>			
<b>Contributing Members:</b>	152		160	105.3%
<b>Present Value of Benefits</b>	8,274,899		9,608,080	116.1%
<b>Total Future Normal Cost</b>	1,560,177		1,742,493	111.7%
<b>Total Accrued Liability</b>	6,714,722		7,865,587	117.1%
<b>Unfunded Accrued Liability</b>	(761,579)		(577,793)	75.9%
<b>Normal Cost Rate</b>	5.57%	6.22%	6.26%	112.4%
<b>Unfunded Liability Rate</b>	(1.28%)	(0.61%)	(0.92%)	71.9%
<b>Sum of Rate</b>	4.29%	5.61%	5.34%	124.5%
<b>SubDiv #: 483</b>	<b>Employer Name: Grimes County Appraisal District</b>			
<b>Contributing Members:</b>	10		10	100.0%
<b>Present Value of Benefits</b>	1,721,665		1,919,264	111.5%
<b>Total Future Normal Cost</b>	183,191		190,135	103.8%
<b>Total Accrued Liability</b>	1,538,474		1,729,129	112.4%
<b>Unfunded Accrued Liability</b>	98,627		66,126	67.0%
<b>Normal Cost Rate</b>	7.51%		7.55%	100.5%
<b>Unfunded Liability Rate</b>	2.80%		1.83%	65.4%
<b>Sum of Rate</b>	10.31%		9.38%	91.0%
<b>SubDiv #: 587</b>	<b>Employer Name: Guadalupe Appraisal District</b>			
<b>Contributing Members:</b>	25		26	104.0%
<b>Present Value of Benefits</b>	1,660,698		1,911,604	115.1%
<b>Total Future Normal Cost</b>	417,886		439,098	105.1%
<b>Total Accrued Liability</b>	1,242,812		1,472,506	118.5%
<b>Unfunded Accrued Liability</b>	134,339		196,999	146.6%
<b>Normal Cost Rate</b>	7.31%	7.38%	7.43%	101.6%
<b>Unfunded Liability Rate</b>	2.04%	3.42%	3.06%	150.0%
<b>Sum of Rate</b>	9.35%	10.80%	10.49%	112.2%
<b>SubDiv #: 193</b>	<b>Employer Name: Guadalupe County</b>			
<b>Contributing Members:</b>	508		533	104.9%
<b>Present Value of Benefits</b>	36,994,597		41,918,300	113.3%
<b>Total Future Normal Cost</b>	8,356,147		9,362,325	112.0%
<b>Total Accrued Liability</b>	28,638,450		32,555,975	113.7%
<b>Unfunded Accrued Liability</b>	3,511,649		3,816,013	108.7%
<b>Normal Cost Rate</b>	6.98%	6.98%	7.00%	100.3%
<b>Unfunded Liability Rate</b>	1.87%	2.01%	1.91%	102.1%
<b>Sum of Rate</b>	8.85%	8.99%	8.91%	100.7%
<b>SubDiv #: 526</b>	<b>Employer Name: Gulf Coast Water Authority - Galveston County</b>			
<b>Contributing Members:</b>	39		40	102.6%
<b>Present Value of Benefits</b>	10,120,719		10,425,966	103.0%
<b>Total Future Normal Cost</b>	890,175		890,356	100.0%
<b>Total Accrued Liability</b>	9,230,544		9,535,610	103.3%
<b>Unfunded Accrued Liability</b>	(347,766)		(423,908)	121.9%
<b>Normal Cost Rate</b>	5.36%		5.46%	101.9%
<b>Unfunded Liability Rate</b>	(1.76%)		(2.04%)	115.9%
<b>Sum of Rate</b>	3.60%		3.42%	95.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 194</b>	<b>Employer Name: Hale County</b>			
<b>Contributing Members:</b>	190		189	99.5%
<b>Present Value of Benefits</b>	16,864,228		18,706,330	110.9%
<b>Total Future Normal Cost</b>	2,329,475		2,527,552	108.5%
<b>Total Accrued Liability</b>	14,534,753		16,178,778	111.3%
<b>Unfunded Accrued Liability</b>	1,598,282		2,467,446	154.4%
<b>Normal Cost Rate</b>	5.45%	6.07%	6.12%	112.3%
<b>Unfunded Liability Rate</b>	2.46%	4.39%	3.99%	162.2%
<b>Sum of Rate</b>	7.91%	10.46%	10.11%	127.8%
<b>SubDiv #: 195</b>	<b>Employer Name: Hall County</b>			
<b>Contributing Members:</b>	41		41	100.0%
<b>Present Value of Benefits</b>	2,712,423		2,846,866	105.0%
<b>Total Future Normal Cost</b>	295,409		284,175	96.2%
<b>Total Accrued Liability</b>	2,417,014		2,562,691	106.0%
<b>Unfunded Accrued Liability</b>	128,666		123,834	96.2%
<b>Normal Cost Rate</b>	5.69%		5.67%	99.6%
<b>Unfunded Liability Rate</b>	1.18%		1.24%	105.1%
<b>Sum of Rate</b>	6.87%		6.91%	100.6%
<b>SubDiv #: 196</b>	<b>Employer Name: Hamilton County</b>			
<b>Contributing Members:</b>	67		65	97.0%
<b>Present Value of Benefits</b>	2,761,939		3,117,973	112.9%
<b>Total Future Normal Cost</b>	472,946		485,487	102.7%
<b>Total Accrued Liability</b>	2,288,993		2,632,486	115.0%
<b>Unfunded Accrued Liability</b>	205,408		243,986	118.8%
<b>Normal Cost Rate</b>	4.44%	4.44%	4.45%	100.2%
<b>Unfunded Liability Rate</b>	1.18%	1.60%	1.43%	121.2%
<b>Sum of Rate</b>	5.62%	6.04%	5.88%	104.6%
<b>SubDiv #: 197</b>	<b>Employer Name: Hansford County</b>			
<b>Contributing Members:</b>	41		43	104.9%
<b>Present Value of Benefits</b>	3,818,235		4,195,362	109.9%
<b>Total Future Normal Cost</b>	281,049		311,985	111.0%
<b>Total Accrued Liability</b>	3,537,186		3,883,377	109.8%
<b>Unfunded Accrued Liability</b>	633,775		631,952	99.7%
<b>Normal Cost Rate</b>	4.52%		4.52%	100.0%
<b>Unfunded Liability Rate</b>	6.14%		5.77%	94.0%
<b>Sum of Rate</b>	10.66%		10.29%	96.5%
<b>SubDiv #: 585</b>	<b>Employer Name: Hansford County Hospital District</b>			
<b>Contributing Members:</b>	144		142	98.6%
<b>Present Value of Benefits</b>	4,772,048		5,707,417	119.6%
<b>Total Future Normal Cost</b>	751,360		904,457	120.4%
<b>Total Accrued Liability</b>	4,020,688		4,802,960	119.5%
<b>Unfunded Accrued Liability</b>	(340,723)		(106,358)	31.2%
<b>Normal Cost Rate</b>	2.71%	3.13%	3.14%	115.9%
<b>Unfunded Liability Rate</b>	(0.87%)	(0.21%)	(0.30%)	34.5%
<b>Sum of Rate</b>	1.84%	2.92%	2.84%	154.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 198</b>	<b>Employer Name: Hardeman County</b>			
<b>Contributing Members:</b>	54		60	111.1%
<b>Present Value of Benefits</b>	3,196,154		3,518,896	110.1%
<b>Total Future Normal Cost</b>	430,890		498,858	115.8%
<b>Total Accrued Liability</b>	2,765,264		3,020,038	109.2%
<b>Unfunded Accrued Liability</b>	(61,862)		(98,248)	158.8%
<b>Normal Cost Rate</b>	4.99%		5.07%	101.6%
<b>Unfunded Liability Rate</b>	(0.50%)		(0.63%)	126.0%
<b>Sum of Rate</b>	4.49%		4.44%	98.9%
<b>SubDiv #: 199</b>	<b>Employer Name: Hardin County</b>			
<b>Contributing Members:</b>	235		257	109.4%
<b>Present Value of Benefits</b>	24,682,480		27,157,808	110.0%
<b>Total Future Normal Cost</b>	3,556,746		3,993,699	112.3%
<b>Total Accrued Liability</b>	21,125,734		23,164,109	109.6%
<b>Unfunded Accrued Liability</b>	3,737,668		4,045,607	108.2%
<b>Normal Cost Rate</b>	7.28%	7.28%	7.31%	100.4%
<b>Unfunded Liability Rate</b>	4.60%	4.76%	4.67%	101.5%
<b>Sum of Rate</b>	11.88%	12.04%	11.98%	100.8%
<b>SubDiv #: 527</b>	<b>Employer Name: Hardin County Appraisal District</b>			
<b>Contributing Members:</b>	12		14	116.7%
<b>Present Value of Benefits</b>	1,632,022		1,751,676	107.3%
<b>Total Future Normal Cost</b>	181,695		207,664	114.3%
<b>Total Accrued Liability</b>	1,450,327		1,544,012	106.5%
<b>Unfunded Accrued Liability</b>	162,522		171,064	105.3%
<b>Normal Cost Rate</b>	9.01%	9.01%	8.80%	97.7%
<b>Unfunded Liability Rate</b>	4.23%	4.44%	3.99%	94.3%
<b>Sum of Rate</b>	13.24%	13.45%	12.79%	96.6%
<b>SubDiv #: 571</b>	<b>Employer Name: Harlingen Irrigation District Cameron County #1</b>			
<b>Contributing Members:</b>	48		46	95.8%
<b>Present Value of Benefits</b>	2,105,035		2,310,611	109.8%
<b>Total Future Normal Cost</b>	295,004		304,681	103.3%
<b>Total Accrued Liability</b>	1,810,031		2,005,930	110.8%
<b>Unfunded Accrued Liability</b>	73,087		64,854	88.7%
<b>Normal Cost Rate</b>	3.42%		3.43%	100.3%
<b>Unfunded Liability Rate</b>	0.55%		0.48%	87.3%
<b>Sum of Rate</b>	3.97%		3.91%	98.5%
<b>SubDiv #: 200</b>	<b>Employer Name: Harris County</b>			
<b>Contributing Members:</b>	15,341		15,866	103.4%
<b>Present Value of Benefits</b>	2,769,466,111		3,013,169,274	108.8%
<b>Total Future Normal Cost</b>	446,982,476		492,090,672	110.1%
<b>Total Accrued Liability</b>	2,322,483,635		2,521,078,602	108.6%
<b>Unfunded Accrued Liability</b>	138,049,720		145,171,945	105.2%
<b>Normal Cost Rate</b>	7.97%		8.01%	100.5%
<b>Unfunded Liability Rate</b>	1.67%		1.73%	103.6%
<b>Sum of Rate</b>	9.64%		9.74%	101.0%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 598	<b>Employer Name:</b> Harris County Appraisal District			
<b>Contributing Members:</b>	501		530	105.8%
<b>Present Value of Benefits</b>	79,701,608		90,720,649	113.8%
<b>Total Future Normal Cost</b>	10,375,434		12,606,968	121.5%
<b>Total Accrued Liability</b>	69,326,174		78,113,681	112.7%
<b>Unfunded Accrued Liability</b>	6,226,249		7,854,949	126.2%
<b>Normal Cost Rate</b>	6.61%	7.28%	7.31%	110.6%
<b>Unfunded Liability Rate</b>	2.84%	4.57%	3.42%	120.4%
<b>Sum of Rate</b>	9.45%	11.85%	10.73%	113.5%
<b>SubDiv #:</b> 569	<b>Employer Name:</b> Harris County Water Control and Improvement District #1			
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	1,444,580		1,599,955	110.8%
<b>Total Future Normal Cost</b>	133,553		136,914	102.5%
<b>Total Accrued Liability</b>	1,311,027		1,463,041	111.6%
<b>Unfunded Accrued Liability</b>	95,891		91,669	95.6%
<b>Normal Cost Rate</b>	4.57%		4.60%	100.7%
<b>Unfunded Liability Rate</b>	2.28%		2.28%	100.0%
<b>Sum of Rate</b>	6.85%		6.88%	100.4%
<b>SubDiv #:</b> 625	<b>Employer Name:</b> Harris County Water Control and Improvement District #50			
<b>Contributing Members:</b>	7		8	114.3%
<b>Present Value of Benefits</b>	506,115		519,100	102.6%
<b>Total Future Normal Cost</b>	48,543		62,404	128.6%
<b>Total Accrued Liability</b>	457,572		456,696	99.8%
<b>Unfunded Accrued Liability</b>	45,625		47,284	103.6%
<b>Normal Cost Rate</b>	3.35%	3.35%	3.18%	94.9%
<b>Unfunded Liability Rate</b>	1.95%	2.04%	2.03%	104.1%
<b>Sum of Rate</b>	5.30%	5.39%	5.21%	98.3%
<b>SubDiv #:</b> 201	<b>Employer Name:</b> Harrison County			
<b>Contributing Members:</b>	319		320	100.3%
<b>Present Value of Benefits</b>	28,486,551		30,531,246	107.2%
<b>Total Future Normal Cost</b>	4,158,691		4,349,723	104.6%
<b>Total Accrued Liability</b>	24,327,860		26,181,523	107.6%
<b>Unfunded Accrued Liability</b>	2,510,081		2,975,163	118.5%
<b>Normal Cost Rate</b>	6.47%	6.47%	6.48%	100.2%
<b>Unfunded Liability Rate</b>	2.46%	3.06%	2.96%	120.3%
<b>Sum of Rate</b>	8.93%	9.53%	9.44%	105.7%
<b>SubDiv #:</b> 202	<b>Employer Name:</b> Hartley County			
<b>Contributing Members:</b>	29		36	124.1%
<b>Present Value of Benefits</b>	2,240,777		2,535,592	113.2%
<b>Total Future Normal Cost</b>	368,077		418,872	113.8%
<b>Total Accrued Liability</b>	1,872,700		2,116,720	113.0%
<b>Unfunded Accrued Liability</b>	34,496		59,539	172.6%
<b>Normal Cost Rate</b>	6.71%	6.88%	6.93%	103.3%
<b>Unfunded Liability Rate</b>	0.39%	0.77%	0.73%	187.2%
<b>Sum of Rate</b>	7.10%	7.65%	7.66%	107.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 203 <b>Employer Name:</b> Haskell County				
<b>Contributing Members:</b>	50		60	120.0%
<b>Present Value of Benefits</b>	3,519,514		3,632,251	103.2%
<b>Total Future Normal Cost</b>	386,458		403,538	104.4%
<b>Total Accrued Liability</b>	3,133,056		3,228,713	103.1%
<b>Unfunded Accrued Liability</b>	659,000		609,292	92.5%
<b>Normal Cost Rate</b>	4.71%		4.80%	101.9%
<b>Unfunded Liability Rate</b>	4.90%		4.27%	87.1%
<b>Sum of Rate</b>	9.61%		9.07%	94.4%
<b>SubDiv #:</b> 204 <b>Employer Name:</b> Hays County				
<b>Contributing Members:</b>	817		854	104.5%
<b>Present Value of Benefits</b>	80,133,897		89,122,202	111.2%
<b>Total Future Normal Cost</b>	15,643,923		16,753,369	107.1%
<b>Total Accrued Liability</b>	64,489,974		72,368,833	112.2%
<b>Unfunded Accrued Liability</b>	5,270,756		5,858,802	111.2%
<b>Normal Cost Rate</b>	7.33%	7.33%	7.36%	100.4%
<b>Unfunded Liability Rate</b>	1.64%	1.73%	1.81%	110.4%
<b>Sum of Rate</b>	8.97%	9.06%	9.17%	102.2%
<b>SubDiv #:</b> 205 <b>Employer Name:</b> Hemphill County				
<b>Contributing Members:</b>	54		64	118.5%
<b>Present Value of Benefits</b>	8,465,745		8,626,925	101.9%
<b>Total Future Normal Cost</b>	846,147		1,137,409	134.4%
<b>Total Accrued Liability</b>	7,619,598		7,489,516	98.3%
<b>Unfunded Accrued Liability</b>	1,076,387		1,037,698	96.4%
<b>Normal Cost Rate</b>	7.05%	7.05%	7.22%	102.4%
<b>Unfunded Liability Rate</b>	5.89%	5.89%	4.36%	74.0%
<b>Sum of Rate</b>	12.94%	12.94%	11.58%	89.5%
<b>SubDiv #:</b> 640 <b>Employer Name:</b> Hemphill County Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	331,874		300,696	90.6%
<b>Total Future Normal Cost</b>	183,608		113,524	61.8%
<b>Total Accrued Liability</b>	148,266		187,172	126.2%
<b>Unfunded Accrued Liability</b>	(11,487)		(11,108)	96.7%
<b>Normal Cost Rate</b>	8.66%		8.51%	98.3%
<b>Unfunded Liability Rate</b>	(0.75%)		(0.73%)	97.3%
<b>Sum of Rate</b>	7.91%		7.78%	98.4%
<b>SubDiv #:</b> 529 <b>Employer Name:</b> Hemphill County Hospital District				
<b>Contributing Members:</b>	69		75	108.7%
<b>Present Value of Benefits</b>	5,625,806		6,371,529	113.3%
<b>Total Future Normal Cost</b>	1,241,750		1,541,727	124.2%
<b>Total Accrued Liability</b>	4,384,056		4,829,802	110.2%
<b>Unfunded Accrued Liability</b>	(211,496)		(370,606)	175.2%
<b>Normal Cost Rate</b>	8.23%		8.26%	100.4%
<b>Unfunded Liability Rate</b>	(1.17%)		(1.60%)	136.8%
<b>Sum of Rate</b>	7.06%		6.66%	94.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 206 <b>Employer Name:</b> Henderson County				
<b>Contributing Members:</b>	357		384	107.6%
<b>Present Value of Benefits</b>	35,325,844		39,484,290	111.8%
<b>Total Future Normal Cost</b>	6,743,180		7,572,192	112.3%
<b>Total Accrued Liability</b>	28,582,664		31,912,098	111.6%
<b>Unfunded Accrued Liability</b>	2,812,441		3,189,043	113.4%
<b>Normal Cost Rate</b>	7.93%	7.93%	7.97%	100.5%
<b>Unfunded Liability Rate</b>	2.11%	2.40%	2.30%	109.0%
<b>Sum of Rate</b>	10.04%	10.33%	10.27%	102.3%
<b>SubDiv #:</b> 704 <b>Employer Name:</b> Henderson County Appraisal District				
<b>Contributing Members:</b>	22		23	104.5%
<b>Present Value of Benefits</b>	684,135		826,425	120.8%
<b>Total Future Normal Cost</b>	217,882		237,965	109.2%
<b>Total Accrued Liability</b>	466,253		588,460	126.2%
<b>Unfunded Accrued Liability</b>	138,056		142,775	103.4%
<b>Normal Cost Rate</b>	3.88%		3.87%	99.7%
<b>Unfunded Liability Rate</b>	2.38%		2.32%	97.5%
<b>Sum of Rate</b>	6.26%		6.19%	98.9%
<b>SubDiv #:</b> 207 <b>Employer Name:</b> Hidalgo County				
<b>Contributing Members:</b>	2,541		2,704	106.4%
<b>Present Value of Benefits</b>	210,128,354		236,526,348	112.6%
<b>Total Future Normal Cost</b>	44,582,474		49,517,980	111.1%
<b>Total Accrued Liability</b>	165,545,880		187,008,368	113.0%
<b>Unfunded Accrued Liability</b>	18,683,165		21,203,308	113.5%
<b>Normal Cost Rate</b>	6.68%	6.68%	6.71%	100.4%
<b>Unfunded Liability Rate</b>	1.94%	2.10%	2.10%	108.2%
<b>Sum of Rate</b>	8.62%	8.78%	8.81%	102.2%
<b>SubDiv #:</b> 516 <b>Employer Name:</b> Hidalgo County Appraisal District				
<b>Contributing Members:</b>	80		85	106.3%
<b>Present Value of Benefits</b>	9,741,299		10,954,281	112.5%
<b>Total Future Normal Cost</b>	1,474,773		1,675,046	113.6%
<b>Total Accrued Liability</b>	8,266,526		9,279,235	112.3%
<b>Unfunded Accrued Liability</b>	156,914		270,316	172.3%
<b>Normal Cost Rate</b>	6.96%	7.08%	7.12%	102.3%
<b>Unfunded Liability Rate</b>	0.50%	0.78%	1.02%	204.0%
<b>Sum of Rate</b>	7.46%	7.86%	8.14%	109.1%
<b>SubDiv #:</b> 401 <b>Employer Name:</b> Hidalgo County Drainage District #1				
<b>Contributing Members:</b>	80		75	93.8%
<b>Present Value of Benefits</b>	6,720,635		6,779,783	100.9%
<b>Total Future Normal Cost</b>	1,516,737		1,441,635	95.0%
<b>Total Accrued Liability</b>	5,203,898		5,338,148	102.6%
<b>Unfunded Accrued Liability</b>	324,458		233,161	71.9%
<b>Normal Cost Rate</b>	8.58%	8.58%	8.63%	100.6%
<b>Unfunded Liability Rate</b>	1.20%	1.35%	0.94%	78.3%
<b>Sum of Rate</b>	9.78%	9.93%	9.57%	97.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 713 <b>Employer Name:</b> Hidalgo County Irrigation District #1				
<b>Contributing Members:</b>	31		28	90.3%
<b>Present Value of Benefits</b>	445,252		494,614	111.1%
<b>Total Future Normal Cost</b>	140,993		135,740	96.3%
<b>Total Accrued Liability</b>	304,259		358,874	118.0%
<b>Unfunded Accrued Liability</b>	127,275		108,828	85.5%
<b>Normal Cost Rate</b>	2.77%		2.79%	100.7%
<b>Unfunded Liability Rate</b>	<u>1.97%</u>		<u>1.80%</u>	<u>91.4%</u>
<b>Sum of Rate</b>	4.74%		4.59%	96.8%
<b>SubDiv #:</b> 438 <b>Employer Name:</b> Hidalgo County Irrigation District #2				
<b>Contributing Members:</b>	39		35	89.7%
<b>Present Value of Benefits</b>	3,695,101		3,755,958	101.6%
<b>Total Future Normal Cost</b>	376,249		350,563	93.2%
<b>Total Accrued Liability</b>	3,318,852		3,405,395	102.6%
<b>Unfunded Accrued Liability</b>	158,886		145,506	91.6%
<b>Normal Cost Rate</b>	4.82%		4.86%	100.8%
<b>Unfunded Liability Rate</b>	<u>1.57%</u>		<u>1.77%</u>	<u>112.7%</u>
<b>Sum of Rate</b>	6.39%		6.63%	103.8%
<b>SubDiv #:</b> 674 <b>Employer Name:</b> High Plains Underground Water Conservation District # 1				
<b>Contributing Members:</b>	16		16	100.0%
<b>Present Value of Benefits</b>	566,650		709,174	125.2%
<b>Total Future Normal Cost</b>	155,075		181,762	117.2%
<b>Total Accrued Liability</b>	411,575		527,412	128.1%
<b>Unfunded Accrued Liability</b>	24,257		34,833	143.6%
<b>Normal Cost Rate</b>	3.43%	4.00%	4.01%	116.9%
<b>Unfunded Liability Rate</b>	<u>0.37%</u>	<u>0.62%</u>	<u>0.50%</u>	<u>135.1%</u>
<b>Sum of Rate</b>	3.80%	4.62%	4.51%	118.7%
<b>SubDiv #:</b> 208 <b>Employer Name:</b> Hill County				
<b>Contributing Members:</b>	203		213	104.9%
<b>Present Value of Benefits</b>	10,907,051		12,465,002	114.3%
<b>Total Future Normal Cost</b>	2,032,838		2,276,254	112.0%
<b>Total Accrued Liability</b>	8,874,213		10,188,748	114.8%
<b>Unfunded Accrued Liability</b>	807,269		1,209,234	149.8%
<b>Normal Cost Rate</b>	4.74%	4.74%	4.74%	100.0%
<b>Unfunded Liability Rate</b>	<u>1.17%</u>	<u>1.86%</u>	<u>1.69%</u>	<u>144.4%</u>
<b>Sum of Rate</b>	5.91%	6.60%	6.43%	108.8%
<b>SubDiv #:</b> 209 <b>Employer Name:</b> Hockley County				
<b>Contributing Members:</b>	106		124	117.0%
<b>Present Value of Benefits</b>	11,787,273		13,259,357	112.5%
<b>Total Future Normal Cost</b>	1,419,989		1,710,160	120.4%
<b>Total Accrued Liability</b>	10,367,284		11,549,197	111.4%
<b>Unfunded Accrued Liability</b>	1,718,437		2,172,600	126.4%
<b>Normal Cost Rate</b>	5.83%	5.83%	5.92%	101.5%
<b>Unfunded Liability Rate</b>	<u>5.16%</u>	<u>6.53%</u>	<u>5.60%</u>	<u>108.5%</u>
<b>Sum of Rate</b>	10.99%	12.36%	11.52%	104.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	335,166		396,792	118.4%
<b>Total Future Normal Cost</b>	116,360		119,838	103.0%
<b>Total Accrued Liability</b>	218,806		276,954	126.6%
<b>Unfunded Accrued Liability</b>	151,148		147,681	97.7%
<b>Normal Cost Rate</b>	5.78%		5.81%	100.5%
<b>Unfunded Liability Rate</b>	6.56%		6.21%	94.7%
<b>Sum of Rate</b>	12.34%		12.02%	97.4%
<b>SubDiv #:</b> 210 <b>Employer Name:</b> Hood County				
<b>Contributing Members:</b>	295		323	109.5%
<b>Present Value of Benefits</b>	14,889,375		17,351,571	116.5%
<b>Total Future Normal Cost</b>	3,087,469		3,850,290	124.7%
<b>Total Accrued Liability</b>	11,801,906		13,501,281	114.4%
<b>Unfunded Accrued Liability</b>	535,907		849,035	158.4%
<b>Normal Cost Rate</b>	4.97%	5.68%	5.64%	113.5%
<b>Unfunded Liability Rate</b>	0.47%	0.72%	0.76%	161.7%
<b>Sum of Rate</b>	5.44%	6.40%	6.40%	117.6%
<b>SubDiv #:</b> 211 <b>Employer Name:</b> Hopkins County				
<b>Contributing Members:</b>	199		203	102.0%
<b>Present Value of Benefits</b>	17,569,000		19,799,909	112.7%
<b>Total Future Normal Cost</b>	3,165,688		3,380,002	106.8%
<b>Total Accrued Liability</b>	14,403,312		16,419,907	114.0%
<b>Unfunded Accrued Liability</b>	2,165,288		2,403,816	111.0%
<b>Normal Cost Rate</b>	7.76%	7.76%	7.73%	99.6%
<b>Unfunded Liability Rate</b>	3.11%	3.25%	3.38%	108.7%
<b>Sum of Rate</b>	10.87%	11.01%	11.11%	102.2%
<b>SubDiv #:</b> 661 <b>Employer Name:</b> Hopkins County Appraisal District				
<b>Contributing Members:</b>	11		10	90.9%
<b>Present Value of Benefits</b>	338,224		307,906	91.0%
<b>Total Future Normal Cost</b>	117,296		106,204	90.5%
<b>Total Accrued Liability</b>	220,928		201,702	91.3%
<b>Unfunded Accrued Liability</b>	(15,980)		(30,040)	188.0%
<b>Normal Cost Rate</b>	5.95%		6.06%	101.8%
<b>Unfunded Liability Rate</b>	(0.71%)		(1.41%)	198.6%
<b>Sum of Rate</b>	5.24%		4.65%	88.7%
<b>SubDiv #:</b> 212 <b>Employer Name:</b> Houston County				
<b>Contributing Members:</b>	113		125	110.6%
<b>Present Value of Benefits</b>	5,320,893		5,690,634	106.9%
<b>Total Future Normal Cost</b>	886,781		970,840	109.5%
<b>Total Accrued Liability</b>	4,434,112		4,719,794	106.4%
<b>Unfunded Accrued Liability</b>	12,610		133,464	1058.4%
<b>Normal Cost Rate</b>	4.54%	4.54%	4.59%	101.1%
<b>Unfunded Liability Rate</b>	0.01%	0.19%	0.39%	3900.0%
<b>Sum of Rate</b>	4.55%	4.73%	4.98%	109.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	303,810		360,440	118.6%
<b>Total Future Normal Cost</b>	110,949		108,776	98.0%
<b>Total Accrued Liability</b>	192,861		251,664	130.5%
<b>Unfunded Accrued Liability</b>	49,047		56,242	114.7%
<b>Normal Cost Rate</b>	5.77%	5.77%	5.75%	99.7%
<b>Unfunded Liability Rate</b>	<u>2.22%</u>	<u>2.22%</u>	<u>2.43%</u>	<u>109.5%</u>
<b>Sum of Rate</b>	7.99%	7.99%	8.18%	102.4%
<b>SubDiv #:</b> 213 <b>Employer Name:</b> Howard County				
<b>Contributing Members:</b>	154		146	94.8%
<b>Present Value of Benefits</b>	17,833,366		18,471,153	103.6%
<b>Total Future Normal Cost</b>	2,235,942		2,339,742	104.6%
<b>Total Accrued Liability</b>	15,597,424		16,131,411	103.4%
<b>Unfunded Accrued Liability</b>	3,716,597		3,688,772	99.3%
<b>Normal Cost Rate</b>	7.37%		7.40%	100.4%
<b>Unfunded Liability Rate</b>	<u>7.40%</u>		<u>7.59%</u>	<u>102.6%</u>
<b>Sum of Rate</b>	14.77%		14.99%	101.5%
<b>SubDiv #:</b> 214 <b>Employer Name:</b> Hudspeth County				
<b>Contributing Members:</b>	75		98	130.7%
<b>Present Value of Benefits</b>	2,900,133		3,095,899	106.8%
<b>Total Future Normal Cost</b>	541,362		638,657	118.0%
<b>Total Accrued Liability</b>	2,358,771		2,457,242	104.2%
<b>Unfunded Accrued Liability</b>	(203,409)		(247,019)	121.4%
<b>Normal Cost Rate</b>	4.06%		4.08%	100.5%
<b>Unfunded Liability Rate</b>	<u>(0.79%)</u>		<u>(0.82%)</u>	<u>103.8%</u>
<b>Sum of Rate</b>	3.27%		3.26%	99.7%
<b>SubDiv #:</b> 215 <b>Employer Name:</b> Hunt County				
<b>Contributing Members:</b>	371		427	115.1%
<b>Present Value of Benefits</b>	29,489,320		33,477,749	113.5%
<b>Total Future Normal Cost</b>	6,077,425		6,708,905	110.4%
<b>Total Accrued Liability</b>	23,411,895		26,768,844	114.3%
<b>Unfunded Accrued Liability</b>	2,418,710		2,509,292	103.7%
<b>Normal Cost Rate</b>	6.84%		6.86%	100.3%
<b>Unfunded Liability Rate</b>	<u>1.74%</u>		<u>1.72%</u>	<u>98.9%</u>
<b>Sum of Rate</b>	8.58%		8.58%	100.0%
<b>SubDiv #:</b> 216 <b>Employer Name:</b> Hutchinson County				
<b>Contributing Members:</b>	140		140	100.0%
<b>Present Value of Benefits</b>	18,289,035		19,485,839	106.5%
<b>Total Future Normal Cost</b>	2,037,175		2,110,253	103.6%
<b>Total Accrued Liability</b>	16,251,860		17,375,586	106.9%
<b>Unfunded Accrued Liability</b>	464,039		285,642	61.6%
<b>Normal Cost Rate</b>	6.64%		6.69%	100.8%
<b>Unfunded Liability Rate</b>	<u>0.54%</u>		<u>0.58%</u>	<u>107.4%</u>
<b>Sum of Rate</b>	7.18%		7.27%	101.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 711	<b>Employer Name:</b> Iraan General Hospital District			
<b>Contributing Members:</b>	38		42	110.5%
<b>Present Value of Benefits</b>	1,223,435		1,585,316	129.6%
<b>Total Future Normal Cost</b>	641,934		774,204	120.6%
<b>Total Accrued Liability</b>	581,501		811,112	139.5%
<b>Unfunded Accrued Liability</b>	182,450		191,814	105.1%
<b>Normal Cost Rate</b>	6.50%		6.54%	100.6%
<b>Unfunded Liability Rate</b>	1.33%		1.18%	88.7%
<b>Sum of Rate</b>	7.83%		7.72%	98.6%
<b>SubDiv #:</b> 217	<b>Employer Name:</b> Irion County			
<b>Contributing Members:</b>	32		34	106.3%
<b>Present Value of Benefits</b>	2,979,006		3,412,126	114.5%
<b>Total Future Normal Cost</b>	347,455		425,042	122.3%
<b>Total Accrued Liability</b>	2,631,551		2,987,084	113.5%
<b>Unfunded Accrued Liability</b>	(23,824)		(7,318)	30.7%
<b>Normal Cost Rate</b>	7.37%	7.37%	7.33%	99.5%
<b>Unfunded Liability Rate</b>	(0.42%)	(0.15%)	(0.06%)	14.3%
<b>Sum of Rate</b>	6.95%	7.22%	7.27%	104.6%
<b>SubDiv #:</b> 218	<b>Employer Name:</b> Jack County			
<b>Contributing Members:</b>	98		100	102.0%
<b>Present Value of Benefits</b>	6,477,379		7,344,291	113.4%
<b>Total Future Normal Cost</b>	987,381		1,052,669	106.6%
<b>Total Accrued Liability</b>	5,489,998		6,291,622	114.6%
<b>Unfunded Accrued Liability</b>	497,401		837,366	168.3%
<b>Normal Cost Rate</b>	5.64%	5.64%	5.71%	101.2%
<b>Unfunded Liability Rate</b>	1.63%	2.90%	2.78%	170.6%
<b>Sum of Rate</b>	7.27%	8.54%	8.49%	116.8%
<b>SubDiv #:</b> 592	<b>Employer Name:</b> Jack County Appraisal District			
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	382,893		422,818	110.4%
<b>Total Future Normal Cost</b>	30,558		31,743	103.9%
<b>Total Accrued Liability</b>	352,335		391,075	111.0%
<b>Unfunded Accrued Liability</b>	29,612		31,950	107.9%
<b>Normal Cost Rate</b>	3.82%		3.85%	100.8%
<b>Unfunded Liability Rate</b>	3.21%		3.28%	102.2%
<b>Sum of Rate</b>	7.03%		7.13%	101.4%
<b>SubDiv #:</b> 219	<b>Employer Name:</b> Jackson County			
<b>Contributing Members:</b>	108		110	101.9%
<b>Present Value of Benefits</b>	10,741,918		11,560,446	107.6%
<b>Total Future Normal Cost</b>	1,169,001		1,236,071	105.7%
<b>Total Accrued Liability</b>	9,572,917		10,324,375	107.8%
<b>Unfunded Accrued Liability</b>	602,874		599,652	99.5%
<b>Normal Cost Rate</b>	5.43%		5.48%	100.9%
<b>Unfunded Liability Rate</b>	1.79%		1.79%	100.0%
<b>Sum of Rate</b>	7.22%		7.27%	100.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 441 <b>Employer Name:</b> Jackson County County-Wide Drainage District				
<b>Contributing Members:</b>	9		9	100.0%
<b>Present Value of Benefits</b>	1,144,687		1,248,802	109.1%
<b>Total Future Normal Cost</b>	197,671		187,649	94.9%
<b>Total Accrued Liability</b>	947,016		1,061,153	112.1%
<b>Unfunded Accrued Liability</b>	19,225		21,882	113.8%
<b>Normal Cost Rate</b>	9.61%		9.86%	102.6%
<b>Unfunded Liability Rate</b>	0.62%		0.93%	150.0%
<b>Sum of Rate</b>	10.23%		10.79%	105.5%
<b>SubDiv #:</b> 220 <b>Employer Name:</b> Jasper County				
<b>Contributing Members:</b>	146		156	106.8%
<b>Present Value of Benefits</b>	17,435,564		18,801,312	107.8%
<b>Total Future Normal Cost</b>	2,263,671		2,567,034	113.4%
<b>Total Accrued Liability</b>	15,171,893		16,234,278	107.0%
<b>Unfunded Accrued Liability</b>	4,064,504		4,121,166	101.4%
<b>Normal Cost Rate</b>	7.76%		7.82%	100.8%
<b>Unfunded Liability Rate</b>	8.60%		7.76%	90.2%
<b>Sum of Rate</b>	16.36%		15.58%	95.2%
<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>	264,528		304,020	114.9%
<b>Total Future Normal Cost</b>	50,271		52,286	104.0%
<b>Total Accrued Liability</b>	214,257		251,734	117.5%
<b>Unfunded Accrued Liability</b>	25,952		27,831	107.2%
<b>Normal Cost Rate</b>	4.58%		4.61%	100.7%
<b>Unfunded Liability Rate</b>	2.09%		2.19%	104.8%
<b>Sum of Rate</b>	6.67%		6.80%	101.9%
<b>SubDiv #:</b> 221 <b>Employer Name:</b> Jeff Davis County				
<b>Contributing Members:</b>	23		26	113.0%
<b>Present Value of Benefits</b>	1,045,337		1,218,142	116.5%
<b>Total Future Normal Cost</b>	184,491		218,638	118.5%
<b>Total Accrued Liability</b>	860,846		999,504	116.1%
<b>Unfunded Accrued Liability</b>	(104,355)		(101,305)	97.1%
<b>Normal Cost Rate</b>	6.02%		6.08%	101.0%
<b>Unfunded Liability Rate</b>	(1.99%)		(1.68%)	84.4%
<b>Sum of Rate</b>	4.03%		4.40%	109.2%
<b>SubDiv #:</b> 222 <b>Employer Name:</b> Jefferson County				
<b>Contributing Members:</b>	1,100		1,198	108.9%
<b>Present Value of Benefits</b>	213,737,156		227,300,476	106.3%
<b>Total Future Normal Cost</b>	27,550,714		30,823,136	111.9%
<b>Total Accrued Liability</b>	186,186,442		196,477,340	105.5%
<b>Unfunded Accrued Liability</b>	34,875,252		37,132,456	106.5%
<b>Normal Cost Rate</b>	7.46%	7.46%	7.53%	100.9%
<b>Unfunded Liability Rate</b>	6.58%	7.05%	6.56%	99.7%
<b>Sum of Rate</b>	14.04%	14.51%	14.09%	100.4%



# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	868,135		942,560	108.6%
<b>Total Future Normal Cost</b>	69,795		60,694	87.0%
<b>Total Accrued Liability</b>	798,340		881,866	110.5%
<b>Unfunded Accrued Liability</b>	(27,814)		(34,891)	125.4%
<b>Normal Cost Rate</b>	4.52%		4.55%	100.7%
<b>Unfunded Liability Rate</b>	(1.69%)		(2.13%)	126.0%
<b>Sum of Rate</b>	2.83%		2.42%	85.5%
<b>SubDiv #:</b> 408 <b>Employer Name:</b> Jefferson County Drainage District #6				
<b>Contributing Members:</b>	75		72	96.0%
<b>Present Value of Benefits</b>	14,563,060		15,493,627	106.4%
<b>Total Future Normal Cost</b>	2,364,135		2,408,524	101.9%
<b>Total Accrued Liability</b>	12,198,925		13,085,103	107.3%
<b>Unfunded Accrued Liability</b>	1,111,954		1,207,670	108.6%
<b>Normal Cost Rate</b>	8.09%	8.09%	8.08%	99.9%
<b>Unfunded Liability Rate</b>	2.68%	2.96%	3.04%	113.4%
<b>Sum of Rate</b>	10.77%	11.05%	11.12%	103.2%
<b>SubDiv #:</b> 405 <b>Employer Name:</b> Jefferson County Drainage District #7				
<b>Contributing Members:</b>	78		78	100.0%
<b>Present Value of Benefits</b>	19,168,841		20,184,128	105.3%
<b>Total Future Normal Cost</b>	1,770,883		1,824,010	103.0%
<b>Total Accrued Liability</b>	17,397,958		18,360,118	105.5%
<b>Unfunded Accrued Liability</b>	1,825,498		1,900,390	104.1%
<b>Normal Cost Rate</b>	5.61%		5.65%	100.7%
<b>Unfunded Liability Rate</b>	3.89%		4.07%	104.6%
<b>Sum of Rate</b>	9.50%		9.72%	102.3%
<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>	600,862		655,291	109.1%
<b>Total Future Normal Cost</b>	158,076		161,287	102.0%
<b>Total Accrued Liability</b>	442,786		494,004	111.6%
<b>Unfunded Accrued Liability</b>	(150,399)		(134,290)	89.3%
<b>Normal Cost Rate</b>	5.52%	5.52%	5.74%	104.0%
<b>Unfunded Liability Rate</b>	(4.83%)	(3.59%)	(4.06%)	84.1%
<b>Sum of Rate</b>	0.69%	1.93%	1.68%	243.5%
<b>SubDiv #:</b> 223 <b>Employer Name:</b> Jim Hogg County				
<b>Contributing Members:</b>	147		140	95.2%
<b>Present Value of Benefits</b>	4,743,515		5,065,107	106.8%
<b>Total Future Normal Cost</b>	717,667		715,486	99.7%
<b>Total Accrued Liability</b>	4,025,848		4,349,621	108.0%
<b>Unfunded Accrued Liability</b>	57,244		(19,066)	(33.3%)
<b>Normal Cost Rate</b>	3.26%		3.27%	100.3%
<b>Unfunded Liability Rate</b>	0.03%		(0.17%)	(566.7%)
<b>Sum of Rate</b>	3.29%		3.10%	94.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 680 <b>Employer Name:</b> Jim Hogg County Appraisal District				
<b>Contributing Members:</b>	2		4	200.0%
<b>Present Value of Benefits</b>	71,454		101,003	141.4%
<b>Total Future Normal Cost</b>	32,308		59,817	185.1%
<b>Total Accrued Liability</b>	39,146		41,186	105.2%
<b>Unfunded Accrued Liability</b>	(8,393)		(17,323)	206.4%
<b>Normal Cost Rate</b>	5.30%		5.37%	101.3%
<b>Unfunded Liability Rate</b>	(1.94%)		(1.78%)	91.8%
<b>Sum of Rate</b>	3.36%		3.59%	106.8%
<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>	25,627		28,444	111.0%
<b>Total Future Normal Cost</b>	9,847		9,424	95.7%
<b>Total Accrued Liability</b>	15,780		19,020	120.5%
<b>Unfunded Accrued Liability</b>	(9,632)		(10,303)	107.0%
<b>Normal Cost Rate</b>	2.99%		3.02%	101.0%
<b>Unfunded Liability Rate</b>	(2.99%)		(3.02%)	101.0%
<b>Sum of Rate</b>	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		8	80.0%
<b>Present Value of Benefits</b>	488,831		500,883	102.5%
<b>Total Future Normal Cost</b>	75,621		61,084	80.8%
<b>Total Accrued Liability</b>	413,210		439,799	106.4%
<b>Unfunded Accrued Liability</b>	38,297		47,701	124.6%
<b>Normal Cost Rate</b>	3.98%	3.98%	4.05%	101.8%
<b>Unfunded Liability Rate</b>	1.42%	2.53%	2.28%	160.6%
<b>Sum of Rate</b>	5.40%	6.51%	6.33%	117.2%
<b>SubDiv #:</b> 224 <b>Employer Name:</b> Jim Wells County				
<b>Contributing Members:</b>	210		219	104.3%
<b>Present Value of Benefits</b>	18,966,011		21,606,343	113.9%
<b>Total Future Normal Cost</b>	2,755,571		3,333,406	121.0%
<b>Total Accrued Liability</b>	16,210,440		18,272,937	112.7%
<b>Unfunded Accrued Liability</b>	1,399,883		2,215,815	158.3%
<b>Normal Cost Rate</b>	6.91%	7.47%	7.45%	107.8%
<b>Unfunded Liability Rate</b>	1.96%	3.21%	3.00%	153.1%
<b>Sum of Rate</b>	8.87%	10.68%	10.45%	117.8%
<b>SubDiv #:</b> 225 <b>Employer Name:</b> Johnson County				
<b>Contributing Members:</b>	589		665	112.9%
<b>Present Value of Benefits</b>	41,398,073		46,904,261	113.3%
<b>Total Future Normal Cost</b>	7,418,189		8,553,554	115.3%
<b>Total Accrued Liability</b>	33,979,884		38,350,707	112.9%
<b>Unfunded Accrued Liability</b>	1,840,308		2,328,291	126.5%
<b>Normal Cost Rate</b>	6.26%		6.31%	100.8%
<b>Unfunded Liability Rate</b>	0.85%		1.02%	120.0%
<b>Sum of Rate</b>	7.11%		7.33%	103.1%

# Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 741	<b>Employer Name:</b> Jonah Water Special Utility District			
<b>Contributing Members:</b>			16	
<b>Present Value of Benefits</b>			194,379	
<b>Total Future Normal Cost</b>			129,673	
<b>Total Accrued Liability</b>			64,706	
<b>Unfunded Accrued Liability</b>			21,492	
<b>Normal Cost Rate</b>			2.24%	
<b>Unfunded Liability Rate</b>			0.36%	
<b>Sum of Rate</b>			2.60%	
<b>SubDiv #:</b> 226	<b>Employer Name:</b> Jones County			
<b>Contributing Members:</b>	90		96	106.7%
<b>Present Value of Benefits</b>	7,922,089		8,421,380	106.3%
<b>Total Future Normal Cost</b>	1,170,660		1,286,236	109.9%
<b>Total Accrued Liability</b>	6,751,429		7,135,144	105.7%
<b>Unfunded Accrued Liability</b>	1,513,690		1,511,305	99.8%
<b>Normal Cost Rate</b>	7.76%		7.79%	100.4%
<b>Unfunded Liability Rate</b>	6.25%		5.91%	94.6%
<b>Sum of Rate</b>	14.01%		13.70%	97.8%
<b>SubDiv #:</b> 496	<b>Employer Name:</b> Jones County Appraisal District			
<b>Contributing Members:</b>	4		5	125.0%
<b>Present Value of Benefits</b>	445,753		513,082	115.1%
<b>Total Future Normal Cost</b>	52,960		76,527	144.5%
<b>Total Accrued Liability</b>	392,793		436,555	111.1%
<b>Unfunded Accrued Liability</b>	1,069		6,555	613.4%
<b>Normal Cost Rate</b>	5.67%		5.23%	92.2%
<b>Unfunded Liability Rate</b>	(0.04%)		0.45%	(1125.0%)
<b>Sum of Rate</b>	5.63%		5.68%	100.9%
<b>SubDiv #:</b> 227	<b>Employer Name:</b> Karnes County			
<b>Contributing Members:</b>	121		120	99.2%
<b>Present Value of Benefits</b>	7,273,990		8,485,432	116.7%
<b>Total Future Normal Cost</b>	1,429,023		1,464,163	102.5%
<b>Total Accrued Liability</b>	5,844,967		7,021,269	120.1%
<b>Unfunded Accrued Liability</b>	476,846		1,200,757	251.8%
<b>Normal Cost Rate</b>	7.76%		7.73%	99.6%
<b>Unfunded Liability Rate</b>	1.67%		4.36%	261.1%
<b>Sum of Rate</b>	9.43%		12.09%	128.2%
<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>	406,557		463,430	114.0%
<b>Total Future Normal Cost</b>	51,072		51,324	100.5%
<b>Total Accrued Liability</b>	355,485		412,106	115.9%
<b>Unfunded Accrued Liability</b>	7,845		25,761	328.4%
<b>Normal Cost Rate</b>	5.04%	5.04%	5.06%	100.4%
<b>Unfunded Liability Rate</b>	0.59%	2.48%	2.48%	420.3%
<b>Sum of Rate</b>	5.63%	7.52%	7.54%	133.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 228 <b>Employer Name:</b> Kaufman County				
<b>Contributing Members:</b>	458		518	113.1%
<b>Present Value of Benefits</b>	30,423,774		35,880,407	117.9%
<b>Total Future Normal Cost</b>	6,875,956		8,224,064	119.6%
<b>Total Accrued Liability</b>	23,547,818		27,656,343	117.4%
<b>Unfunded Accrued Liability</b>	859,995		1,620,921	188.5%
<b>Normal Cost Rate</b>	6.50%	6.50%	6.53%	100.5%
<b>Unfunded Liability Rate</b>	0.47%	0.66%	0.82%	174.5%
<b>Sum of Rate</b>	6.97%	7.16%	7.35%	105.5%
<b>SubDiv #:</b> 662 <b>Employer Name:</b> Kaufman County Appraisal District				
<b>Contributing Members:</b>	18		20	111.1%
<b>Present Value of Benefits</b>	1,267,175		1,431,924	113.0%
<b>Total Future Normal Cost</b>	370,901		413,554	111.5%
<b>Total Accrued Liability</b>	896,274		1,018,370	113.6%
<b>Unfunded Accrued Liability</b>	176,111		171,761	97.5%
<b>Normal Cost Rate</b>	6.63%	6.63%	6.66%	100.5%
<b>Unfunded Liability Rate</b>	2.85%	2.85%	2.41%	84.6%
<b>Sum of Rate</b>	9.48%	9.48%	9.07%	95.7%
<b>SubDiv #:</b> 671 <b>Employer Name:</b> Kendall Appraisal District				
<b>Contributing Members:</b>	14		13	92.9%
<b>Present Value of Benefits</b>	456,559		512,185	112.2%
<b>Total Future Normal Cost</b>	171,469		179,334	104.6%
<b>Total Accrued Liability</b>	285,090		332,851	116.8%
<b>Unfunded Accrued Liability</b>	(12,743)		(5,205)	40.8%
<b>Normal Cost Rate</b>	5.98%	5.98%	5.93%	99.2%
<b>Unfunded Liability Rate</b>	(0.33%)	(0.26%)	(0.17%)	51.5%
<b>Sum of Rate</b>	5.65%	5.72%	5.76%	101.9%
<b>SubDiv #:</b> 229 <b>Employer Name:</b> Kendall County				
<b>Contributing Members:</b>	179		202	112.8%
<b>Present Value of Benefits</b>	10,926,693		12,880,012	117.9%
<b>Total Future Normal Cost</b>	2,409,683		2,861,397	118.7%
<b>Total Accrued Liability</b>	8,517,010		10,018,615	117.6%
<b>Unfunded Accrued Liability</b>	697,260		888,174	127.4%
<b>Normal Cost Rate</b>	5.44%		5.47%	100.6%
<b>Unfunded Liability Rate</b>	0.98%		1.12%	114.3%
<b>Sum of Rate</b>	6.42%		6.59%	102.6%
<b>SubDiv #:</b> 619 <b>Employer Name:</b> Kendall County Water Control and Improvement District #1				
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	564,929		529,275	93.7%
<b>Total Future Normal Cost</b>	114,326		121,921	106.6%
<b>Total Accrued Liability</b>	450,603		407,354	90.4%
<b>Unfunded Accrued Liability</b>	83,843		85,524	102.0%
<b>Normal Cost Rate</b>	5.64%		5.72%	101.4%
<b>Unfunded Liability Rate</b>	4.36%		4.88%	111.9%
<b>Sum of Rate</b>	10.00%		10.60%	106.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 230 <b>Employer Name:</b> Kenedy County				
<b>Contributing Members:</b>	46		51	110.9%
<b>Present Value of Benefits</b>	5,063,269		5,648,226	111.6%
<b>Total Future Normal Cost</b>	957,504		1,088,663	113.7%
<b>Total Accrued Liability</b>	4,105,765		4,559,563	111.1%
<b>Unfunded Accrued Liability</b>	978,906		1,033,718	105.6%
<b>Normal Cost Rate</b>	9.57%	9.57%	9.54%	99.7%
<b>Unfunded Liability Rate</b>	<u>7.51%</u>	<u>7.83%</u>	<u>6.98%</u>	<u>92.9%</u>
<b>Sum of Rate</b>	17.08%	17.40%	16.52%	96.7%
<b>SubDiv #:</b> 231 <b>Employer Name:</b> Kent County				
<b>Contributing Members:</b>	61		111	182.0%
<b>Present Value of Benefits</b>	4,451,456		6,921,452	155.5%
<b>Total Future Normal Cost</b>	529,660		1,062,541	200.6%
<b>Total Accrued Liability</b>	3,921,796		5,858,911	149.4%
<b>Unfunded Accrued Liability</b>	310,573		1,779,031	572.8%
<b>Normal Cost Rate</b>	5.18%	7.95%	8.00%	154.4%
<b>Unfunded Liability Rate</b>	<u>1.87%</u>	<u>11.87%</u>	<u>8.27%</u>	<u>442.2%</u>
<b>Sum of Rate</b>	7.05%	19.82%	16.27%	230.8%
<b>SubDiv #:</b> 594 <b>Employer Name:</b> Kent County Tax Appraisal District				
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	179,981		205,851	114.4%
<b>Total Future Normal Cost</b>	31,534		34,592	109.7%
<b>Total Accrued Liability</b>	148,447		171,259	115.4%
<b>Unfunded Accrued Liability</b>	23,503		21,875	93.1%
<b>Normal Cost Rate</b>	8.05%		8.20%	101.9%
<b>Unfunded Liability Rate</b>	<u>4.50%</u>		<u>2.56%</u>	<u>56.9%</u>
<b>Sum of Rate</b>	12.55%		10.76%	85.7%
<b>SubDiv #:</b> 232 <b>Employer Name:</b> Kerr County				
<b>Contributing Members:</b>	274		281	102.6%
<b>Present Value of Benefits</b>	24,565,726		26,939,064	109.7%
<b>Total Future Normal Cost</b>	4,125,053		4,943,056	119.8%
<b>Total Accrued Liability</b>	20,440,673		21,996,008	107.6%
<b>Unfunded Accrued Liability</b>	2,037,992		2,383,993	117.0%
<b>Normal Cost Rate</b>	6.32%	6.93%	6.97%	110.3%
<b>Unfunded Liability Rate</b>	<u>1.88%</u>	<u>2.15%</u>	<u>2.14%</u>	<u>113.8%</u>
<b>Sum of Rate</b>	8.20%	9.08%	9.11%	111.1%
<b>SubDiv #:</b> 653 <b>Employer Name:</b> Kerr Emergency 9-1-1 Network				
<b>Contributing Members:</b>	3		2	66.7%
<b>Present Value of Benefits</b>	267,326		233,670	87.4%
<b>Total Future Normal Cost</b>	128,371		86,722	67.6%
<b>Total Accrued Liability</b>	138,955		146,948	105.8%
<b>Unfunded Accrued Liability</b>	(44,325)		(64,865)	146.3%
<b>Normal Cost Rate</b>	9.91%		10.39%	104.8%
<b>Unfunded Liability Rate</b>	<u>(3.72%)</u>		<u>(7.49%)</u>	<u>201.3%</u>
<b>Sum of Rate</b>	6.19%		2.90%	46.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 233</b>	<b>Employer Name: Kimble County</b>			
<b>Contributing Members:</b>	40		46	115.0%
<b>Present Value of Benefits</b>	2,168,563		2,412,887	111.3%
<b>Total Future Normal Cost</b>	524,325		683,651	130.4%
<b>Total Accrued Liability</b>	1,644,238		1,729,236	105.2%
<b>Unfunded Accrued Liability</b>	(48,480)		(39,651)	81.8%
<b>Normal Cost Rate</b>	6.96%		6.93%	99.6%
<b>Unfunded Liability Rate</b>	(0.43%)		(0.20%)	46.5%
<b>Sum of Rate</b>	6.53%		6.73%	103.1%
<b>SubDiv #: 234</b>	<b>Employer Name: King County</b>			
<b>Contributing Members:</b>	17		18	105.9%
<b>Present Value of Benefits</b>	1,893,716		2,196,783	116.0%
<b>Total Future Normal Cost</b>	171,841		249,508	145.2%
<b>Total Accrued Liability</b>	1,721,875		1,947,275	113.1%
<b>Unfunded Accrued Liability</b>	68,860		191,968	278.8%
<b>Normal Cost Rate</b>	5.76%	7.60%	7.54%	130.9%
<b>Unfunded Liability Rate</b>	1.38%	4.83%	3.78%	273.9%
<b>Sum of Rate</b>	7.14%	12.43%	11.32%	158.5%
<b>SubDiv #: 235</b>	<b>Employer Name: Kinney County</b>			
<b>Contributing Members:</b>	52		58	111.5%
<b>Present Value of Benefits</b>	2,982,253		3,410,129	114.3%
<b>Total Future Normal Cost</b>	499,819		565,294	113.1%
<b>Total Accrued Liability</b>	2,482,434		2,844,835	114.6%
<b>Unfunded Accrued Liability</b>	(281,787)		(266,554)	94.6%
<b>Normal Cost Rate</b>	6.61%		6.77%	102.4%
<b>Unfunded Liability Rate</b>	(1.59%)		(1.27%)	79.9%
<b>Sum of Rate</b>	5.02%		5.50%	109.6%
<b>SubDiv #: 579</b>	<b>Employer Name: Kinney County Appraisal District</b>			
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	132,725		167,480	126.2%
<b>Total Future Normal Cost</b>	17,822		17,196	96.5%
<b>Total Accrued Liability</b>	114,903		150,284	130.8%
<b>Unfunded Accrued Liability</b>	21,171		40,454	191.1%
<b>Normal Cost Rate</b>	4.88%	4.88%	4.91%	100.6%
<b>Unfunded Liability Rate</b>	2.91%	5.80%	5.34%	183.5%
<b>Sum of Rate</b>	7.79%	10.68%	10.25%	131.6%
<b>SubDiv #: 236</b>	<b>Employer Name: Kleberg County</b>			
<b>Contributing Members:</b>	253		258	102.0%
<b>Present Value of Benefits</b>	23,076,912		25,126,008	108.9%
<b>Total Future Normal Cost</b>	1,617,451		2,368,641	146.4%
<b>Total Accrued Liability</b>	21,459,461		22,757,367	106.0%
<b>Unfunded Accrued Liability</b>	(952,019)		(703,312)	73.9%
<b>Normal Cost Rate</b>	3.58%	5.11%	5.09%	142.2%
<b>Unfunded Liability Rate</b>	(0.94%)	(0.62%)	(0.63%)	67.0%
<b>Sum of Rate</b>	2.64%	4.49%	4.46%	168.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 237 <b>Employer Name:</b> Knox County				
<b>Contributing Members:</b>	47		48	102.1%
<b>Present Value of Benefits</b>	1,733,126		1,926,649	111.2%
<b>Total Future Normal Cost</b>	320,683		351,280	109.5%
<b>Total Accrued Liability</b>	1,412,443		1,575,369	111.5%
<b>Unfunded Accrued Liability</b>	(148,522)		(112,982)	76.1%
<b>Normal Cost Rate</b>	5.81%	5.81%	5.80%	99.8%
<b>Unfunded Liability Rate</b>	(1.29%)	(0.12%)	(0.93%)	72.1%
<b>Sum of Rate</b>	4.52%	5.69%	4.87%	107.7%
<b>SubDiv #:</b> 519 <b>Employer Name:</b> Knox County Appraisal District				
<b>Contributing Members:</b>	3		4	133.3%
<b>Present Value of Benefits</b>	217,336		237,453	109.3%
<b>Total Future Normal Cost</b>	22,247		26,502	119.1%
<b>Total Accrued Liability</b>	195,089		210,951	108.1%
<b>Unfunded Accrued Liability</b>	(1,435)		(5,587)	389.2%
<b>Normal Cost Rate</b>	5.32%		5.59%	105.1%
<b>Unfunded Liability Rate</b>	(0.36%)		(0.72%)	200.0%
<b>Sum of Rate</b>	4.96%		4.87%	98.2%
<b>SubDiv #:</b> 241 <b>Employer Name:</b> La Salle County				
<b>Contributing Members:</b>	75		84	112.0%
<b>Present Value of Benefits</b>	4,754,484		5,197,098	109.3%
<b>Total Future Normal Cost</b>	988,570		1,077,948	109.0%
<b>Total Accrued Liability</b>	3,765,914		4,119,150	109.4%
<b>Unfunded Accrued Liability</b>	177,351		115,978	65.4%
<b>Normal Cost Rate</b>	8.07%	8.07%	8.23%	102.0%
<b>Unfunded Liability Rate</b>	0.91%	0.91%	0.54%	59.3%
<b>Sum of Rate</b>	8.98%	8.98%	8.77%	97.7%
<b>SubDiv #:</b> 540 <b>Employer Name:</b> Laguna Madre Water District - Cameron County				
<b>Contributing Members:</b>	70		73	104.3%
<b>Present Value of Benefits</b>	6,172,329		6,962,895	112.8%
<b>Total Future Normal Cost</b>	892,125		1,089,903	122.2%
<b>Total Accrued Liability</b>	5,280,204		5,872,992	111.2%
<b>Unfunded Accrued Liability</b>	826,895		871,081	105.3%
<b>Normal Cost Rate</b>	7.04%	7.04%	7.20%	102.3%
<b>Unfunded Liability Rate</b>	4.67%	4.67%	4.15%	88.9%
<b>Sum of Rate</b>	11.71%	11.71%	11.35%	96.9%
<b>SubDiv #:</b> 514 <b>Employer Name:</b> Lakeway Municipal Utility District - Travis County				
<b>Contributing Members:</b>	22		21	95.5%
<b>Present Value of Benefits</b>	2,788,662		3,013,274	108.1%
<b>Total Future Normal Cost</b>	519,250		535,468	103.1%
<b>Total Accrued Liability</b>	2,269,412		2,477,806	109.2%
<b>Unfunded Accrued Liability</b>	311,525		329,653	105.8%
<b>Normal Cost Rate</b>	5.96%		5.93%	99.5%
<b>Unfunded Liability Rate</b>	3.27%		3.55%	108.6%
<b>Sum of Rate</b>	9.23%		9.48%	102.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 238</b>	<b>Employer Name: Lamar County</b>			
<b>Contributing Members:</b>	194		197	101.5%
<b>Present Value of Benefits</b>	18,773,870		19,961,372	106.3%
<b>Total Future Normal Cost</b>	2,768,267		2,911,176	105.2%
<b>Total Accrued Liability</b>	16,005,603		17,050,196	106.5%
<b>Unfunded Accrued Liability</b>	1,302,731		1,219,324	93.6%
<b>Normal Cost Rate</b>	7.11%		7.14%	100.4%
<b>Unfunded Liability Rate</b>	1.96%		1.85%	94.4%
<b>Sum of Rate</b>	9.07%		8.99%	99.1%
<b>SubDiv #: 239</b>	<b>Employer Name: Lamb County</b>			
<b>Contributing Members:</b>	80		85	106.3%
<b>Present Value of Benefits</b>	8,661,996		8,898,856	102.7%
<b>Total Future Normal Cost</b>	1,085,346		1,254,203	115.6%
<b>Total Accrued Liability</b>	7,576,650		7,644,653	100.9%
<b>Unfunded Accrued Liability</b>	849,779		732,437	86.2%
<b>Normal Cost Rate</b>	6.37%		6.43%	100.9%
<b>Unfunded Liability Rate</b>	3.03%		2.47%	81.5%
<b>Sum of Rate</b>	9.40%		8.90%	94.7%
<b>SubDiv #: 240</b>	<b>Employer Name: Lampasas County</b>			
<b>Contributing Members:</b>	95		99	104.2%
<b>Present Value of Benefits</b>	8,748,836		9,393,650	107.4%
<b>Total Future Normal Cost</b>	1,563,362		1,761,428	112.7%
<b>Total Accrued Liability</b>	7,185,474		7,632,222	106.2%
<b>Unfunded Accrued Liability</b>	1,217,579		1,350,949	111.0%
<b>Normal Cost Rate</b>	8.31%	8.56%	8.45%	101.7%
<b>Unfunded Liability Rate</b>	3.77%	4.10%	4.06%	107.7%
<b>Sum of Rate</b>	12.08%	12.66%	12.51%	103.6%
<b>SubDiv #: 650</b>	<b>Employer Name: Lampasas County Appraisal District</b>			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	353,474		394,946	111.7%
<b>Total Future Normal Cost</b>	119,424		117,778	98.6%
<b>Total Accrued Liability</b>	234,050		277,168	118.4%
<b>Unfunded Accrued Liability</b>	32,805		32,929	100.4%
<b>Normal Cost Rate</b>	7.38%	7.38%	7.41%	100.4%
<b>Unfunded Liability Rate</b>	1.99%	1.99%	1.94%	97.5%
<b>Sum of Rate</b>	9.37%	9.37%	9.35%	99.8%
<b>SubDiv #: 731</b>	<b>Employer Name: LaSalle County Appraisal District</b>			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	129,242		138,011	106.8%
<b>Total Future Normal Cost</b>	105,464		103,138	97.8%
<b>Total Accrued Liability</b>	23,778		34,873	146.7%
<b>Unfunded Accrued Liability</b>	6,460		1,521	23.5%
<b>Normal Cost Rate</b>	6.39%	6.46%	6.47%	101.3%
<b>Unfunded Liability Rate</b>	0.53%	0.49%	0.09%	17.0%
<b>Sum of Rate</b>	6.92%	6.95%	6.56%	94.8%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 439 <b>Employer Name:</b> Lavaca - Navidad River Authority - Jackson County				
<b>Contributing Members:</b>	56		55	98.2%
<b>Present Value of Benefits</b>	6,720,332		7,486,418	111.4%
<b>Total Future Normal Cost</b>	1,203,518		1,234,045	102.5%
<b>Total Accrued Liability</b>	5,516,814		6,252,373	113.3%
<b>Unfunded Accrued Liability</b>	325,879		322,261	98.9%
<b>Normal Cost Rate</b>	6.73%		6.86%	101.9%
<b>Unfunded Liability Rate</b>	<u>1.29%</u>		<u>1.27%</u>	<u>98.4%</u>
<b>Sum of Rate</b>	8.02%		8.13%	101.4%
<b>SubDiv #:</b> 242 <b>Employer Name:</b> Lavaca County				
<b>Contributing Members:</b>	168		177	105.4%
<b>Present Value of Benefits</b>	16,115,740		20,927,180	129.9%
<b>Total Future Normal Cost</b>	1,930,473		2,651,555	137.4%
<b>Total Accrued Liability</b>	14,185,267		18,275,625	128.8%
<b>Unfunded Accrued Liability</b>	1,281,101		3,893,656	303.9%
<b>Normal Cost Rate</b>	5.65%	7.34%	7.39%	130.8%
<b>Unfunded Liability Rate</b>	<u>2.37%</u>	<u>7.26%</u>	<u>7.06%</u>	<u>297.9%</u>
<b>Sum of Rate</b>	8.02%	14.60%	14.45%	180.2%
<b>SubDiv #:</b> 243 <b>Employer Name:</b> Lee County				
<b>Contributing Members:</b>	101		100	99.0%
<b>Present Value of Benefits</b>	8,042,194		8,075,290	100.4%
<b>Total Future Normal Cost</b>	939,281		914,382	97.3%
<b>Total Accrued Liability</b>	7,102,913		7,160,908	100.8%
<b>Unfunded Accrued Liability</b>	632,644		565,186	89.3%
<b>Normal Cost Rate</b>	4.45%		4.49%	100.9%
<b>Unfunded Liability Rate</b>	<u>1.92%</u>		<u>1.82%</u>	<u>94.8%</u>
<b>Sum of Rate</b>	6.37%		6.31%	99.1%
<b>SubDiv #:</b> 244 <b>Employer Name:</b> Leon County				
<b>Contributing Members:</b>	116		139	119.8%
<b>Present Value of Benefits</b>	5,180,718		5,723,348	110.5%
<b>Total Future Normal Cost</b>	961,574		1,101,528	114.6%
<b>Total Accrued Liability</b>	4,219,144		4,621,820	109.5%
<b>Unfunded Accrued Liability</b>	(835,502)		(981,691)	117.5%
<b>Normal Cost Rate</b>	4.56%		4.62%	101.3%
<b>Unfunded Liability Rate</b>	<u>(2.04%)</u>		<u>(2.03%)</u>	<u>99.5%</u>
<b>Sum of Rate</b>	2.52%		2.59%	102.8%
<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>	621,252		693,892	111.7%
<b>Total Future Normal Cost</b>	58,018		59,017	101.7%
<b>Total Accrued Liability</b>	563,234		634,875	112.7%
<b>Unfunded Accrued Liability</b>	(113,842)		(114,677)	100.7%
<b>Normal Cost Rate</b>	3.95%		3.98%	100.8%
<b>Unfunded Liability Rate</b>	<u>(3.51%)</u>		<u>(3.32%)</u>	<u>94.6%</u>
<b>Sum of Rate</b>	0.44%		0.66%	150.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 245 <b>Employer Name:</b> Liberty County				
<b>Contributing Members:</b>	313		338	108.0%
<b>Present Value of Benefits</b>	37,212,277		41,010,538	110.2%
<b>Total Future Normal Cost</b>	5,497,373		5,962,950	108.5%
<b>Total Accrued Liability</b>	31,714,904		35,047,588	110.5%
<b>Unfunded Accrued Liability</b>	5,150,389		5,897,281	114.5%
<b>Normal Cost Rate</b>	8.35%	8.35%	8.45%	101.2%
<b>Unfunded Liability Rate</b>	4.50%	5.08%	4.92%	109.3%
<b>Sum of Rate</b>	12.85%	13.43%	13.37%	104.0%
<b>SubDiv #:</b> 481 <b>Employer Name:</b> Liberty County Central Appraisal District				
<b>Contributing Members:</b>	30		32	106.7%
<b>Present Value of Benefits</b>	2,491,291		3,088,849	124.0%
<b>Total Future Normal Cost</b>	528,225		708,262	134.1%
<b>Total Accrued Liability</b>	1,963,066		2,380,587	121.3%
<b>Unfunded Accrued Liability</b>	(221,917)		(103,780)	46.8%
<b>Normal Cost Rate</b>	8.52%	9.41%	9.20%	108.0%
<b>Unfunded Liability Rate</b>	(1.76%)	(0.81%)	(0.66%)	37.5%
<b>Sum of Rate</b>	6.76%	8.60%	8.54%	126.3%
<b>SubDiv #:</b> 246 <b>Employer Name:</b> Limestone County				
<b>Contributing Members:</b>	157		171	108.9%
<b>Present Value of Benefits</b>	10,972,451		11,954,070	108.9%
<b>Total Future Normal Cost</b>	1,785,773		2,013,147	112.7%
<b>Total Accrued Liability</b>	9,186,678		9,940,923	108.2%
<b>Unfunded Accrued Liability</b>	(447,132)		(511,539)	114.4%
<b>Normal Cost Rate</b>	5.34%		5.45%	102.1%
<b>Unfunded Liability Rate</b>	(0.73%)		(0.73%)	100.0%
<b>Sum of Rate</b>	4.61%		4.72%	102.4%
<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>	360,163		424,653	117.9%
<b>Total Future Normal Cost</b>	117,627		121,792	103.5%
<b>Total Accrued Liability</b>	242,536		302,861	124.9%
<b>Unfunded Accrued Liability</b>	65,741		65,742	100.0%
<b>Normal Cost Rate</b>	7.41%		7.57%	102.2%
<b>Unfunded Liability Rate</b>	2.91%		2.82%	96.9%
<b>Sum of Rate</b>	10.32%		10.39%	100.7%
<b>SubDiv #:</b> 247 <b>Employer Name:</b> Lipscomb County				
<b>Contributing Members:</b>	48		47	97.9%
<b>Present Value of Benefits</b>	4,538,319		5,092,599	112.2%
<b>Total Future Normal Cost</b>	619,787		671,557	108.4%
<b>Total Accrued Liability</b>	3,918,532		4,421,042	112.8%
<b>Unfunded Accrued Liability</b>	655,764		690,836	105.3%
<b>Normal Cost Rate</b>	7.06%	7.06%	7.06%	100.0%
<b>Unfunded Liability Rate</b>	4.91%	5.10%	4.85%	98.8%
<b>Sum of Rate</b>	11.97%	12.16%	11.91%	99.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 248 <b>Employer Name:</b> Live Oak County				
<b>Contributing Members:</b>	79		95	120.3%
<b>Present Value of Benefits</b>	6,748,810		7,190,829	106.5%
<b>Total Future Normal Cost</b>	825,816		1,046,653	126.7%
<b>Total Accrued Liability</b>	5,922,994		6,144,176	103.7%
<b>Unfunded Accrued Liability</b>	1,072,439		1,080,343	100.7%
<b>Normal Cost Rate</b>	7.00%		7.27%	103.9%
<b>Unfunded Liability Rate</b>	5.46%		4.61%	84.4%
<b>Sum of Rate</b>	12.46%		11.88%	95.3%
<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>	691,108		612,910	88.7%
<b>Total Future Normal Cost</b>	96,731		99,231	102.6%
<b>Total Accrued Liability</b>	594,377		513,679	86.4%
<b>Unfunded Accrued Liability</b>	86,404		80,041	92.6%
<b>Normal Cost Rate</b>	6.11%		6.16%	100.8%
<b>Unfunded Liability Rate</b>	5.14%		4.70%	91.4%
<b>Sum of Rate</b>	11.25%		10.86%	96.5%
<b>SubDiv #:</b> 249 <b>Employer Name:</b> Llano County				
<b>Contributing Members:</b>	144		161	111.8%
<b>Present Value of Benefits</b>	9,161,747		10,058,445	109.8%
<b>Total Future Normal Cost</b>	1,376,905		1,570,153	114.0%
<b>Total Accrued Liability</b>	7,784,842		8,488,292	109.0%
<b>Unfunded Accrued Liability</b>	557,341		629,851	113.0%
<b>Normal Cost Rate</b>	5.85%		5.89%	100.7%
<b>Unfunded Liability Rate</b>	1.21%		1.33%	109.9%
<b>Sum of Rate</b>	7.06%		7.22%	102.3%
<b>SubDiv #:</b> 250 <b>Employer Name:</b> Loving County				
<b>Contributing Members:</b>	17		17	100.0%
<b>Present Value of Benefits</b>	1,826,142		1,831,864	100.3%
<b>Total Future Normal Cost</b>	183,042		224,096	122.4%
<b>Total Accrued Liability</b>	1,643,100		1,607,768	97.8%
<b>Unfunded Accrued Liability</b>	340,632		368,987	108.3%
<b>Normal Cost Rate</b>	6.31%	6.31%	6.25%	99.0%
<b>Unfunded Liability Rate</b>	7.96%	8.78%	7.34%	92.2%
<b>Sum of Rate</b>	14.27%	15.09%	13.59%	95.2%
<b>SubDiv #:</b> 513 <b>Employer Name:</b> Loving County Appraisal District				
<b>Contributing Members:</b>	2		1	50.0%
<b>Present Value of Benefits</b>	99,765		96,337	96.6%
<b>Total Future Normal Cost</b>	40,078		28,277	70.6%
<b>Total Accrued Liability</b>	59,687		68,060	114.0%
<b>Unfunded Accrued Liability</b>	21,853		22,716	103.9%
<b>Normal Cost Rate</b>	7.72%	7.72%	7.86%	101.8%
<b>Unfunded Liability Rate</b>	5.08%	5.63%	6.13%	120.7%
<b>Sum of Rate</b>	12.80%	13.35%	13.99%	109.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 714	<b>Employer Name:</b> Lower Valley Water District			
<b>Contributing Members:</b>	60		64	106.7%
<b>Present Value of Benefits</b>	1,942,480		2,285,795	117.7%
<b>Total Future Normal Cost</b>	1,119,520		1,174,847	104.9%
<b>Total Accrued Liability</b>	822,960		1,110,948	135.0%
<b>Unfunded Accrued Liability</b>	237,676		237,741	100.0%
<b>Normal Cost Rate</b>	7.74%		7.83%	101.2%
<b>Unfunded Liability Rate</b>	1.58%		1.53%	96.8%
<b>Sum of Rate</b>	9.32%		9.36%	100.4%
<b>SubDiv #:</b> 499	<b>Employer Name:</b> Lubbock Central Appraisal District			
<b>Contributing Members:</b>	50		52	104.0%
<b>Present Value of Benefits</b>	8,324,695		9,004,128	108.2%
<b>Total Future Normal Cost</b>	927,644		926,281	99.9%
<b>Total Accrued Liability</b>	7,397,051		8,077,847	109.2%
<b>Unfunded Accrued Liability</b>	34,512		66,015	191.3%
<b>Normal Cost Rate</b>	7.16%	7.16%	7.20%	100.6%
<b>Unfunded Liability Rate</b>	0.00%	0.50%	0.17%	
<b>Sum of Rate</b>	7.16%	7.66%	7.37%	102.9%
<b>SubDiv #:</b> 251	<b>Employer Name:</b> Lubbock County			
<b>Contributing Members:</b>	889		964	108.4%
<b>Present Value of Benefits</b>	88,587,045		97,255,116	109.8%
<b>Total Future Normal Cost</b>	13,159,282		14,773,234	112.3%
<b>Total Accrued Liability</b>	75,427,763		82,481,882	109.4%
<b>Unfunded Accrued Liability</b>	8,142,601		8,500,686	104.4%
<b>Normal Cost Rate</b>	6.39%		6.40%	100.2%
<b>Unfunded Liability Rate</b>	2.47%		2.39%	96.8%
<b>Sum of Rate</b>	8.86%		8.79%	99.2%
<b>SubDiv #:</b> 425	<b>Employer Name:</b> Lubbock County Water Control and Improvement District #1			
<b>Contributing Members:</b>	11		17	154.5%
<b>Present Value of Benefits</b>	495,561		628,668	126.9%
<b>Total Future Normal Cost</b>	143,287		197,621	137.9%
<b>Total Accrued Liability</b>	352,274		431,047	122.4%
<b>Unfunded Accrued Liability</b>	(306,074)		(303,188)	99.1%
<b>Normal Cost Rate</b>	7.89%		8.00%	101.4%
<b>Unfunded Liability Rate</b>	(7.82%)		(5.83%)	74.6%
<b>Sum of Rate</b>	0.07%		2.17%	3100.0%
<b>SubDiv #:</b> 558	<b>Employer Name:</b> Lubbock Emergency Communication District			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	909,514		999,575	109.9%
<b>Total Future Normal Cost</b>	171,459		168,084	98.0%
<b>Total Accrued Liability</b>	738,055		831,491	112.7%
<b>Unfunded Accrued Liability</b>	28,006		9,142	32.6%
<b>Normal Cost Rate</b>	7.65%		7.57%	99.0%
<b>Unfunded Liability Rate</b>	1.03%		0.31%	30.1%
<b>Sum of Rate</b>	8.68%		7.88%	90.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 647	<b>Employer Name:</b> Lubbock Reese Redevelopment Authority			
<b>Contributing Members:</b>	9		8	88.9%
<b>Present Value of Benefits</b>	385,983		453,098	117.4%
<b>Total Future Normal Cost</b>	96,520		97,128	100.6%
<b>Total Accrued Liability</b>	289,463		355,970	123.0%
<b>Unfunded Accrued Liability</b>	(166,018)		(160,794)	96.9%
<b>Normal Cost Rate</b>	3.03%		3.04%	100.3%
<b>Unfunded Liability Rate</b>	<u>(2.87%)</u>		<u>(2.70%)</u>	<u>94.1%</u>
<b>Sum of Rate</b>	0.16%		0.34%	212.5%
<b>SubDiv #:</b> 639	<b>Employer Name:</b> Lumberton Municipal Utility District			
<b>Contributing Members:</b>	29		30	103.4%
<b>Present Value of Benefits</b>	1,124,392		1,283,186	114.1%
<b>Total Future Normal Cost</b>	431,559		472,484	109.5%
<b>Total Accrued Liability</b>	692,833		810,702	117.0%
<b>Unfunded Accrued Liability</b>	24,242		3,888	16.0%
<b>Normal Cost Rate</b>	4.35%		4.31%	99.1%
<b>Unfunded Liability Rate</b>	<u>0.19%</u>		<u>0.02%</u>	<u>10.5%</u>
<b>Sum of Rate</b>	4.54%		4.33%	95.4%
<b>SubDiv #:</b> 252	<b>Employer Name:</b> Lynn County			
<b>Contributing Members:</b>	49		55	112.2%
<b>Present Value of Benefits</b>	1,628,338		1,820,657	111.8%
<b>Total Future Normal Cost</b>	257,072		291,181	113.3%
<b>Total Accrued Liability</b>	1,371,266		1,529,476	111.5%
<b>Unfunded Accrued Liability</b>	(321,233)		(349,437)	108.8%
<b>Normal Cost Rate</b>	3.28%		3.36%	102.4%
<b>Unfunded Liability Rate</b>	<u>(2.08%)</u>		<u>(2.01%)</u>	<u>96.6%</u>
<b>Sum of Rate</b>	1.20%		1.35%	112.5%
<b>SubDiv #:</b> 497	<b>Employer Name:</b> Lynn County Appraisal District			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	95,616		107,988	112.9%
<b>Total Future Normal Cost</b>	32,932		34,553	104.9%
<b>Total Accrued Liability</b>	62,684		73,435	117.2%
<b>Unfunded Accrued Liability</b>	(2,425)		(940)	38.8%
<b>Normal Cost Rate</b>	4.70%	4.70%	4.60%	97.9%
<b>Unfunded Liability Rate</b>	<u>(0.46%)</u>	<u>0.36%</u>	<u>(0.20%)</u>	<u>43.5%</u>
<b>Sum of Rate</b>	4.24%	5.06%	4.40%	103.8%
<b>SubDiv #:</b> 442	<b>Employer Name:</b> Lynn County Hospital District			
<b>Contributing Members:</b>	77		87	113.0%
<b>Present Value of Benefits</b>	5,273,744		5,472,225	103.8%
<b>Total Future Normal Cost</b>	853,169		863,010	101.2%
<b>Total Accrued Liability</b>	4,420,575		4,609,215	104.3%
<b>Unfunded Accrued Liability</b>	(76,235)		(233,254)	306.0%
<b>Normal Cost Rate</b>	5.13%		5.15%	100.4%
<b>Unfunded Liability Rate</b>	<u>(0.37%)</u>		<u>(0.92%)</u>	<u>248.6%</u>
<b>Sum of Rate</b>	4.76%		4.23%	88.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</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>	677,807		760,755	112.2%
<b>Total Future Normal Cost</b>	90,605		89,314	98.6%
<b>Total Accrued Liability</b>	587,202		671,441	114.3%
<b>Unfunded Accrued Liability</b>	27,146		25,792	95.0%
<b>Normal Cost Rate</b>	4.63%		4.65%	100.4%
<b>Unfunded Liability Rate</b>	0.94%		0.86%	91.5%
<b>Sum of Rate</b>	5.57%		5.51%	98.9%
<b>SubDiv #:</b> 500 <b>Employer Name:</b> Mackenzie Municipal Water Authority - Briscoe County				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	882,372		965,141	109.4%
<b>Total Future Normal Cost</b>	28,041		28,900	103.1%
<b>Total Accrued Liability</b>	854,331		936,241	109.6%
<b>Unfunded Accrued Liability</b>	(122,162)		(137,097)	112.2%
<b>Normal Cost Rate</b>	4.28%		4.23%	98.8%
<b>Unfunded Liability Rate</b>	(4.28%)		(4.23%)	98.8%
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 256 <b>Employer Name:</b> Madison County				
<b>Contributing Members:</b>	78		92	117.9%
<b>Present Value of Benefits</b>	2,716,918		3,042,611	112.0%
<b>Total Future Normal Cost</b>	386,792		457,897	118.4%
<b>Total Accrued Liability</b>	2,330,126		2,584,714	110.9%
<b>Unfunded Accrued Liability</b>	300,502		334,038	111.2%
<b>Normal Cost Rate</b>	3.98%	3.98%	3.99%	100.3%
<b>Unfunded Liability Rate</b>	1.43%	1.47%	1.40%	97.9%
<b>Sum of Rate</b>	5.41%	5.45%	5.39%	99.6%
<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>	316,537		315,439	99.7%
<b>Total Future Normal Cost</b>	51,886		63,117	121.6%
<b>Total Accrued Liability</b>	264,651		252,322	95.3%
<b>Unfunded Accrued Liability</b>	24,913		25,863	103.8%
<b>Normal Cost Rate</b>	4.02%		4.00%	99.5%
<b>Unfunded Liability Rate</b>	1.64%		1.76%	107.3%
<b>Sum of Rate</b>	5.66%		5.76%	101.8%
<b>SubDiv #:</b> 257 <b>Employer Name:</b> Marion County				
<b>Contributing Members:</b>	66		71	107.6%
<b>Present Value of Benefits</b>	5,084,173		5,354,562	105.3%
<b>Total Future Normal Cost</b>	676,285		701,768	103.8%
<b>Total Accrued Liability</b>	4,407,888		4,652,794	105.6%
<b>Unfunded Accrued Liability</b>	(126,312)		(122,643)	97.1%
<b>Normal Cost Rate</b>	7.27%	7.27%	7.42%	102.1%
<b>Unfunded Liability Rate</b>	(0.61%)	(0.20%)	(0.50%)	82.0%
<b>Sum of Rate</b>	6.66%	7.07%	6.92%	103.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</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>	168,694		199,210	118.1%
<b>Total Future Normal Cost</b>	70,501		69,534	98.6%
<b>Total Accrued Liability</b>	98,193		129,676	132.1%
<b>Unfunded Accrued Liability</b>	(25,642)		(32,115)	125.2%
<b>Normal Cost Rate</b>	5.39%		5.59%	103.7%
<b>Unfunded Liability Rate</b>	(1.69%)		(2.28%)	134.9%
<b>Sum of Rate</b>	3.70%		3.31%	89.5%
<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>	89,487		101,658	113.6%
<b>Total Future Normal Cost</b>	23,223		24,605	106.0%
<b>Total Accrued Liability</b>	66,264		77,053	116.3%
<b>Unfunded Accrued Liability</b>	(66,771)		(67,469)	101.0%
<b>Normal Cost Rate</b>	6.12%	6.12%	6.14%	100.3%
<b>Unfunded Liability Rate</b>	(6.12%)	(5.86%)	(6.14%)	100.3%
<b>Sum of Rate</b>	0.00%	0.26%	0.00%	
<b>SubDiv #:</b> 258	<b>Employer Name:</b> Martin County			
<b>Contributing Members:</b>	54		53	98.1%
<b>Present Value of Benefits</b>	6,014,844		6,418,680	106.7%
<b>Total Future Normal Cost</b>	663,487		661,583	99.7%
<b>Total Accrued Liability</b>	5,351,357		5,757,097	107.6%
<b>Unfunded Accrued Liability</b>	644,865		687,330	106.6%
<b>Normal Cost Rate</b>	6.38%		6.50%	101.9%
<b>Unfunded Liability Rate</b>	4.04%		4.50%	111.4%
<b>Sum of Rate</b>	10.42%		11.00%	105.6%
<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>	187,774		209,896	111.8%
<b>Total Future Normal Cost</b>	25,125		23,324	92.8%
<b>Total Accrued Liability</b>	162,649		186,572	114.7%
<b>Unfunded Accrued Liability</b>	2,411		3,123	129.5%
<b>Normal Cost Rate</b>	4.23%		4.25%	100.5%
<b>Unfunded Liability Rate</b>	0.24%		0.40%	166.7%
<b>Sum of Rate</b>	4.47%		4.65%	104.0%
<b>SubDiv #:</b> 259	<b>Employer Name:</b> Mason County			
<b>Contributing Members:</b>	36		40	111.1%
<b>Present Value of Benefits</b>	2,234,335		2,543,690	113.8%
<b>Total Future Normal Cost</b>	302,166		364,007	120.5%
<b>Total Accrued Liability</b>	1,932,169		2,179,683	112.8%
<b>Unfunded Accrued Liability</b>	152,272		165,615	108.8%
<b>Normal Cost Rate</b>	5.94%	5.94%	6.01%	101.2%
<b>Unfunded Liability Rate</b>	1.88%	2.21%	1.74%	92.6%
<b>Sum of Rate</b>	7.82%	8.15%	7.75%	99.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 260 <b>Employer Name:</b> Matagorda County				
<b>Contributing Members:</b>	222		228	102.7%
<b>Present Value of Benefits</b>	26,110,489		27,339,113	104.7%
<b>Total Future Normal Cost</b>	2,949,769		2,985,918	101.2%
<b>Total Accrued Liability</b>	23,160,720		24,353,195	105.1%
<b>Unfunded Accrued Liability</b>	3,729,155		3,689,090	98.9%
<b>Normal Cost Rate</b>	6.76%		6.74%	99.7%
<b>Unfunded Liability Rate</b>	<u>5.51%</u>		<u>5.55%</u>	<u>100.7%</u>
<b>Sum of Rate</b>	12.27%		12.29%	100.2%
<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>	396,549		453,334	114.3%
<b>Total Future Normal Cost</b>	145,647		145,125	99.6%
<b>Total Accrued Liability</b>	250,902		308,209	122.8%
<b>Unfunded Accrued Liability</b>	42,055		41,323	98.3%
<b>Normal Cost Rate</b>	7.85%		7.93%	101.0%
<b>Unfunded Liability Rate</b>	<u>1.85%</u>		<u>1.86%</u>	<u>100.5%</u>
<b>Sum of Rate</b>	9.70%		9.79%	100.9%
<b>SubDiv #:</b> 440 <b>Employer Name:</b> Matagorda County Hospital District				
<b>Contributing Members:</b>	234		225	96.2%
<b>Present Value of Benefits</b>	22,437,857		24,238,921	108.0%
<b>Total Future Normal Cost</b>	2,996,082		3,006,897	100.4%
<b>Total Accrued Liability</b>	19,441,775		21,232,024	109.2%
<b>Unfunded Accrued Liability</b>	(2,596,061)		(2,789,276)	107.4%
<b>Normal Cost Rate</b>	4.36%		4.30%	98.6%
<b>Unfunded Liability Rate</b>	<u>(2.22%)</u>		<u>(2.27%)</u>	<u>102.3%</u>
<b>Sum of Rate</b>	2.14%		2.03%	94.9%
<b>SubDiv #:</b> 677 <b>Employer Name:</b> Matagorda County Navigation District #1				
<b>Contributing Members:</b>	7		7	100.0%
<b>Present Value of Benefits</b>	389,191		434,375	111.6%
<b>Total Future Normal Cost</b>	247,167		241,163	97.6%
<b>Total Accrued Liability</b>	142,024		193,212	136.0%
<b>Unfunded Accrued Liability</b>	(17,746)		(16,828)	94.8%
<b>Normal Cost Rate</b>	10.31%		10.36%	100.5%
<b>Unfunded Liability Rate</b>	<u>(0.78%)</u>		<u>(0.66%)</u>	<u>84.6%</u>
<b>Sum of Rate</b>	9.53%		9.70%	101.8%
<b>SubDiv #:</b> 261 <b>Employer Name:</b> Maverick County				
<b>Contributing Members:</b>	270		274	101.5%
<b>Present Value of Benefits</b>	15,134,345		16,989,002	112.3%
<b>Total Future Normal Cost</b>	3,314,799		3,620,179	109.2%
<b>Total Accrued Liability</b>	11,819,546		13,368,823	113.1%
<b>Unfunded Accrued Liability</b>	306,990		377,739	123.0%
<b>Normal Cost Rate</b>	5.98%	5.98%	5.93%	99.2%
<b>Unfunded Liability Rate</b>	<u>0.30%</u>	<u>0.38%</u>	<u>0.45%</u>	<u>150.0%</u>
<b>Sum of Rate</b>	6.28%	6.36%	6.38%	101.6%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 729</b>	<b>Employer Name: Maverick County Hospital District</b>			
<b>Contributing Members:</b>	18		25	138.9%
<b>Present Value of Benefits</b>	572,850		1,219,806	212.9%
<b>Total Future Normal Cost</b>	395,744		887,766	224.3%
<b>Total Accrued Liability</b>	177,106		332,040	187.5%
<b>Unfunded Accrued Liability</b>	87,405		94,196	107.8%
<b>Normal Cost Rate</b>	5.16%	7.32%	7.40%	143.4%
<b>Unfunded Liability Rate</b>	0.82%	1.47%	0.56%	68.3%
<b>Sum of Rate</b>	5.98%	8.79%	7.96%	133.1%
<b>SubDiv #: 453</b>	<b>Employer Name: Maverick County Water Control and Improvement District #1</b>			
<b>Contributing Members:</b>	41		40	97.6%
<b>Present Value of Benefits</b>	1,997,835		1,959,341	98.1%
<b>Total Future Normal Cost</b>	205,428		209,379	101.9%
<b>Total Accrued Liability</b>	1,792,407		1,749,962	97.6%
<b>Unfunded Accrued Liability</b>	27,093		(26,698)	(98.5%)
<b>Normal Cost Rate</b>	2.66%		2.69%	101.1%
<b>Unfunded Liability Rate</b>	0.05%		(0.48%)	(960.0%)
<b>Sum of Rate</b>	2.71%		2.21%	81.5%
<b>SubDiv #: 253</b>	<b>Employer Name: McCulloch County</b>			
<b>Contributing Members:</b>	39		40	102.6%
<b>Present Value of Benefits</b>	2,512,100		2,665,588	106.1%
<b>Total Future Normal Cost</b>	330,950		352,247	106.4%
<b>Total Accrued Liability</b>	2,181,150		2,313,341	106.1%
<b>Unfunded Accrued Liability</b>	(394,809)		(457,001)	115.8%
<b>Normal Cost Rate</b>	5.75%	5.75%	5.74%	99.8%
<b>Unfunded Liability Rate</b>	(2.93%)	(2.70%)	(3.23%)	110.2%
<b>Sum of Rate</b>	2.82%	3.05%	2.51%	89.0%
<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>	558,992		377,247	67.5%
<b>Total Future Normal Cost</b>	44,566		54,200	121.6%
<b>Total Accrued Liability</b>	514,426		323,047	62.8%
<b>Unfunded Accrued Liability</b>	(39,089)		(33,015)	84.5%
<b>Normal Cost Rate</b>	6.95%		7.06%	101.6%
<b>Unfunded Liability Rate</b>	(4.28%)		(3.58%)	83.6%
<b>Sum of Rate</b>	2.67%		3.48%	130.3%
<b>SubDiv #: 254</b>	<b>Employer Name: McLennan County</b>			
<b>Contributing Members:</b>	860		874	101.6%
<b>Present Value of Benefits</b>	132,904,063		142,714,330	107.4%
<b>Total Future Normal Cost</b>	20,578,128		21,332,997	103.7%
<b>Total Accrued Liability</b>	112,325,935		121,381,333	108.1%
<b>Unfunded Accrued Liability</b>	19,735,555		20,747,138	105.1%
<b>Normal Cost Rate</b>	8.64%	8.64%	8.65%	100.1%
<b>Unfunded Liability Rate</b>	5.51%	5.82%	5.81%	105.4%
<b>Sum of Rate</b>	14.15%	14.46%	14.46%	102.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</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>	350,727		410,635	117.1%
<b>Total Future Normal Cost</b>	269,213		280,789	104.3%
<b>Total Accrued Liability</b>	81,514		129,846	159.3%
<b>Unfunded Accrued Liability</b>	11,889		8,205	69.0%
<b>Normal Cost Rate</b>	11.74%		11.96%	101.9%
<b>Unfunded Liability Rate</b>	0.43%		0.21%	48.8%
<b>Sum of Rate</b>	12.17%		12.17%	100.0%
<b>SubDiv #:</b> 491	<b>Employer Name:</b> McLennan County Appraisal District			
<b>Contributing Members:</b>	43		41	95.3%
<b>Present Value of Benefits</b>	7,074,282		6,941,938	98.1%
<b>Total Future Normal Cost</b>	725,048		748,759	103.3%
<b>Total Accrued Liability</b>	6,349,234		6,193,179	97.5%
<b>Unfunded Accrued Liability</b>	643,259		550,302	85.5%
<b>Normal Cost Rate</b>	6.57%	6.57%	6.57%	100.0%
<b>Unfunded Liability Rate</b>	3.75%	4.25%	3.47%	92.5%
<b>Sum of Rate</b>	10.32%	10.82%	10.04%	97.3%
<b>SubDiv #:</b> 679	<b>Employer Name:</b> McLennan County Water Control and Improvement District #2			
<b>Contributing Members:</b>	2		3	150.0%
<b>Present Value of Benefits</b>	52,903		59,795	113.0%
<b>Total Future Normal Cost</b>	22,962		34,608	150.7%
<b>Total Accrued Liability</b>	29,941		25,187	84.1%
<b>Unfunded Accrued Liability</b>	(3,706)		(9,315)	251.4%
<b>Normal Cost Rate</b>	2.95%		3.06%	103.7%
<b>Unfunded Liability Rate</b>	(0.55%)		(0.83%)	150.9%
<b>Sum of Rate</b>	2.40%		2.23%	92.9%
<b>SubDiv #:</b> 255	<b>Employer Name:</b> McMullen County			
<b>Contributing Members:</b>	30		35	116.7%
<b>Present Value of Benefits</b>	2,284,625		2,553,590	111.8%
<b>Total Future Normal Cost</b>	171,751		216,290	125.9%
<b>Total Accrued Liability</b>	2,112,874		2,337,300	110.6%
<b>Unfunded Accrued Liability</b>	333,447		338,696	101.6%
<b>Normal Cost Rate</b>	4.67%	4.67%	4.74%	101.5%
<b>Unfunded Liability Rate</b>	5.40%	5.71%	4.66%	86.3%
<b>Sum of Rate</b>	10.07%	10.38%	9.40%	93.3%
<b>SubDiv #:</b> 262	<b>Employer Name:</b> Medina County			
<b>Contributing Members:</b>	177		226	127.7%
<b>Present Value of Benefits</b>	10,313,301		11,733,434	113.8%
<b>Total Future Normal Cost</b>	1,727,056		2,242,836	129.9%
<b>Total Accrued Liability</b>	8,586,245		9,490,598	110.5%
<b>Unfunded Accrued Liability</b>	14,263		7,794	54.6%
<b>Normal Cost Rate</b>	5.45%	6.01%	6.03%	110.6%
<b>Unfunded Liability Rate</b>	(0.08%)	0.27%	(0.05%)	62.5%
<b>Sum of Rate</b>	5.37%	6.28%	5.98%	111.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	138,350		153,371	110.9%
<b>Total Future Normal Cost</b>	92,348		90,093	97.6%
<b>Total Accrued Liability</b>	46,002		63,278	137.6%
<b>Unfunded Accrued Liability</b>	1,185		1,451	122.4%
<b>Normal Cost Rate</b>	6.27%		6.31%	100.6%
<b>Unfunded Liability Rate</b>	0.12%		0.16%	133.3%
<b>Sum of Rate</b>	6.39%		6.47%	101.3%
<b>SubDiv #:</b> 535	<b>Employer Name:</b> Medina County Appraisal District			
<b>Contributing Members:</b>	12		11	91.7%
<b>Present Value of Benefits</b>	1,317,286		1,456,602	110.6%
<b>Total Future Normal Cost</b>	141,045		140,716	99.8%
<b>Total Accrued Liability</b>	1,176,241		1,315,886	111.9%
<b>Unfunded Accrued Liability</b>	53,228		49,457	92.9%
<b>Normal Cost Rate</b>	4.66%	4.66%	4.65%	99.8%
<b>Unfunded Liability Rate</b>	1.36%	1.45%	1.13%	83.1%
<b>Sum of Rate</b>	6.02%	6.11%	5.78%	96.0%
<b>SubDiv #:</b> 419	<b>Employer Name:</b> Memorial Medical Center - Calhoun County			
<b>Contributing Members:</b>	245		244	99.6%
<b>Present Value of Benefits</b>	16,742,434		19,415,692	116.0%
<b>Total Future Normal Cost</b>	3,158,345		3,607,054	114.2%
<b>Total Accrued Liability</b>	13,584,089		15,808,638	116.4%
<b>Unfunded Accrued Liability</b>	(958,112)		(375,847)	39.2%
<b>Normal Cost Rate</b>	5.45%	5.76%	5.78%	106.1%
<b>Unfunded Liability Rate</b>	(0.85%)	(0.44%)	(0.30%)	35.3%
<b>Sum of Rate</b>	4.60%	5.32%	5.48%	119.1%
<b>SubDiv #:</b> 263	<b>Employer Name:</b> Menard County			
<b>Contributing Members:</b>	34		37	108.8%
<b>Present Value of Benefits</b>	1,725,680		1,893,153	109.7%
<b>Total Future Normal Cost</b>	304,777		376,667	123.6%
<b>Total Accrued Liability</b>	1,420,903		1,516,486	106.7%
<b>Unfunded Accrued Liability</b>	64,584		77,096	119.4%
<b>Normal Cost Rate</b>	5.78%	6.30%	6.31%	109.2%
<b>Unfunded Liability Rate</b>	0.84%	0.98%	1.06%	126.2%
<b>Sum of Rate</b>	6.62%	7.28%	7.37%	111.3%
<b>SubDiv #:</b> 743	<b>Employer Name:</b> Mesa Underground Water Conservation District			
<b>Contributing Members:</b>			2	
<b>Present Value of Benefits</b>			30,990	
<b>Total Future Normal Cost</b>			20,704	
<b>Total Accrued Liability</b>			10,286	
<b>Unfunded Accrued Liability</b>			3,244	
<b>Normal Cost Rate</b>			5.46%	
<b>Unfunded Liability Rate</b>			0.51%	
<b>Sum of Rate</b>			5.97%	

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 669	<b>Employer Name:</b> Middle Rio Grande Development Council			
<b>Contributing Members:</b>	103		102	99.0%
<b>Present Value of Benefits</b>	8,197,318		9,284,409	113.3%
<b>Total Future Normal Cost</b>	2,294,999		2,195,110	95.6%
<b>Total Accrued Liability</b>	5,902,319		7,089,299	120.1%
<b>Unfunded Accrued Liability</b>	1,050,360		1,286,733	122.5%
<b>Normal Cost Rate</b>	9.01%	9.01%	9.06%	100.6%
<b>Unfunded Liability Rate</b>	3.52%	4.60%	4.54%	129.0%
<b>Sum of Rate</b>	12.53%	13.61%	13.60%	108.5%
<b>SubDiv #:</b> 492	<b>Employer Name:</b> Midland Central Appraisal District			
<b>Contributing Members:</b>	25		27	108.0%
<b>Present Value of Benefits</b>	5,895,805		6,341,402	107.6%
<b>Total Future Normal Cost</b>	434,806		487,051	112.0%
<b>Total Accrued Liability</b>	5,460,999		5,854,351	107.2%
<b>Unfunded Accrued Liability</b>	(239,674)		(204,895)	85.5%
<b>Normal Cost Rate</b>	7.46%	7.46%	7.49%	100.4%
<b>Unfunded Liability Rate</b>	(2.34%)	(2.12%)	(1.64%)	70.1%
<b>Sum of Rate</b>	5.12%	5.34%	5.85%	114.3%
<b>SubDiv #:</b> 264	<b>Employer Name:</b> Midland County			
<b>Contributing Members:</b>	580		586	101.0%
<b>Present Value of Benefits</b>	68,790,109		74,338,336	108.1%
<b>Total Future Normal Cost</b>	7,651,158		8,336,331	109.0%
<b>Total Accrued Liability</b>	61,138,951		66,002,005	108.0%
<b>Unfunded Accrued Liability</b>	7,258,325		7,190,911	99.1%
<b>Normal Cost Rate</b>	5.79%	5.79%	5.78%	99.8%
<b>Unfunded Liability Rate</b>	3.35%	3.35%	3.11%	92.8%
<b>Sum of Rate</b>	9.14%	9.14%	8.89%	97.3%
<b>SubDiv #:</b> 570	<b>Employer Name:</b> Midland Emergency Communication District			
<b>Contributing Members:</b>	3		4	133.3%
<b>Present Value of Benefits</b>	510,581		715,392	140.1%
<b>Total Future Normal Cost</b>	50,530		104,263	206.3%
<b>Total Accrued Liability</b>	460,051		611,129	132.8%
<b>Unfunded Accrued Liability</b>	(13,742)		72,636	(528.6%)
<b>Normal Cost Rate</b>	5.95%	7.78%	7.67%	128.9%
<b>Unfunded Liability Rate</b>	(1.18%)	6.15%	4.28%	(362.7%)
<b>Sum of Rate</b>	4.77%	13.93%	11.95%	250.5%
<b>SubDiv #:</b> 265	<b>Employer Name:</b> Milam County			
<b>Contributing Members:</b>	160		161	100.6%
<b>Present Value of Benefits</b>	10,351,058		11,416,283	110.3%
<b>Total Future Normal Cost</b>	1,604,127		1,730,633	107.9%
<b>Total Accrued Liability</b>	8,746,931		9,685,650	110.7%
<b>Unfunded Accrued Liability</b>	481,852		334,582	69.4%
<b>Normal Cost Rate</b>	6.22%		6.22%	100.0%
<b>Unfunded Liability Rate</b>	0.83%		0.42%	50.6%
<b>Sum of Rate</b>	7.05%		6.64%	94.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 617 <b>Employer Name:</b> Mills Central Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	143,514		164,812	114.8%
<b>Total Future Normal Cost</b>	33,718		35,006	103.8%
<b>Total Accrued Liability</b>	109,796		129,806	118.2%
<b>Unfunded Accrued Liability</b>	(31,777)		(31,958)	100.6%
<b>Normal Cost Rate</b>	4.63%		4.66%	100.6%
<b>Unfunded Liability Rate</b>	<u>(2.09%)</u>		<u>(2.02%)</u>	<u>96.7%</u>
<b>Sum of Rate</b>	2.54%		2.64%	103.9%
<b>SubDiv #:</b> 266 <b>Employer Name:</b> Mills County				
<b>Contributing Members:</b>	47		59	125.5%
<b>Present Value of Benefits</b>	2,615,973		2,851,228	109.0%
<b>Total Future Normal Cost</b>	475,539		577,034	121.3%
<b>Total Accrued Liability</b>	2,140,434		2,274,194	106.2%
<b>Unfunded Accrued Liability</b>	328,036		348,440	106.2%
<b>Normal Cost Rate</b>	7.03%	7.03%	7.30%	103.8%
<b>Unfunded Liability Rate</b>	<u>2.90%</u>	<u>3.23%</u>	<u>2.62%</u>	<u>90.3%</u>
<b>Sum of Rate</b>	9.93%	10.26%	9.92%	99.9%
<b>SubDiv #:</b> 267 <b>Employer Name:</b> Mitchell County				
<b>Contributing Members:</b>	66		68	103.0%
<b>Present Value of Benefits</b>	6,090,165		6,740,654	110.7%
<b>Total Future Normal Cost</b>	627,337		668,496	106.6%
<b>Total Accrued Liability</b>	5,462,828		6,072,158	111.2%
<b>Unfunded Accrued Liability</b>	735,307		790,106	107.5%
<b>Normal Cost Rate</b>	5.31%	5.31%	5.33%	100.4%
<b>Unfunded Liability Rate</b>	<u>3.57%</u>	<u>3.91%</u>	<u>3.61%</u>	<u>101.1%</u>
<b>Sum of Rate</b>	8.88%	9.22%	8.94%	100.7%
<b>SubDiv #:</b> 484 <b>Employer Name:</b> Mitchell County Appraisal District				
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	333,395		390,431	117.1%
<b>Total Future Normal Cost</b>	68,468		67,466	98.5%
<b>Total Accrued Liability</b>	264,927		322,965	121.9%
<b>Unfunded Accrued Liability</b>	(22,910)		472	(2.1%)
<b>Normal Cost Rate</b>	9.42%	10.69%	10.73%	113.9%
<b>Unfunded Liability Rate</b>	<u>(2.04%)</u>	<u>0.08%</u>	<u>0.06%</u>	<u>(2.9%)</u>
<b>Sum of Rate</b>	7.38%	10.77%	10.79%	146.2%
<b>SubDiv #:</b> 268 <b>Employer Name:</b> Montague County				
<b>Contributing Members:</b>	94		110	117.0%
<b>Present Value of Benefits</b>	9,080,597		9,825,152	108.2%
<b>Total Future Normal Cost</b>	1,208,681		1,450,061	120.0%
<b>Total Accrued Liability</b>	7,871,916		8,375,091	106.4%
<b>Unfunded Accrued Liability</b>	1,342,667		1,274,849	94.9%
<b>Normal Cost Rate</b>	7.15%		7.13%	99.7%
<b>Unfunded Liability Rate</b>	<u>4.61%</u>		<u>3.79%</u>	<u>82.2%</u>
<b>Sum of Rate</b>	11.76%		10.92%	92.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	1,005,194		1,154,398	114.8%
<b>Total Future Normal Cost</b>	80,820		93,489	115.7%
<b>Total Accrued Liability</b>	924,374		1,060,909	114.8%
<b>Unfunded Accrued Liability</b>	(41)		38,887	(94846.8%)
<b>Normal Cost Rate</b>	6.25%	7.28%	7.30%	116.8%
<b>Unfunded Liability Rate</b>	<u>0.75%</u>	<u>2.26%</u>	<u>2.39%</u>	<u>318.7%</u>
<b>Sum of Rate</b>	7.00%	9.54%	9.69%	138.4%
<b>SubDiv #:</b> 605 <b>Employer Name:</b> Montgomery Central Appraisal District				
<b>Contributing Members:</b>	66		69	104.5%
<b>Present Value of Benefits</b>	9,710,889		10,757,534	110.8%
<b>Total Future Normal Cost</b>	1,481,297		1,611,209	108.8%
<b>Total Accrued Liability</b>	8,229,592		9,146,325	111.1%
<b>Unfunded Accrued Liability</b>	1,751,381		1,612,037	92.0%
<b>Normal Cost Rate</b>	8.11%	8.11%	8.17%	100.7%
<b>Unfunded Liability Rate</b>	<u>7.13%</u>	<u>7.13%</u>	<u>6.29%</u>	<u>88.2%</u>
<b>Sum of Rate</b>	15.24%	15.24%	14.46%	94.9%
<b>SubDiv #:</b> 269 <b>Employer Name:</b> Montgomery County				
<b>Contributing Members:</b>	1,796		1,904	106.0%
<b>Present Value of Benefits</b>	198,244,634		217,839,280	109.9%
<b>Total Future Normal Cost</b>	39,525,819		42,265,908	106.9%
<b>Total Accrued Liability</b>	158,718,815		175,573,372	110.6%
<b>Unfunded Accrued Liability</b>	16,030,377		18,029,625	112.5%
<b>Normal Cost Rate</b>	7.42%	7.42%	7.44%	100.3%
<b>Unfunded Liability Rate</b>	<u>1.99%</u>	<u>2.23%</u>	<u>2.23%</u>	<u>112.1%</u>
<b>Sum of Rate</b>	9.41%	9.65%	9.67%	102.8%
<b>SubDiv #:</b> 667 <b>Employer Name:</b> Montgomery County Emergency Communication District				
<b>Contributing Members:</b>	10		11	110.0%
<b>Present Value of Benefits</b>	1,419,675		1,694,879	119.4%
<b>Total Future Normal Cost</b>	247,858		287,461	116.0%
<b>Total Accrued Liability</b>	1,171,817		1,407,418	120.1%
<b>Unfunded Accrued Liability</b>	99,229		91,643	92.4%
<b>Normal Cost Rate</b>	6.44%	6.44%	6.48%	100.6%
<b>Unfunded Liability Rate</b>	<u>0.92%</u>	<u>1.12%</u>	<u>1.25%</u>	<u>135.9%</u>
<b>Sum of Rate</b>	7.36%	7.56%	7.73%	105.0%
<b>SubDiv #:</b> 696 <b>Employer Name:</b> Montgomery County Emergency Service District No 3				
<b>Contributing Members:</b>	20		31	155.0%
<b>Present Value of Benefits</b>	431,660		703,285	162.9%
<b>Total Future Normal Cost</b>	236,484		392,273	165.9%
<b>Total Accrued Liability</b>	195,176		311,012	159.3%
<b>Unfunded Accrued Liability</b>	34,670		51,171	147.6%
<b>Normal Cost Rate</b>	3.73%		3.77%	101.1%
<b>Unfunded Liability Rate</b>	<u>0.71%</u>		<u>0.65%</u>	<u>91.5%</u>
<b>Sum of Rate</b>	4.44%		4.42%	99.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 651	<b>Employer Name:</b> Montgomery County Emergency Services District #1			
<b>Contributing Members:</b>	10		14	140.0%
<b>Present Value of Benefits</b>	682,814		909,133	133.1%
<b>Total Future Normal Cost</b>	322,187		462,838	143.7%
<b>Total Accrued Liability</b>	360,627		446,295	123.8%
<b>Unfunded Accrued Liability</b>	(27,694)		(25,318)	91.4%
<b>Normal Cost Rate</b>	6.03%		6.12%	101.5%
<b>Unfunded Liability Rate</b>	(0.72%)		(0.42%)	58.3%
<b>Sum of Rate</b>	5.31%		5.70%	107.3%
<b>SubDiv #:</b> 270	<b>Employer Name:</b> Moore County			
<b>Contributing Members:</b>	136		142	104.4%
<b>Present Value of Benefits</b>	14,882,154		16,218,672	109.0%
<b>Total Future Normal Cost</b>	2,365,671		2,459,894	104.0%
<b>Total Accrued Liability</b>	12,516,483		13,758,778	109.9%
<b>Unfunded Accrued Liability</b>	1,752,412		1,434,528	81.9%
<b>Normal Cost Rate</b>	6.39%	6.39%	6.47%	101.3%
<b>Unfunded Liability Rate</b>	3.35%	3.77%	2.68%	80.0%
<b>Sum of Rate</b>	9.74%	10.16%	9.15%	93.9%
<b>SubDiv #:</b> 733	<b>Employer Name:</b> Moore County Appraisal District			
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	137,198		164,946	120.2%
<b>Total Future Normal Cost</b>	99,969		97,844	97.9%
<b>Total Accrued Liability</b>	37,229		67,102	180.2%
<b>Unfunded Accrued Liability</b>	11,737		12,434	105.9%
<b>Normal Cost Rate</b>	6.39%		6.42%	100.5%
<b>Unfunded Liability Rate</b>	0.74%		0.75%	101.4%
<b>Sum of Rate</b>	7.13%		7.17%	100.6%
<b>SubDiv #:</b> 412	<b>Employer Name:</b> Moore County Hospital District			
<b>Contributing Members:</b>	251		286	113.9%
<b>Present Value of Benefits</b>	16,239,525		17,078,722	105.2%
<b>Total Future Normal Cost</b>	3,184,413		3,337,793	104.8%
<b>Total Accrued Liability</b>	13,055,112		13,740,929	105.3%
<b>Unfunded Accrued Liability</b>	(2,105,113)		(2,378,178)	113.0%
<b>Normal Cost Rate</b>	5.27%		5.22%	99.1%
<b>Unfunded Liability Rate</b>	(1.59%)		(1.70%)	106.9%
<b>Sum of Rate</b>	3.68%		3.52%	95.7%
<b>SubDiv #:</b> 271	<b>Employer Name:</b> Morris County			
<b>Contributing Members:</b>	73		77	105.5%
<b>Present Value of Benefits</b>	8,518,432		8,978,312	105.4%
<b>Total Future Normal Cost</b>	831,702		831,125	99.9%
<b>Total Accrued Liability</b>	7,686,730		8,147,187	106.0%
<b>Unfunded Accrued Liability</b>	967,946		940,768	97.2%
<b>Normal Cost Rate</b>	5.55%		5.60%	100.9%
<b>Unfunded Liability Rate</b>	4.40%		4.32%	98.2%
<b>Sum of Rate</b>	9.95%		9.92%	99.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 738	<b>Employer Name:</b> Mustang Special Utility District			
<b>Contributing Members:</b>	16		14	87.5%
<b>Present Value of Benefits</b>	241,673		290,202	120.1%
<b>Total Future Normal Cost</b>	199,501		189,817	95.1%
<b>Total Accrued Liability</b>	42,172		100,385	238.0%
<b>Unfunded Accrued Liability</b>	27,178		25,569	94.1%
<b>Normal Cost Rate</b>	2.89%		2.76%	95.5%
<b>Unfunded Liability Rate</b>	0.39%		0.43%	110.3%
<b>Sum of Rate</b>	3.28%		3.19%	97.3%
<b>SubDiv #:</b> 273	<b>Employer Name:</b> Nacogdoches County			
<b>Contributing Members:</b>	254		273	107.5%
<b>Present Value of Benefits</b>	22,457,584		24,449,097	108.9%
<b>Total Future Normal Cost</b>	3,319,433		3,453,324	104.0%
<b>Total Accrued Liability</b>	19,138,151		20,995,773	109.7%
<b>Unfunded Accrued Liability</b>	1,127,873		1,116,262	99.0%
<b>Normal Cost Rate</b>	6.35%		6.41%	100.9%
<b>Unfunded Liability Rate</b>	1.32%		1.34%	101.5%
<b>Sum of Rate</b>	7.67%		7.75%	101.0%
<b>SubDiv #:</b> 515	<b>Employer Name:</b> Navarro Central Appraisal District			
<b>Contributing Members:</b>	8		10	125.0%
<b>Present Value of Benefits</b>	1,183,420		1,353,297	114.4%
<b>Total Future Normal Cost</b>	120,567		157,148	130.3%
<b>Total Accrued Liability</b>	1,062,853		1,196,149	112.5%
<b>Unfunded Accrued Liability</b>	24,005		35,890	149.5%
<b>Normal Cost Rate</b>	6.62%	6.62%	6.62%	100.0%
<b>Unfunded Liability Rate</b>	0.68%	1.03%	1.27%	186.8%
<b>Sum of Rate</b>	7.30%	7.65%	7.89%	108.1%
<b>SubDiv #:</b> 274	<b>Employer Name:</b> Navarro County			
<b>Contributing Members:</b>	286		297	103.8%
<b>Present Value of Benefits</b>	30,022,448		33,098,351	110.2%
<b>Total Future Normal Cost</b>	4,857,507		5,145,962	105.9%
<b>Total Accrued Liability</b>	25,164,941		27,952,389	111.1%
<b>Unfunded Accrued Liability</b>	1,185,671		1,448,426	122.2%
<b>Normal Cost Rate</b>	6.60%	6.60%	6.65%	100.8%
<b>Unfunded Liability Rate</b>	1.00%	1.42%	1.24%	124.0%
<b>Sum of Rate</b>	7.60%	8.02%	7.89%	103.8%
<b>SubDiv #:</b> 572	<b>Employer Name:</b> Newton Central Appraisal District			
<b>Contributing Members:</b>	10		12	120.0%
<b>Present Value of Benefits</b>	1,201,628		1,414,648	117.7%
<b>Total Future Normal Cost</b>	125,541		194,871	155.2%
<b>Total Accrued Liability</b>	1,076,087		1,219,777	113.4%
<b>Unfunded Accrued Liability</b>	34,221		109,627	320.4%
<b>Normal Cost Rate</b>	6.90%	7.82%	7.96%	115.4%
<b>Unfunded Liability Rate</b>	1.24%	4.83%	3.46%	279.0%
<b>Sum of Rate</b>	8.14%	12.65%	11.42%	140.3%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 275 <b>Employer Name:</b> Newton County				
<b>Contributing Members:</b>	95		95	100.0%
<b>Present Value of Benefits</b>	4,520,680		5,153,451	114.0%
<b>Total Future Normal Cost</b>	773,686		836,202	108.1%
<b>Total Accrued Liability</b>	3,746,994		4,317,249	115.2%
<b>Unfunded Accrued Liability</b>	(122,829)		(24,670)	20.1%
<b>Normal Cost Rate</b>	5.34%	5.66%	5.71%	106.9%
<b>Unfunded Liability Rate</b>	(0.52%)	(0.15%)	(0.17%)	32.7%
<b>Sum of Rate</b>	4.82%	5.51%	5.54%	114.9%
<b>SubDiv #:</b> 276 <b>Employer Name:</b> Nolan County				
<b>Contributing Members:</b>	95		97	102.1%
<b>Present Value of Benefits</b>	8,648,422		9,315,108	107.7%
<b>Total Future Normal Cost</b>	1,045,960		1,122,050	107.3%
<b>Total Accrued Liability</b>	7,602,462		8,193,058	107.8%
<b>Unfunded Accrued Liability</b>	910,461		947,703	104.1%
<b>Normal Cost Rate</b>	5.63%		5.67%	100.7%
<b>Unfunded Liability Rate</b>	2.93%		2.90%	99.0%
<b>Sum of Rate</b>	8.56%		8.57%	100.1%
<b>SubDiv #:</b> 646 <b>Employer Name:</b> North Texas Tollway Authority				
<b>Contributing Members:</b>	725		724	99.9%
<b>Present Value of Benefits</b>	43,110,407		51,449,587	119.3%
<b>Total Future Normal Cost</b>	18,843,600		21,607,228	114.7%
<b>Total Accrued Liability</b>	24,266,807		29,842,359	123.0%
<b>Unfunded Accrued Liability</b>	209,726		383,233	182.7%
<b>Normal Cost Rate</b>	8.30%	8.30%	8.34%	100.5%
<b>Unfunded Liability Rate</b>	0.04%	0.05%	0.15%	375.0%
<b>Sum of Rate</b>	8.34%	8.35%	8.49%	101.8%
<b>SubDiv #:</b> 562 <b>Employer Name:</b> Northeast Texas Municipal Water District				
<b>Contributing Members:</b>	18		18	100.0%
<b>Present Value of Benefits</b>	1,186,121		1,300,624	109.7%
<b>Total Future Normal Cost</b>	242,009		243,013	100.4%
<b>Total Accrued Liability</b>	944,112		1,057,611	112.0%
<b>Unfunded Accrued Liability</b>	(2,941)		(26,436)	898.9%
<b>Normal Cost Rate</b>	4.18%		4.15%	99.3%
<b>Unfunded Liability Rate</b>	(0.32%)		(0.64%)	200.0%
<b>Sum of Rate</b>	3.86%		3.51%	90.9%
<b>SubDiv #:</b> 632 <b>Employer Name:</b> Northeast Texas Public Health District				
<b>Contributing Members:</b>	176		170	96.6%
<b>Present Value of Benefits</b>	5,662,098		5,785,980	102.2%
<b>Total Future Normal Cost</b>	1,654,556		1,575,924	95.2%
<b>Total Accrued Liability</b>	4,007,542		4,210,056	105.1%
<b>Unfunded Accrued Liability</b>	(480,831)		(642,387)	133.6%
<b>Normal Cost Rate</b>	4.97%		5.04%	101.4%
<b>Unfunded Liability Rate</b>	(0.78%)		(1.06%)	135.9%
<b>Sum of Rate</b>	4.19%		3.98%	95.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 277	<b>Employer Name:</b> Nueces County			
<b>Contributing Members:</b>	1,282		1,274	99.4%
<b>Present Value of Benefits</b>	177,245,965		186,659,262	105.3%
<b>Total Future Normal Cost</b>	21,337,898		22,283,387	104.4%
<b>Total Accrued Liability</b>	155,908,067		164,375,875	105.4%
<b>Unfunded Accrued Liability</b>	4,804,620		4,303,569	89.6%
<b>Normal Cost Rate</b>	6.43%		6.46%	100.5%
<b>Unfunded Liability Rate</b>	<u>0.90%</u>		<u>0.92%</u>	<u>102.2%</u>
<b>Sum of Rate</b>	7.33%		7.38%	100.7%
<b>SubDiv #:</b> 683	<b>Employer Name:</b> Nueces County Appraisal District			
<b>Contributing Members:</b>	69		67	97.1%
<b>Present Value of Benefits</b>	3,807,978		4,144,758	108.8%
<b>Total Future Normal Cost</b>	1,306,512		1,128,198	86.4%
<b>Total Accrued Liability</b>	2,501,466		3,016,560	120.6%
<b>Unfunded Accrued Liability</b>	521,391		561,943	107.8%
<b>Normal Cost Rate</b>	8.02%	8.17%	8.02%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.21%</u>	<u>2.23%</u>	<u>2.64%</u>	<u>119.5%</u>
<b>Sum of Rate</b>	10.23%	10.40%	10.66%	104.2%
<b>SubDiv #:</b> 400	<b>Employer Name:</b> Nueces County Drainage District #2			
<b>Contributing Members:</b>	16		16	100.0%
<b>Present Value of Benefits</b>	732,406		838,846	114.5%
<b>Total Future Normal Cost</b>	88,971		99,392	111.7%
<b>Total Accrued Liability</b>	643,435		739,454	114.9%
<b>Unfunded Accrued Liability</b>	(61,575)		(45,301)	73.6%
<b>Normal Cost Rate</b>	3.29%	3.41%	3.46%	105.2%
<b>Unfunded Liability Rate</b>	<u>(1.62%)</u>	<u>(1.31%)</u>	<u>(1.04%)</u>	<u>64.2%</u>
<b>Sum of Rate</b>	1.67%	2.10%	2.42%	144.9%
<b>SubDiv #:</b> 416	<b>Employer Name:</b> Nueces County Water Control and Improvement District #3			
<b>Contributing Members:</b>	21		20	95.2%
<b>Present Value of Benefits</b>	2,378,778		2,624,484	110.3%
<b>Total Future Normal Cost</b>	274,648		272,999	99.4%
<b>Total Accrued Liability</b>	2,104,130		2,351,485	111.8%
<b>Unfunded Accrued Liability</b>	192,668		199,018	103.3%
<b>Normal Cost Rate</b>	4.46%		4.48%	100.4%
<b>Unfunded Liability Rate</b>	<u>2.39%</u>		<u>2.58%</u>	<u>107.9%</u>
<b>Sum of Rate</b>	6.85%		7.06%	103.1%
<b>SubDiv #:</b> 450	<b>Employer Name:</b> Nueces County Water Control and Improvement District #4			
<b>Contributing Members:</b>	16		17	106.3%
<b>Present Value of Benefits</b>	2,475,555		2,822,850	114.0%
<b>Total Future Normal Cost</b>	355,339		395,912	111.4%
<b>Total Accrued Liability</b>	2,120,216		2,426,938	114.5%
<b>Unfunded Accrued Liability</b>	(97,144)		(16,718)	17.2%
<b>Normal Cost Rate</b>	7.65%	7.65%	7.72%	100.9%
<b>Unfunded Liability Rate</b>	<u>(1.69%)</u>	<u>(0.17%)</u>	<u>(0.24%)</u>	<u>14.2%</u>
<b>Sum of Rate</b>	5.96%	7.48%	7.48%	125.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 278</b>	<b>Employer Name: Ochiltree County</b>			
<b>Contributing Members:</b>	71		71	100.0%
<b>Present Value of Benefits</b>	7,410,910		7,151,418	96.5%
<b>Total Future Normal Cost</b>	741,994		741,802	100.0%
<b>Total Accrued Liability</b>	6,668,916		6,409,616	96.1%
<b>Unfunded Accrued Liability</b>	733,013		634,151	86.5%
<b>Normal Cost Rate</b>	5.57%	5.57%	5.64%	101.3%
<b>Unfunded Liability Rate</b>	<u>3.20%</u>	<u>3.33%</u>	<u>2.80%</u>	<u>87.5%</u>
<b>Sum of Rate</b>	8.77%	8.90%	8.44%	96.2%
<b>SubDiv #: 279</b>	<b>Employer Name: Oldham County</b>			
<b>Contributing Members:</b>	33		35	106.1%
<b>Present Value of Benefits</b>	3,245,477		3,841,570	118.4%
<b>Total Future Normal Cost</b>	409,391		504,770	123.3%
<b>Total Accrued Liability</b>	2,836,086		3,336,800	117.7%
<b>Unfunded Accrued Liability</b>	116,755		323,300	276.9%
<b>Normal Cost Rate</b>	6.65%	7.52%	7.67%	115.3%
<b>Unfunded Liability Rate</b>	<u>1.18%</u>	<u>3.41%</u>	<u>3.35%</u>	<u>283.9%</u>
<b>Sum of Rate</b>	7.83%	10.93%	11.02%	140.7%
<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>	359,104		220,404	61.4%
<b>Total Future Normal Cost</b>	8,084		16,789	207.7%
<b>Total Accrued Liability</b>	351,020		203,615	58.0%
<b>Unfunded Accrued Liability</b>	(24,883)		(33,440)	134.4%
<b>Normal Cost Rate</b>	3.83%		3.92%	102.3%
<b>Unfunded Liability Rate</b>	<u>(3.83%)</u>		<u>(3.92%)</u>	<u>102.3%</u>
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #: 280</b>	<b>Employer Name: Orange County</b>			
<b>Contributing Members:</b>	414		416	100.5%
<b>Present Value of Benefits</b>	57,844,199		62,235,076	107.6%
<b>Total Future Normal Cost</b>	8,622,622		8,756,383	101.6%
<b>Total Accrued Liability</b>	49,221,577		53,478,693	108.6%
<b>Unfunded Accrued Liability</b>	5,056,584		5,777,509	114.3%
<b>Normal Cost Rate</b>	7.35%	7.35%	7.38%	100.4%
<b>Unfunded Liability Rate</b>	<u>2.84%</u>	<u>3.25%</u>	<u>3.32%</u>	<u>116.9%</u>
<b>Sum of Rate</b>	10.19%	10.60%	10.70%	105.0%
<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>	2,297,667		2,231,748	97.1%
<b>Total Future Normal Cost</b>	246,093		307,084	124.8%
<b>Total Accrued Liability</b>	2,051,574		1,924,664	93.8%
<b>Unfunded Accrued Liability</b>	(147,870)		(166,178)	112.4%
<b>Normal Cost Rate</b>	7.64%	7.64%	7.21%	94.4%
<b>Unfunded Liability Rate</b>	<u>(2.74%)</u>	<u>(1.71%)</u>	<u>(2.93%)</u>	<u>106.9%</u>
<b>Sum of Rate</b>	4.90%	5.93%	4.28%	87.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 421	<b>Employer Name:</b> Orange County Drainage District			
<b>Contributing Members:</b>	51		51	100.0%
<b>Present Value of Benefits</b>	7,386,878		7,995,408	108.2%
<b>Total Future Normal Cost</b>	1,235,377		1,234,238	99.9%
<b>Total Accrued Liability</b>	6,151,501		6,761,170	109.9%
<b>Unfunded Accrued Liability</b>	522,268		534,522	102.3%
<b>Normal Cost Rate</b>	7.38%	7.38%	7.43%	100.7%
<b>Unfunded Liability Rate</b>	<u>2.06%</u>	<u>2.20%</u>	<u>2.23%</u>	<u>108.3%</u>
<b>Sum of Rate</b>	9.44%	9.58%	9.66%	102.3%
<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>	192,467		205,761	106.9%
<b>Total Future Normal Cost</b>	61,466		57,766	94.0%
<b>Total Accrued Liability</b>	131,001		147,995	113.0%
<b>Unfunded Accrued Liability</b>	10,523		5,052	48.0%
<b>Normal Cost Rate</b>	2.88%		2.89%	100.3%
<b>Unfunded Liability Rate</b>	<u>0.52%</u>		<u>0.26%</u>	<u>50.0%</u>
<b>Sum of Rate</b>	3.40%		3.15%	92.6%
<b>SubDiv #:</b> 660	<b>Employer Name:</b> Orange County Navigation and Port District			
<b>Contributing Members:</b>	7		8	114.3%
<b>Present Value of Benefits</b>	700,263		821,765	117.4%
<b>Total Future Normal Cost</b>	111,751		133,550	119.5%
<b>Total Accrued Liability</b>	588,512		688,215	116.9%
<b>Unfunded Accrued Liability</b>	81,533		86,707	106.3%
<b>Normal Cost Rate</b>	4.36%		4.41%	101.1%
<b>Unfunded Liability Rate</b>	<u>2.45%</u>		<u>2.22%</u>	<u>90.6%</u>
<b>Sum of Rate</b>	6.81%		6.63%	97.4%
<b>SubDiv #:</b> 631	<b>Employer Name:</b> Orange County Water Control and Improvement District #1			
<b>Contributing Members:</b>	17		20	117.6%
<b>Present Value of Benefits</b>	1,067,775		1,165,764	109.2%
<b>Total Future Normal Cost</b>	152,817		194,003	127.0%
<b>Total Accrued Liability</b>	914,958		971,761	106.2%
<b>Unfunded Accrued Liability</b>	(203,764)		(188,704)	92.6%
<b>Normal Cost Rate</b>	3.96%	4.30%	4.23%	106.8%
<b>Unfunded Liability Rate</b>	<u>(3.38%)</u>	<u>(2.83%)</u>	<u>(2.44%)</u>	<u>72.2%</u>
<b>Sum of Rate</b>	0.58%	1.47%	1.79%	308.6%
<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>	118,354		156,559	132.3%
<b>Total Future Normal Cost</b>	89,055		111,162	124.8%
<b>Total Accrued Liability</b>	29,299		45,397	154.9%
<b>Unfunded Accrued Liability</b>	6,934		7,597	109.5%
<b>Normal Cost Rate</b>	6.18%	7.25%	7.35%	118.9%
<b>Unfunded Liability Rate</b>	<u>0.58%</u>	<u>1.02%</u>	<u>0.62%</u>	<u>106.9%</u>
<b>Sum of Rate</b>	6.76%	8.27%	7.97%	117.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 723	<b>Employer Name:</b> Palo Pinto Appraisal District			
<b>Contributing Members:</b>	13		14	107.7%
<b>Present Value of Benefits</b>	295,145		373,786	126.6%
<b>Total Future Normal Cost</b>	152,874		168,683	110.3%
<b>Total Accrued Liability</b>	142,271		205,103	144.2%
<b>Unfunded Accrued Liability</b>	56,185		60,621	107.9%
<b>Normal Cost Rate</b>	4.50%		4.51%	100.2%
<b>Unfunded Liability Rate</b>	1.75%		1.70%	97.1%
<b>Sum of Rate</b>	6.25%		6.21%	99.4%
<b>SubDiv #:</b> 281	<b>Employer Name:</b> Palo Pinto County			
<b>Contributing Members:</b>	144		161	111.8%
<b>Present Value of Benefits</b>	12,430,240		13,379,697	107.6%
<b>Total Future Normal Cost</b>	1,937,930		2,292,308	118.3%
<b>Total Accrued Liability</b>	10,492,310		11,087,389	105.7%
<b>Unfunded Accrued Liability</b>	1,152,581		1,307,504	113.4%
<b>Normal Cost Rate</b>	6.20%	6.20%	6.23%	100.5%
<b>Unfunded Liability Rate</b>	2.14%	2.50%	2.22%	103.7%
<b>Sum of Rate</b>	8.34%	8.70%	8.45%	101.3%
<b>SubDiv #:</b> 282	<b>Employer Name:</b> Panola County			
<b>Contributing Members:</b>	166		171	103.0%
<b>Present Value of Benefits</b>	22,091,211		23,350,897	105.7%
<b>Total Future Normal Cost</b>	3,365,628		3,594,303	106.8%
<b>Total Accrued Liability</b>	18,725,583		19,756,594	105.5%
<b>Unfunded Accrued Liability</b>	5,438,412		4,782,553	87.9%
<b>Normal Cost Rate</b>	9.19%	9.19%	9.29%	101.1%
<b>Unfunded Liability Rate</b>	9.47%	9.85%	7.96%	84.1%
<b>Sum of Rate</b>	18.66%	19.04%	17.25%	92.4%
<b>SubDiv #:</b> 283	<b>Employer Name:</b> Parker County			
<b>Contributing Members:</b>	443		451	101.8%
<b>Present Value of Benefits</b>	38,594,875		43,608,911	113.0%
<b>Total Future Normal Cost</b>	8,166,619		8,870,814	108.6%
<b>Total Accrued Liability</b>	30,428,256		34,738,097	114.2%
<b>Unfunded Accrued Liability</b>	3,421,844		3,991,508	116.6%
<b>Normal Cost Rate</b>	7.73%	7.73%	7.83%	101.3%
<b>Unfunded Liability Rate</b>	1.88%	2.02%	2.15%	114.4%
<b>Sum of Rate</b>	9.61%	9.75%	9.98%	103.9%
<b>SubDiv #:</b> 717	<b>Employer Name:</b> Parker County Appraisal District			
<b>Contributing Members:</b>	32		33	103.1%
<b>Present Value of Benefits</b>	1,271,815		1,702,841	133.9%
<b>Total Future Normal Cost</b>	474,383		510,496	107.6%
<b>Total Accrued Liability</b>	797,432		1,192,345	149.5%
<b>Unfunded Accrued Liability</b>	491,830		693,564	141.0%
<b>Normal Cost Rate</b>	4.59%	4.59%	4.58%	99.8%
<b>Unfunded Liability Rate</b>	4.78%	6.77%	6.32%	132.2%
<b>Sum of Rate</b>	9.37%	11.36%	10.90%	116.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 284 <b>Employer Name:</b> Parmer County				
<b>Contributing Members:</b>	57		58	101.8%
<b>Present Value of Benefits</b>	3,822,876		3,906,919	102.2%
<b>Total Future Normal Cost</b>	525,015		536,936	102.3%
<b>Total Accrued Liability</b>	3,297,861		3,369,983	102.2%
<b>Unfunded Accrued Liability</b>	456,660		430,357	94.2%
<b>Normal Cost Rate</b>	5.45%		5.46%	100.2%
<b>Unfunded Liability Rate</b>	2.80%		2.68%	95.7%
<b>Sum of Rate</b>	8.25%		8.14%	98.7%
<b>SubDiv #:</b> 285 <b>Employer Name:</b> Pecos County				
<b>Contributing Members:</b>	375		381	101.6%
<b>Present Value of Benefits</b>	34,767,951		37,221,168	107.1%
<b>Total Future Normal Cost</b>	5,017,974		5,360,585	106.8%
<b>Total Accrued Liability</b>	29,749,977		31,860,583	107.1%
<b>Unfunded Accrued Liability</b>	675,203		904,297	133.9%
<b>Normal Cost Rate</b>	6.15%	6.15%	6.18%	100.5%
<b>Unfunded Liability Rate</b>	0.46%	0.79%	0.70%	152.2%
<b>Sum of Rate</b>	6.61%	6.94%	6.88%	104.1%
<b>SubDiv #:</b> 494 <b>Employer Name:</b> Pecos County Appraisal District				
<b>Contributing Members:</b>	3		5	166.7%
<b>Present Value of Benefits</b>	431,705		494,159	114.5%
<b>Total Future Normal Cost</b>	69,160		86,630	125.3%
<b>Total Accrued Liability</b>	362,545		407,529	112.4%
<b>Unfunded Accrued Liability</b>	(72,697)		(66,138)	91.0%
<b>Normal Cost Rate</b>	6.65%	6.65%	6.64%	99.8%
<b>Unfunded Liability Rate</b>	(4.69%)	(4.69%)	(3.17%)	67.6%
<b>Sum of Rate</b>	1.96%	1.96%	3.47%	177.0%
<b>SubDiv #:</b> 673 <b>Employer Name:</b> Permian Regional Medical Center				
<b>Contributing Members:</b>	313		310	99.0%
<b>Present Value of Benefits</b>	14,257,478		16,476,405	115.6%
<b>Total Future Normal Cost</b>	6,057,114		6,290,134	103.8%
<b>Total Accrued Liability</b>	8,200,364		10,186,271	124.2%
<b>Unfunded Accrued Liability</b>	702,948		690,757	98.3%
<b>Normal Cost Rate</b>	7.17%		7.19%	100.3%
<b>Unfunded Liability Rate</b>	0.55%		0.56%	101.8%
<b>Sum of Rate</b>	7.72%		7.75%	100.4%
<b>SubDiv #:</b> 707 <b>Employer Name:</b> Pineywoods Groundwater Conservation District				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	108,794		123,161	113.2%
<b>Total Future Normal Cost</b>	66,239		63,650	96.1%
<b>Total Accrued Liability</b>	42,555		59,511	139.8%
<b>Unfunded Accrued Liability</b>	3,849		4,581	119.0%
<b>Normal Cost Rate</b>	10.37%		10.48%	101.1%
<b>Unfunded Liability Rate</b>	0.59%		0.77%	130.5%
<b>Sum of Rate</b>	10.96%		11.25%	102.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 697 <b>Employer Name:</b> Polk Central Appraisal District				
<b>Contributing Members:</b>	17		16	94.1%
<b>Present Value of Benefits</b>	893,778		999,197	111.8%
<b>Total Future Normal Cost</b>	372,078		328,059	88.2%
<b>Total Accrued Liability</b>	521,700		671,138	128.6%
<b>Unfunded Accrued Liability</b>	66,523		54,330	81.7%
<b>Normal Cost Rate</b>	9.10%	9.10%	9.33%	102.5%
<b>Unfunded Liability Rate</b>	0.95%	4.03%	1.16%	122.1%
<b>Sum of Rate</b>	10.05%	13.13%	10.49%	104.4%
<b>SubDiv #:</b> 286 <b>Employer Name:</b> Polk County				
<b>Contributing Members:</b>	281		304	108.2%
<b>Present Value of Benefits</b>	25,544,896		30,556,506	119.6%
<b>Total Future Normal Cost</b>	4,712,747		5,667,358	120.3%
<b>Total Accrued Liability</b>	20,832,149		24,889,148	119.5%
<b>Unfunded Accrued Liability</b>	(791,073)		883,844	(111.7%)
<b>Normal Cost Rate</b>	7.61%	8.39%	8.39%	110.2%
<b>Unfunded Liability Rate</b>	(0.60%)	0.78%	0.87%	(145.0%)
<b>Sum of Rate</b>	7.01%	9.17%	9.26%	132.1%
<b>SubDiv #:</b> 739 <b>Employer Name:</b> Polk County Fresh Water Supply District #2				
<b>Contributing Members:</b>	6		9	150.0%
<b>Present Value of Benefits</b>	42,856		201,145	469.4%
<b>Total Future Normal Cost</b>	39,629		179,042	451.8%
<b>Total Accrued Liability</b>	3,227		22,103	684.9%
<b>Unfunded Accrued Liability</b>	930		5,350	575.0%
<b>Normal Cost Rate</b>	3.22%	5.83%	5.57%	173.0%
<b>Unfunded Liability Rate</b>	0.07%	0.52%	0.17%	242.9%
<b>Sum of Rate</b>	3.29%	6.35%	5.74%	174.5%
<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>	132,210		145,725	110.2%
<b>Total Future Normal Cost</b>	88,820		88,269	99.4%
<b>Total Accrued Liability</b>	43,390		57,456	132.4%
<b>Unfunded Accrued Liability</b>	(1,101)		(859)	78.0%
<b>Normal Cost Rate</b>	9.00%		9.05%	100.6%
<b>Unfunded Liability Rate</b>	(0.17%)		(0.11%)	64.7%
<b>Sum of Rate</b>	8.83%		8.94%	101.2%
<b>SubDiv #:</b> 449 <b>Employer Name:</b> Port of Beaumont Navigation District				
<b>Contributing Members:</b>	39		38	97.4%
<b>Present Value of Benefits</b>	6,933,485		7,596,834	109.6%
<b>Total Future Normal Cost</b>	561,879		1,025,517	182.5%
<b>Total Accrued Liability</b>	6,371,606		6,571,317	103.1%
<b>Unfunded Accrued Liability</b>	629,538		700,440	111.3%
<b>Normal Cost Rate</b>	4.17%	7.69%	7.68%	184.2%
<b>Unfunded Liability Rate</b>	2.81%	3.80%	3.73%	132.7%
<b>Sum of Rate</b>	6.98%	11.49%	11.41%	163.5%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 620	<b>Employer Name:</b> Port of Corpus Christi Authority			
<b>Contributing Members:</b>	162		164	101.2%
<b>Present Value of Benefits</b>	22,147,608		24,488,158	110.6%
<b>Total Future Normal Cost</b>	2,598,621		2,752,695	105.9%
<b>Total Accrued Liability</b>	19,548,987		21,735,463	111.2%
<b>Unfunded Accrued Liability</b>	3,748,084		3,962,754	105.7%
<b>Normal Cost Rate</b>	3.96%	3.96%	3.99%	100.8%
<b>Unfunded Liability Rate</b>	3.73%	4.18%	3.87%	103.8%
<b>Sum of Rate</b>	7.69%	8.14%	7.86%	102.2%
<b>SubDiv #:</b> 622	<b>Employer Name:</b> Port of Port Arthur Navigation District			
<b>Contributing Members:</b>	16		14	87.5%
<b>Present Value of Benefits</b>	2,261,427		2,320,960	102.6%
<b>Total Future Normal Cost</b>	241,832		195,762	80.9%
<b>Total Accrued Liability</b>	2,019,595		2,125,198	105.2%
<b>Unfunded Accrued Liability</b>	125,150		67,012	53.5%
<b>Normal Cost Rate</b>	4.38%		4.30%	98.2%
<b>Unfunded Liability Rate</b>	1.46%		0.92%	63.0%
<b>Sum of Rate</b>	5.84%		5.22%	89.4%
<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>	76,235		90,758	119.1%
<b>Total Future Normal Cost</b>	57,200		58,554	102.4%
<b>Total Accrued Liability</b>	19,035		32,204	169.2%
<b>Unfunded Accrued Liability</b>	2,322		2,008	86.5%
<b>Normal Cost Rate</b>	5.45%		5.50%	100.9%
<b>Unfunded Liability Rate</b>	0.22%		0.16%	72.7%
<b>Sum of Rate</b>	5.67%		5.66%	99.8%
<b>SubDiv #:</b> 560	<b>Employer Name:</b> Potter - Randall County Emergency Communication District			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	843,614		973,837	115.4%
<b>Total Future Normal Cost</b>	226,419		239,670	105.9%
<b>Total Accrued Liability</b>	617,195		734,167	119.0%
<b>Unfunded Accrued Liability</b>	33,894		37,787	111.5%
<b>Normal Cost Rate</b>	12.51%		12.60%	100.7%
<b>Unfunded Liability Rate</b>	1.12%		1.26%	112.5%
<b>Sum of Rate</b>	13.63%		13.86%	101.7%
<b>SubDiv #:</b> 287	<b>Employer Name:</b> Potter County			
<b>Contributing Members:</b>	575		584	101.6%
<b>Present Value of Benefits</b>	78,999,710		86,115,411	109.0%
<b>Total Future Normal Cost</b>	12,653,195		13,254,429	104.8%
<b>Total Accrued Liability</b>	66,346,515		72,860,982	109.8%
<b>Unfunded Accrued Liability</b>	6,099,086		6,992,521	114.6%
<b>Normal Cost Rate</b>	7.23%	7.23%	7.26%	100.4%
<b>Unfunded Liability Rate</b>	2.32%	2.67%	2.69%	115.9%
<b>Sum of Rate</b>	9.55%	9.90%	9.95%	104.2%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	2,032,828		2,006,922	98.7%
<b>Total Future Normal Cost</b>	0		0	
<b>Total Accrued Liability</b>	2,032,828		2,006,922	98.7%
<b>Unfunded Accrued Liability</b>	67,660		85,194	125.9%
<b>Normal Cost Rate</b>	0.00%		0.00%	
<b>Unfunded Liability Rate</b>	0.00%		0.00%	
<b>Sum of Rate</b>	0.00%		0.00%	
<b>SubDiv #:</b> 626	<b>Employer Name:</b> Presidio Appraisal District			
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	128,690		144,344	112.2%
<b>Total Future Normal Cost</b>	21,868		22,029	100.7%
<b>Total Accrued Liability</b>	106,822		122,315	114.5%
<b>Unfunded Accrued Liability</b>	2,919		3,356	115.0%
<b>Normal Cost Rate</b>	2.05%		2.06%	100.5%
<b>Unfunded Liability Rate</b>	0.31%		0.39%	125.8%
<b>Sum of Rate</b>	2.36%		2.45%	103.8%
<b>SubDiv #:</b> 288	<b>Employer Name:</b> Presidio County			
<b>Contributing Members:</b>	62		69	111.3%
<b>Present Value of Benefits</b>	3,421,071		3,708,797	108.4%
<b>Total Future Normal Cost</b>	811,358		816,963	100.7%
<b>Total Accrued Liability</b>	2,609,713		2,891,834	110.8%
<b>Unfunded Accrued Liability</b>	(201,515)		(254,527)	126.3%
<b>Normal Cost Rate</b>	6.10%	6.10%	6.15%	100.8%
<b>Unfunded Liability Rate</b>	(0.83%)	(0.65%)	(1.03%)	124.1%
<b>Sum of Rate</b>	5.27%	5.45%	5.12%	97.2%
<b>SubDiv #:</b> 289	<b>Employer Name:</b> Rains County			
<b>Contributing Members:</b>	63		63	100.0%
<b>Present Value of Benefits</b>	3,104,873		3,516,999	113.3%
<b>Total Future Normal Cost</b>	622,325		608,962	97.9%
<b>Total Accrued Liability</b>	2,482,548		2,908,037	117.1%
<b>Unfunded Accrued Liability</b>	(221,209)		(137,464)	62.1%
<b>Normal Cost Rate</b>	6.83%	6.83%	6.79%	99.4%
<b>Unfunded Liability Rate</b>	(1.17%)	0.09%	(0.71%)	60.7%
<b>Sum of Rate</b>	5.66%	6.92%	6.08%	107.4%
<b>SubDiv #:</b> 537	<b>Employer Name:</b> Rains County Appraisal District			
<b>Contributing Members:</b>	9		8	88.9%
<b>Present Value of Benefits</b>	597,590		689,170	115.3%
<b>Total Future Normal Cost</b>	124,761		134,534	107.8%
<b>Total Accrued Liability</b>	472,829		554,636	117.3%
<b>Unfunded Accrued Liability</b>	(41,929)		(31,808)	75.9%
<b>Normal Cost Rate</b>	8.63%	8.63%	8.68%	100.6%
<b>Unfunded Liability Rate</b>	(1.48%)	(1.16%)	(1.03%)	69.6%
<b>Sum of Rate</b>	7.15%	7.47%	7.65%	107.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 290 <b>Employer Name:</b> Randall County				
<b>Contributing Members:</b>	389		443	113.9%
<b>Present Value of Benefits</b>	44,714,500		48,846,074	109.2%
<b>Total Future Normal Cost</b>	8,496,628		9,156,593	107.8%
<b>Total Accrued Liability</b>	36,217,872		39,689,481	109.6%
<b>Unfunded Accrued Liability</b>	1,657,396		1,774,123	107.0%
<b>Normal Cost Rate</b>	6.95%	6.95%	6.97%	100.3%
<b>Unfunded Liability Rate</b>	<u>0.86%</u>	<u>0.93%</u>	<u>0.94%</u>	<u>109.3%</u>
<b>Sum of Rate</b>	7.81%	7.88%	7.91%	101.3%
<b>SubDiv #:</b> 564 <b>Employer Name:</b> Randall County Appraisal District				
<b>Contributing Members:</b>	44		45	102.3%
<b>Present Value of Benefits</b>	8,153,248		8,709,148	106.8%
<b>Total Future Normal Cost</b>	1,005,023		970,777	96.6%
<b>Total Accrued Liability</b>	7,148,225		7,738,371	108.3%
<b>Unfunded Accrued Liability</b>	343,754		321,754	93.6%
<b>Normal Cost Rate</b>	8.06%		7.92%	98.3%
<b>Unfunded Liability Rate</b>	<u>2.26%</u>		<u>2.28%</u>	<u>100.9%</u>
<b>Sum of Rate</b>	10.32%		10.20%	98.8%
<b>SubDiv #:</b> 406 <b>Employer Name:</b> Rankin County Hospital District - Upton County				
<b>Contributing Members:</b>	22		20	90.9%
<b>Present Value of Benefits</b>	2,324,814		2,682,921	115.4%
<b>Total Future Normal Cost</b>	430,696		791,100	183.7%
<b>Total Accrued Liability</b>	1,894,118		1,891,821	99.9%
<b>Unfunded Accrued Liability</b>	(197,862)		(64,593)	32.6%
<b>Normal Cost Rate</b>	6.56%	6.56%	6.45%	98.3%
<b>Unfunded Liability Rate</b>	<u>(1.92%)</u>	<u>(1.92%)</u>	<u>(0.29%)</u>	<u>15.1%</u>
<b>Sum of Rate</b>	4.64%	4.64%	6.16%	132.8%
<b>SubDiv #:</b> 291 <b>Employer Name:</b> Reagan County				
<b>Contributing Members:</b>	62		86	138.7%
<b>Present Value of Benefits</b>	6,604,768		7,447,312	112.8%
<b>Total Future Normal Cost</b>	1,100,745		1,436,593	130.5%
<b>Total Accrued Liability</b>	5,504,023		6,010,719	109.2%
<b>Unfunded Accrued Liability</b>	782,869		736,289	94.1%
<b>Normal Cost Rate</b>	7.30%		7.29%	99.9%
<b>Unfunded Liability Rate</b>	<u>3.80%</u>		<u>2.79%</u>	<u>73.4%</u>
<b>Sum of Rate</b>	11.10%		10.08%	90.8%
<b>SubDiv #:</b> 445 <b>Employer Name:</b> Reagan Hospital District				
<b>Contributing Members:</b>	26		27	103.8%
<b>Present Value of Benefits</b>	2,687,605		2,851,052	106.1%
<b>Total Future Normal Cost</b>	338,022		340,248	100.7%
<b>Total Accrued Liability</b>	2,349,583		2,510,804	106.9%
<b>Unfunded Accrued Liability</b>	207,802		170,650	82.1%
<b>Normal Cost Rate</b>	6.04%		6.11%	101.2%
<b>Unfunded Liability Rate</b>	<u>3.08%</u>		<u>2.49%</u>	<u>80.8%</u>
<b>Sum of Rate</b>	9.12%		8.60%	94.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 292 <b>Employer Name:</b> Real County				
<b>Contributing Members:</b>	30		32	106.7%
<b>Present Value of Benefits</b>	3,014,044		3,363,490	111.6%
<b>Total Future Normal Cost</b>	319,097		371,872	116.5%
<b>Total Accrued Liability</b>	2,694,947		2,991,618	111.0%
<b>Unfunded Accrued Liability</b>	(28,507)		(2,235)	7.8%
<b>Normal Cost Rate</b>	8.73%	8.73%	8.70%	99.7%
<b>Unfunded Liability Rate</b>	<u>(0.43%)</u>	<u>(0.31%)</u>	<u>0.00%</u>	<u>0.0%</u>
<b>Sum of Rate</b>	8.30%	8.42%	8.70%	104.8%
<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>	274,278		306,938	111.9%
<b>Total Future Normal Cost</b>	51,016		48,117	94.3%
<b>Total Accrued Liability</b>	223,262		258,821	115.9%
<b>Unfunded Accrued Liability</b>	42,326		46,482	109.8%
<b>Normal Cost Rate</b>	5.12%		5.19%	101.4%
<b>Unfunded Liability Rate</b>	<u>3.49%</u>		<u>3.96%</u>	<u>113.5%</u>
<b>Sum of Rate</b>	8.61%		9.15%	106.3%
<b>SubDiv #:</b> 293 <b>Employer Name:</b> Red River County				
<b>Contributing Members:</b>	78		90	115.4%
<b>Present Value of Benefits</b>	5,009,585		5,332,903	106.5%
<b>Total Future Normal Cost</b>	736,111		827,295	112.4%
<b>Total Accrued Liability</b>	4,273,474		4,505,608	105.4%
<b>Unfunded Accrued Liability</b>	(19,682)		(68,622)	348.7%
<b>Normal Cost Rate</b>	6.57%	6.57%	6.46%	98.3%
<b>Unfunded Liability Rate</b>	<u>(0.15%)</u>	<u>(0.15%)</u>	<u>(0.34%)</u>	<u>226.7%</u>
<b>Sum of Rate</b>	6.42%	6.42%	6.12%	95.3%
<b>SubDiv #:</b> 294 <b>Employer Name:</b> Reeves County				
<b>Contributing Members:</b>	550		469	85.3%
<b>Present Value of Benefits</b>	30,711,115		33,563,050	109.3%
<b>Total Future Normal Cost</b>	8,742,951		9,368,530	107.2%
<b>Total Accrued Liability</b>	21,968,164		24,194,520	110.1%
<b>Unfunded Accrued Liability</b>	(3,865,351)		(4,940,506)	127.8%
<b>Normal Cost Rate</b>	6.33%		6.37%	100.6%
<b>Unfunded Liability Rate</b>	<u>(1.77%)</u>		<u>(2.15%)</u>	<u>121.5%</u>
<b>Sum of Rate</b>	4.56%		4.22%	92.5%
<b>SubDiv #:</b> 588 <b>Employer Name:</b> Reeves County Hospital District				
<b>Contributing Members:</b>	150		149	99.3%
<b>Present Value of Benefits</b>	9,228,258		10,215,918	110.7%
<b>Total Future Normal Cost</b>	2,080,041		2,395,571	115.2%
<b>Total Accrued Liability</b>	7,148,217		7,820,347	109.4%
<b>Unfunded Accrued Liability</b>	(1,065,879)		(1,103,870)	103.6%
<b>Normal Cost Rate</b>	5.44%	5.55%	5.63%	103.5%
<b>Unfunded Liability Rate</b>	<u>(1.55%)</u>	<u>(1.51%)</u>	<u>(1.36%)</u>	<u>87.7%</u>
<b>Sum of Rate</b>	3.89%	4.04%	4.27%	109.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 295 <b>Employer Name:</b> Refugio County				
<b>Contributing Members:</b>	109		116	106.4%
<b>Present Value of Benefits</b>	6,959,540		7,784,083	111.8%
<b>Total Future Normal Cost</b>	967,901		1,054,314	108.9%
<b>Total Accrued Liability</b>	5,991,639		6,729,769	112.3%
<b>Unfunded Accrued Liability</b>	387,927		378,808	97.6%
<b>Normal Cost Rate</b>	4.79%		4.81%	100.4%
<b>Unfunded Liability Rate</b>	1.29%		1.23%	95.3%
<b>Sum of Rate</b>	6.08%		6.04%	99.3%
<b>SubDiv #:</b> 543 <b>Employer Name:</b> Refugio County Drainage District #1				
<b>Contributing Members:</b>	7		8	114.3%
<b>Present Value of Benefits</b>	341,370		341,935	100.2%
<b>Total Future Normal Cost</b>	48,520		45,992	94.8%
<b>Total Accrued Liability</b>	292,850		295,943	101.1%
<b>Unfunded Accrued Liability</b>	27,375		18,643	68.1%
<b>Normal Cost Rate</b>	4.26%	4.26%	4.42%	103.8%
<b>Unfunded Liability Rate</b>	2.74%	2.18%	1.46%	53.3%
<b>Sum of Rate</b>	7.00%	6.44%	5.88%	84.0%
<b>SubDiv #:</b> 736 <b>Employer Name:</b> Refugio Groundwater Conservation District				
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	83,570		105,865	126.7%
<b>Total Future Normal Cost</b>	76,406		85,827	112.3%
<b>Total Accrued Liability</b>	7,164		20,038	279.7%
<b>Unfunded Accrued Liability</b>	1,779		1,666	93.6%
<b>Normal Cost Rate</b>	6.21%		6.24%	100.5%
<b>Unfunded Liability Rate</b>	0.17%		0.23%	135.3%
<b>Sum of Rate</b>	6.38%		6.47%	101.4%
<b>SubDiv #:</b> 296 <b>Employer Name:</b> Roberts County				
<b>Contributing Members:</b>	36		37	102.8%
<b>Present Value of Benefits</b>	2,188,067		2,371,044	108.4%
<b>Total Future Normal Cost</b>	306,745		330,927	107.9%
<b>Total Accrued Liability</b>	1,881,322		2,040,117	108.4%
<b>Unfunded Accrued Liability</b>	(88)		(6,714)	7652.5%
<b>Normal Cost Rate</b>	5.72%		5.74%	100.3%
<b>Unfunded Liability Rate</b>	(0.05%)		(0.05%)	100.0%
<b>Sum of Rate</b>	5.67%		5.69%	100.4%
<b>SubDiv #:</b> 297 <b>Employer Name:</b> Robertson County				
<b>Contributing Members:</b>	106		123	116.0%
<b>Present Value of Benefits</b>	7,943,533		8,693,605	109.4%
<b>Total Future Normal Cost</b>	1,500,372		1,665,129	111.0%
<b>Total Accrued Liability</b>	6,443,161		7,028,476	109.1%
<b>Unfunded Accrued Liability</b>	149,399		71,029	47.5%
<b>Normal Cost Rate</b>	5.51%		5.55%	100.7%
<b>Unfunded Liability Rate</b>	0.36%		0.16%	44.4%
<b>Sum of Rate</b>	5.87%		5.71%	97.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 698</b>	<b>Employer Name: Rockwall Central Appraisal District</b>			
<b>Contributing Members:</b>	17		17	100.0%
<b>Present Value of Benefits</b>	979,511		1,215,984	124.1%
<b>Total Future Normal Cost</b>	364,633		340,658	93.4%
<b>Total Accrued Liability</b>	614,878		875,326	142.4%
<b>Unfunded Accrued Liability</b>	208,021		284,205	136.6%
<b>Normal Cost Rate</b>	7.49%	7.49%	7.72%	103.1%
<b>Unfunded Liability Rate</b>	3.04%	5.73%	4.68%	153.9%
<b>Sum of Rate</b>	10.53%	13.22%	12.40%	117.8%
<b>SubDiv #: 298</b>	<b>Employer Name: Rockwall County</b>			
<b>Contributing Members:</b>	239		252	105.4%
<b>Present Value of Benefits</b>	21,764,242		24,155,940	111.0%
<b>Total Future Normal Cost</b>	4,468,936		4,900,399	109.7%
<b>Total Accrued Liability</b>	17,295,306		19,255,541	111.3%
<b>Unfunded Accrued Liability</b>	1,426,398		(379,665)	(26.6%)
<b>Normal Cost Rate</b>	6.62%	6.62%	6.61%	99.8%
<b>Unfunded Liability Rate</b>	1.19%	1.38%	(0.38%)	(31.9%)
<b>Sum of Rate</b>	7.81%	8.00%	6.23%	79.8%
<b>SubDiv #: 299</b>	<b>Employer Name: Runnels County</b>			
<b>Contributing Members:</b>	87		86	98.9%
<b>Present Value of Benefits</b>	5,754,789		6,184,163	107.5%
<b>Total Future Normal Cost</b>	644,015		708,320	110.0%
<b>Total Accrued Liability</b>	5,110,774		5,475,843	107.1%
<b>Unfunded Accrued Liability</b>	366,742		437,330	119.2%
<b>Normal Cost Rate</b>	5.13%	5.32%	5.34%	104.1%
<b>Unfunded Liability Rate</b>	1.64%	2.11%	1.96%	119.5%
<b>Sum of Rate</b>	6.77%	7.43%	7.30%	107.8%
<b>SubDiv #: 300</b>	<b>Employer Name: Rusk County</b>			
<b>Contributing Members:</b>	247		259	104.9%
<b>Present Value of Benefits</b>	20,232,608		21,940,649	108.4%
<b>Total Future Normal Cost</b>	2,708,708		2,950,412	108.9%
<b>Total Accrued Liability</b>	17,523,900		18,990,237	108.4%
<b>Unfunded Accrued Liability</b>	1,136,848		1,406,463	123.7%
<b>Normal Cost Rate</b>	5.32%	5.32%	5.36%	100.8%
<b>Unfunded Liability Rate</b>	1.32%	1.65%	1.62%	122.7%
<b>Sum of Rate</b>	6.64%	6.97%	6.98%	105.1%
<b>SubDiv #: 612</b>	<b>Employer Name: Rusk County Appraisal District</b>			
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	745,328		893,042	119.8%
<b>Total Future Normal Cost</b>	310,097		353,990	114.2%
<b>Total Accrued Liability</b>	435,231		539,052	123.9%
<b>Unfunded Accrued Liability</b>	21,217		23,066	108.7%
<b>Normal Cost Rate</b>	7.93%		7.96%	100.4%
<b>Unfunded Liability Rate</b>	0.54%		0.57%	105.6%
<b>Sum of Rate</b>	8.47%		8.53%	100.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 301 <b>Employer Name:</b> Sabine County				
<b>Contributing Members:</b>	57		57	100.0%
<b>Present Value of Benefits</b>	3,380,503		3,463,329	102.5%
<b>Total Future Normal Cost</b>	491,229		484,920	98.7%
<b>Total Accrued Liability</b>	2,889,274		2,978,409	103.1%
<b>Unfunded Accrued Liability</b>	(546,171)		(619,915)	113.5%
<b>Normal Cost Rate</b>	5.76%		5.79%	100.5%
<b>Unfunded Liability Rate</b>	(2.49%)		(2.82%)	113.3%
<b>Sum of Rate</b>	3.27%		2.97%	90.8%
<b>SubDiv #:</b> 568 <b>Employer Name:</b> Sabine Pass Port Authority				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	340,619		388,725	114.1%
<b>Total Future Normal Cost</b>	37,565		45,409	120.9%
<b>Total Accrued Liability</b>	303,054		343,316	113.3%
<b>Unfunded Accrued Liability</b>	41,195		37,437	90.9%
<b>Normal Cost Rate</b>	3.92%		4.04%	103.1%
<b>Unfunded Liability Rate</b>	3.68%		2.85%	77.4%
<b>Sum of Rate</b>	7.60%		6.89%	90.7%
<b>SubDiv #:</b> 706 <b>Employer Name:</b> Sabine-Neches Navigation District of Jefferson County Texas				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	265,754		344,122	129.5%
<b>Total Future Normal Cost</b>	119,614		151,669	126.8%
<b>Total Accrued Liability</b>	146,140		192,453	131.7%
<b>Unfunded Accrued Liability</b>	20,367		29,645	145.6%
<b>Normal Cost Rate</b>	7.81%		7.69%	98.5%
<b>Unfunded Liability Rate</b>	0.98%		1.25%	127.6%
<b>Sum of Rate</b>	8.79%		8.94%	101.7%
<b>SubDiv #:</b> 302 <b>Employer Name:</b> San Augustine County				
<b>Contributing Members:</b>	47		57	121.3%
<b>Present Value of Benefits</b>	2,489,220		2,709,914	108.9%
<b>Total Future Normal Cost</b>	359,174		391,956	109.1%
<b>Total Accrued Liability</b>	2,130,046		2,317,958	108.8%
<b>Unfunded Accrued Liability</b>	(314,437)		(355,411)	113.0%
<b>Normal Cost Rate</b>	5.17%		5.18%	100.2%
<b>Unfunded Liability Rate</b>	(2.30%)		(2.21%)	96.1%
<b>Sum of Rate</b>	2.87%		2.97%	103.5%
<b>SubDiv #:</b> 303 <b>Employer Name:</b> San Jacinto County				
<b>Contributing Members:</b>	168		168	100.0%
<b>Present Value of Benefits</b>	8,252,312		8,360,307	101.3%
<b>Total Future Normal Cost</b>	1,414,989		1,498,177	105.9%
<b>Total Accrued Liability</b>	6,837,323		6,862,130	100.4%
<b>Unfunded Accrued Liability</b>	560,079		575,800	102.8%
<b>Normal Cost Rate</b>	6.04%	6.04%	6.08%	100.7%
<b>Unfunded Liability Rate</b>	1.24%	1.61%	1.36%	109.7%
<b>Sum of Rate</b>	7.28%	7.65%	7.44%	102.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 553	<b>Employer Name:</b> San Jacinto County Central Appraisal District			
<b>Contributing Members:</b>	13		14	107.7%
<b>Present Value of Benefits</b>	803,492		976,010	121.5%
<b>Total Future Normal Cost</b>	220,889		276,783	125.3%
<b>Total Accrued Liability</b>	582,603		699,227	120.0%
<b>Unfunded Accrued Liability</b>	(106,784)		(89,354)	83.7%
<b>Normal Cost Rate</b>	7.35%		7.39%	100.5%
<b>Unfunded Liability Rate</b>	<u>(2.53%)</u>		<u>(1.49%)</u>	<u>58.9%</u>
<b>Sum of Rate</b>	4.82%		5.90%	122.4%
<b>SubDiv #:</b> 304	<b>Employer Name:</b> San Patricio County			
<b>Contributing Members:</b>	457		458	100.2%
<b>Present Value of Benefits</b>	43,897,605		47,976,237	109.3%
<b>Total Future Normal Cost</b>	6,207,346		6,722,859	108.3%
<b>Total Accrued Liability</b>	37,690,259		41,253,378	109.5%
<b>Unfunded Accrued Liability</b>	479,987		1,554,595	323.9%
<b>Normal Cost Rate</b>	6.46%	6.46%	6.53%	101.1%
<b>Unfunded Liability Rate</b>	<u>0.24%</u>	<u>1.23%</u>	<u>1.04%</u>	<u>433.3%</u>
<b>Sum of Rate</b>	6.70%	7.69%	7.57%	113.0%
<b>SubDiv #:</b> 495	<b>Employer Name:</b> San Patricio County Appraisal District			
<b>Contributing Members:</b>	13		14	107.7%
<b>Present Value of Benefits</b>	1,330,556		1,548,183	116.4%
<b>Total Future Normal Cost</b>	180,699		234,296	129.7%
<b>Total Accrued Liability</b>	1,149,857		1,313,887	114.3%
<b>Unfunded Accrued Liability</b>	(47,093)		(22,709)	48.2%
<b>Normal Cost Rate</b>	6.72%		6.69%	99.6%
<b>Unfunded Liability Rate</b>	<u>(1.14%)</u>		<u>(0.35%)</u>	<u>30.7%</u>
<b>Sum of Rate</b>	5.58%		6.34%	113.6%
<b>SubDiv #:</b> 426	<b>Employer Name:</b> San Patricio County Drainage District			
<b>Contributing Members:</b>	16		15	93.8%
<b>Present Value of Benefits</b>	4,580,678		4,615,808	100.8%
<b>Total Future Normal Cost</b>	77,814		81,865	105.2%
<b>Total Accrued Liability</b>	4,502,864		4,533,943	100.7%
<b>Unfunded Accrued Liability</b>	774,428		743,299	96.0%
<b>Normal Cost Rate</b>	2.15%		2.20%	102.3%
<b>Unfunded Liability Rate</b>	<u>13.57%</u>		<u>13.35%</u>	<u>98.4%</u>
<b>Sum of Rate</b>	15.72%		15.55%	98.9%
<b>SubDiv #:</b> 422	<b>Employer Name:</b> San Patricio Municipal Water District			
<b>Contributing Members:</b>	32		32	100.0%
<b>Present Value of Benefits</b>	3,949,923		4,440,108	112.4%
<b>Total Future Normal Cost</b>	716,517		735,740	102.7%
<b>Total Accrued Liability</b>	3,233,406		3,704,368	114.6%
<b>Unfunded Accrued Liability</b>	441,371		481,043	109.0%
<b>Normal Cost Rate</b>	5.11%		5.15%	100.8%
<b>Unfunded Liability Rate</b>	<u>2.47%</u>		<u>2.73%</u>	<u>110.5%</u>
<b>Sum of Rate</b>	7.58%		7.88%	104.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 305 <b>Employer Name:</b> San Saba County				
<b>Contributing Members:</b>	40		37	92.5%
<b>Present Value of Benefits</b>	3,054,054		3,286,693	107.6%
<b>Total Future Normal Cost</b>	345,252		330,304	95.7%
<b>Total Accrued Liability</b>	2,708,802		2,956,389	109.1%
<b>Unfunded Accrued Liability</b>	(19,411)		(11,038)	56.9%
<b>Normal Cost Rate</b>	6.54%		6.47%	98.9%
<b>Unfunded Liability Rate</b>	(0.22%)		(0.08%)	36.4%
<b>Sum of Rate</b>	6.32%		6.39%	101.1%
<b>SubDiv #:</b> 306 <b>Employer Name:</b> Schleicher County				
<b>Contributing Members:</b>	38		40	105.3%
<b>Present Value of Benefits</b>	4,119,584		4,527,216	109.9%
<b>Total Future Normal Cost</b>	541,073		595,330	110.0%
<b>Total Accrued Liability</b>	3,578,511		3,931,886	109.9%
<b>Unfunded Accrued Liability</b>	(2,444)		68,860	(2817.3%)
<b>Normal Cost Rate</b>	7.41%	7.41%	7.64%	103.1%
<b>Unfunded Liability Rate</b>	(0.12%)	0.98%	0.61%	(508.3%)
<b>Sum of Rate</b>	7.29%	8.39%	8.25%	113.2%
<b>SubDiv #:</b> 307 <b>Employer Name:</b> Scurry County				
<b>Contributing Members:</b>	279		304	109.0%
<b>Present Value of Benefits</b>	25,615,331		27,542,956	107.5%
<b>Total Future Normal Cost</b>	3,329,172		3,635,816	109.2%
<b>Total Accrued Liability</b>	22,286,159		23,907,140	107.3%
<b>Unfunded Accrued Liability</b>	(674,855)		(970,689)	143.8%
<b>Normal Cost Rate</b>	5.50%		5.50%	100.0%
<b>Unfunded Liability Rate</b>	(0.53%)		(0.63%)	118.9%
<b>Sum of Rate</b>	4.97%		4.87%	98.0%
<b>SubDiv #:</b> 308 <b>Employer Name:</b> Shackelford County				
<b>Contributing Members:</b>	36		37	102.8%
<b>Present Value of Benefits</b>	3,064,553		3,543,688	115.6%
<b>Total Future Normal Cost</b>	417,263		507,313	121.6%
<b>Total Accrued Liability</b>	2,647,290		3,036,375	114.7%
<b>Unfunded Accrued Liability</b>	576,076		759,861	131.9%
<b>Normal Cost Rate</b>	8.21%	9.06%	9.05%	110.2%
<b>Unfunded Liability Rate</b>	7.45%	10.21%	9.27%	124.4%
<b>Sum of Rate</b>	15.66%	19.27%	18.32%	117.0%
<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>	378,738		402,645	106.3%
<b>Total Future Normal Cost</b>	25,850		23,906	92.5%
<b>Total Accrued Liability</b>	352,888		378,739	107.3%
<b>Unfunded Accrued Liability</b>	(3,721)		(8,567)	230.2%
<b>Normal Cost Rate</b>	3.87%		3.70%	95.6%
<b>Unfunded Liability Rate</b>	(0.78%)		(1.37%)	175.6%
<b>Sum of Rate</b>	3.09%		2.33%	75.4%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 309</b>	<b>Employer Name: Shelby County</b>			
<b>Contributing Members:</b>	106		122	115.1%
<b>Present Value of Benefits</b>	6,071,365		7,086,938	116.7%
<b>Total Future Normal Cost</b>	1,199,274		1,476,126	123.1%
<b>Total Accrued Liability</b>	4,872,091		5,610,812	115.2%
<b>Unfunded Accrued Liability</b>	347,690		429,527	123.5%
<b>Normal Cost Rate</b>	5.78%		5.76%	99.7%
<b>Unfunded Liability Rate</b>	0.95%		1.03%	108.4%
<b>Sum of Rate</b>	6.73%		6.79%	100.9%
<b>SubDiv #: 627</b>	<b>Employer Name: Shelby County Appraisal District</b>			
<b>Contributing Members:</b>	8		8	100.0%
<b>Present Value of Benefits</b>	280,702		336,317	119.8%
<b>Total Future Normal Cost</b>	44,465		67,089	150.9%
<b>Total Accrued Liability</b>	236,237		269,228	114.0%
<b>Unfunded Accrued Liability</b>	(23,834)		(23,195)	97.3%
<b>Normal Cost Rate</b>	2.18%	3.27%	3.39%	155.5%
<b>Unfunded Liability Rate</b>	(1.20%)	(0.83%)	(1.03%)	85.8%
<b>Sum of Rate</b>	0.98%	2.44%	2.36%	240.8%
<b>SubDiv #: 310</b>	<b>Employer Name: Sherman County</b>			
<b>Contributing Members:</b>	43		46	107.0%
<b>Present Value of Benefits</b>	5,054,536		5,196,691	102.8%
<b>Total Future Normal Cost</b>	596,020		621,260	104.2%
<b>Total Accrued Liability</b>	4,458,516		4,575,431	102.6%
<b>Unfunded Accrued Liability</b>	1,003,543		1,001,058	99.8%
<b>Normal Cost Rate</b>	8.40%		8.53%	101.5%
<b>Unfunded Liability Rate</b>	7.94%		7.81%	98.4%
<b>Sum of Rate</b>	16.34%		16.34%	100.0%
<b>SubDiv #: 469</b>	<b>Employer Name: Sherman County Appraisal District</b>			
<b>Contributing Members:</b>	4		4	100.0%
<b>Present Value of Benefits</b>	514,407		552,131	107.3%
<b>Total Future Normal Cost</b>	19,949		19,172	96.1%
<b>Total Accrued Liability</b>	494,458		532,959	107.8%
<b>Unfunded Accrued Liability</b>	24,878		12,295	49.4%
<b>Normal Cost Rate</b>	4.06%	4.24%	4.25%	104.7%
<b>Unfunded Liability Rate</b>	2.38%	3.16%	1.11%	46.6%
<b>Sum of Rate</b>	6.44%	7.40%	5.36%	83.2%
<b>SubDiv #: 311</b>	<b>Employer Name: Smith County</b>			
<b>Contributing Members:</b>	739		841	113.8%
<b>Present Value of Benefits</b>	70,702,787		78,055,696	110.4%
<b>Total Future Normal Cost</b>	10,609,080		12,183,344	114.8%
<b>Total Accrued Liability</b>	60,093,707		65,872,352	109.6%
<b>Unfunded Accrued Liability</b>	8,059,289		9,002,670	111.7%
<b>Normal Cost Rate</b>	6.40%	6.40%	6.41%	100.2%
<b>Unfunded Liability Rate</b>	2.94%	3.24%	3.00%	102.0%
<b>Sum of Rate</b>	9.34%	9.64%	9.41%	100.7%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 555	<b>Employer Name:</b> Smith County 9-1-1 Communications District			
<b>Contributing Members:</b>	28		30	107.1%
<b>Present Value of Benefits</b>	1,730,127		2,133,553	123.3%
<b>Total Future Normal Cost</b>	589,631		711,046	120.6%
<b>Total Accrued Liability</b>	1,140,496		1,422,507	124.7%
<b>Unfunded Accrued Liability</b>	(106,068)		(46,167)	43.5%
<b>Normal Cost Rate</b>	6.83%	7.73%	7.71%	112.9%
<b>Unfunded Liability Rate</b>	(0.96%)	(0.07%)	(0.38%)	39.6%
<b>Sum of Rate</b>	5.87%	7.66%	7.33%	124.9%
<b>SubDiv #:</b> 606	<b>Employer Name:</b> Smith County Appraisal District			
<b>Contributing Members:</b>	36		35	97.2%
<b>Present Value of Benefits</b>	5,596,671		5,886,567	105.2%
<b>Total Future Normal Cost</b>	806,853		782,868	97.0%
<b>Total Accrued Liability</b>	4,789,818		5,103,699	106.6%
<b>Unfunded Accrued Liability</b>	64,111		(41,483)	(64.7%)
<b>Normal Cost Rate</b>	8.01%		8.02%	100.1%
<b>Unfunded Liability Rate</b>	(0.15%)		(0.78%)	520.0%
<b>Sum of Rate</b>	7.86%		7.24%	92.1%
<b>SubDiv #:</b> 312	<b>Employer Name:</b> Somervell County			
<b>Contributing Members:</b>	156		166	106.4%
<b>Present Value of Benefits</b>	16,747,206		18,524,589	110.6%
<b>Total Future Normal Cost</b>	2,670,313		2,998,310	112.3%
<b>Total Accrued Liability</b>	14,076,893		15,526,279	110.3%
<b>Unfunded Accrued Liability</b>	1,025,258		1,230,194	120.0%
<b>Normal Cost Rate</b>	8.37%	8.72%	8.78%	104.9%
<b>Unfunded Liability Rate</b>	1.98%	2.60%	2.34%	118.2%
<b>Sum of Rate</b>	10.35%	11.32%	11.12%	107.4%
<b>SubDiv #:</b> 507	<b>Employer Name:</b> Somervell County Central Appraisal District			
<b>Contributing Members:</b>	5		4	80.0%
<b>Present Value of Benefits</b>	290,905		317,330	109.1%
<b>Total Future Normal Cost</b>	107,715		93,887	87.2%
<b>Total Accrued Liability</b>	183,190		223,443	122.0%
<b>Unfunded Accrued Liability</b>	(77,740)		(63,141)	81.2%
<b>Normal Cost Rate</b>	7.76%	7.76%	7.71%	99.4%
<b>Unfunded Liability Rate</b>	(4.47%)	(4.47%)	(3.70%)	82.8%
<b>Sum of Rate</b>	3.29%	3.29%	4.01%	121.9%
<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>	258,168		301,271	116.7%
<b>Total Future Normal Cost</b>	184,587		186,305	100.9%
<b>Total Accrued Liability</b>	73,581		114,966	156.2%
<b>Unfunded Accrued Liability</b>	1,604		3,562	222.1%
<b>Normal Cost Rate</b>	11.62%		11.71%	100.8%
<b>Unfunded Liability Rate</b>	0.11%		0.25%	227.3%
<b>Sum of Rate</b>	11.73%		11.96%	102.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 645 <b>Employer Name:</b> South Texas Development Council				
<b>Contributing Members:</b>	16		18	112.5%
<b>Present Value of Benefits</b>	1,562,368		1,756,967	112.5%
<b>Total Future Normal Cost</b>	188,305		206,521	109.7%
<b>Total Accrued Liability</b>	1,374,063		1,550,446	112.8%
<b>Unfunded Accrued Liability</b>	252,208		248,711	98.6%
<b>Normal Cost Rate</b>	3.78%		3.78%	100.0%
<b>Unfunded Liability Rate</b>	4.26%		3.86%	90.6%
<b>Sum of Rate</b>	8.04%		7.64%	95.0%
<b>SubDiv #:</b> 313 <b>Employer Name:</b> Starr County				
<b>Contributing Members:</b>	480		523	109.0%
<b>Present Value of Benefits</b>	18,536,392		20,170,171	108.8%
<b>Total Future Normal Cost</b>	2,905,225		3,252,282	111.9%
<b>Total Accrued Liability</b>	15,631,167		16,917,889	108.2%
<b>Unfunded Accrued Liability</b>	3,600,848		3,399,937	94.4%
<b>Normal Cost Rate</b>	3.81%		3.81%	100.0%
<b>Unfunded Liability Rate</b>	3.22%		2.84%	88.2%
<b>Sum of Rate</b>	7.03%		6.65%	94.6%
<b>SubDiv #:</b> 536 <b>Employer Name:</b> Starr County Appraisal District				
<b>Contributing Members:</b>	15		14	93.3%
<b>Present Value of Benefits</b>	1,552,012		1,750,922	112.8%
<b>Total Future Normal Cost</b>	217,823		248,759	114.2%
<b>Total Accrued Liability</b>	1,334,189		1,502,163	112.6%
<b>Unfunded Accrued Liability</b>	71,204		79,657	111.9%
<b>Normal Cost Rate</b>	6.66%		6.66%	100.0%
<b>Unfunded Liability Rate</b>	2.21%		2.47%	111.8%
<b>Sum of Rate</b>	8.87%		9.13%	102.9%
<b>SubDiv #:</b> 314 <b>Employer Name:</b> Stephens County				
<b>Contributing Members:</b>	44		47	106.8%
<b>Present Value of Benefits</b>	6,221,980		6,217,812	99.9%
<b>Total Future Normal Cost</b>	574,076		609,481	106.2%
<b>Total Accrued Liability</b>	5,647,904		5,608,331	99.3%
<b>Unfunded Accrued Liability</b>	376,543		307,833	81.8%
<b>Normal Cost Rate</b>	6.50%		6.55%	100.8%
<b>Unfunded Liability Rate</b>	2.24%		1.69%	75.4%
<b>Sum of Rate</b>	8.74%		8.24%	94.3%
<b>SubDiv #:</b> 315 <b>Employer Name:</b> Sterling County				
<b>Contributing Members:</b>	36		71	197.2%
<b>Present Value of Benefits</b>	3,808,336		4,611,897	121.1%
<b>Total Future Normal Cost</b>	641,274		987,839	154.0%
<b>Total Accrued Liability</b>	3,167,062		3,624,058	114.4%
<b>Unfunded Accrued Liability</b>	364,895		437,146	119.8%
<b>Normal Cost Rate</b>	9.24%		9.14%	98.9%
<b>Unfunded Liability Rate</b>	2.81%		2.30%	81.9%
<b>Sum of Rate</b>	12.05%		11.44%	94.9%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 316 <b>Employer Name:</b> Stonewall County				
<b>Contributing Members:</b>	32		32	100.0%
<b>Present Value of Benefits</b>	1,856,484		2,142,714	115.4%
<b>Total Future Normal Cost</b>	154,384		179,729	116.4%
<b>Total Accrued Liability</b>	1,702,100		1,962,985	115.3%
<b>Unfunded Accrued Liability</b>	(95,402)		34,024	(35.7%)
<b>Normal Cost Rate</b>	4.88%	5.74%	5.81%	119.1%
<b>Unfunded Liability Rate</b>	(1.59%)	0.85%	0.64%	(40.3%)
<b>Sum of Rate</b>	3.29%	6.59%	6.45%	196.0%
<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>	32,413		39,259	121.1%
<b>Total Future Normal Cost</b>	18,154		17,159	94.5%
<b>Total Accrued Liability</b>	14,259		22,100	155.0%
<b>Unfunded Accrued Liability</b>	1,585		1,352	85.3%
<b>Normal Cost Rate</b>	6.90%		6.92%	100.3%
<b>Unfunded Liability Rate</b>	0.29%		0.24%	82.8%
<b>Sum of Rate</b>	7.19%		7.16%	99.6%
<b>SubDiv #:</b> 458 <b>Employer Name:</b> Stonewall Memorial Hospital District				
<b>Contributing Members:</b>	39		41	105.1%
<b>Present Value of Benefits</b>	1,765,510		1,954,902	110.7%
<b>Total Future Normal Cost</b>	204,219		228,318	111.8%
<b>Total Accrued Liability</b>	1,561,291		1,726,584	110.6%
<b>Unfunded Accrued Liability</b>	(198,195)		(204,682)	103.3%
<b>Normal Cost Rate</b>	2.00%		2.05%	102.5%
<b>Unfunded Liability Rate</b>	(1.34%)		(1.11%)	82.8%
<b>Sum of Rate</b>	0.66%		0.94%	142.4%
<b>SubDiv #:</b> 539 <b>Employer Name:</b> Stratford Hospital District - Sherman County				
<b>Contributing Members:</b>	51		55	107.8%
<b>Present Value of Benefits</b>	1,154,890		1,256,240	108.8%
<b>Total Future Normal Cost</b>	319,440		337,907	105.8%
<b>Total Accrued Liability</b>	835,450		918,333	109.9%
<b>Unfunded Accrued Liability</b>	(258,535)		(279,932)	108.3%
<b>Normal Cost Rate</b>	3.87%		3.89%	100.5%
<b>Unfunded Liability Rate</b>	(1.96%)		(1.97%)	100.5%
<b>Sum of Rate</b>	1.91%		1.92%	100.5%
<b>SubDiv #:</b> 317 <b>Employer Name:</b> Sutton County				
<b>Contributing Members:</b>	71		71	100.0%
<b>Present Value of Benefits</b>	7,331,895		7,685,895	104.8%
<b>Total Future Normal Cost</b>	1,007,011		1,026,841	102.0%
<b>Total Accrued Liability</b>	6,324,884		6,659,054	105.3%
<b>Unfunded Accrued Liability</b>	(308,582)		(551,645)	178.8%
<b>Normal Cost Rate</b>	5.89%		5.88%	99.8%
<b>Unfunded Liability Rate</b>	(1.04%)		(1.73%)	166.3%
<b>Sum of Rate</b>	4.85%		4.15%	85.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 573	<b>Employer Name:</b> Sutton County Hospital District			
<b>Contributing Members:</b>	41		52	126.8%
<b>Present Value of Benefits</b>	1,852,935		2,175,858	117.4%
<b>Total Future Normal Cost</b>	626,546		773,570	123.5%
<b>Total Accrued Liability</b>	1,226,389		1,402,288	114.3%
<b>Unfunded Accrued Liability</b>	(366,218)		(340,350)	92.9%
<b>Normal Cost Rate</b>	5.22%		5.00%	95.8%
<b>Unfunded Liability Rate</b>	(1.64%)		(1.28%)	78.0%
<b>Sum of Rate</b>	3.58%		3.72%	103.9%
<b>SubDiv #:</b> 318	<b>Employer Name:</b> Swisher County			
<b>Contributing Members:</b>	45		46	102.2%
<b>Present Value of Benefits</b>	3,164,122		3,417,591	108.0%
<b>Total Future Normal Cost</b>	427,820		433,652	101.4%
<b>Total Accrued Liability</b>	2,736,302		2,983,939	109.1%
<b>Unfunded Accrued Liability</b>	171,364		231,609	135.2%
<b>Normal Cost Rate</b>	6.52%	6.52%	6.57%	100.8%
<b>Unfunded Liability Rate</b>	1.48%	2.16%	2.28%	154.1%
<b>Sum of Rate</b>	8.00%	8.68%	8.85%	110.6%
<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>	600,717		645,180	107.4%
<b>Total Future Normal Cost</b>	58,109		56,062	96.5%
<b>Total Accrued Liability</b>	542,608		589,118	108.6%
<b>Unfunded Accrued Liability</b>	27,629		26,432	95.7%
<b>Normal Cost Rate</b>	6.56%		6.80%	103.7%
<b>Unfunded Liability Rate</b>	2.67%		2.78%	104.1%
<b>Sum of Rate</b>	9.23%		9.58%	103.8%
<b>SubDiv #:</b> 534	<b>Employer Name:</b> Swisher Memorial Hospital District			
<b>Contributing Members:</b>	97		103	106.2%
<b>Present Value of Benefits</b>	1,931,340		2,417,021	125.1%
<b>Total Future Normal Cost</b>	479,058		651,729	136.0%
<b>Total Accrued Liability</b>	1,452,282		1,765,292	121.6%
<b>Unfunded Accrued Liability</b>	(332,702)		(304,433)	91.5%
<b>Normal Cost Rate</b>	2.07%	2.59%	2.63%	127.1%
<b>Unfunded Liability Rate</b>	(0.74%)	(0.62%)	(0.61%)	82.4%
<b>Sum of Rate</b>	1.33%	1.97%	2.02%	151.9%
<b>SubDiv #:</b> 607	<b>Employer Name:</b> Tarrant Appraisal District			
<b>Contributing Members:</b>	194		202	104.1%
<b>Present Value of Benefits</b>	31,751,812		34,797,188	109.6%
<b>Total Future Normal Cost</b>	3,365,422		3,721,599	110.6%
<b>Total Accrued Liability</b>	28,386,390		31,075,589	109.5%
<b>Unfunded Accrued Liability</b>	3,554,800		3,615,448	101.7%
<b>Normal Cost Rate</b>	5.67%	5.67%	5.72%	100.9%
<b>Unfunded Liability Rate</b>	4.02%	4.24%	3.80%	94.5%
<b>Sum of Rate</b>	9.69%	9.91%	9.52%	98.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 545 <b>Employer Name:</b> Tarrant Co 9-1-1 Emergency Assistance District				
<b>Contributing Members:</b>	13		13	100.0%
<b>Present Value of Benefits</b>	3,200,524		3,610,318	112.8%
<b>Total Future Normal Cost</b>	511,552		508,759	99.5%
<b>Total Accrued Liability</b>	2,688,972		3,101,559	115.3%
<b>Unfunded Accrued Liability</b>	534,622		583,626	109.2%
<b>Normal Cost Rate</b>	8.07%	8.07%	8.10%	100.4%
<b>Unfunded Liability Rate</b>	5.15%	5.37%	5.50%	106.8%
<b>Sum of Rate</b>	13.22%	13.44%	13.60%	102.9%
<b>SubDiv #:</b> 319 <b>Employer Name:</b> Tarrant County				
<b>Contributing Members:</b>	4,177		4,258	101.9%
<b>Present Value of Benefits</b>	694,676,945		755,152,837	108.7%
<b>Total Future Normal Cost</b>	112,061,608		116,277,784	103.8%
<b>Total Accrued Liability</b>	582,615,337		638,875,053	109.7%
<b>Unfunded Accrued Liability</b>	71,201,071		75,950,650	106.7%
<b>Normal Cost Rate</b>	7.33%	7.33%	7.37%	100.5%
<b>Unfunded Liability Rate</b>	3.14%	3.35%	3.37%	107.3%
<b>Sum of Rate</b>	10.47%	10.68%	10.74%	102.6%
<b>SubDiv #:</b> 320 <b>Employer Name:</b> Taylor County				
<b>Contributing Members:</b>	585		592	101.2%
<b>Present Value of Benefits</b>	55,266,008		57,472,273	104.0%
<b>Total Future Normal Cost</b>	5,416,955		5,542,752	102.3%
<b>Total Accrued Liability</b>	49,849,053		51,929,521	104.2%
<b>Unfunded Accrued Liability</b>	8,340,140		8,274,638	99.2%
<b>Normal Cost Rate</b>	4.36%		4.36%	100.0%
<b>Unfunded Liability Rate</b>	4.22%		4.26%	100.9%
<b>Sum of Rate</b>	8.58%		8.62%	100.5%
<b>SubDiv #:</b> 321 <b>Employer Name:</b> Terrell County				
<b>Contributing Members:</b>	45		47	104.4%
<b>Present Value of Benefits</b>	2,368,960		2,745,861	115.9%
<b>Total Future Normal Cost</b>	461,510		553,920	120.0%
<b>Total Accrued Liability</b>	1,907,450		2,191,941	114.9%
<b>Unfunded Accrued Liability</b>	469,265		402,641	85.8%
<b>Normal Cost Rate</b>	5.86%	6.74%	6.70%	114.3%
<b>Unfunded Liability Rate</b>	4.15%	6.55%	3.38%	81.4%
<b>Sum of Rate</b>	10.01%	13.29%	10.08%	100.7%
<b>SubDiv #:</b> 322 <b>Employer Name:</b> Terry County				
<b>Contributing Members:</b>	97		101	104.1%
<b>Present Value of Benefits</b>	7,112,856		8,574,369	120.5%
<b>Total Future Normal Cost</b>	867,462		1,113,370	128.3%
<b>Total Accrued Liability</b>	6,245,394		7,460,999	119.5%
<b>Unfunded Accrued Liability</b>	835,243		1,556,221	186.3%
<b>Normal Cost Rate</b>	4.65%	5.48%	5.45%	117.2%
<b>Unfunded Liability Rate</b>	2.64%	5.66%	4.41%	167.0%
<b>Sum of Rate</b>	7.29%	11.14%	9.86%	135.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 402	<b>Employer Name:</b> Terry Memorial Hospital District			
<b>Contributing Members:</b>	161		154	95.7%
<b>Present Value of Benefits</b>	10,410,695		10,555,484	101.4%
<b>Total Future Normal Cost</b>	1,348,832		1,304,176	96.7%
<b>Total Accrued Liability</b>	9,061,863		9,251,308	102.1%
<b>Unfunded Accrued Liability</b>	(1,768,155)		(1,822,639)	103.1%
<b>Normal Cost Rate</b>	4.19%		4.21%	100.5%
<b>Unfunded Liability Rate</b>	(2.71%)		(2.91%)	107.4%
<b>Sum of Rate</b>	1.48%		1.30%	87.8%
<b>SubDiv #:</b> 437	<b>Employer Name:</b> Texas Association of Counties			
<b>Contributing Members:</b>	125		125	100.0%
<b>Present Value of Benefits</b>	22,640,657		24,350,455	107.6%
<b>Total Future Normal Cost</b>	4,278,974		4,285,599	100.2%
<b>Total Accrued Liability</b>	18,361,683		20,064,856	109.3%
<b>Unfunded Accrued Liability</b>	(344,953)		(196,393)	56.9%
<b>Normal Cost Rate</b>	7.89%	7.89%	7.84%	99.4%
<b>Unfunded Liability Rate</b>	(0.33%)	(0.31%)	(0.19%)	57.6%
<b>Sum of Rate</b>	7.56%	7.58%	7.65%	101.2%
<b>SubDiv #:</b> 354	<b>Employer Name:</b> Texas County & District Retirement System			
<b>Contributing Members:</b>	89		92	103.4%
<b>Present Value of Benefits</b>	15,417,776		17,294,472	112.2%
<b>Total Future Normal Cost</b>	3,397,256		3,679,646	108.3%
<b>Total Accrued Liability</b>	12,020,520		13,614,826	113.3%
<b>Unfunded Accrued Liability</b>	1,157,198		1,295,916	112.0%
<b>Normal Cost Rate</b>	7.37%	7.37%	7.49%	101.6%
<b>Unfunded Liability Rate</b>	1.74%	1.79%	1.77%	101.7%
<b>Sum of Rate</b>	9.11%	9.16%	9.26%	101.6%
<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>	283,005		398,751	140.9%
<b>Total Future Normal Cost</b>	58,580		82,643	141.1%
<b>Total Accrued Liability</b>	224,425		316,108	140.9%
<b>Unfunded Accrued Liability</b>	(53,392)		(10,150)	19.0%
<b>Normal Cost Rate</b>	5.48%	7.93%	7.96%	145.3%
<b>Unfunded Liability Rate</b>	(4.09%)	(0.65%)	(0.87%)	21.3%
<b>Sum of Rate</b>	1.39%	7.28%	7.09%	510.1%
<b>SubDiv #:</b> 323	<b>Employer Name:</b> Throckmorton County			
<b>Contributing Members:</b>	26		26	100.0%
<b>Present Value of Benefits</b>	1,655,552		1,819,720	109.9%
<b>Total Future Normal Cost</b>	125,091		127,783	102.2%
<b>Total Accrued Liability</b>	1,530,461		1,691,937	110.6%
<b>Unfunded Accrued Liability</b>	128,484		143,156	111.4%
<b>Normal Cost Rate</b>	4.06%	4.06%	4.07%	100.2%
<b>Unfunded Liability Rate</b>	2.48%	2.72%	2.85%	114.9%
<b>Sum of Rate</b>	6.54%	6.78%	6.92%	105.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 324 <b>Employer Name:</b> Titus County				
<b>Contributing Members:</b>	124		138	111.3%
<b>Present Value of Benefits</b>	13,342,831		14,671,319	110.0%
<b>Total Future Normal Cost</b>	1,981,287		2,187,987	110.4%
<b>Total Accrued Liability</b>	11,361,544		12,483,332	109.9%
<b>Unfunded Accrued Liability</b>	(481,544)		(482,711)	100.2%
<b>Normal Cost Rate</b>	7.88%		7.98%	101.3%
<b>Unfunded Liability Rate</b>	(0.83%)		(0.68%)	81.9%
<b>Sum of Rate</b>	7.05%		7.30%	103.5%
<b>SubDiv #:</b> 742 <b>Employer Name:</b> Titus County Appraisal District				
<b>Contributing Members:</b>			9	
<b>Present Value of Benefits</b>			205,792	
<b>Total Future Normal Cost</b>			133,615	
<b>Total Accrued Liability</b>			72,177	
<b>Unfunded Accrued Liability</b>			24,555	
<b>Normal Cost Rate</b>			4.26%	
<b>Unfunded Liability Rate</b>			0.62%	
<b>Sum of Rate</b>			4.88%	
<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>	982,680		1,193,274	121.4%
<b>Total Future Normal Cost</b>	188,711		223,608	118.5%
<b>Total Accrued Liability</b>	793,969		969,666	122.1%
<b>Unfunded Accrued Liability</b>	(70,712)		(6,954)	9.8%
<b>Normal Cost Rate</b>	6.89%	7.78%	7.86%	114.1%
<b>Unfunded Liability Rate</b>	(1.92%)	(0.48%)	(0.12%)	6.3%
<b>Sum of Rate</b>	4.97%	7.30%	7.74%	155.7%
<b>SubDiv #:</b> 325 <b>Employer Name:</b> Tom Green County				
<b>Contributing Members:</b>	649		662	102.0%
<b>Present Value of Benefits</b>	46,754,747		50,726,053	108.5%
<b>Total Future Normal Cost</b>	6,744,952		7,107,985	105.4%
<b>Total Accrued Liability</b>	40,009,795		43,618,068	109.0%
<b>Unfunded Accrued Liability</b>	3,298,071		3,616,133	109.6%
<b>Normal Cost Rate</b>	5.13%		5.17%	100.8%
<b>Unfunded Liability Rate</b>	1.60%		1.78%	111.3%
<b>Sum of Rate</b>	6.73%		6.95%	103.3%
<b>SubDiv #:</b> 601 <b>Employer Name:</b> Travis Central Appraisal District				
<b>Contributing Members:</b>	110		102	92.7%
<b>Present Value of Benefits</b>	17,830,386		19,807,132	111.1%
<b>Total Future Normal Cost</b>	2,328,409		2,887,579	124.0%
<b>Total Accrued Liability</b>	15,501,977		16,919,553	109.1%
<b>Unfunded Accrued Liability</b>	3,648,766		3,856,382	105.7%
<b>Normal Cost Rate</b>	6.42%	8.11%	8.09%	126.0%
<b>Unfunded Liability Rate</b>	7.67%	8.20%	8.65%	112.8%
<b>Sum of Rate</b>	14.09%	16.31%	16.74%	118.8%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 326 <b>Employer Name:</b> Travis County				
<b>Contributing Members:</b>	4,324		4,733	109.5%
<b>Present Value of Benefits</b>	710,867,290		777,445,608	109.4%
<b>Total Future Normal Cost</b>	132,048,804		140,684,621	106.5%
<b>Total Accrued Liability</b>	578,818,486		636,760,987	110.0%
<b>Unfunded Accrued Liability</b>	46,071,544		47,075,929	102.2%
<b>Normal Cost Rate</b>	8.14%	8.03%	8.10%	99.5%
<b>Unfunded Liability Rate</b>	<u>2.01%</u>	<u>2.02%</u>	<u>1.95%</u>	<u>97.0%</u>
<b>Sum of Rate</b>	10.15%	10.05%	10.05%	99.0%
<b>SubDiv #:</b> 720 <b>Employer Name:</b> Travis County Emergency Services District #1 NLT Fire & Rescue				
<b>Contributing Members:</b>	14		24	171.4%
<b>Present Value of Benefits</b>	188,635		299,041	158.5%
<b>Total Future Normal Cost</b>	116,637		189,746	162.7%
<b>Total Accrued Liability</b>	71,998		109,295	151.8%
<b>Unfunded Accrued Liability</b>	13,466		(1,713)	(12.7%)
<b>Normal Cost Rate</b>	2.44%		2.39%	98.0%
<b>Unfunded Liability Rate</b>	<u>0.28%</u>		<u>(0.05%)</u>	<u>(17.9%)</u>
<b>Sum of Rate</b>	2.72%		2.34%	86.0%
<b>SubDiv #:</b> 666 <b>Employer Name:</b> Travis County Water Control and Improvement Dist - Point Venture				
<b>Contributing Members:</b>	7		8	114.3%
<b>Present Value of Benefits</b>	200,558		248,149	123.7%
<b>Total Future Normal Cost</b>	108,340		147,317	136.0%
<b>Total Accrued Liability</b>	92,218		100,832	109.3%
<b>Unfunded Accrued Liability</b>	733		(7,527)	(1026.2%)
<b>Normal Cost Rate</b>	3.59%		3.53%	98.3%
<b>Unfunded Liability Rate</b>	<u>0.02%</u>		<u>(0.32%)</u>	<u>(1600.0%)</u>
<b>Sum of Rate</b>	3.61%		3.21%	88.9%
<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>	189,544		228,745	120.7%
<b>Total Future Normal Cost</b>	71,795		73,931	103.0%
<b>Total Accrued Liability</b>	117,749		154,814	131.5%
<b>Unfunded Accrued Liability</b>	(5,489)		1,118	(20.4%)
<b>Normal Cost Rate</b>	3.73%		3.73%	100.0%
<b>Unfunded Liability Rate</b>	<u>(0.25%)</u>		<u>0.09%</u>	<u>(36.0%)</u>
<b>Sum of Rate</b>	3.48%		3.82%	109.8%
<b>SubDiv #:</b> 633 <b>Employer Name:</b> Trinity Bay Conservation District				
<b>Contributing Members:</b>	37		39	105.4%
<b>Present Value of Benefits</b>	3,130,077		3,514,517	112.3%
<b>Total Future Normal Cost</b>	384,849		470,079	122.1%
<b>Total Accrued Liability</b>	2,745,228		3,044,438	110.9%
<b>Unfunded Accrued Liability</b>	638,903		667,554	104.5%
<b>Normal Cost Rate</b>	4.40%	5.14%	5.17%	117.5%
<b>Unfunded Liability Rate</b>	<u>4.89%</u>	<u>5.24%</u>	<u>5.15%</u>	<u>105.3%</u>
<b>Sum of Rate</b>	9.29%	10.38%	10.32%	111.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 327 <b>Employer Name:</b> Trinity County				
<b>Contributing Members:</b>	58		75	129.3%
<b>Present Value of Benefits</b>	4,487,478		4,853,002	108.1%
<b>Total Future Normal Cost</b>	436,992		501,281	114.7%
<b>Total Accrued Liability</b>	4,050,486		4,351,721	107.4%
<b>Unfunded Accrued Liability</b>	584,574		580,938	99.4%
<b>Normal Cost Rate</b>	5.55%	5.55%	5.51%	99.3%
<b>Unfunded Liability Rate</b>	3.75%	4.06%	3.34%	89.1%
<b>Sum of Rate</b>	9.30%	9.61%	8.85%	95.2%
<b>SubDiv #:</b> 735 <b>Employer Name:</b> Two Way Special Utility District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	204,941		300,275	146.5%
<b>Total Future Normal Cost</b>	182,857		245,849	134.4%
<b>Total Accrued Liability</b>	22,084		54,426	246.4%
<b>Unfunded Accrued Liability</b>	9,671		14,804	153.1%
<b>Normal Cost Rate</b>	6.95%	9.72%	9.82%	141.3%
<b>Unfunded Liability Rate</b>	0.53%	1.12%	0.79%	149.1%
<b>Sum of Rate</b>	7.48%	10.84%	10.61%	141.8%
<b>SubDiv #:</b> 328 <b>Employer Name:</b> Tyler County				
<b>Contributing Members:</b>	106		112	105.7%
<b>Present Value of Benefits</b>	9,740,750		9,605,710	98.6%
<b>Total Future Normal Cost</b>	1,283,255		1,422,886	110.9%
<b>Total Accrued Liability</b>	8,457,495		8,182,824	96.8%
<b>Unfunded Accrued Liability</b>	296,690		259,525	87.5%
<b>Normal Cost Rate</b>	6.85%		6.97%	101.8%
<b>Unfunded Liability Rate</b>	0.89%		0.85%	95.5%
<b>Sum of Rate</b>	7.74%		7.82%	101.0%
<b>SubDiv #:</b> 471 <b>Employer Name:</b> Tyler County Appraisal District				
<b>Contributing Members:</b>	11		11	100.0%
<b>Present Value of Benefits</b>	960,031		1,269,699	132.3%
<b>Total Future Normal Cost</b>	167,219		203,534	121.7%
<b>Total Accrued Liability</b>	792,812		1,066,165	134.5%
<b>Unfunded Accrued Liability</b>	(331,086)		(193,753)	58.5%
<b>Normal Cost Rate</b>	7.27%	9.24%	9.23%	127.0%
<b>Unfunded Liability Rate</b>	(0.27%)	(3.83%)	(3.53%)	1307.4%
<b>Sum of Rate</b>	7.00%	5.41%	5.70%	81.4%
<b>SubDiv #:</b> 561 <b>Employer Name:</b> United Irrigation District - Hidalgo County				
<b>Contributing Members:</b>	32		31	96.9%
<b>Present Value of Benefits</b>	1,602,610		2,101,016	131.1%
<b>Total Future Normal Cost</b>	234,926		352,858	150.2%
<b>Total Accrued Liability</b>	1,367,684		1,748,158	127.8%
<b>Unfunded Accrued Liability</b>	(290,326)		(109,789)	37.8%
<b>Normal Cost Rate</b>	3.81%	5.60%	5.64%	148.0%
<b>Unfunded Liability Rate</b>	3.19%	(0.50%)	(1.41%)	(44.2%)
<b>Sum of Rate</b>	7.00%	5.10%	4.23%	60.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 329 <b>Employer Name:</b> Upshur County				
<b>Contributing Members:</b>	201		223	110.9%
<b>Present Value of Benefits</b>	18,926,085		20,928,359	110.6%
<b>Total Future Normal Cost</b>	2,994,766		3,418,974	114.2%
<b>Total Accrued Liability</b>	15,931,319		17,509,385	109.9%
<b>Unfunded Accrued Liability</b>	925,874		976,156	105.4%
<b>Normal Cost Rate</b>	7.19%		7.27%	101.1%
<b>Unfunded Liability Rate</b>	1.40%		1.38%	98.6%
<b>Sum of Rate</b>	8.59%		8.65%	100.7%
<b>SubDiv #:</b> 330 <b>Employer Name:</b> Upton County				
<b>Contributing Members:</b>	79		82	103.8%
<b>Present Value of Benefits</b>	6,979,539		7,455,803	106.8%
<b>Total Future Normal Cost</b>	958,600		1,089,736	113.7%
<b>Total Accrued Liability</b>	6,020,939		6,366,067	105.7%
<b>Unfunded Accrued Liability</b>	502,165		439,903	87.6%
<b>Normal Cost Rate</b>	4.88%		4.85%	99.4%
<b>Unfunded Liability Rate</b>	1.52%		1.16%	76.3%
<b>Sum of Rate</b>	6.40%		6.01%	93.9%
<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>	210,771		246,072	116.7%
<b>Total Future Normal Cost</b>	69,400		67,668	97.5%
<b>Total Accrued Liability</b>	141,371		178,404	126.2%
<b>Unfunded Accrued Liability</b>	4,197		2,456	58.5%
<b>Normal Cost Rate</b>	7.68%		7.71%	100.4%
<b>Unfunded Liability Rate</b>	0.09%		(0.04%)	(44.4%)
<b>Sum of Rate</b>	7.77%		7.67%	98.7%
<b>SubDiv #:</b> 331 <b>Employer Name:</b> Uvalde County				
<b>Contributing Members:</b>	182		191	104.9%
<b>Present Value of Benefits</b>	15,420,852		16,627,750	107.8%
<b>Total Future Normal Cost</b>	2,238,204		2,409,087	107.6%
<b>Total Accrued Liability</b>	13,182,648		14,218,663	107.9%
<b>Unfunded Accrued Liability</b>	452,276		436,978	96.6%
<b>Normal Cost Rate</b>	6.57%	6.57%	6.62%	100.8%
<b>Unfunded Liability Rate</b>	0.72%	0.91%	0.72%	100.0%
<b>Sum of Rate</b>	7.29%	7.48%	7.34%	100.7%
<b>SubDiv #:</b> 332 <b>Employer Name:</b> Val Verde County				
<b>Contributing Members:</b>	217		220	101.4%
<b>Present Value of Benefits</b>	22,073,151		24,127,275	109.3%
<b>Total Future Normal Cost</b>	3,288,051		3,349,525	101.9%
<b>Total Accrued Liability</b>	18,785,100		20,777,750	110.6%
<b>Unfunded Accrued Liability</b>	1,238,545		1,424,601	115.0%
<b>Normal Cost Rate</b>	7.08%	7.15%	7.19%	101.6%
<b>Unfunded Liability Rate</b>	1.59%	1.70%	1.86%	117.0%
<b>Sum of Rate</b>	8.67%	8.85%	9.05%	104.4%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 663 <b>Employer Name:</b> Valley Municipal Utility District #2 - Cameron County				
<b>Contributing Members:</b>	13		15	115.4%
<b>Present Value of Benefits</b>	298,563		345,661	115.8%
<b>Total Future Normal Cost</b>	73,664		79,532	108.0%
<b>Total Accrued Liability</b>	224,899		266,129	118.3%
<b>Unfunded Accrued Liability</b>	20,273		19,752	97.4%
<b>Normal Cost Rate</b>	2.24%		2.29%	102.2%
<b>Unfunded Liability Rate</b>	0.57%		0.53%	93.0%
<b>Sum of Rate</b>	2.81%		2.82%	100.4%
<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>	751,925		913,322	121.5%
<b>Total Future Normal Cost</b>	100,855		106,683	105.8%
<b>Total Accrued Liability</b>	651,070		806,639	123.9%
<b>Unfunded Accrued Liability</b>	13,506		83,812	620.6%
<b>Normal Cost Rate</b>	3.31%	3.80%	3.69%	111.5%
<b>Unfunded Liability Rate</b>	0.34%	2.09%	2.38%	700.0%
<b>Sum of Rate</b>	3.65%	5.89%	6.07%	166.3%
<b>SubDiv #:</b> 333 <b>Employer Name:</b> Van Zandt County				
<b>Contributing Members:</b>	192		212	110.4%
<b>Present Value of Benefits</b>	13,033,750		13,820,249	106.0%
<b>Total Future Normal Cost</b>	1,727,436		1,904,267	110.2%
<b>Total Accrued Liability</b>	11,306,314		11,915,982	105.4%
<b>Unfunded Accrued Liability</b>	800,741		576,521	72.0%
<b>Normal Cost Rate</b>	5.61%		5.64%	100.5%
<b>Unfunded Liability Rate</b>	1.35%		0.92%	68.1%
<b>Sum of Rate</b>	6.96%		6.56%	94.3%
<b>SubDiv #:</b> 672 <b>Employer Name:</b> Van Zandt County Appraisal District				
<b>Contributing Members:</b>	16		17	106.3%
<b>Present Value of Benefits</b>	648,547		800,448	123.4%
<b>Total Future Normal Cost</b>	197,401		250,552	126.9%
<b>Total Accrued Liability</b>	451,146		549,896	121.9%
<b>Unfunded Accrued Liability</b>	33,558		45,747	136.3%
<b>Normal Cost Rate</b>	7.12%		7.36%	103.4%
<b>Unfunded Liability Rate</b>	0.77%		0.95%	123.4%
<b>Sum of Rate</b>	7.89%		8.31%	105.3%
<b>SubDiv #:</b> 334 <b>Employer Name:</b> Victoria County				
<b>Contributing Members:</b>	568		599	105.5%
<b>Present Value of Benefits</b>	68,655,616		75,022,484	109.3%
<b>Total Future Normal Cost</b>	11,458,205		12,549,278	109.5%
<b>Total Accrued Liability</b>	57,197,411		62,473,206	109.2%
<b>Unfunded Accrued Liability</b>	7,649,746		8,120,929	106.2%
<b>Normal Cost Rate</b>	7.42%	7.42%	7.45%	100.4%
<b>Unfunded Liability Rate</b>	3.45%	3.77%	3.54%	102.6%
<b>Sum of Rate</b>	10.87%	11.19%	10.99%	101.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	682,757		833,500	122.1%
<b>Total Future Normal Cost</b>	32,560		32,475	99.7%
<b>Total Accrued Liability</b>	650,197		801,025	123.2%
<b>Unfunded Accrued Liability</b>	71,519		8,232	11.5%
<b>Normal Cost Rate</b>	5.55%		5.59%	100.7%
<b>Unfunded Liability Rate</b>	5.84%		(0.76%)	(13.0%)
<b>Sum of Rate</b>	11.39%		4.83%	42.4%
<b>SubDiv #:</b> 637 <b>Employer Name:</b> Victoria County Water Control and Improvement District #1				
<b>Contributing Members:</b>	3		0	0.0%
<b>Present Value of Benefits</b>	148,938		33,721	22.6%
<b>Total Future Normal Cost</b>	52,806		0	0.0%
<b>Total Accrued Liability</b>	96,132		33,721	35.1%
<b>Unfunded Accrued Liability</b>	(24,680)		(43,848)	177.7%
<b>Normal Cost Rate</b>	4.19%	0.00%	0.00%	0.0%
<b>Unfunded Liability Rate</b>	(4.04%)	0.00%	0.00%	0.0%
<b>Sum of Rate</b>	0.15%	0.00%	0.00%	0.0%
<b>SubDiv #:</b> 335 <b>Employer Name:</b> Walker County				
<b>Contributing Members:</b>	347		356	102.6%
<b>Present Value of Benefits</b>	30,217,094		34,476,751	114.1%
<b>Total Future Normal Cost</b>	5,606,007		6,375,167	113.7%
<b>Total Accrued Liability</b>	24,611,087		28,101,584	114.2%
<b>Unfunded Accrued Liability</b>	3,446,157		4,281,173	124.2%
<b>Normal Cost Rate</b>	6.75%	7.06%	7.12%	105.5%
<b>Unfunded Liability Rate</b>	2.62%	3.25%	3.15%	120.2%
<b>Sum of Rate</b>	9.37%	10.31%	10.27%	109.6%
<b>SubDiv #:</b> 336 <b>Employer Name:</b> Waller County				
<b>Contributing Members:</b>	185		205	110.8%
<b>Present Value of Benefits</b>	17,970,552		19,644,658	109.3%
<b>Total Future Normal Cost</b>	2,372,126		2,715,002	114.5%
<b>Total Accrued Liability</b>	15,598,426		16,929,656	108.5%
<b>Unfunded Accrued Liability</b>	585,097		534,214	91.3%
<b>Normal Cost Rate</b>	5.50%		5.58%	101.5%
<b>Unfunded Liability Rate</b>	0.77%		0.63%	81.8%
<b>Sum of Rate</b>	6.27%		6.21%	99.0%
<b>SubDiv #:</b> 337 <b>Employer Name:</b> Ward County				
<b>Contributing Members:</b>	135		138	102.2%
<b>Present Value of Benefits</b>	15,198,699		16,560,594	109.0%
<b>Total Future Normal Cost</b>	2,303,226		2,540,442	110.3%
<b>Total Accrued Liability</b>	12,895,473		14,020,152	108.7%
<b>Unfunded Accrued Liability</b>	2,250,656		2,062,728	91.7%
<b>Normal Cost Rate</b>	8.57%		8.63%	100.7%
<b>Unfunded Liability Rate</b>	5.35%		4.61%	86.2%
<b>Sum of Rate</b>	13.92%		13.24%	95.1%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 565 <b>Employer Name:</b> Ward County Central Appraisal District				
<b>Contributing Members:</b>	3		4	133.3%
<b>Present Value of Benefits</b>	511,779		616,257	120.4%
<b>Total Future Normal Cost</b>	34,326		49,733	144.9%
<b>Total Accrued Liability</b>	477,453		566,524	118.7%
<b>Unfunded Accrued Liability</b>	(30,606)		3,072	(10.0%)
<b>Normal Cost Rate</b>	4.28%	4.73%	4.66%	108.9%
<b>Unfunded Liability Rate</b>	(2.49%)	(0.50%)	0.32%	(12.9%)
<b>Sum of Rate</b>	1.79%	4.23%	4.98%	278.2%
<b>SubDiv #:</b> 444 <b>Employer Name:</b> Ward Memorial Hospital				
<b>Contributing Members:</b>	84		101	120.2%
<b>Present Value of Benefits</b>	9,438,875		10,783,566	114.2%
<b>Total Future Normal Cost</b>	1,747,332		1,954,149	111.8%
<b>Total Accrued Liability</b>	7,691,543		8,829,417	114.8%
<b>Unfunded Accrued Liability</b>	(834,072)		(657,823)	78.9%
<b>Normal Cost Rate</b>	6.31%		6.38%	101.1%
<b>Unfunded Liability Rate</b>	(2.31%)		(1.47%)	63.6%
<b>Sum of Rate</b>	4.00%		4.91%	122.8%
<b>SubDiv #:</b> 338 <b>Employer Name:</b> Washington County				
<b>Contributing Members:</b>	193		196	101.6%
<b>Present Value of Benefits</b>	17,523,434		19,049,509	108.7%
<b>Total Future Normal Cost</b>	3,148,284		3,477,895	110.5%
<b>Total Accrued Liability</b>	14,375,150		15,571,614	108.3%
<b>Unfunded Accrued Liability</b>	2,278,649		2,447,922	107.4%
<b>Normal Cost Rate</b>	6.65%	6.96%	7.04%	105.9%
<b>Unfunded Liability Rate</b>	3.23%	3.53%	3.46%	107.1%
<b>Sum of Rate</b>	9.88%	10.49%	10.50%	106.3%
<b>SubDiv #:</b> 339 <b>Employer Name:</b> Webb County				
<b>Contributing Members:</b>	1,357		1,474	108.6%
<b>Present Value of Benefits</b>	117,791,622		132,730,806	112.7%
<b>Total Future Normal Cost</b>	26,231,758		28,981,330	110.5%
<b>Total Accrued Liability</b>	91,559,864		103,749,476	113.3%
<b>Unfunded Accrued Liability</b>	5,869,645		6,371,440	108.5%
<b>Normal Cost Rate</b>	7.27%		7.30%	100.4%
<b>Unfunded Liability Rate</b>	1.08%		1.14%	105.6%
<b>Sum of Rate</b>	8.35%		8.44%	101.1%
<b>SubDiv #:</b> 604 <b>Employer Name:</b> Webb County Appraisal District				
<b>Contributing Members:</b>	45		51	113.3%
<b>Present Value of Benefits</b>	2,918,371		3,356,290	115.0%
<b>Total Future Normal Cost</b>	567,848		657,667	115.8%
<b>Total Accrued Liability</b>	2,350,523		2,698,623	114.8%
<b>Unfunded Accrued Liability</b>	75,836		71,666	94.5%
<b>Normal Cost Rate</b>	4.32%	4.62%	4.67%	108.1%
<b>Unfunded Liability Rate</b>	0.41%	0.50%	0.45%	109.8%
<b>Sum of Rate</b>	4.73%	5.12%	5.12%	108.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 443	<b>Employer Name:</b> West Central Texas Council of Governments			
<b>Contributing Members:</b>	125		131	104.8%
<b>Present Value of Benefits</b>	12,699,588		14,491,194	114.1%
<b>Total Future Normal Cost</b>	2,823,899		3,231,164	114.4%
<b>Total Accrued Liability</b>	9,875,689		11,260,030	114.0%
<b>Unfunded Accrued Liability</b>	(9,244)		(142,144)	1537.7%
<b>Normal Cost Rate</b>	8.68%		8.66%	99.8%
<b>Unfunded Liability Rate</b>	(0.17%)		(0.34%)	200.0%
<b>Sum of Rate</b>	8.51%		8.32%	97.8%
<b>SubDiv #:</b> 410	<b>Employer Name:</b> West Central Texas Municipal Water District			
<b>Contributing Members:</b>	24		23	95.8%
<b>Present Value of Benefits</b>	2,052,090		2,252,527	109.8%
<b>Total Future Normal Cost</b>	308,165		298,035	96.7%
<b>Total Accrued Liability</b>	1,743,925		1,954,492	112.1%
<b>Unfunded Accrued Liability</b>	70,770		63,090	89.1%
<b>Normal Cost Rate</b>	5.71%		5.88%	103.0%
<b>Unfunded Liability Rate</b>	0.85%		0.84%	98.8%
<b>Sum of Rate</b>	6.56%		6.72%	102.4%
<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>	1,516,365		1,654,496	109.1%
<b>Total Future Normal Cost</b>	163,358		169,477	103.7%
<b>Total Accrued Liability</b>	1,353,007		1,485,019	109.8%
<b>Unfunded Accrued Liability</b>	117,872		111,325	94.4%
<b>Normal Cost Rate</b>	6.05%		6.12%	101.2%
<b>Unfunded Liability Rate</b>	3.99%		3.72%	93.2%
<b>Sum of Rate</b>	10.04%		9.84%	98.0%
<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>	35,086		22,196	63.3%
<b>Total Future Normal Cost</b>	16,914		3,070	18.2%
<b>Total Accrued Liability</b>	18,172		19,126	105.2%
<b>Unfunded Accrued Liability</b>	(953)		(2,299)	241.4%
<b>Normal Cost Rate</b>	5.34%		5.24%	98.1%
<b>Unfunded Liability Rate</b>	(0.46%)		(4.35%)	945.7%
<b>Sum of Rate</b>	4.88%		0.89%	18.2%
<b>SubDiv #:</b> 340	<b>Employer Name:</b> Wharton County			
<b>Contributing Members:</b>	235		241	102.6%
<b>Present Value of Benefits</b>	25,428,946		27,267,225	107.2%
<b>Total Future Normal Cost</b>	3,623,334		3,998,076	110.3%
<b>Total Accrued Liability</b>	21,805,612		23,269,149	106.7%
<b>Unfunded Accrued Liability</b>	2,616,833		2,867,639	109.6%
<b>Normal Cost Rate</b>	6.95%	6.95%	6.97%	100.3%
<b>Unfunded Liability Rate</b>	3.26%	3.56%	3.44%	105.5%
<b>Sum of Rate</b>	10.21%	10.51%	10.41%	102.0%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	72,587		93,607	129.0%
<b>Total Future Normal Cost</b>	3,300		4,005	121.4%
<b>Total Accrued Liability</b>	69,287		89,602	129.3%
<b>Unfunded Accrued Liability</b>	(11,146)		(1,718)	15.4%
<b>Normal Cost Rate</b>	3.68%	4.90%	4.96%	134.8%
<b>Unfunded Liability Rate</b>	<u>(2.80%)</u>	<u>(0.41%)</u>	<u>(0.41%)</u>	<u>14.6%</u>
<b>Sum of Rate</b>	0.88%	4.49%	4.55%	517.0%
<b>SubDiv #:</b> 341 <b>Employer Name:</b> Wheeler County				
<b>Contributing Members:</b>	56		57	101.8%
<b>Present Value of Benefits</b>	4,197,838		4,591,781	109.4%
<b>Total Future Normal Cost</b>	531,817		608,381	114.4%
<b>Total Accrued Liability</b>	3,666,021		3,983,400	108.7%
<b>Unfunded Accrued Liability</b>	557,623		515,083	92.4%
<b>Normal Cost Rate</b>	5.65%	5.65%	5.70%	100.9%
<b>Unfunded Liability Rate</b>	<u>3.86%</u>	<u>4.01%</u>	<u>3.18%</u>	<u>82.4%</u>
<b>Sum of Rate</b>	9.51%	9.66%	8.88%	93.4%
<b>SubDiv #:</b> 476 <b>Employer Name:</b> Wheeler County Appraisal District				
<b>Contributing Members:</b>	3		3	100.0%
<b>Present Value of Benefits</b>	229,964		220,707	96.0%
<b>Total Future Normal Cost</b>	40,636		46,689	114.9%
<b>Total Accrued Liability</b>	189,328		174,018	91.9%
<b>Unfunded Accrued Liability</b>	(2,591)		(4,255)	164.2%
<b>Normal Cost Rate</b>	7.42%		7.28%	98.1%
<b>Unfunded Liability Rate</b>	<u>(0.47%)</u>		<u>(0.51%)</u>	<u>108.5%</u>
<b>Sum of Rate</b>	6.95%		6.77%	97.4%
<b>SubDiv #:</b> 740 <b>Employer Name:</b> Wichita Appraisal District				
<b>Contributing Members:</b>			19	
<b>Present Value of Benefits</b>			881,905	
<b>Total Future Normal Cost</b>			537,888	
<b>Total Accrued Liability</b>			344,017	
<b>Unfunded Accrued Liability</b>			188,000	
<b>Normal Cost Rate</b>			8.01%	
<b>Unfunded Liability Rate</b>			<u>2.43%</u>	
<b>Sum of Rate</b>			10.44%	
<b>SubDiv #:</b> 342 <b>Employer Name:</b> Wichita County				
<b>Contributing Members:</b>	453		484	106.8%
<b>Present Value of Benefits</b>	49,336,095		57,033,269	115.6%
<b>Total Future Normal Cost</b>	5,483,676		6,555,008	119.5%
<b>Total Accrued Liability</b>	43,852,419		50,478,261	115.1%
<b>Unfunded Accrued Liability</b>	4,566,255		7,746,236	169.6%
<b>Normal Cost Rate</b>	5.68%	6.43%	6.45%	113.6%
<b>Unfunded Liability Rate</b>	<u>2.70%</u>	<u>4.84%</u>	<u>4.46%</u>	<u>165.2%</u>
<b>Sum of Rate</b>	8.38%	11.27%	10.91%	130.2%



## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 446	<b>Employer Name:</b> Wichita County Water Improvement District #2			
<b>Contributing Members:</b>	13		14	107.7%
<b>Present Value of Benefits</b>	2,233,611		2,148,821	96.2%
<b>Total Future Normal Cost</b>	194,558		217,964	112.0%
<b>Total Accrued Liability</b>	2,039,053		1,930,857	94.7%
<b>Unfunded Accrued Liability</b>	300,652		308,430	102.6%
<b>Normal Cost Rate</b>	4.76%		4.88%	102.5%
<b>Unfunded Liability Rate</b>	6.20%		6.22%	100.3%
<b>Sum of Rate</b>	10.96%		11.10%	101.3%
<b>SubDiv #:</b> 559	<b>Employer Name:</b> Wichita-Wilbarger 9-1-1 District			
<b>Contributing Members:</b>	3		4	133.3%
<b>Present Value of Benefits</b>	763,027		869,220	113.9%
<b>Total Future Normal Cost</b>	62,468		88,881	142.3%
<b>Total Accrued Liability</b>	700,559		780,339	111.4%
<b>Unfunded Accrued Liability</b>	65,400		64,391	98.5%
<b>Normal Cost Rate</b>	8.23%		8.12%	98.7%
<b>Unfunded Liability Rate</b>	4.32%		3.53%	81.7%
<b>Sum of Rate</b>	12.55%		11.65%	92.8%
<b>SubDiv #:</b> 655	<b>Employer Name:</b> Wickson Creek Special Utility District - Brazos County			
<b>Contributing Members:</b>	9		10	111.1%
<b>Present Value of Benefits</b>	722,989		841,269	116.4%
<b>Total Future Normal Cost</b>	199,082		210,629	105.8%
<b>Total Accrued Liability</b>	523,907		630,640	120.4%
<b>Unfunded Accrued Liability</b>	63,030		75,906	120.4%
<b>Normal Cost Rate</b>	5.81%		5.84%	100.5%
<b>Unfunded Liability Rate</b>	1.73%		2.11%	122.0%
<b>Sum of Rate</b>	7.54%		7.95%	105.4%
<b>SubDiv #:</b> 343	<b>Employer Name:</b> Wilbarger County			
<b>Contributing Members:</b>	93		94	101.1%
<b>Present Value of Benefits</b>	8,622,292		9,185,410	106.5%
<b>Total Future Normal Cost</b>	1,070,171		1,173,606	109.7%
<b>Total Accrued Liability</b>	7,552,121		8,011,804	106.1%
<b>Unfunded Accrued Liability</b>	1,095,249		1,175,788	107.4%
<b>Normal Cost Rate</b>	6.51%	6.51%	6.57%	100.9%
<b>Unfunded Liability Rate</b>	3.97%	4.16%	4.07%	102.5%
<b>Sum of Rate</b>	10.48%	10.67%	10.64%	101.5%
<b>SubDiv #:</b> 715	<b>Employer Name:</b> Wilbarger County Appraisal District			
<b>Contributing Members:</b>	3		4	133.3%
<b>Present Value of Benefits</b>	88,420		148,344	167.8%
<b>Total Future Normal Cost</b>	59,952		102,027	170.2%
<b>Total Accrued Liability</b>	28,468		46,317	162.7%
<b>Unfunded Accrued Liability</b>	205		(1,161)	(566.0%)
<b>Normal Cost Rate</b>	6.43%	7.60%	7.62%	118.5%
<b>Unfunded Liability Rate</b>	(0.23%)	(0.10%)	(0.33%)	143.5%
<b>Sum of Rate</b>	6.20%	7.50%	7.29%	117.6%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 530 <b>Employer Name:</b> Willbarger County Hospital District				
<b>Contributing Members:</b>	208		213	102.4%
<b>Present Value of Benefits</b>	8,098,483		8,456,323	104.4%
<b>Total Future Normal Cost</b>	1,077,043		1,068,188	99.2%
<b>Total Accrued Liability</b>	7,021,440		7,388,135	105.2%
<b>Unfunded Accrued Liability</b>	(906,001)		(1,331,924)	147.0%
<b>Normal Cost Rate</b>	2.56%		2.61%	102.0%
<b>Unfunded Liability Rate</b>	(1.66%)		(2.31%)	139.2%
<b>Sum of Rate</b>	0.90%		0.30%	33.3%
<b>SubDiv #:</b> 344 <b>Employer Name:</b> Willacy County				
<b>Contributing Members:</b>	112		120	107.1%
<b>Present Value of Benefits</b>	7,590,134		8,147,671	107.3%
<b>Total Future Normal Cost</b>	1,167,112		1,281,556	109.8%
<b>Total Accrued Liability</b>	6,423,022		6,866,115	106.9%
<b>Unfunded Accrued Liability</b>	(43,766)		91,721	(209.6%)
<b>Normal Cost Rate</b>	7.09%	7.09%	7.08%	99.9%
<b>Unfunded Liability Rate</b>	(0.19%)	0.59%	0.29%	(152.6%)
<b>Sum of Rate</b>	6.90%	7.68%	7.37%	106.8%
<b>SubDiv #:</b> 575 <b>Employer Name:</b> Willacy County Appraisal District				
<b>Contributing Members:</b>	5		5	100.0%
<b>Present Value of Benefits</b>	471,675		523,776	111.0%
<b>Total Future Normal Cost</b>	66,687		68,892	103.3%
<b>Total Accrued Liability</b>	404,988		454,884	112.3%
<b>Unfunded Accrued Liability</b>	75,489		88,252	116.9%
<b>Normal Cost Rate</b>	6.71%		6.42%	95.7%
<b>Unfunded Liability Rate</b>	7.03%		8.53%	121.3%
<b>Sum of Rate</b>	13.74%		14.95%	108.8%
<b>SubDiv #:</b> 652 <b>Employer Name:</b> Willacy County Housing Authority				
<b>Contributing Members:</b>	6		4	66.7%
<b>Present Value of Benefits</b>	143,201		105,111	73.4%
<b>Total Future Normal Cost</b>	71,413		61,171	85.7%
<b>Total Accrued Liability</b>	71,788		43,940	61.2%
<b>Unfunded Accrued Liability</b>	(1,992)		(8,846)	444.2%
<b>Normal Cost Rate</b>	5.35%		5.49%	102.6%
<b>Unfunded Liability Rate</b>	(0.21%)		(1.12%)	533.3%
<b>Sum of Rate</b>	5.14%		4.37%	85.0%
<b>SubDiv #:</b> 608 <b>Employer Name:</b> Williamson Central Appraisal District				
<b>Contributing Members:</b>	60		61	101.7%
<b>Present Value of Benefits</b>	9,835,509		10,640,064	108.2%
<b>Total Future Normal Cost</b>	1,922,948		2,015,330	104.8%
<b>Total Accrued Liability</b>	7,912,561		8,624,734	109.0%
<b>Unfunded Accrued Liability</b>	1,555,604		1,256,344	80.8%
<b>Normal Cost Rate</b>	9.25%	9.25%	9.18%	99.2%
<b>Unfunded Liability Rate</b>	5.71%	5.90%	4.55%	79.7%
<b>Sum of Rate</b>	14.96%	15.15%	13.73%	91.8%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 345 <b>Employer Name:</b> Williamson County				
<b>Contributing Members:</b>	1,488		1,599	107.5%
<b>Present Value of Benefits</b>	161,599,118		181,848,793	112.5%
<b>Total Future Normal Cost</b>	41,750,824		46,059,277	110.3%
<b>Total Accrued Liability</b>	119,848,294		135,789,516	113.3%
<b>Unfunded Accrued Liability</b>	13,282,187		14,777,972	111.3%
<b>Normal Cost Rate</b>	8.70%	8.70%	8.74%	100.5%
<b>Unfunded Liability Rate</b>	<u>1.94%</u>	<u>1.99%</u>	<u>2.06%</u>	<u>106.2%</u>
<b>Sum of Rate</b>	10.64%	10.69%	10.80%	101.5%
<b>SubDiv #:</b> 346 <b>Employer Name:</b> Wilson County				
<b>Contributing Members:</b>	159		170	106.9%
<b>Present Value of Benefits</b>	8,876,226		9,829,709	110.7%
<b>Total Future Normal Cost</b>	1,506,836		1,663,550	110.4%
<b>Total Accrued Liability</b>	7,369,390		8,166,159	110.8%
<b>Unfunded Accrued Liability</b>	490,854		464,696	94.7%
<b>Normal Cost Rate</b>	5.57%		5.62%	100.9%
<b>Unfunded Liability Rate</b>	<u>1.07%</u>		<u>0.94%</u>	<u>87.9%</u>
<b>Sum of Rate</b>	6.64%		6.56%	98.8%
<b>SubDiv #:</b> 479 <b>Employer Name:</b> Wilson County Appraisal District				
<b>Contributing Members:</b>	16		14	87.5%
<b>Present Value of Benefits</b>	1,397,452		1,492,478	106.8%
<b>Total Future Normal Cost</b>	268,973		225,629	83.9%
<b>Total Accrued Liability</b>	1,128,479		1,266,849	112.3%
<b>Unfunded Accrued Liability</b>	24,773		(8,226)	(33.2%)
<b>Normal Cost Rate</b>	7.19%		7.52%	104.6%
<b>Unfunded Liability Rate</b>	<u>0.53%</u>		<u>(0.21%)</u>	<u>(39.6%)</u>
<b>Sum of Rate</b>	7.72%		7.31%	94.7%
<b>SubDiv #:</b> 347 <b>Employer Name:</b> Winkler County				
<b>Contributing Members:</b>	149		171	114.8%
<b>Present Value of Benefits</b>	14,739,294		18,425,975	125.0%
<b>Total Future Normal Cost</b>	1,809,034		2,800,442	154.8%
<b>Total Accrued Liability</b>	12,930,260		15,625,533	120.8%
<b>Unfunded Accrued Liability</b>	982,945		2,487,387	253.1%
<b>Normal Cost Rate</b>	5.98%	7.55%	7.63%	127.6%
<b>Unfunded Liability Rate</b>	<u>2.04%</u>	<u>5.16%</u>	<u>4.50%</u>	<u>220.6%</u>
<b>Sum of Rate</b>	8.02%	12.71%	12.13%	151.2%
<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>	249,924		274,349	109.8%
<b>Total Future Normal Cost</b>	45,682		43,003	94.1%
<b>Total Accrued Liability</b>	204,242		231,346	113.3%
<b>Unfunded Accrued Liability</b>	6,455		6,664	103.2%
<b>Normal Cost Rate</b>	7.83%		7.85%	100.3%
<b>Unfunded Liability Rate</b>	<u>0.88%</u>		<u>0.97%</u>	<u>110.2%</u>
<b>Sum of Rate</b>	8.71%		8.82%	101.3%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 348	<b>Employer Name:</b> Wise County			
<b>Contributing Members:</b>	327		348	106.4%
<b>Present Value of Benefits</b>	26,624,544		30,468,861	114.4%
<b>Total Future Normal Cost</b>	5,710,860		6,529,183	114.3%
<b>Total Accrued Liability</b>	20,913,684		23,939,678	114.5%
<b>Unfunded Accrued Liability</b>	1,627,598		1,968,885	121.0%
<b>Normal Cost Rate</b>	7.29%		7.29%	100.0%
<b>Unfunded Liability Rate</b>	1.25%		1.43%	114.4%
<b>Sum of Rate</b>	8.54%		8.72%	102.1%
<b>SubDiv #:</b> 493	<b>Employer Name:</b> Wise County Appraisal District			
<b>Contributing Members:</b>	16		17	106.3%
<b>Present Value of Benefits</b>	1,437,623		1,645,064	114.4%
<b>Total Future Normal Cost</b>	331,608		359,822	108.5%
<b>Total Accrued Liability</b>	1,106,015		1,285,242	116.2%
<b>Unfunded Accrued Liability</b>	(235,166)		(227,339)	96.7%
<b>Normal Cost Rate</b>	7.12%		7.10%	99.7%
<b>Unfunded Liability Rate</b>	(3.04%)		(2.60%)	85.5%
<b>Sum of Rate</b>	4.08%		4.50%	110.3%
<b>SubDiv #:</b> 349	<b>Employer Name:</b> Wood County			
<b>Contributing Members:</b>	195		207	106.2%
<b>Present Value of Benefits</b>	17,192,671		19,376,151	112.7%
<b>Total Future Normal Cost</b>	2,924,296		3,352,269	114.6%
<b>Total Accrued Liability</b>	14,268,375		16,023,882	112.3%
<b>Unfunded Accrued Liability</b>	1,375,717		1,860,685	135.3%
<b>Normal Cost Rate</b>	6.44%	6.95%	6.94%	107.8%
<b>Unfunded Liability Rate</b>	1.90%	2.74%	2.66%	140.0%
<b>Sum of Rate</b>	8.34%	9.69%	9.60%	115.1%
<b>SubDiv #:</b> 700	<b>Employer Name:</b> Wood County Appraisal District			
<b>Contributing Members:</b>	13		13	100.0%
<b>Present Value of Benefits</b>	587,690		682,672	116.2%
<b>Total Future Normal Cost</b>	233,323		229,823	98.5%
<b>Total Accrued Liability</b>	354,367		452,849	127.8%
<b>Unfunded Accrued Liability</b>	64,313		65,922	102.5%
<b>Normal Cost Rate</b>	6.51%		6.54%	100.5%
<b>Unfunded Liability Rate</b>	1.52%		1.57%	103.3%
<b>Sum of Rate</b>	8.03%		8.11%	101.0%
<b>SubDiv #:</b> 350	<b>Employer Name:</b> Yoakum County			
<b>Contributing Members:</b>	287		306	106.6%
<b>Present Value of Benefits</b>	23,808,805		26,295,162	110.4%
<b>Total Future Normal Cost</b>	3,230,626		3,698,324	114.5%
<b>Total Accrued Liability</b>	20,578,179		22,596,838	109.8%
<b>Unfunded Accrued Liability</b>	3,935,260		4,283,196	108.8%
<b>Normal Cost Rate</b>	5.32%	5.32%	5.32%	100.0%
<b>Unfunded Liability Rate</b>	3.96%	4.30%	3.89%	98.2%
<b>Sum of Rate</b>	9.28%	9.62%	9.21%	99.2%

## Comparison of Contribution Rates for Variable-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 351 <b>Employer Name:</b> Young County				
<b>Contributing Members:</b>	109		111	101.8%
<b>Present Value of Benefits</b>	10,179,438		10,755,517	105.7%
<b>Total Future Normal Cost</b>	1,091,602		1,143,970	104.8%
<b>Total Accrued Liability</b>	9,087,836		9,611,547	105.8%
<b>Unfunded Accrued Liability</b>	785,912		786,538	100.1%
<b>Normal Cost Rate</b>	5.65%		5.65%	100.0%
<b>Unfunded Liability Rate</b>	<u>2.45%</u>		<u>2.51%</u>	<u>102.4%</u>
<b>Sum of Rate</b>	8.10%		8.16%	100.7%
<b>SubDiv #:</b> 352 <b>Employer Name:</b> Zapata County				
<b>Contributing Members:</b>	352		364	103.4%
<b>Present Value of Benefits</b>	22,064,221		24,731,650	112.1%
<b>Total Future Normal Cost</b>	4,963,510		5,611,266	113.1%
<b>Total Accrued Liability</b>	17,100,711		19,120,384	111.8%
<b>Unfunded Accrued Liability</b>	(1,156,152)		(1,151,378)	99.6%
<b>Normal Cost Rate</b>	7.71%		7.71%	100.0%
<b>Unfunded Liability Rate</b>	<u>(0.89%)</u>		<u>(0.78%)</u>	<u>87.6%</u>
<b>Sum of Rate</b>	6.82%		6.93%	101.6%
<b>SubDiv #:</b> 649 <b>Employer Name:</b> Zapata County Appraisal District				
<b>Contributing Members:</b>	7		6	85.7%
<b>Present Value of Benefits</b>	224,366		242,386	108.0%
<b>Total Future Normal Cost</b>	59,938		54,764	91.4%
<b>Total Accrued Liability</b>	164,428		187,622	114.1%
<b>Unfunded Accrued Liability</b>	34,820		29,264	84.0%
<b>Normal Cost Rate</b>	4.08%		4.09%	100.2%
<b>Unfunded Liability Rate</b>	<u>2.22%</u>		<u>1.99%</u>	<u>89.6%</u>
<b>Sum of Rate</b>	6.30%		6.08%	96.5%
<b>SubDiv #:</b> 353 <b>Employer Name:</b> Zavala County				
<b>Contributing Members:</b>	56		89	158.9%
<b>Present Value of Benefits</b>	6,126,362		6,895,522	112.6%
<b>Total Future Normal Cost</b>	738,536		1,198,377	162.3%
<b>Total Accrued Liability</b>	5,387,826		5,697,145	105.7%
<b>Unfunded Accrued Liability</b>	(442,308)		(488,511)	110.4%
<b>Normal Cost Rate</b>	8.06%	8.06%	8.03%	99.6%
<b>Unfunded Liability Rate</b>	<u>(2.29%)</u>	<u>(2.29%)</u>	<u>(1.56%)</u>	<u>68.1%</u>
<b>Sum of Rate</b>	5.77%	5.77%	6.47%	112.1%

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

**December 31, 2007**

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

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Note that the ratios shown on the following pages are the 2007 valuation results with new plan provisions, compared to the 2006 valuation results prior to any new plan changes.

# Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #: 597</b>	<b>Employer Name: Bacliff Municipal Utility District</b>			
<b>Contributing Members:</b>	11		9	81.8%
<b>Present Value of Benefits</b>	786,134		847,404	107.8%
<b>Total Future Normal Cost</b>	97,640		81,275	83.2%
<b>Total Accrued Liability</b>	688,494		766,129	111.3%
<b>Unfunded Accrued Liability</b>	63,264		51,222	81.0%
<b>Amortization Period</b>	6.3		5.2	82.5%
<b>Normal Cost Rate</b>	2.98%		3.04%	102.0%
<b>Unfunded Liability Rate</b>	2.72%		2.66%	97.8%
<b>Sum of Rate</b>	5.70%		5.70%	100.0%
<b>SubDiv #: 411</b>	<b>Employer Name: Bandera County Water Control and Improvement District #1</b>			
<b>Contributing Members:</b>	0		0	0.0%
<b>Present Value of Benefits</b>	2,602		2,476	95.2%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	2,602		2,476	95.2%
<b>Unfunded Accrued Liability</b>	895		1,217	136.0%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%
<b>SubDiv #: 525</b>	<b>Employer Name: Borden County Appraisal District</b>			
<b>Contributing Members:</b>	1		1	100.0%
<b>Present Value of Benefits</b>	19,449		21,062	108.3%
<b>Total Future Normal Cost</b>	10,867		10,449	96.2%
<b>Total Accrued Liability</b>	8,582		10,613	123.7%
<b>Unfunded Accrued Liability</b>	(2,304)		(2,724)	118.2%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	4.83%		4.84%	100.2%
<b>Unfunded Liability Rate</b>	2.17%		2.16%	99.5%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #: 554</b>	<b>Employer Name: Brookshire - Katy Drainage District</b>			
<b>Contributing Members:</b>	6		6	100.0%
<b>Present Value of Benefits</b>	414,766		446,297	107.6%
<b>Total Future Normal Cost</b>	62,334		60,714	97.4%
<b>Total Accrued Liability</b>	352,432		385,583	109.4%
<b>Unfunded Accrued Liability</b>	(8,070)		(18,946)	234.8%
<b>Amortization Period</b>	0	0.0	0	0.0%
<b>Normal Cost Rate</b>	3.53%	3.53%	3.56%	100.8%
<b>Unfunded Liability Rate</b>	0.47%	0.47%	0.44%	93.6%
<b>Sum of Rate</b>	4.00%	4.00%	4.00%	100.0%

## Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</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>	155,039		132,070	85.2%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	155,039		132,070	85.2%
<b>Unfunded Accrued Liability</b>	(17,426)		(20,525)	117.8%
<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> 156	<b>Employer Name:</b> Dallas County			
<b>Contributing Members:</b>	6,625		7,026	106.1%
<b>Present Value of Benefits</b>	999,515,348		1,078,443,203	107.9%
<b>Total Future Normal Cost</b>	149,125,304		162,762,656	109.1%
<b>Total Accrued Liability</b>	850,390,044		915,680,547	107.7%
<b>Unfunded Accrued Liability</b>	53,112,562		53,878,176	101.4%
<b>Amortization Period</b>	9.9		9.2	92.9%
<b>Normal Cost Rate</b>	6.38%		6.42%	100.6%
<b>Unfunded Liability Rate</b>	2.12%		2.08%	98.1%
<b>Sum of Rate</b>	8.50%		8.50%	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>	294,050		320,374	109.0%
<b>Total Future Normal Cost</b>	29,444		28,655	97.3%
<b>Total Accrued Liability</b>	264,606		291,719	110.2%
<b>Unfunded Accrued Liability</b>	(17,158)		(18,076)	105.4%
<b>Amortization Period</b>	0	0.0	0	0.0%
<b>Normal Cost Rate</b>	6.99%	6.99%	7.02%	100.4%
<b>Unfunded Liability Rate</b>	0.01%	0.01%	(0.02%)	(200.0%)
<b>Sum of Rate</b>	7.00%	7.00%	7.00%	100.0%
<b>SubDiv #:</b> 552	<b>Employer Name:</b> Haskell Memorial Hospital District			
<b>Contributing Members:</b>	49		49	100.0%
<b>Present Value of Benefits</b>	2,100,903		2,256,264	107.4%
<b>Total Future Normal Cost</b>	261,028		266,750	102.2%
<b>Total Accrued Liability</b>	1,839,875		1,989,514	108.1%
<b>Unfunded Accrued Liability</b>	(742,991)		(840,915)	113.2%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	2.62%		2.63%	100.4%
<b>Unfunded Liability Rate</b>	2.38%		2.37%	99.6%
<b>Sum of Rate</b>	5.00%		5.00%	100.0%



# Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 414	<b>Employer Name:</b> Hidalgo and Cameron Counties Irrigation District #9			
<b>Contributing Members:</b>	40		39	97.5%
<b>Present Value of Benefits</b>	3,130,448		2,934,181	93.7%
<b>Total Future Normal Cost</b>	262,916		257,010	97.8%
<b>Total Accrued Liability</b>	2,867,532		2,677,171	93.4%
<b>Unfunded Accrued Liability</b>	(204,598)		(296,204)	144.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.89%		3.91%	100.5%
<b>Unfunded Liability Rate</b>	3.11%		3.09%	99.4%
<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>	20		24	120.0%
<b>Present Value of Benefits</b>	1,578,062		1,779,048	112.7%
<b>Total Future Normal Cost</b>	219,630		271,746	123.7%
<b>Total Accrued Liability</b>	1,358,432		1,507,302	111.0%
<b>Unfunded Accrued Liability</b>	(59,840)		(67,280)	112.4%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	5.32%		5.53%	103.9%
<b>Unfunded Liability Rate</b>	1.68%		1.47%	87.5%
<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>	82		83	101.2%
<b>Present Value of Benefits</b>	7,907,163		8,505,924	107.6%
<b>Total Future Normal Cost</b>	1,367,871		1,387,938	101.5%
<b>Total Accrued Liability</b>	6,539,292		7,117,986	108.8%
<b>Unfunded Accrued Liability</b>	(488,296)		(516,750)	105.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	5.68%		5.70%	100.4%
<b>Unfunded Liability Rate</b>	0.32%		0.30%	93.8%
<b>Sum of Rate</b>	6.00%		6.00%	100.0%
<hr/>				
<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>	49,952		49,182	98.5%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	49,952		49,182	98.5%
<b>Unfunded Accrued Liability</b>	2,536		3,920	154.6%
<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>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<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>	868,986		961,122	110.6%
<b>Total Future Normal Cost</b>	95,268		100,157	105.1%
<b>Total Accrued Liability</b>	773,718		860,965	111.3%
<b>Unfunded Accrued Liability</b>	52,629		46,166	87.7%
<b>Amortization Period</b>	6.5	0.0	6.3	96.9%
<b>Normal Cost Rate</b>	3.94%	3.94%	3.98%	101.0%
<b>Unfunded Liability Rate</b>	3.06%	3.06%	3.02%	98.7%
<b>Sum of Rate</b>	7.00%	7.00%	7.00%	100.0%
<hr/>				
<b>SubDiv #:</b> 435	<b>Employer Name:</b> Red River Authority			
<b>Contributing Members:</b>	28		29	103.6%
<b>Present Value of Benefits</b>	2,793,356		3,124,684	111.9%
<b>Total Future Normal Cost</b>	493,568		529,833	107.3%
<b>Total Accrued Liability</b>	2,299,788		2,594,851	112.8%
<b>Unfunded Accrued Liability</b>	(673,819)		(732,078)	108.6%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	6.02%		6.07%	100.8%
<b>Unfunded Liability Rate</b>	0.98%		0.93%	94.9%
<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>	154,077		163,968	106.4%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	154,077		163,968	106.4%
<b>Unfunded Accrued Liability</b>	(9,244)		(10,055)	108.8%
<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>	133,755		125,148	93.6%
<b>Total Future Normal Cost</b>	0		0	0.0%
<b>Total Accrued Liability</b>	133,755		125,148	93.6%
<b>Unfunded Accrued Liability</b>	3,819		3,228	84.5%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	0.00%		0.00%	0.0%
<b>Unfunded Liability Rate</b>	0.00%		0.00%	0.0%
<b>Sum of Rate</b>	0.00%		0.00%	0.0%

## Comparison of Contribution Rates for Fixed-Rate Plans

	<u>12/31/06 Val</u>	<u>New Plan</u>	<u>12/31/07 Val</u>	<u>Ratio 07/06</u>
<b>SubDiv #:</b> 574	<b>Employer Name:</b> Tax Appraisal District of Cottle County			
<b>Contributing Members:</b>	2		2	100.0%
<b>Present Value of Benefits</b>	100,010		111,302	111.3%
<b>Total Future Normal Cost</b>	9,174		9,195	100.2%
<b>Total Accrued Liability</b>	90,836		102,107	112.4%
<b>Unfunded Accrued Liability</b>	(1,398)		(2,163)	154.7%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	5.21%		5.23%	100.4%
<b>Unfunded Liability Rate</b>	1.79%		1.77%	98.9%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 420	<b>Employer Name:</b> Velasco Drainage District - Brazoria County			
<b>Contributing Members:</b>	26		26	100.0%
<b>Present Value of Benefits</b>	5,314,483		5,867,588	110.4%
<b>Total Future Normal Cost</b>	384,866		416,913	108.3%
<b>Total Accrued Liability</b>	4,929,617		5,450,675	110.6%
<b>Unfunded Accrued Liability</b>	173,032		184,008	106.3%
<b>Amortization Period</b>	4.2		4.1	97.6%
<b>Normal Cost Rate</b>	3.65%		3.72%	101.9%
<b>Unfunded Liability Rate</b>	3.35%		3.28%	97.9%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 427	<b>Employer Name:</b> White River Municipal Water District - Dickens County			
<b>Contributing Members:</b>	8		9	112.5%
<b>Present Value of Benefits</b>	884,265		890,452	100.7%
<b>Total Future Normal Cost</b>	112,170		124,730	111.2%
<b>Total Accrued Liability</b>	772,095		765,722	99.2%
<b>Unfunded Accrued Liability</b>	(226,006)		(300,115)	132.8%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.90%		3.97%	101.8%
<b>Unfunded Liability Rate</b>	3.10%		3.03%	97.7%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%
<b>SubDiv #:</b> 566	<b>Employer Name:</b> Zavala County Appraisal District			
<b>Contributing Members:</b>	5		7	140.0%
<b>Present Value of Benefits</b>	306,619		343,582	112.1%
<b>Total Future Normal Cost</b>	52,263		60,452	115.7%
<b>Total Accrued Liability</b>	254,356		283,130	111.3%
<b>Unfunded Accrued Liability</b>	(128,657)		(145,539)	113.1%
<b>Amortization Period</b>	0		0	0.0%
<b>Normal Cost Rate</b>	3.90%		3.88%	99.5%
<b>Unfunded Liability Rate</b>	3.10%		3.12%	100.6%
<b>Sum of Rate</b>	7.00%		7.00%	100.0%

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

**December 31, 2007**

**Appendix H – 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 H-1
  - B. Service retirement Table H-2
  - C. Disablement Table H-3
  - D. Mortality among contributing members Table H-4

Basis – Custom table based on TCDRS experience

- E. Mortality among inactive vested members, service retired members, and beneficiaries Table H-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 H-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 H-6
- G. Retaining vested account upon termination of employment Table H-7

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

**December 31, 2007**

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

**Table H-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.

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

**December 31, 2007**

**Annual Probability of Retirement**

**Table H-2: Service Retirement**

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

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

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

**December 31, 2007**

**Annual Probability of Disablement**

**Table H-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.

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

**December 31, 2007**

**Annual Probability of Mortality for Active Members**

**Table H-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, 2007  
Annual Mortality Probabilities for Inactive Members,  
Service Retirees, and Disabled Retirees**

**Table H-5: Mortality(1)**

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, 2007  
Probability of Terminating Employment  
Middle Termination Group**

**Table H-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%		

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

**December 31, 2007**

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

**Table H-7: Vesting**

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

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