



Texas County & District Retirement System

System-Wide Actuarial Valuation
as of December 31, 2016

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June 12, 2017

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

Re: System-wide Actuarial Valuation as of December 31, 2016

Dear Board of Trustees:

As part of our engagement with the Board, we have performed an actuarial valuation of the Texas County & District Retirement System (TCDRS) as of December 31, 2016. The major findings of the valuation are set forth in this report. This report reflects the benefit provisions and contribution rates in effect for each of the 739 separate employer plans (738 active plans and one non-depositing plan) participating in TCDRS as of December 31, 2016. This is a summary report for TCDRS as a whole; detailed information for each individual employer can be found in the employer-specific valuation reports on TCDRS' website.

Actuarial Certification

This report is a summary of the valuation results. Additional detailed results are provided in the TCDRS Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2016.

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. We found this information to be reasonably consistent and comparable with information used for other purposes. The valuation results depend on the integrity of this information. If any of this information is inaccurate or incomplete, our results may be different and our calculations may need to be revised.

All costs, liabilities, rates of interest, and other factors for TCDRS have been determined on the basis of actuarial assumptions and methods, which we believe are reasonable (taking into account the experience of TCDRS and reasonable expectations); and which, in combination, offer a reasonable estimate of anticipated experience affecting the System. Further, in our opinion, each actuarial assumption used is reasonably related to the experience of the System and to reasonable expectations which, in combination, represent a reasonable estimate of anticipated experience under the System.

This valuation report is only an estimate of the System's financial condition as of a single date. It can neither predict the System's future condition nor guarantee future financial soundness. Actuarial valuations do not affect the ultimate cost of System benefits, only the timing of System contributions. While the valuation is based on an array of individually reasonable assumptions, other assumption sets may also be reasonable and valuation results

This work product was prepared solely for TCDRS for the purposes described herein and 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. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product.

based on those assumptions would be different. No one set of assumptions is uniquely correct. Determining results using alternative assumptions is outside the scope of our engagement.

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.

These assumptions are based on our 2013 Investigation of Experience report, with changes to the mortality assumption adopted at the December 2015 meeting and changes to the application of the investment return assumption. The Board has the final decision regarding the appropriateness of the assumptions and adopted them as indicated in Appendix E.

Actuarial computations presented in this report are for purposes of determining the recommended funding amounts for TCDRS. Actuarial computations under GASB statements 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.

Milliman's work is prepared solely for the internal business use of the TCDRS. To the extent that Milliman's work is not subject to disclosure under applicable public records laws, Milliman's work may not be provided to third parties without Milliman's prior written consent. Milliman does not intend to benefit or create a legal duty to any third party recipient of its work product. Milliman's consent to release its work product to any third party may be conditioned on the third party signing a Release, subject to the following exceptions:

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The consultants who worked on this assignment are pension actuaries. Milliman's advice is not intended to be a substitute for qualified legal or accounting counsel.

The signing actuaries are independent of the plan sponsors. We are not aware of any relationship that would impair the objectivity of our work.

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. We are members of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein

We would like to express our appreciation to Ms. Amy Bishop, Director of TCDRS, and to members of her staff, who gave substantial assistance in supplying the data on which this report is based.

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

Sincerely,

Handwritten signature of Nick J. Collier in black ink.

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

Handwritten signature of Mark C. Olleman in black ink.

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

Handwritten signature of Craig Glyde in black ink.

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NJC/MCO/CJG/nlo

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Section 1 Executive Summary



We are pleased to present the results of the 2016 Actuarial Valuation. The actuarial valuation of TCDRS requires a separate valuation and determination of contribution rates for each of the 738 individual active employer plans. The results of this valuation determine the required employer contribution rates for 2018, assuming no changes in plan provisions or other significant events.

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

Overview

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 2017 and those calculated for 2018 satisfy the statutory requirements, and the overall funding of the System compares favorably with most other public retirement systems.

Several key points to note for the 2016 Actuarial Valuation are summarized as follows:

- **Funding:** The funded ratio for the System in aggregate decreased from 88.7% to 88.4%. The main factor causing this decrease was the recognition under the asset smoothing method of prior asset returns less than the assumed 8.0%. This was somewhat offset by contributions to pay off the Unfunded Actuarial Accrued Liability (UAAL) which had a positive impact on the funded ratio.
- **Contribution Rates:** On average, the employer contribution rate weighted by payroll increased by 0.33% of payroll (not including plan changes effective January 1, 2018). The recognition of current and prior investment gains and losses caused an increase of 0.54%. All other factors caused a decrease of 0.21%. The impact of all changes is discussed in more detail later in this section and in the Experience Analysis section of Section 2. This discussion includes the impact of plan changes adopted in the prior year which caused a small increase in the aggregate rate, as compared the prior valuation.
- **Interest Crediting to Employer Accounts:** Total employer plan assets received an interest credit for 2016 equal to the assumed credit of 8.0%.
- **Changes Since Last Year:** The 2016 valuation reflects the reallocation of assets and liabilities previously held in the Current Service Annuity Reserve Fund (CSARF) back to the associated employers effective January 1, 2017. This change was anticipated in the prior valuation, so it did not have a material impact on the valuation.

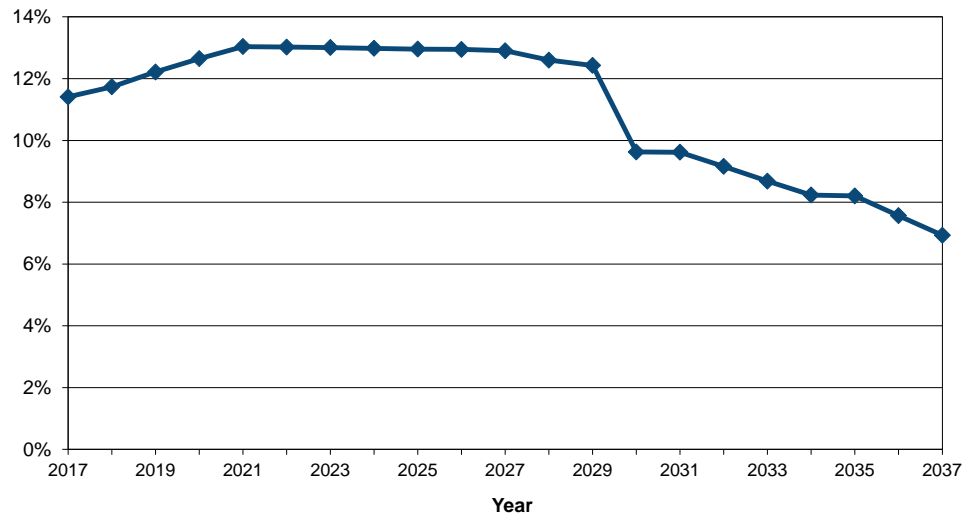
Two changes were made in the actuarial methods. The asset smoothing method was changed to offset certain gain or loss bases; this is expected to reduce year-to-year contribution rate volatility. The recognition of contributions above the required rate was changed to provide more immediate recognition of the extra contributions. Neither of these changes had a significant impact on the valuation, although the contribution recognition had the effect of reducing the required rates for certain employers.

**Overview
 (continued)**

- Looking Ahead:** The following graph shows a projection of the aggregate employer contribution rate for all TCDRS employers, assuming that all actuarial assumptions are met in the future and that employers make no changes to their plan provisions. In particular, it assumes that all plan assets are credited with 8% in each future year. Since there is a net asset loss on an actuarial basis currently being deferred, the required rate is projected to increase as the deferred losses are recognized over the next three years. The projected rates are close to those projected in our 2015 valuation report as the interest credited to the employer accounts equaled the assumption, and there were no material changes that affected the liabilities.

There is a significant decrease projected in the required contribution rate in 2030 when a portion of the UAAL is fully amortized for many TCDRS employers. The actual increases and decreases in future contribution rates will ultimately be either greater or less, depending on future investment returns and a number of other factors.

**TCDRS In Aggregate
 Projection of Required Rate**



Key Results

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

	12/31/2016	12/31/2015	% Change
Number of Employers			
Active	738	701	5.3%
Non-Depositing	1	1	0.0%
Total	<u>739</u>	<u>702</u>	5.3%
Number of Members			
Contributing	131,140	129,217	1.5%
Non-Contributing	90,928	85,408	6.5%
Annuitants ⁽¹⁾	59,985	56,362	6.4%
Total	<u>282,053</u>	<u>270,987</u>	4.1%
Averages			
Age (Actives)	44.7	44.7	0.0%
Years of Service (Actives)	10.3	10.3	0.0%
Annual Pay (Actives)	\$ 48,638	\$ 47,380	2.7%
Member Deposit Rate	6.77%	6.77%	0.0%
Account Balance (ESF)	29,556	29,190	1.3%
Monthly Benefit (Annuitants) ⁽¹⁾	1,699	1,637	3.8%
Actuarial Value of Assets			
Employee Savings Fund	\$ 6,563.4 million	\$ 6,264.8 million	4.8%
Subdivision Accumulation Fund	20,376.7 million	12,122.5 million	68.1%
Annuity Reserve Fund (CSARF) ⁽²⁾	11.8 million	7,011.5 million	-99.8%
Total Actuarial Value of Assets	<u>\$ 26,951.9 million</u>	<u>\$ 25,398.8 million</u>	6.1%
Funding			
Actuarial Accrued Liabilities	\$ 30,473.9 million	\$ 28,632.5 million	6.4%
Actuarial Value of Assets	<u>26,951.9 million</u>	<u>25,398.8 million</u>	6.1%
Unfunded Actuarial Accrued Liability	3,522.0 million	3,233.7 million	8.9%
Aggregate Funded Ratio	88.4%	88.7%	-0.3%
Aggregate Amortization Period	13.5 years	13.8 years	-2.2%
Average Required Contribution Rate (Weighted by Payroll)			
Average Total Normal Cost Rate	13.53%	13.54%	-0.1%
Average Member Deposit Rate	<u>(6.77%)</u>	<u>(6.77%)</u>	0.0%
Average Employer Normal Cost Rate	6.76%	6.77%	-0.1%
Average UAAL Rate	<u>4.98%</u>	<u>4.63%</u>	7.4%
Average Required Contribution Rate	11.74%	11.40%	2.9%
Investment Return and SAF Credit			
Total Fund Return (net of inv. fees)	7.5%	-0.7%	n/a
Interest Credit (fund value)	8.0%	-5.3%	n/a
Results Based on Fund Values (No Asset Smoothing) -- For Informational Purposes Only			
Average Required Contribution Rate	12.97%	13.11%	-1.1%
Aggregate Funded Ratio	85.1%	83.9%	1.4%

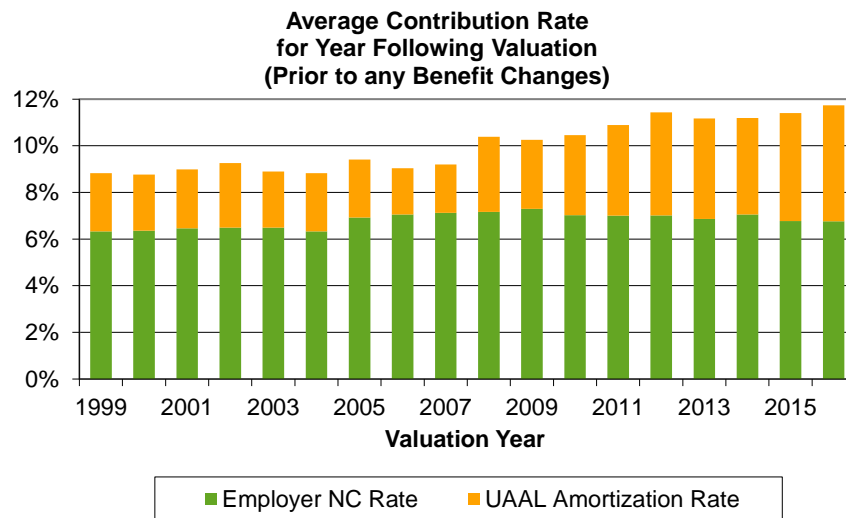
1. The average monthly benefits are the regular benefits paid in January following the valuation date. In cases of retirees with multiple accounts from a single employer, the accounts are considered as a single benefit. Benefits from multiple employers to a single retiree are calculated separately.

2. Reflects reallocation of CSARF assets as of January 1, 2017.

Plan Funding

The purpose of the valuation is to determine the contribution rates and measure the funding status of each employer plan based on its own assumptions, benefits, and membership. The funding status is measured by the funded ratio for each plan.

Required employer contribution rates effective for 2018, as determined by this 2016 Actuarial Valuation, increased by 0.33% of payroll on average when compared with the rate actually being paid in 2017. The weighted average contribution rate for all plans increased from 11.41% to 11.74%. Note that the weighted average rate is determined as the total estimated required contributions for the next year (2018) divided by the total expected payroll. It does not reflect the cost of any changes in benefits that may be adopted during 2017. A historical perspective on required contribution rates is shown below:

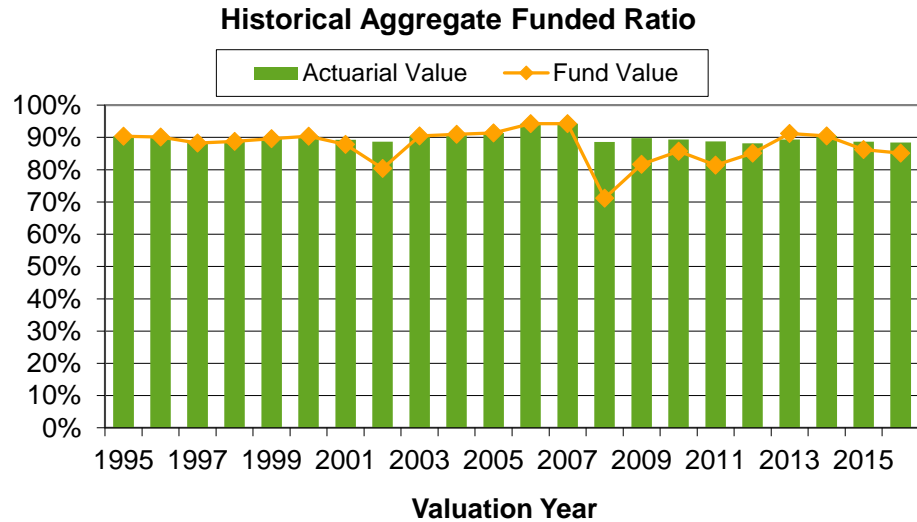


For the System in total, the Funded Ratio (Actuarial Assets divided by Actuarial Accrued Liabilities) has decreased since the 2015 valuation from 88.7% to 88.4%. The System in total refers to all employer plans, but does not include any assets currently held in reserves other than the ESF, SAF and CSARF. If the reserves (Endowment Fund plus Expense Fund) were included in the Actuarial Assets, the Funded Ratio would be slightly higher at 89.6%. Note the Closed Subdivisions Annuity Reserve Fund holds the remaining assets after the majority of the Current Service Annuity Reserve Fund was reallocated to the associated active employer accounts effective January 1, 2017 and is still referred to as the CSARF.

All Funded Ratios discussed in this report are on an ongoing basis. The TCDRS Act allows for the termination of individual district plans under certain conditions. If measured on a termination basis, the liabilities would be greater and the assets would be based on the fund values as opposed to actuarial values.

**Plan Funding
 (continued)**

As discussed earlier, the funded ratio has decreased slightly since the last year. As shown below, the funded ratio using the actuarial value of assets has remained fairly level since 1995; very stable when compared to other public retirement systems. The most significant change was a decrease due to the 2008 investment losses. The funded ratio based on the actual fund values has been less stable.



**Individual Employer
 Plan Changes**

During 2016, 78 employers changed their benefit provisions. Most of these employers made changes that improved benefit provisions, but five employers reduced future benefits. The most common benefit changes were retiree Cost-of-Living Adjustments (COLAs) and employer match rate increases.

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, 2015 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 following table shows how various factors affected the overall funding of TCDRS, as compared to the last valuation.

Sources of Change	Weighted Contribution Rate	Aggregate Funded Ratio
Calculated Rate for 2017 (2015 Valuation)	11.40%	88.7%
Employer Lump Sum Contributions	-0.02%	0.0%
Changes in Plan Provisions	0.03%	0.0%
Estimated Average Required Rate for 2017	11.41%	88.7%
Expected Year-to-Year Change	0.00%	0.7%
Additional Contributions (Elected Rate)	-0.08%	0.0%
Investment Experience	0.54%	-1.3%
Payroll & Salary Changes Different than Expected	0.02%	0.0%
Termination & Withdrawal Experience	0.00%	0.0%
Other	-0.15%	0.3%
Total Change	0.33%	-0.3%
Calculated Rate for 2018 (2016 Valuation)	11.74%	88.4%

**Terminated Employer
 CSARF & GTLF**

The Group Term Life Fund (GTLF) increased from last year and continues to maintain a level of assets to sufficiently support its expected annual benefit payments. The ratio of the GTLF to expected benefit payments, which is a measure of the fund's surplus, has grown large over time and is anticipated to continue to grow in future years. We recommend TCDRS review the GTLF and consider changes to the Group Term Life Program that will maintain the GTLF at an appropriate level.

The CSARF currently is adequately funded with assets equal to the associated liabilities.

Plan Data

The composition of the valuation group changed from the 2007 to 2016 Actuarial Valuations as shown by the next three tables. Note that 738 active plans reflect the addition of 37 new plans in 2016.

Plans in December 31 Actuarial Valuation

	Active	Inactive Plans	Total Plans
2007	567	7	574
2008	585	1	586
2009	601	1	602
2010	618	1	619
2011	624	1	625
2012	641	1	642
2013	656	1	657
2014	677	1	678
2015	701	1	702
2016	738	1	739

System Covered Payroll and Annual Pay as of December 31

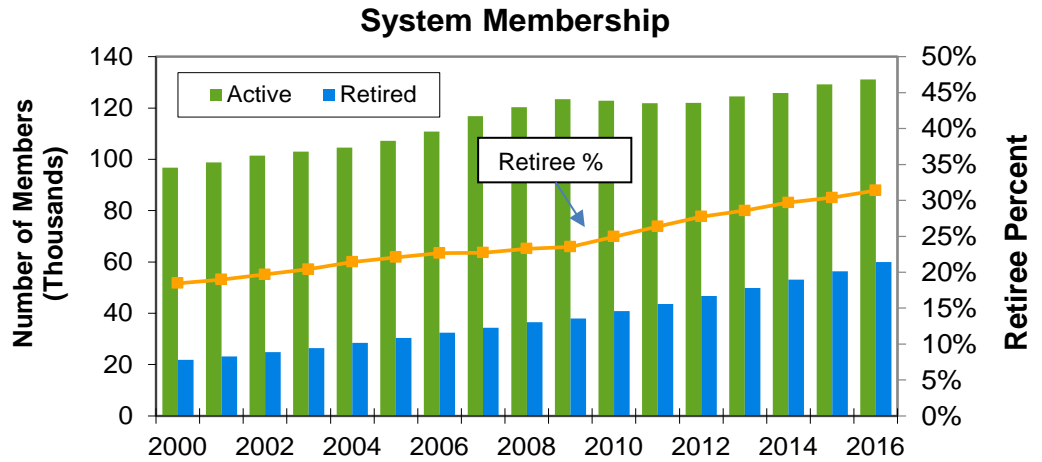
	Covered Payroll (in millions)	Contributing Members	Annual Pay	
			Average	Percentage Increase
2007	4,420.5	116,858	37,828	3.4%
2008	4,830.3	120,347	40,136	6.1%
2009	5,168.0	123,446	41,864	4.3%
2010	5,213.9	122,889	42,428	1.3%
2011	5,202.5	121,919	42,671	0.6%
2012	5,283.6	121,963	43,322	1.5%
2013	5,483.8	124,525	44,038	1.7%
2014	5,779.0	125,860	45,916	4.3%
2015	6,122.3	129,217	47,380	3.2%
2016	6,378.4	131,140	48,638	2.7%

Plan Data
(continued)

Total System Membership as of December 31

	Active Contributing Members	Non- Contributing Members*	Annuitants*	Total
2007	116,858	46,104	34,362	197,324
2008	120,347	52,188	36,509	209,044
2009	123,446	55,956	37,979	217,381
2010	122,889	59,029	40,836	222,754
2011	121,919	63,172	43,635	228,726
2012	121,963	68,723	46,801	237,487
2013	124,525	73,460	49,820	247,805
2014	125,860	79,471	53,169	258,500
2015	129,217	85,408	56,362	270,987
2016	131,140	90,928	59,985	282,053

*Includes members and survivors from inactive and terminated employers.



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

	Active Contributing Members	Non-Contributing Members	Annuitants
December 31, 2015 Valuation	129,217	85,408	56,362
Termination with Refund	(4,343)	(3,436)	-
Termination without Refund	(8,646)	8,646	-
Active/Inactive Death with Annuity	(94)	(33)	127
Service Retirement	(3,655)	(1,335)	4,990
Disability Retirement	(30)	(14)	44
Annuitant Death without Beneficiary	-	-	(1,365)
New Entrants	17,471	2,739	-
Rehires	1,220	(1,047)	(173)
Total Change	1,923	5,520	3,623
December 31, 2016 Valuation	131,140	90,928	59,985

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Section 2 Valuation Results



We performed an actuarial valuation for each of the 738 active (plus one inactive) employers participating in TCDRS as of December 31, 2016. Note that one plan joined in 2016 but terminated in early 2017. For purposes of the valuation, this plan was treated as a terminated plan and included in the valuation for aggregate system-wide purposes. It was excluded from the analysis of individual active employer plans shown in this section. This section discusses the summary results for all or a specific group of plans as well as the basis for the valuation. Key results for each employer can be found in Appendix A. A Summary Valuation Report is provided to each employer that gives more detailed results for their TCDRS plan.

The purpose of the actuarial 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 funded ratio for each plan, contribution rates are based on the funding method used.

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 Closed Subdivisions 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 2015 and 2016 Actuarial Valuations.

**Statements of Plan Net Assets
Pension Trust Fund
As of December 31, 2016 and 2015**

	2016	2015
Assets		
Cash and Cash Equivalents	\$ 25,415,477	\$ 25,123,259
Receivables:		
Contributions	114,372,139	104,566,055
Investment Interest and Dividends	19,689,462	16,004,403
Securities-Lending Interest	142,091	176,733
Foreign Currency and Exchange Contracts	(4,319)	501,140
Employer Premiums	0	0
Other	189,378	176,581
Total Receivables	134,388,751	121,424,912
Prepaid Expenses and Other Assets	4,686,699	1,812,087
Other Assets	236,666	182,527
Investments, at Fair Value:		
Investment-Grade Fixed Income	987,974,697	950,888,291
Domestic Equities	4,415,816,725	3,915,643,420
International Equities	4,468,963,509	4,661,048,924
Global Equities	532,580,995	512,500,021
High-Yield Investments	3,084,561,022	3,421,841,960
REITs	811,874,484	772,654,712
Hedge Funds	6,158,219,643	6,188,413,589
Master Limited Partnerships	567,543,856	472,358,195
TIPS	508,931,316	48,642,878
Private Equity	3,100,313,544	2,568,020,567
Private Real Estate	572,533,783	491,450,067
Commodities	540,289,650	246,097,341
Cash and Cash Equivalents	413,319,532	168,076,758
Total Investments	26,162,922,756	24,417,636,723
Invested Securities-Lending Collateral	4,930,942	39,219,985
Capital Assets, Net	20,790,181	18,918,547
Total Assets	26,353,371,472	24,624,318,040
LIABILITIES		
Accounts Payable and Investments Payable	27,781,896	25,745,421
Funds Held for Optional Group Term Life Fund	33,509,732	29,674,967
Securities-Lending Collateral	4,930,942	39,219,985
Total Liabilities	66,222,570	94,640,373
Net Assets Held in Trust for Pension Benefits, Dec. 31	\$ 26,287,148,902	\$ 24,529,677,667

Changes in Plan Net Assets by Fund

	Employees Saving Fund	Subdivision Accumulation Fund	Current Service Annuity Reserve Fund	Endowment Fund	Income Fund	Expense Fund	Totals
Additions							
<u>Deposits and Contributions</u>							
Employee Deposits and Employer Contributions	\$ 432,765,143	771,701,126	\$ -	\$ -	\$ -	\$ -	\$ 1,204,466,269
Total Deposits and Contributions	432,765,143	771,701,126	-	-	-	-	1,204,466,269
<u>Investment Income</u>							
Net Appreciation in Fair Value of Investments	-	-	-	-	1,741,570,984	-	1,741,570,984
Interest and Dividends	-	-	-	-	111,463,937	-	111,463,937
Total Investment Activity Income	-	-	-	-	1,853,034,921	-	1,853,034,921
Less Investment Activity Expenses	-	-	-	-	38,694,492	-	38,694,492
Net Income from Investment Activities	-	-	-	-	1,814,340,429	-	1,814,340,429
Net Income from Securities-Lending	-	-	-	-	2,235,954	-	2,235,954
Total Net Investment Income	-	-	-	-	1,816,576,383	-	1,816,576,383
Building Operations & Miscellaneous Income	-	-	-	-	-	1,858,748	1,858,748
Total Additions	432,765,143	771,701,126	-	-	1,816,576,383	1,858,748	3,022,901,400
Deductions							
Benefits Paid	-	441,982,892	723,139,864	-	-	-	1,165,122,756
Withdrawals	76,582,913	-	-	-	-	-	76,582,913
Interest Allocation to Optional Group Term Life Fund	-	-	-	-	2,132,226	-	2,132,226
Administrative & Building Operations Expenses	-	-	-	-	-	21,592,272	21,592,272
Total Deductions	76,582,913	441,982,892	723,139,864	-	2,132,226	21,592,272	1,265,430,167
Transfers of Funds							
Retirement Allowances	(480,378,001)	(478,967,777)	959,345,778	-	-	-	-
Investment Income and Other	422,890,929	1,021,200,329	490,644,392	(13,240,451)	(1,921,495,199)	-	-
Expense Fund Transfers	-	-	-	(24,700,000)	-	24,700,000	-
Escheated Accounts, net	(104,903)	-	-	104,903	-	-	-
Allocation of General Reserves	-	-	-	(107,051,042)	107,051,042	-	-
Net Transfers	(57,591,975)	542,232,552	1,449,990,170	(144,886,590)	(1,814,444,157)	24,700,000	-
Net Increase (Decrease) in Plan Net Assets	298,590,255	871,950,786	726,850,306	(144,886,590)	-	4,966,476	1,757,471,233
Transfer of System-wide Ret. Fund to Employer Funds	-	7,726,496,231	(7,726,496,231)	-	-	-	-
Net Assets Held in Trust for Pension Benefits:							
Beginning of Period, Jan. 1, 2016	6,264,773,284	10,746,192,702	7,011,478,083	478,348,846	-	28,884,753	24,529,677,668
End of Period, Dec. 31, 2016⁽¹⁾	\$ 6,563,363,539	\$ 19,344,639,719	\$ 11,832,158	\$ 333,462,256	\$ -	\$ 33,851,229	\$ 26,287,148,901

1. The December 31, 2016 values reflect the transfer of CSARF funds to the corresponding employers' SAF accounts effective January 1, 2017. Therefore, the values for the SAF and CSARF will not match the values reported in the financial section of the TCDRS CAFR for December 31, 2016 which do not reflect the transfer.

Summary Actuarial Valuation Results

	December 31, 2016	December 31, 2015
Valuation Results for Employer Plans		
1 Actuarial present value of future benefits		
Annuitants	\$ 11,589,137,569	\$ 3,478,968,257
Members	<u>25,962,980,793</u>	<u>24,886,137,740</u>
Total	<u>\$ 37,552,118,362</u>	<u>\$ 28,365,105,997</u>
2 Actuarial present value of future normal cost contributions	<u>7,090,057,368</u>	<u>6,807,049,105</u>
3 Actuarial accrued liability [1 - 2]	\$ 30,462,060,994	\$ 21,558,056,892
4 Actuarial value of assets		
Employees Saving Fund	\$ 6,563,363,539	\$ 6,264,773,283
Subdivision Accumulation Fund	<u>20,376,746,354</u>	<u>12,122,510,787</u>
	\$ 26,940,109,893	\$ 18,387,284,070
5 Total unfunded actuarial accrued liability (UAAL)	\$ 3,561,207,307	\$ 3,217,130,234
6 Total overfunded actuarial accrued liability (OAAL)	<u>(39,256,206)</u>	<u>(46,357,413)</u>
7 Unfunded actuarial accrued liability (UAAL), net of overfunded actuarial accrued liability (OAAL) [5 + 6]. Also equals [3 - 4].	3,521,951,101	3,170,772,822
Valuation Results for Pooled Benefits		
8 Actuarial present value of future benefits from the Current Service Annuity Reserve Fund for annuities in effect	\$ 11,832,158	\$ 7,074,392,987
9 Actuarial value of assets of the Current Service Annuity Reserve Fund	<u>11,832,158</u>	<u>7,011,478,083</u>
10 Overfunded actuarial accrued liability (OAAL) [8 - 9]	<u>0</u>	<u>62,914,904</u>
11 Systemwide UAAL net of OAAL [7 + 10]	\$ 3,521,951,101	\$ 3,233,687,726
12 Systemwide Funded Ratio [(4 + 9)/(4 + 9 + 11)]	88.4%	88.7%

Note: For the purposes of the December 31, 2016 valuation, the Current Service Annuity Reserve Fund refers to the Closed Subdivisions Annuity Reserve Fund and reflects the transfer of assets that occurred effective January 1, 2017.

Actuarial Value of Assets

The actuarial value of assets for each plan recognizes the difference between actual and expected annual return of each plan’s total assets over five-year periods. The current year gain (or loss) is first offset against prior losses (or gains), if any, to reduce year-to-year volatility. Any remaining gain or loss amounts are then recognized evenly over five years. Any unrecognized gain or loss from a prior year is recognized evenly over the years remaining from its original five-year period. The actuarial value of the assets for the CSARF is equal to the fund value.

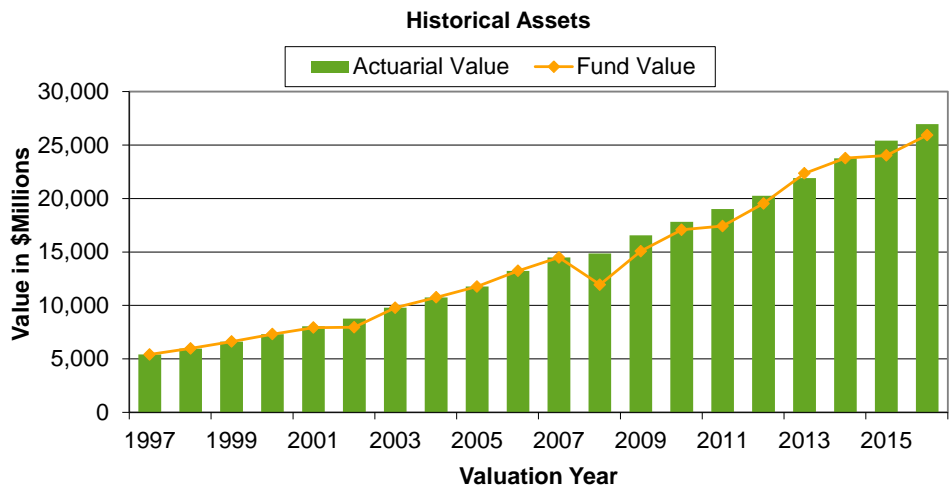
Since the actuarial value is smoothed, it reflects only a portion of the gains and losses over the prior four years. For the 2016 valuation, the actuarial value is approximately 4% larger than the combined fund value. This is primarily due to investment performance less than assumed in prior years.

Combined Fund Value*	\$25.92 billion
Actuarial Value of Combined Fund	\$26.95 billion
Fund Value/Actuarial Assets	96%

* Combined Fund is ESF, SAF and CSARF.

The actuarial value of assets (AVA) shown above is the sum of the AVA for each individual employer. Details on the derivation of the actuarial value of assets are provided in the employer-specific valuation reports.

A historical comparison of the actuarial value of assets and the actual total fund values is shown below:



Valuation Basis

Each year’s actuarial valuation is dependent on the key components that are used in the valuation process. These components 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 and eligibility for 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 studied during the 2009-2012 actuarial investigation of experience, and adopted by the Board in 2013, with the following exceptions. Mortality assumptions were updated for the 2015 valuation to reflect projected improvements. The application of the investment return assumption was changed for purposes of valuing plan liabilities. The aggregate investment return assumption was not changed. A detailed description of the assumptions is shown in Appendix E. Details on the assumptions for each employer are provided in the employer-specific valuation reports.

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 3.5% and a merit, promotion and longevity component. The total salary increase over a member's career is expected to be about 4.9% per year on average.

The economic assumptions are summarized below. The underlying price inflation assumption used to establish the economic assumptions is 3.0%; however, the price inflation assumption itself is not directly used in the valuation.

Economic Assumption	Annual Rate
Investment Return	8.0%
General Wage Inflation	3.5%
Payroll Increase *	3.5% or less
Price Inflation	3.0%
Cost-of-Living Adjustments	0% **
<i>*The actual payroll increase assumption varies by plan based on experience from the last investigation of experience.</i>	
<i>**TCDRS does not permit automatic Cost-of-Living Adjustments (COLAs) for post-retirement benefits. However, ad hoc COLAs are permitted.</i>	

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. Specifically, the 8.0% investment return assumption is reasonable based on the January 1, 2017 capital market assumptions of Cliffwater, the investment advisor to the system, combined with TCDRS' target asset allocation adopted at the April, 2017 Board meeting. The next investigation of experience is scheduled to be performed in 2017, covering the period 2013-2016. Any changes in assumptions that may occur as a result of the investigation would be first reflected in the December 31, 2017 actuarial valuation.

B. Benefits

TCDRS is a nontraditional defined benefit plan that shares many characteristics with a cash balance plan. Plan provisions are adopted by each individual employer based on options available under the TCDRS Act. The December 31, 2016 actuarial valuation reflects benefits in effect as of January 1, 2017.

Members can retire at age 60 with five, eight, or 10 years of service, or at any age with 20 or 30 years of service. Members can also retire when their age and service equals 75 or 80, depending on which option the employer adopts.

Each employer has the ability to change benefit levels and specific plan provisions that apply to their employees; however, prior accrued benefits cannot be reduced.

The member's contribution rate is an integer rate between 4% and 7% of pay. The member's retirement benefits are based on the employee contributions made to the plan accumulated 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.

Details on the benefit provisions for each employer are provided in the employer-specific Plan Assessments and Summary Valuation Reports.

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. This cost information is available to employers via TCDRS' on-line tool (Plan Customizer) with assistance from TCDRS staff.

Following the valuation each year, an employer may elect to modify the plan provisions applicable to their employees for the subsequent plan year. During 2016, 78 employers made a total of 98 different benefit changes as summarized in the following table.

Number of Changes	Type of Change
22	Added a one-time CPI-related COLA increase for retired members' benefits
21	Increased the Employer Match Rate
13	Added a one-time flat percentage increase to retired members' benefits
10	Increased the Employee Contribution Rate
7	Lowered the years of service for vesting
5	Added a partial lump sum benefit feature
5	Decreased the Employer Match Rate
4	Increased Prior Service Credits
4	Added Rule of 75 Retirement Eligibility
4	Added 20-Year Retirement Eligibility
2	Decreased the Employee Contribution Rate
1	Added the ability to allow individual members to buy back prior forfeited service and benefits
98	Total Changes (78 Employers)

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. Note that the normal cost rate paid by the employer is the total normal cost rate less the member contribution rate.

Note that the 20-year (or 15-year) amortization of the Unfunded Actuarial Accrued Liability (UAAL) is over a closed period. In each successive year, a new layer is set up to amortize the actuarial gain or loss, assumption change, or plan change decrease for the previous year over a new 20-year period. The Plan change increases are amortized over new 15-year periods. Notwithstanding the layered approach, the total UAAL payment may not be less than the required payment obtained by amortizing the entire UAAL over a 20-year period. If the plan has an Overfunded Actuarial Accrued Liability (OAAL), this amount is amortized over a rolling 30-year period. That is, each year the entire OAAL is refinanced over a 30-year period.

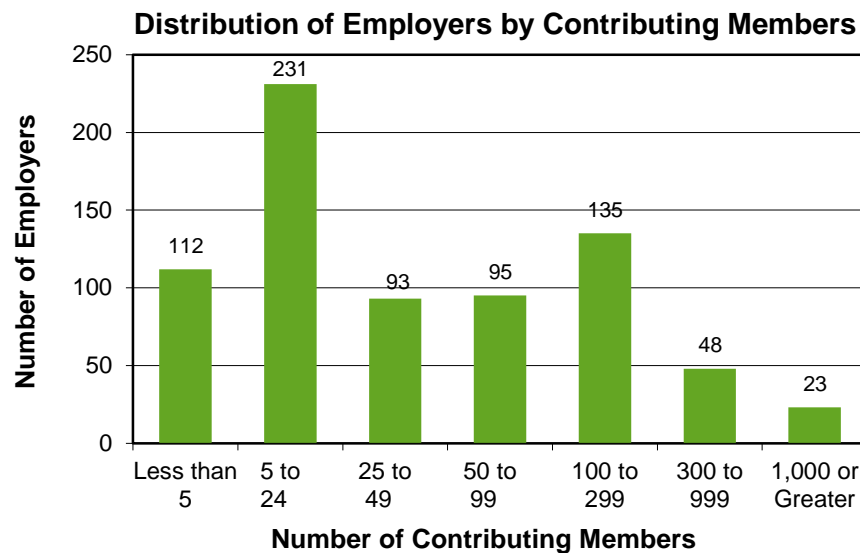
If extra contributions over the required amount are made to a plan during the year, the extra contributions first are used to offset the UAAL increase, if any, related to plan changes elected during the current year. Any remaining extra contribution amounts are then used to pay down existing loss bases, in the order of oldest to most recent. After all existing loss bases have been paid off, any remaining extra contributions are incorporated into the actuarial gains or losses for the current year.

D. Data

The valuation is a snapshot measurement as of a single day, the valuation date, of the expected benefits to be paid by the employer to those members who have an interest in a future benefit payment. The valuation only considers members participating as of the valuation date and does not project or assume benefits for any employees not included in the membership on the valuation date. However, the active population of an individual employer is assumed to remain level for purposes of projecting payroll.

Thus, the measurement of the adequacy of any single employer’s plan is dependent not only on the assumptions used to project benefit payments, and the plan provisions which define the benefit amounts, but also by the members actually participating on each valuation date. The total membership of all plans as of December 31, 2016 is shown on page 8 of this report in the table entitled “Total System Membership as of December 31.”

The makeup of each individual employer plan within TCDRS varies significantly, not only by benefit provisions, but also by membership size. The median number of contributing members is less than 50, so over half the participating 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

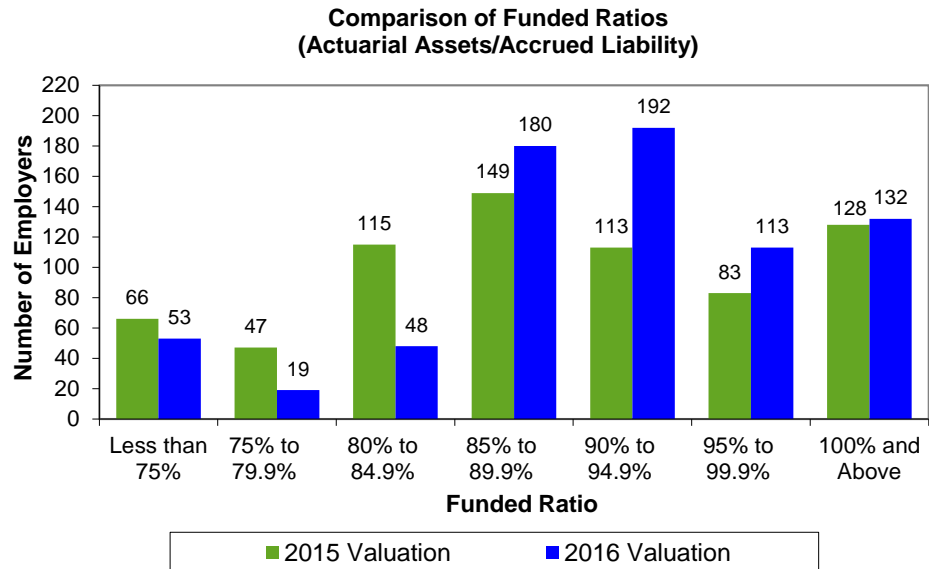
One purpose of the valuation is to measure the funding status of each plan. The funding status can be determined several ways. One measurement is the Funded Ratio, which is equal to the Actuarial Value of Assets divided by the Actuarial Accrued Liability, all measured as of a single date – the valuation date.

If the funded 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.

**Funded Status
 (continued)**

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 shows a comparison of the Funded Ratio for all plans that were active in both the December 31, 2015 and the December 31, 2016 actuarial valuations. Note that Actuarial Assets are the sum of the actuarial value of the SAF and the ESF.



On a system-wide basis, the aggregate funded ratio decreased from 88.7% to 88.4%.

**Required Employer
 Contribution Rates**

Another measurement of the valuation results is to study how much the required 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. Additionally, approximately 200 employers have a 2017 elected rate that is greater than their 2018 required rate. If these employers maintain their elected rate in 2018, their actual 2018 contribution rate will not change from their 2017 rate.

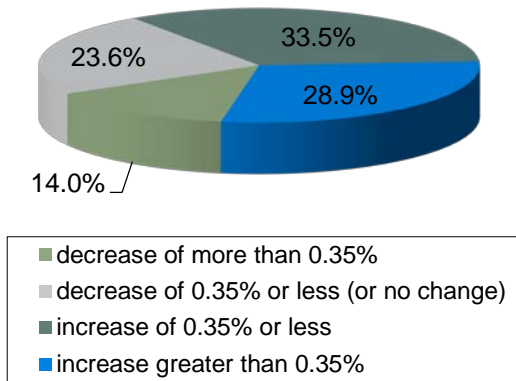
As shown on the following page, 62.4% of the 738 active plans had a required contribution rate increase. 46.3% of these (213 plans), or 28.9% of 738 plans, had a required contribution rate increase greater than 0.35% of pay. Most of these increases in required contribution rates were due to the recognition of prior investment returns less than assumed.

Required Employer Contribution Rates (continued)

Changes in the required employer contribution rates are measured from the actual 2017 rate to the calculated rate for 2018. The actual 2017 rate is based on the 2015 valuation, but adjusted for any benefit changes adopted or lump sum contributions made during 2016.

37.6% of the plans had either a decrease or no change in the required employer contribution rate since last year's valuation.

**Change in Required Employer Contribution Rates
 Active Plans (2017 to 2018)**



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

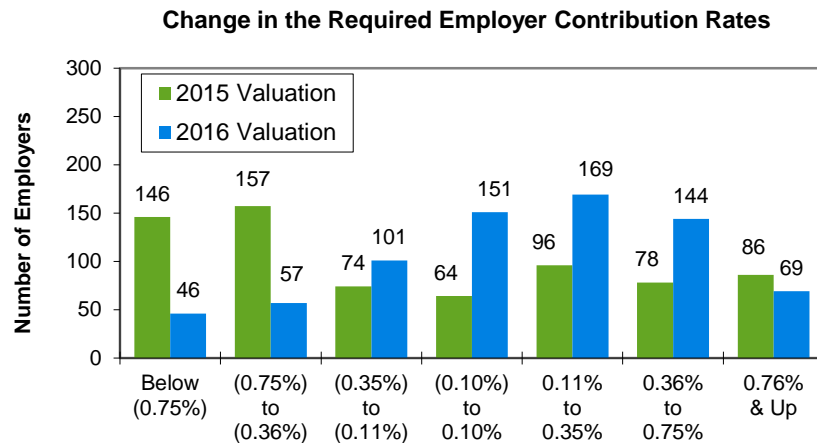
Valuation Year	Decrease or No Change	Increase of 0.35% or Less	Increase Greater Than 0.35%
2002	35.4	45.1	19.5
2003	92.4	6.2	1.4
2004	72.9	22.2	4.9
2005*	39.0	35.2	25.8
2006	89.4	8.4	2.2
2007	58.7	34.9	6.4
2008	19.2	14.0	66.8
2009*	67.9	27.6	4.5
2010	26.7	42.2	31.1
2011	28.7	33.6	37.7
2012	31.3	28.6	40.1
2013*	84.1	11.9	4.1
2014	81.4	15.4	3.2
2015*	58.9	17.7	23.4
2016	37.6	33.5	28.9

**Also reflects impact of new assumptions.*

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

Required Employer Contribution Rates (continued)

The graph below compares the number of plans in the 2015 valuation to the number in the 2016 Actuarial Valuation that had a change in the required employer contribution rate as measured by the size of the change.



Experience Analysis – Contribution Rates

A detailed analysis of the rate changes was performed as part of the 2016 valuation process for each plan. There are many factors that are measured when comparing one year’s expected valuation results to the actual results a year later. Appendix B lists each plan that had a significant rate change from the 2015 to 2016 Actuarial Valuation, the amount of the rate change, and the major reasons for the change. The reasons for rate change are discussed below.

Investment Income refers to the impact of the actual employer interest credit on an actuarial basis as compared to the assumed rate of 8.0% (for 2016). Note that although the interest credit was 8.0% for 2016, the return on the smoothed basis which recognizes a portion of prior losses was less than 8.0% for most employers.

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

Salary / Payroll Variation refers to the impact of how the total amount of the employer's payroll changed from the prior valuation different from what was expected based on assumptions. This includes the impact of changes in individual salary different than assumed. Greater-than-expected increases in payroll generally mean a lower contribution rate is necessary to pay off the UAAL; however, this may be offset by increases in the UAAL if individual salary increases exceed the assumption.

An **Elected Rate > Actual Rate** creates gains, or decreases in contribution rates, as the employer is contributing more than the calculated rate.

Actual vs. Expected Retiree Mortality refers to the probability a retired member dies at a certain age. If a death occurs, this creates an actuarial gain. Otherwise, an actuarial loss occurs.

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

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.

Actual vs. Expected 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, although since the active death benefit is actuarially equivalent to the member's account balance, the impact will generally be small.

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

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Section 3 Funding Adequacy Based on 2016 Results



Active Plan Funding

For active plans, the actuarially determined rate is considered an adequate rate to fund benefits, based on the nature of the funding method. All plans are funded based on a variable-rate method, where their contribution rate is recalculated each year.

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. The Funding Excess is recognized and amortized over a period of time. The amortization payment of the Funding Excess is treated as an offset to the required payment of the normal cost contribution rate. Thus, the resulting required contribution rate is less than the normal cost contribution rate.

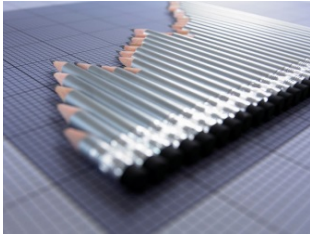
Under the TCDRS funding policy, the UAAL, as of December 31, 2008, is amortized over a closed 20 years starting January 1, 2010. Subsequent changes are amortized over 20 years creating a new layer of payment, except for plan change increases which are amortized over 15 years. Extra contributions due to lump sum contributions and elected rates greater than the required rate may be recognized over a shorter period. Any OAAL is amortized over a rolling 30 years. Since these payments are required under the TCDRS funding policy, it is our opinion that all plans are being adequately funded.

Inactive Plans

There is currently one inactive plan where neither the members nor the employer are contributing to TCDRS. The unfunded amount for this plan is currently being funded through annual transfers.

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Section 4 Analysis of CSARF



Effective January 1, 2017, there is no longer a transfer to the CSARF when a member retires, and all funds and the associated benefit liability remain in the SAF. Additionally, CSARF assets and benefits as of January 1, 2017 were allocated back to the employers. The only remaining benefits paid from the fund will be for former employees of employers who have terminated participation in TCDRS. As of January 1, 2017, the fund value of \$11.8 million is equal to the present value of the associated benefit payments of \$11.8 million.

For the January 1, 2017 reallocation, each employer received a percentage of the total January 1, 2017 CSARF balance. This percentage was equal to the CSARF liabilities related to retirements from each employer divided by the total CSARF liabilities for the system as a whole, determined using the valuation assumptions shown in Appendix E. In particular, the CSARF liabilities were determined using the 8% investment return assumption used in the valuation. The calculation of the allocation percentage was determined as follows:

$$\text{Allocation Percentage} = \text{CSARF Assets}^* / \text{CSARF AAL}^*$$

$$\text{Allocation Percentage} = 7,726,496,231 / 7,186,356,502$$

$$\text{Allocation Percentage} = 1.0751618332$$

**CSARF assets and liabilities exclude \$11,832,158 for terminated employers.*

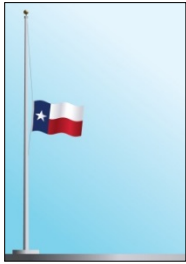
For example, if the AAL (Actuarial Accrued Liability) for current service retiree benefits associated with former employees of a given employer were equal to \$1,000,000.00, that employer would be allocated \$1,075,161.83 from the CSARF as of January 1, 2017. Note that the liabilities are based only on the associated current service benefits. Retiree benefits for matching greater than 100%, COLAs, or prior service were not included as they are already paid from the employer's SAF.

Additionally, a theoretical allocation of the CSARF as of December 31, 2015 was calculated. The theoretical allocation was used to determine the employer's interest credit for 2016. That is, each active employer was credited 8% of their combined SAF, ESF and allocated CSARF as of December 31, 2015 to their December 31, 2016 SAF, after deducting the statutory 7% ESF and CSARF allocated interest. The allocation percentage for the theoretical CSARF allocation was based on a pro-rata portion of the liabilities at 7% (the statutory interest credit for the CSARF) and was equal 0.9955845041.

Allocations by employers for both the actual CSARF transfer as of January 1, 2017 and the theoretical allocation as of December 31, 2015 can be found in Appendix F and Appendix G respectively.

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Section 5 Group Term Life Fund



The TCDRS Act provides a 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.

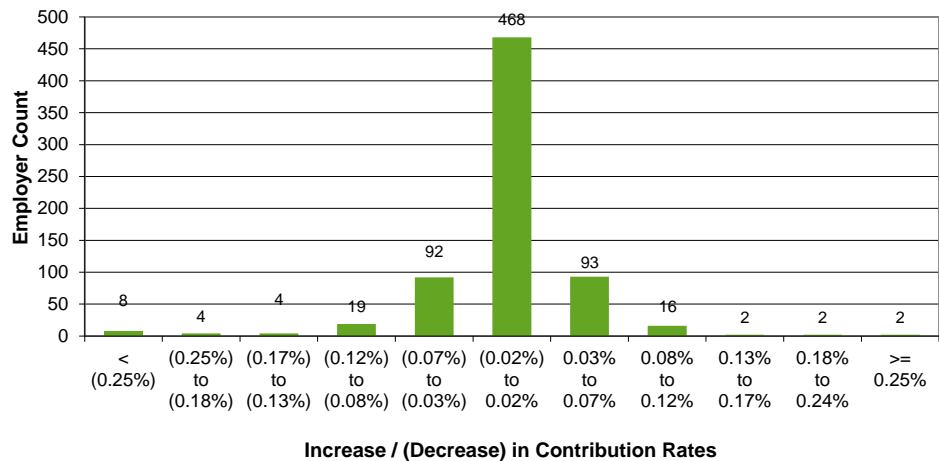
Active employees are insured for an amount equal to their annual rate of pay at the time of death. Retired employees are insured for a fixed amount of \$5,000. Life insurance benefits are paid as a lump-sum payment.

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 Group Term Life Fund (GTLF) 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 GTLF rates for all active employers, including those that do not participate in the GTLF. Overall, the calculated employer premium rates were comparable to last year. A full listing of the GTLF contribution rates is shown in Appendix C.

Change in Group Term Life Rates



**Group Term Life Fund
 Experience**

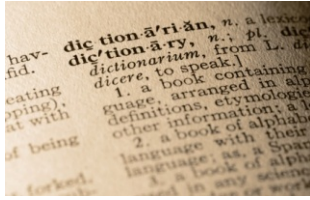
The table below reports the financial condition of the GTLF as of December 31, 2015 and December 31, 2016. During 2016, the GTLF experience was positive, since the benefit payments were less than the contributions by 39%. Combined with interest credited on the prior year surplus, the dollar amount of the surplus increased. The current surplus amount should be adequate to cover any adverse experience during 2016.

The surplus is now large as a percentage of the expected annual benefit payments. We recommend TCDRS review the GTLF and consider changes to the Group Term Life Program that will maintain the GTLF at an appropriate level.

	For Year	
	2016	2015
1. Fund at the beginning of the year	\$ 29,674,064	\$ 26,422,693
2. Employer premiums paid	4,962,423	4,766,129
3. Income from regular interest	2,132,226	1,889,834
4. Total Assets Before Payments	\$ 36,768,713	\$ 33,078,656
5. Supplemental death benefit payments made during the year	\$ 3,123,197	\$ 3,404,592
6. Less payments in the year for deaths occurring in the previous year	(244,338)	(371,046)
7. Plus payments in the following year for deaths occurring in the current year	159,022	244,338
8. Total incurred death benefits (actual benefits)	\$ 3,037,881	\$ 3,277,884
9. Surplus at the end of the year (4. - 5.)	\$ 33,645,516	\$ 29,674,064
10. Ratio of incurred benefits to premiums (8. / 2.)	0.612	0.688
11. Expected benefits during following year	\$ 4,073,446	4,962,423
12. Ratio of ending surplus to expected premiums (9. / 11.)	8.260	5.980
Number of employees and annuitants covered at the end of the year	42,995	42,200
Number of employers participating at the end of the year	312	298
Weighted average GTL contribution rate (based on prior year's covered payroll)	0.32%	0.32%

Benefits provided by the GTLF 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, 2016 CAFR.

Section 6 Glossary



The following definitions include excerpts from a list adopted in 1994 by the major actuarial organizations in the United States. In some cases, the definitions have been modified for specific applicability to TCDRS and include terms used exclusively by TCDRS. Defined terms are capitalized throughout this 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.
Current Service Benefits	Benefits attributable to the member's accumulated deposits and a matching amount provided by the employer.

Employer Contribution Rate	The sum of the Normal Cost Contribution Rate and the UAAL Contribution Rate. Both rates are expressed as a percent of compensation. The calculated Employer Contribution Rate will go into effect, one year after the Valuation Date.
Entry Age Actuarial Cost Method	A method under which the Actuarial Present Value of the Projected Benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit ages. The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost. The portion of this Actuarial Present Value not provided for at a Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.
Fixed-Rate Plan	A plan of retirement, death, and disability benefits for which the employer adopts an employee contribution rate (4%, 5%, 6%, or 7%), which also becomes the Employer Contribution Rate. The actuary determines the plan of benefits that can be adequately financed by the commitment of the employer to contribute the same amount as the member employees. The plan of benefits, adopted at plan inception and when benefit increases are adopted, is limited by statute to benefits that allow the UAAL 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. Currently, there is only one fixed-rate plan, Dallas County. The County's fixed-rate contribution rate has to meet the same minimum funding standards as the variable-rate plans.
Multiple Matching Benefits	Benefits attributable to an amount provided by the employer as a percentage of the member's accumulated deposits in excess of the Current Service Benefit matching amount.
Normal Cost	That portion of the Actuarial Present Value of pension plan benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.
Normal Cost Contribution Rate	A rate equal to the Actuarial Present Value at hire of Projected Benefits divided by the Actuarial Present Value at hire of anticipated future compensation. It is calculated for each contributing member, and the average is determined, weighted by compensation. The Normal Cost Contribution Rate shown in this report is the total value of benefits earned as a percentage of compensation less the portion funded by the member.
Plan Year	A 12-month period beginning January 1 and ending December 31.
Prior Service Benefits	Benefits attributable to an amount provided by the employer for service rendered by an employee prior to the date of participation of the employer in the System.
Projected Benefits	Those pension plan benefit amounts which are expected to be paid at various future times under a particular set of Actuarial Assumptions, taking into account such items as the effect of advancement in age and past and anticipated future compensation and service credits.

Overfunded Actuarial Accrued Liability (OAAL)	The excess, if any, of the Actuarial Value of Assets over the Actuarial Accrued Liability. Standard actuarial terminology defines this as the “Funding Excess”. TCDRS uses the term “Overfunded Actuarial Accrued Liability”.
Total Fund Value	The sum of the fund value of the ESF, SAF and CSARF as of the valuation date.
Unfunded Actuarial Accrued Liability (UAAL)	The excess, if any, of the Actuarial Accrued Liability over the Actuarial Value of Assets.
UAAL Contribution Rate	The level percent of covered payroll to amortize the UAAL over a closed period of 20 years (15 years for plan changes). If the plan has an Overfunded Actuarial Accrued Liability, it is amortized over an open period of 30 years as a negative UAAL, and the resulting negative UAAL Contribution Rate is offset against the Normal Cost Contribution Rate.
Valuation Date	The date upon which the Normal Cost, Actuarial Accrued Liability, and Actuarial Value of Assets are determined. Generally, the Valuation Date will coincide with the ending of a Plan Year.
Variable-Rate Plan	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.

Appendix A Summary Valuation Results by Employer

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
638	Acton Municipal Utility District	7.70%	7.40%	0.30%	90%	89%	1%
789	Agua Special Utility District	4.12%	4.16%	(0.04%)	99%	96%	3%
615	Alamo Area Council of Governments	6.06%	6.33%	(0.27%)	98%	97%	1%
100	Anderson County	12.51%	11.98%	0.53%	86%	79%	7%
691	Anderson County Central Appraisal District	5.36%	5.48%	(0.12%)	95%	94%	1%
101	Andrews County	17.49%	15.88%	1.61%	85%	80%	5%
875	Andrews County Appraisal District	10.12%	10.07%	0.05%	99%	99%	0%
684	Angelina and Nacogdoches Counties WC&ID #1	7.15%	6.75%	0.40%	94%	95%	(1%)
102	Angelina County	9.66%	9.35%	0.31%	90%	87%	3%
502	Angelina County Appraisal District	12.20%	11.70%	0.50%	92%	89%	3%
576	Angleton Drainage District	7.87%	7.68%	0.19%	94%	92%	2%
614	Aquilla Water Supply District - Hill County	8.81%	9.00%	(0.19%)	88%	80%	8%
103	Aransas County	8.71%	8.34%	0.37%	91%	89%	2%
459	Aransas County Appraisal District	17.74%	17.81%	(0.07%)	89%	84%	5%
668	Aransas County Navigation District	11.33%	11.10%	0.23%	92%	93%	(1%)
104	Archer County	6.55%	6.68%	(0.13%)	94%	89%	5%
503	Archer County Appraisal District	13.43%	11.21%	2.22%	92%	94%	(2%)
105	Armstrong County	4.65%	4.68%	(0.03%)	103%	105%	(2%)
106	Atascosa County	7.48%	7.24%	0.24%	91%	89%	2%
551	Atascosa County Appraisal District	11.45%	11.33%	0.12%	90%	88%	2%
950	Athens Municipal Water Authority	4.46%	4.30%	0.16%	81%	37%	44%
107	Austin County	7.45%	7.37%	0.08%	93%	89%	4%
461	Austin County Appraisal District	11.87%	10.16%	1.71%	94%	97%	(3%)
994	Austin County ECD	8.94%	9.06%	(0.12%)	110%	N/A	N/A
597	Bacliff Municipal Utility District	7.82%	7.10%	0.72%	90%	91%	(1%)
108	Bailey County	4.41%	4.72%	(0.31%)	94%	88%	6%
945	Ballinger Memorial Hospital District	2.33%	2.51%	(0.18%)	49%	N/A	N/A
109	Bandera County	9.85%	9.48%	0.37%	90%	87%	3%
918	Bastrop Central Appraisal District	9.10%	9.34%	(0.24%)	37%	N/A	N/A
110	Bastrop County	10.19%	9.81%	0.38%	89%	86%	3%
812	Bastrop County Emergency Services District #1	4.53%	4.57%	(0.04%)	102%	99%	3%
915	Bastrop County Emergency Services District #2	4.19%	4.32%	(0.13%)	94%	70%	24%
111	Baylor County	8.43%	8.14%	0.29%	94%	91%	3%
685	Baylor County Appraisal District	4.81%	4.72%	0.09%	99%	97%	2%
613	Bayview Irrigation District #11	3.16%	3.18%	(0.02%)	100%	99%	1%
690	Bayview Municipal Utility District	0.43%	0.40%	0.03%	129%	141%	(12%)
112	Bee County	5.80%	5.55%	0.25%	99%	100%	(1%)
113	Bell County	13.34%	12.93%	0.41%	87%	83%	4%
506	Bell County Appraisal District	10.66%	10.30%	0.36%	90%	85%	5%
418	Bell County WC&ID #1	4.57%	5.38%	(0.81%)	99%	94%	5%
708	Benbrook Water Authority	7.12%	6.91%	0.21%	92%	89%	3%
472	Bexar Appraisal District	11.91%	10.94%	0.97%	96%	96%	0%
114	Bexar County	13.61%	13.21%	0.40%	86%	82%	4%
861	Bexar County Emergency Service District No.2	2.96%	2.93%	0.03%	86%	82%	4%
828	Bexar County Emergency Services District No.7	9.07%	8.88%	0.19%	92%	92%	0%
979	Bexar County Emergency Services District No.8	7.51%	8.38%	(0.87%)	71%	N/A	N/A
544	Bexar County WC&ID #10	4.29%	4.49%	(0.20%)	92%	88%	4%
716	Bexar Metro 9-1-1 Network District	0.00%	0.00%	0.00%	119%	125%	(6%)
737	Bexar-Medina-Atascosa WCID #1	7.12%	7.42%	(0.30%)	100%	98%	2%
616	Bistone Municipal WSD - Limestone County	9.90%	14.42%	(4.52%)	94%	84%	10%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
115	Blanco County	7.80%	7.77%	0.03%	92%	87%	5%
965	Bluebonnet Groundwater Conservation District	2.28%	2.36%	(0.08%)	15%	N/A	N/A
116	Borden County	13.57%	13.38%	0.19%	90%	83%	7%
525	Borden County Appraisal District	6.48%	6.45%	0.03%	126%	174%	(48%)
117	Bosque County	4.39%	4.37%	0.02%	102%	103%	(1%)
521	Bosque County Central Appraisal District	7.16%	6.47%	0.69%	101%	103%	(2%)
118	Bowie County	12.03%	11.85%	0.18%	89%	84%	5%
119	Brazoria County	12.46%	12.09%	0.37%	87%	82%	5%
508	Brazoria County Appraisal District	11.72%	11.36%	0.36%	90%	88%	2%
413	Brazoria County Cons. Recl. District #3	18.52%	18.26%	0.26%	85%	82%	3%
424	Brazoria County Drainage District #4	8.76%	8.02%	0.74%	102%	106%	(4%)
681	Brazoria County Drainage District #5	2.90%	2.30%	0.60%	104%	107%	(3%)
689	Brazos Central Appraisal District	14.71%	14.10%	0.61%	86%	86%	0%
120	Brazos County	14.14%	13.65%	0.49%	85%	83%	2%
600	Brazos County ECD	8.85%	8.51%	0.34%	93%	93%	0%
849	Brazos Regional Public Utility Agency	7.99%	7.74%	0.25%	79%	75%	4%
744	Brazos River Authority	7.23%	7.08%	0.15%	94%	93%	1%
806	Brazos Valley Council of Governments	6.54%	6.35%	0.19%	85%	84%	1%
809	Brazos Valley GCD	12.09%	12.21%	(0.12%)	100%	102%	(2%)
121	Brewster County	9.53%	9.85%	(0.32%)	89%	84%	5%
581	Brewster County Appraisal District	7.07%	6.58%	0.49%	99%	97%	2%
745	Bright Star-Salem Special Utility District	2.62%	2.74%	(0.12%)	113%	112%	1%
122	Briscoe County	6.28%	6.13%	0.15%	98%	98%	0%
876	Brookesmith Special Utility District	1.81%	1.98%	(0.17%)	87%	73%	14%
123	Brooks County	1.94%	1.44%	0.50%	103%	108%	(5%)
554	Brookshire - Katy Drainage District	6.75%	6.34%	0.41%	89%	89%	0%
522	Brookshire Municipal Water District	2.90%	0.00%	2.90%	106%	112%	(6%)
124	Brown County	7.41%	7.19%	0.22%	90%	87%	3%
702	Brownsville Irrigation District	3.90%	4.14%	(0.24%)	94%	90%	4%
642	Brushy Creek MUD - Williamson County	6.11%	5.93%	0.18%	101%	103%	(2%)
125	Burleson County	6.73%	6.66%	0.07%	90%	86%	4%
978	Burleson County Appraisal District	6.37%	6.85%	(0.48%)	42%	N/A	N/A
609	Burnet Central Appraisal District	21.05%	20.87%	0.18%	82%	77%	5%
126	Burnet County	11.21%	11.38%	(0.17%)	85%	80%	5%
127	Caldwell County	3.58%	3.48%	0.10%	98%	98%	0%
718	Caldwell County Appraisal District	9.44%	9.28%	0.16%	84%	83%	1%
128	Calhoun County	10.92%	10.63%	0.29%	92%	89%	3%
709	Calhoun County Appraisal District	10.47%	9.79%	0.68%	88%	91%	(3%)
788	Calhoun County E911 ECD	11.42%	11.25%	0.17%	87%	89%	(2%)
129	Callahan County	5.19%	5.42%	(0.23%)	94%	88%	6%
542	Callahan County Appraisal District	2.42%	4.15%	(1.73%)	101%	98%	3%
130	Cameron County	9.79%	9.34%	0.45%	91%	89%	2%
618	Cameron County Appraisal District	11.51%	11.16%	0.35%	92%	91%	1%
692	Cameron County Drainage District #1	3.33%	3.29%	0.04%	100%	100%	0%
664	Cameron County Drainage District #3	2.65%	3.08%	(0.43%)	99%	99%	0%
686	Cameron County Drainage District #5	8.16%	7.78%	0.38%	95%	95%	0%
851	Cameron County ECD	7.72%	7.82%	(0.10%)	92%	99%	(7%)
462	Cameron County Irrigation District #2	4.79%	5.26%	(0.47%)	94%	88%	6%
590	Cameron County Irrigation District #6	4.81%	4.98%	(0.17%)	98%	94%	4%
900	Cameron County Regional Mobility Authority	9.71%	9.67%	0.04%	78%	66%	12%
670	Camp Central Appraisal District	4.92%	4.92%	0.00%	99%	99%	0%
131	Camp County	11.72%	11.70%	0.02%	88%	83%	5%
367	Caney Creek Municipal Utility District	2.63%	2.86%	(0.23%)	15%	N/A	N/A
132	Carson County	11.26%	11.10%	0.16%	93%	89%	4%
133	Cass County	11.51%	11.45%	0.06%	88%	79%	9%

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Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
610	Cass County Appraisal District	8.62%	8.64%	(0.02%)	94%	85%	9%
134	Castro County	11.01%	10.01%	1.00%	92%	91%	1%
719	Central Appraisal District of Bandera County	10.59%	11.22%	(0.63%)	89%	84%	5%
635	Central Appraisal District of Johnson County	10.74%	10.26%	0.48%	92%	91%	1%
602	Central Appraisal District of Taylor County	16.51%	15.36%	1.15%	84%	81%	3%
862	Central Texas Groundwater Conservation District	3.09%	3.01%	0.08%	91%	88%	3%
712	Central Texas Regional Mobility Authority	11.64%	11.72%	(0.08%)	104%	104%	0%
648	Central WC&ID - Angelina County	5.64%	5.95%	(0.31%)	92%	88%	4%
135	Chambers County	13.74%	13.70%	0.04%	88%	83%	5%
531	Chambers County Appraisal District	6.91%	6.27%	0.64%	103%	105%	(2%)
548	Chambers County Public Hospital District	5.75%	5.02%	0.73%	95%	98%	(3%)
136	Cherokee County	8.86%	8.61%	0.25%	90%	81%	9%
137	Childress County	2.53%	2.71%	(0.18%)	96%	94%	2%
511	Childress County Appraisal District	6.99%	7.60%	(0.61%)	89%	77%	12%
582	Childress County Hospital District	4.25%	4.01%	0.24%	97%	98%	(1%)
138	Clay County	10.41%	10.11%	0.30%	88%	83%	5%
485	Clay County Appraisal District	24.87%	24.68%	0.19%	76%	60%	16%
703	Coastal Bend Groundwater Conservation District	5.60%	5.34%	0.26%	112%	115%	(3%)
722	Coastal Plains GCD	11.20%	10.93%	0.27%	93%	94%	(1%)
139	Cochran County	10.91%	10.64%	0.27%	93%	91%	2%
477	Cochran County Appraisal District	5.39%	5.13%	0.26%	100%	102%	(2%)
140	Coke County	14.76%	13.05%	1.71%	89%	83%	6%
751	Coke County Appraisal District	8.28%	7.91%	0.37%	96%	99%	(3%)
946	Coke County S&WCD #219	3.10%	2.96%	0.14%	75%	40%	35%
141	Coleman County	6.14%	6.19%	(0.05%)	96%	92%	4%
142	Collin County	6.77%	6.22%	0.55%	101%	103%	(2%)
457	Collin County Central Appraisal District	10.15%	9.66%	0.49%	97%	98%	(1%)
143	Collingsworth County	10.55%	10.51%	0.04%	87%	83%	4%
961	Collingsworth County Appraisal District	10.94%	11.29%	(0.35%)	78%	N/A	N/A
144	Colorado County	11.38%	11.52%	(0.14%)	88%	85%	3%
623	Comal Appraisal District	14.42%	14.90%	(0.48%)	88%	82%	6%
145	Comal County	11.01%	10.90%	0.11%	87%	84%	3%
775	Comal County Emergency Services District #3	9.54%	9.56%	(0.02%)	80%	76%	4%
146	Comanche County	9.26%	8.91%	0.35%	87%	83%	4%
762	Combined Consumers Special Utility District	10.42%	10.73%	(0.31%)	68%	65%	3%
147	Concho County	7.89%	7.70%	0.19%	96%	95%	1%
366	Concho County Appraisal District	10.28%	10.57%	(0.29%)	30%	N/A	N/A
636	Concho County Hospital District	3.70%	3.60%	0.10%	95%	92%	3%
759	Concho Valley Council of Governments	11.50%	12.16%	(0.66%)	89%	86%	3%
148	Cooke County	8.42%	8.18%	0.24%	94%	93%	1%
487	Cooke County Appraisal District	11.73%	10.90%	0.83%	94%	94%	0%
149	Coryell County	10.20%	9.78%	0.42%	91%	88%	3%
150	Cottle County	1.94%	2.58%	(0.64%)	102%	102%	0%
727	Cow Creek Groundwater Conservation District	5.57%	5.36%	0.21%	97%	97%	0%
151	Crane County	17.84%	16.40%	1.44%	90%	86%	4%
757	Crane County Hospital District	9.25%	9.41%	(0.16%)	87%	86%	1%
152	Crockett County	9.86%	9.79%	0.07%	87%	80%	7%
907	Crockett County Appraisal District	7.50%	7.25%	0.25%	90%	73%	17%
409	Crockett County WC&ID #1	3.08%	4.21%	(1.13%)	101%	98%	3%
153	Crosby County	11.14%	10.64%	0.50%	86%	72%	14%
532	Crosby County Appraisal District	0.64%	0.32%	0.32%	125%	149%	(24%)
603	Crosby Municipal Utility District	3.85%	3.65%	0.20%	106%	108%	(2%)
710	Cross Roads Special Utility District	2.22%	2.77%	(0.55%)	105%	103%	2%
902	Crystal Clear Special Utility District	3.89%	3.86%	0.03%	51%	N/A	N/A
154	Culberson County	6.45%	6.48%	(0.03%)	96%	94%	2%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
155	Dallam County	16.26%	16.02%	0.24%	87%	82%	5%
771	Dallam County Appraisal District	6.84%	6.70%	0.14%	93%	93%	0%
467	Dallas Central Appraisal District	20.46%	19.66%	0.80%	86%	84%	2%
156	Dallas County	12.27%	12.20%	0.07%	88%	84%	4%
430	Dallas County Park Cities MUD	12.01%	11.32%	0.69%	91%	88%	3%
157	Dawson County	5.50%	5.26%	0.24%	100%	100%	0%
463	Dawson County Central Appraisal District	7.07%	6.44%	0.63%	101%	104%	(3%)
158	Deaf Smith County	11.01%	10.79%	0.22%	90%	85%	5%
578	Deaf Smith County Hospital District	2.43%	2.33%	0.10%	99%	99%	0%
159	Delta County	5.22%	5.33%	(0.11%)	94%	89%	5%
855	Delta County Appraisal District	7.00%	6.90%	0.10%	88%	85%	3%
734	Delta County Municipal Utility District	2.22%	2.72%	(0.50%)	112%	107%	5%
732	Delta Lake Irrigation District	1.95%	1.92%	0.03%	102%	101%	1%
583	Denco Area 9-1-1 District - Denton County	5.70%	5.40%	0.30%	102%	104%	(2%)
482	Denton Central Appraisal District	8.62%	8.00%	0.62%	100%	102%	(2%)
160	Denton County	12.97%	12.40%	0.57%	85%	82%	3%
758	Denton County Fresh Water Supply District 1A	5.76%	6.42%	(0.66%)	123%	117%	6%
783	Denton County Transportation Authority	6.15%	6.09%	0.06%	88%	88%	0%
161	DeWitt County	4.68%	5.00%	(0.32%)	97%	94%	3%
466	DeWitt County Appraisal District	8.26%	7.33%	0.93%	96%	96%	0%
162	Dickens County	10.14%	10.32%	(0.18%)	89%	79%	10%
764	Dickens County Appraisal District	7.63%	7.41%	0.22%	100%	103%	(3%)
163	Dimmit County	8.30%	8.68%	(0.38%)	98%	95%	3%
164	Donley County	5.08%	5.48%	(0.40%)	93%	86%	7%
165	Duval County	10.63%	10.60%	0.03%	86%	81%	5%
929	Duval County Appraisal District	9.78%	9.95%	(0.17%)	103%	98%	5%
880	Duval County Groundwater Conservation District	7.81%	7.81%	0.00%	84%	80%	4%
879	East Fork Special Utility District	15.07%	14.07%	1.00%	52%	41%	11%
825	East Medina County Special Utility District	4.70%	4.52%	0.18%	84%	81%	3%
166	Eastland County	11.72%	11.16%	0.56%	86%	80%	6%
593	Eastland County Appraisal District	15.27%	14.97%	0.30%	86%	82%	4%
167	Ector County	17.73%	16.26%	1.47%	86%	82%	4%
939	Ector County Appraisal District	8.79%	9.25%	(0.46%)	78%	55%	23%
580	Ector County Hospital District	8.52%	7.94%	0.58%	88%	86%	2%
448	Edwards Aquifer Authority - Bexar County	9.31%	9.13%	0.18%	89%	86%	3%
628	Edwards Central Appraisal District	3.89%	9.54%	(5.65%)	151%	107%	44%
168	Edwards County	8.53%	8.49%	0.04%	96%	95%	1%
819	El Paso Central Appraisal District	10.24%	10.16%	0.08%	77%	73%	4%
170	El Paso County	16.78%	16.45%	0.33%	84%	81%	3%
567	El Paso County 9-1-1 District	13.78%	12.47%	1.31%	89%	86%	3%
936	El Paso County Emergency Services District #2	9.70%	9.91%	(0.21%)	83%	63%	20%
541	El Paso County Hospital District	6.75%	6.55%	0.20%	87%	86%	1%
976	Ellis Appraisal District	14.56%	9.10%	5.46%	79%	N/A	N/A
169	Ellis County	11.02%	10.78%	0.24%	87%	84%	3%
859	Emerald Bay Municipal Utility District	1.54%	1.98%	(0.44%)	143%	120%	23%
624	ECD of Ector County	8.59%	8.52%	0.07%	102%	103%	(1%)
171	Erath County	11.10%	10.75%	0.35%	89%	86%	3%
850	Erath County Appraisal District	13.49%	14.16%	(0.67%)	28%	N/A	N/A
172	Falls County	10.48%	10.44%	0.04%	89%	82%	7%
563	Falls County Appraisal District	6.73%	6.35%	0.38%	117%	121%	(4%)
644	Fannin Central Appraisal District	8.97%	8.92%	0.05%	92%	90%	2%
173	Fannin County	11.24%	10.77%	0.47%	90%	87%	3%
174	Fayette County	10.30%	9.96%	0.34%	90%	85%	5%
951	Fern Bluff Municipal Utility District	5.78%	5.70%	0.08%	60%	23%	37%
175	Fisher County	5.94%	6.84%	(0.90%)	94%	83%	11%

This work product was prepared solely for TCDRS for the purposes described herein and 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. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product.

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
432	Fisher County Hospital District	4.48%	4.27%	0.21%	95%	96%	(1%)
176	Floyd County	8.51%	9.89%	(1.38%)	95%	92%	3%
360	Foard County	6.33%	6.45%	(0.12%)	43%	N/A	N/A
474	Fort Bend Central Appraisal District	11.62%	11.58%	0.04%	91%	89%	2%
178	Fort Bend County	12.12%	11.95%	0.17%	87%	83%	4%
974	Fort Bend County Emergency Services District 2	6.12%	7.17%	(1.05%)	42%	N/A	N/A
782	Fort Bend County WC&ID #2	7.68%	7.56%	0.12%	91%	91%	0%
932	Fort Clark Municipal Utility District	2.03%	2.07%	(0.04%)	72%	50%	22%
769	Four Way Special Utility District	1.29%	1.46%	(0.17%)	115%	114%	1%
179	Franklin County	10.54%	10.12%	0.42%	90%	88%	2%
180	Freestone County	17.65%	16.03%	1.62%	83%	74%	9%
693	Freestone County Appraisal District	12.68%	12.52%	0.16%	90%	90%	0%
181	Frio County	9.19%	8.69%	0.50%	92%	92%	0%
509	Frio County Appraisal District	14.68%	13.28%	1.40%	90%	86%	4%
182	Gaines County	5.87%	5.77%	0.10%	100%	100%	0%
761	Gaines County Appraisal District	6.32%	6.56%	(0.24%)	94%	90%	4%
546	Galveston Central Appraisal District	20.98%	20.61%	0.37%	87%	85%	2%
183	Galveston County	11.87%	11.46%	0.41%	90%	86%	4%
547	Galveston County Consolidated Drainage District	13.02%	11.97%	1.05%	91%	91%	0%
464	Galveston County Drainage District #1	8.89%	8.24%	0.65%	96%	97%	(1%)
433	Galveston County Drainage District #2	13.22%	10.88%	2.34%	95%	98%	(3%)
589	Galveston County ECD	13.16%	10.22%	2.94%	94%	99%	(5%)
821	Galveston County Fresh Water Supp. District #6	5.90%	5.94%	(0.04%)	73%	69%	4%
752	Galveston County Health District	2.46%	2.41%	0.05%	109%	111%	(2%)
407	Galveston County WC&ID #1	10.97%	10.95%	0.02%	92%	91%	1%
473	Garza Central Appraisal District	9.92%	10.85%	(0.93%)	91%	85%	6%
184	Garza County	7.11%	7.11%	0.00%	95%	91%	4%
908	Garza County Health Care District	10.79%	11.01%	(0.22%)	77%	75%	2%
885	Gillespie Central Appraisal District	9.37%	9.57%	(0.20%)	74%	57%	17%
185	Gillespie County	10.76%	11.11%	(0.35%)	93%	90%	3%
955	Gillespie County S&WCD	4.57%	4.54%	0.03%	84%	66%	18%
186	Glasscock County	10.63%	9.66%	0.97%	96%	98%	(2%)
942	Glasscock County Appraisal District	10.07%	10.79%	(0.72%)	62%	N/A	N/A
187	Goliad County	5.80%	6.19%	(0.39%)	98%	94%	4%
188	Gonzales County	11.30%	11.43%	(0.13%)	84%	78%	6%
498	Gonzales County Appraisal District	11.66%	11.06%	0.60%	91%	92%	(1%)
886	Graham Regional Medical Center	4.47%	4.55%	(0.08%)	85%	75%	10%
189	Gray County	7.85%	8.08%	(0.23%)	94%	88%	6%
518	Gray County Appraisal District	10.84%	11.11%	(0.27%)	95%	90%	5%
475	Grayson Central Appraisal District	13.35%	12.73%	0.62%	90%	90%	0%
190	Grayson County	9.55%	9.21%	0.34%	87%	83%	4%
528	Greater Harris County 9-1-1 Emergency Network	12.79%	12.02%	0.77%	91%	92%	(1%)
429	Greenbelt M&IWA - Donley County	9.46%	9.10%	0.36%	93%	91%	2%
191	Gregg County	10.98%	10.59%	0.39%	91%	88%	3%
192	Grimes County	8.14%	8.05%	0.09%	93%	92%	1%
483	Grimes County Appraisal District	11.77%	11.00%	0.77%	95%	94%	1%
587	Guadalupe Appraisal District	12.10%	11.77%	0.33%	89%	90%	(1%)
193	Guadalupe County	10.51%	10.28%	0.23%	88%	85%	3%
526	Gulf Coast Water Authority - Galveston County	6.43%	6.48%	(0.05%)	97%	96%	1%
194	Hale County	15.95%	15.54%	0.41%	82%	75%	7%
195	Hall County	9.98%	9.62%	0.36%	88%	76%	12%
787	Hall County Appraisal District	2.39%	2.53%	(0.14%)	103%	101%	2%
196	Hamilton County	6.69%	6.51%	0.18%	92%	87%	5%
197	Hansford County	10.04%	10.43%	(0.39%)	93%	88%	5%
585	Hansford County Hospital District	4.08%	4.00%	0.08%	94%	93%	1%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
198	Hardeman County	3.87%	4.10%	(0.23%)	101%	101%	0%
199	Hardin County	14.14%	13.90%	0.24%	85%	77%	8%
527	Hardin County Appraisal District	13.75%	13.87%	(0.12%)	93%	90%	3%
571	Harlingen Irrigation District Cameron County #1	3.32%	3.32%	0.00%	98%	97%	1%
200	Harris County	14.35%	13.76%	0.59%	88%	84%	4%
598	Harris County Appraisal District	15.13%	14.43%	0.70%	90%	88%	2%
944	Harris County Emergency Services District #48	2.72%	2.69%	0.03%	97%	65%	32%
835	Harris County Emergency Services District #50	7.51%	7.45%	0.06%	90%	89%	1%
985	Harris County Emergency Services District #12	7.63%	8.89%	(1.26%)	68%	N/A	N/A
988	Harris County Emergency Services District #9	3.18%	4.31%	(1.13%)	103%	N/A	N/A
842	Harris County ESD No. 13	9.42%	10.94%	(1.52%)	70%	N/A	N/A
948	Harris County ESD No. 46	3.56%	3.54%	0.02%	84%	58%	26%
797	Harris County Housing Authority	8.04%	8.40%	(0.36%)	107%	107%	0%
903	Harris County Sports & Convention Corporation	13.03%	15.18%	(2.15%)	45%	N/A	N/A
569	Harris County WC&ID #1	9.59%	9.23%	0.36%	95%	95%	0%
877	Harris County WC&ID #36	18.14%	18.37%	(0.23%)	37%	29%	8%
625	Harris County WC&ID #50	6.85%	6.63%	0.22%	87%	83%	4%
201	Harrison County	11.60%	11.16%	0.44%	89%	82%	7%
202	Hartley County	12.89%	12.42%	0.47%	91%	88%	3%
520	Hartley County Appraisal District	11.31%	12.50%	(1.19%)	90%	81%	9%
203	Haskell County	8.85%	9.36%	(0.51%)	88%	79%	9%
552	Haskell Memorial Hospital District	2.78%	2.67%	0.11%	106%	109%	(3%)
916	Hays Caldwell Public Utility Agency	6.66%	6.64%	0.02%	91%	81%	10%
204	Hays County	12.88%	12.29%	0.59%	86%	84%	2%
878	Hays County Emergency Services District #5	7.10%	7.25%	(0.15%)	61%	47%	14%
799	Hays County Emergency Services District #6	6.05%	6.25%	(0.20%)	94%	91%	3%
826	Hays County Emergency Services District #8	7.35%	7.67%	(0.32%)	54%	23%	31%
943	Heart of Texas Council of Governments	6.98%	6.94%	0.04%	45%	15%	30%
205	Hemphill County	1.65%	2.53%	(0.88%)	113%	116%	(3%)
640	Hemphill County Appraisal District	9.12%	11.10%	(1.98%)	101%	97%	4%
529	Hemphill County Hospital District	8.37%	8.22%	0.15%	99%	99%	0%
839	Hemphill County UWCD	3.37%	3.37%	0.00%	96%	95%	1%
206	Henderson County	14.48%	13.92%	0.56%	86%	80%	6%
746	Henderson County 9-1-1 Comm. District	10.32%	10.06%	0.26%	100%	101%	(1%)
704	Henderson County Appraisal District	15.48%	15.88%	(0.40%)	80%	78%	2%
414	Hidalgo and Cameron Counties Irr. District #9	4.22%	4.84%	(0.62%)	101%	100%	1%
207	Hidalgo County	11.80%	11.47%	0.33%	85%	83%	2%
516	Hidalgo County Appraisal District	12.83%	12.00%	0.83%	89%	86%	3%
401	Hidalgo County Drainage District #1	12.57%	12.56%	0.01%	85%	81%	4%
713	Hidalgo County Irrigation District #1	7.14%	7.12%	0.02%	83%	80%	3%
438	Hidalgo County Irrigation District #2	7.71%	8.09%	(0.38%)	94%	87%	7%
486	Hidalgo County Irrigation District #6	6.26%	7.22%	(0.96%)	99%	93%	6%
992	Hidalgo Municipal Utility District #1	3.00%	3.06%	(0.06%)	42%	N/A	N/A
674	High Plains Underground WCD # 1	2.48%	3.12%	(0.64%)	107%	105%	2%
208	Hill County	6.70%	6.80%	(0.10%)	93%	86%	7%
209	Hockley County	12.90%	12.22%	0.68%	89%	83%	6%
728	Hockley County Appraisal District	11.70%	11.58%	0.12%	85%	84%	1%
210	Hood County	6.41%	6.25%	0.16%	97%	97%	0%
971	Hood County Appraisal District	8.11%	8.26%	(0.15%)	58%	N/A	N/A
211	Hopkins County	14.43%	13.84%	0.59%	86%	82%	4%
661	Hopkins County Appraisal District	4.24%	4.03%	0.21%	105%	107%	(2%)
934	Hopkins-Rains S&WCD	16.00%	15.87%	0.13%	90%	88%	2%
909	Housing Authority of the City of Edinburg Texas	6.84%	6.99%	(0.15%)	106%	97%	9%
917	Housing Authority of the City of Mercedes Texas	3.94%	3.97%	(0.03%)	73%	57%	16%
212	Houston County	6.03%	5.79%	0.24%	94%	91%	3%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
694	Houston County Appraisal District	10.50%	10.04%	0.46%	87%	85%	2%
213	Howard County	13.65%	13.24%	0.41%	88%	80%	8%
214	Hudspeth County	3.03%	3.13%	(0.10%)	104%	105%	(1%)
215	Hunt County	10.49%	10.00%	0.49%	90%	87%	3%
749	Hunt County Appraisal District	13.02%	12.87%	0.15%	81%	80%	1%
216	Hutchinson County	9.80%	9.78%	0.02%	95%	93%	2%
778	Hutchinson County Appraisal District	4.67%	4.60%	0.07%	102%	103%	(1%)
711	Iraan General Hospital District	7.34%	7.02%	0.32%	92%	94%	(2%)
217	Irion County	8.42%	7.32%	1.10%	97%	100%	(3%)
779	Irion County Appraisal District	6.13%	6.02%	0.11%	82%	78%	4%
218	Jack County	11.28%	10.53%	0.75%	90%	85%	5%
592	Jack County Appraisal District	8.05%	7.41%	0.64%	92%	91%	1%
219	Jackson County	9.46%	9.32%	0.14%	91%	85%	6%
770	Jackson County Appraisal District	1.51%	1.70%	(0.19%)	106%	105%	1%
441	Jackson County County-Wide Drainage District	16.89%	15.28%	1.61%	91%	89%	2%
972	Jackson County ESD No. 3	11.03%	12.01%	(0.98%)	89%	N/A	N/A
220	Jasper County	17.48%	17.52%	(0.04%)	79%	69%	10%
657	Jasper County WC&ID #1	25.89%	19.55%	6.34%	80%	75%	5%
221	Jeff Davis County	4.44%	4.52%	(0.08%)	105%	110%	(5%)
222	Jefferson County	18.50%	17.20%	1.30%	83%	75%	8%
810	Jefferson County Appraisal District	12.48%	12.30%	0.18%	53%	37%	16%
404	Jefferson County Drainage District #3	6.38%	6.87%	(0.49%)	102%	102%	0%
408	Jefferson County Drainage District #6	15.76%	14.98%	0.78%	85%	81%	4%
405	Jefferson County Drainage District #7	14.62%	13.82%	0.80%	87%	81%	6%
451	Jefferson County WC&ID #10	9.38%	9.43%	(0.05%)	92%	88%	4%
223	Jim Hogg County	2.45%	2.42%	0.03%	101%	102%	(1%)
680	Jim Hogg County Appraisal District	7.17%	6.86%	0.31%	97%	99%	(2%)
656	Jim Hogg County ESD #1	0.00%	0.00%	0.00%	121%	123%	(2%)
641	Jim Hogg County WC&ID #2	6.06%	6.09%	(0.03%)	93%	86%	7%
224	Jim Wells County	9.53%	9.06%	0.47%	91%	89%	2%
225	Johnson County	10.82%	10.36%	0.46%	89%	86%	3%
741	Jonah Water Special Utility District	3.91%	4.17%	(0.26%)	85%	83%	2%
226	Jones County	15.67%	16.37%	(0.70%)	83%	73%	10%
496	Jones County Appraisal District	10.48%	9.99%	0.49%	90%	88%	2%
227	Karnes County	10.35%	10.24%	0.11%	88%	80%	8%
524	Karnes County Appraisal District	13.27%	12.00%	1.27%	90%	86%	4%
455	Karnes County Hospital District	7.58%	7.09%	0.49%	93%	93%	0%
228	Kaufman County	9.42%	9.21%	0.21%	90%	86%	4%
662	Kaufman County Appraisal District	7.63%	8.01%	(0.38%)	98%	97%	1%
671	Kendall Appraisal District	8.73%	8.51%	0.22%	100%	100%	0%
229	Kendall County	6.86%	6.68%	0.18%	91%	90%	1%
619	Kendall County WC&ID #1	10.00%	10.23%	(0.23%)	89%	85%	4%
230	Kenedy County	18.51%	18.46%	0.05%	84%	78%	6%
854	Kenedy County Central Appraisal District	5.71%	5.73%	(0.02%)	90%	85%	5%
906	Kenedy County Fire & ESD No. 1	5.70%	5.82%	(0.12%)	97%	83%	14%
231	Kent County	14.12%	14.24%	(0.12%)	87%	79%	8%
594	Kent County Tax Appraisal District	17.51%	17.05%	0.46%	91%	90%	1%
232	Kerr County	12.49%	11.98%	0.51%	87%	83%	4%
956	Kerr County Soil and Water Conservation District	4.79%	4.90%	(0.11%)	26%	N/A	N/A
653	Kerr Emergency 9-1-1 Network	4.57%	3.41%	1.16%	113%	128%	(15%)
233	Kimble County	6.04%	5.79%	0.25%	102%	104%	(2%)
234	King County	10.62%	10.17%	0.45%	97%	97%	0%
755	King County Appraisal District	11.86%	11.67%	0.19%	92%	98%	(6%)
235	Kinney County	7.19%	7.61%	(0.42%)	97%	95%	2%
579	Kinney County Appraisal District	11.49%	11.76%	(0.27%)	81%	70%	11%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
236	Kleberg County	7.88%	7.29%	0.59%	89%	86%	3%
237	Knox County	5.46%	5.77%	(0.31%)	99%	97%	2%
241	La Salle County	9.57%	9.76%	(0.19%)	88%	86%	2%
540	Laguna Madre Water District - Cameron County	14.27%	13.83%	0.44%	84%	78%	6%
867	Lake Cities Municipal Utility Authority	9.09%	9.16%	(0.07%)	75%	68%	7%
874	Lake Kiowa Special Utility District	7.18%	7.02%	0.16%	88%	85%	3%
514	Lakeway MUD - Travis County	12.10%	11.69%	0.41%	88%	86%	2%
238	Lamar County	12.70%	12.32%	0.38%	87%	83%	4%
808	Lamar County Appraisal District	6.99%	7.01%	(0.02%)	91%	89%	2%
239	Lamb County	12.04%	11.99%	0.05%	89%	83%	6%
650	Lampasas Central Appraisal District	6.26%	9.69%	(3.43%)	101%	91%	10%
240	Lampasas County	14.77%	14.25%	0.52%	86%	80%	6%
731	LaSalle County Appraisal District	12.60%	13.78%	(1.18%)	97%	89%	8%
439	Lavaca - Navidad River Auth. - Jackson County	8.87%	9.10%	(0.23%)	94%	92%	2%
242	Lavaca County	15.83%	15.29%	0.54%	85%	77%	8%
977	Lee Central Appraisal District	6.01%	6.26%	(0.25%)	99%	N/A	N/A
243	Lee County	7.64%	7.53%	0.11%	90%	85%	5%
244	Leon County	0.00%	0.62%	(0.62%)	119%	124%	(5%)
468	Leon County Central Appraisal District	3.20%	3.28%	(0.08%)	99%	98%	1%
245	Liberty County	17.43%	17.07%	0.36%	82%	75%	7%
481	Liberty County Central Appraisal District	14.45%	13.13%	1.32%	88%	88%	0%
246	Limestone County	4.84%	5.02%	(0.18%)	99%	99%	0%
695	Limestone County Appraisal District	6.51%	5.19%	1.32%	103%	107%	(4%)
247	Lipscomb County	10.78%	11.00%	(0.22%)	91%	85%	6%
248	Live Oak County	11.68%	11.59%	0.09%	94%	93%	1%
591	Live Oak County Appraisal District	16.68%	16.78%	(0.10%)	83%	80%	3%
249	Llano County	8.42%	8.33%	0.09%	92%	86%	6%
250	Loving County	11.01%	10.17%	0.84%	97%	100%	(3%)
513	Loving County Appraisal District	4.44%	2.37%	2.07%	128%	138%	(10%)
756	Lower Trinity Groundwater Conservation District	13.03%	12.64%	0.39%	98%	98%	0%
714	Lower Valley Water District	8.63%	8.91%	(0.28%)	96%	94%	2%
499	Lubbock Central Appraisal District	8.91%	7.74%	1.17%	97%	98%	(1%)
251	Lubbock County	10.56%	10.25%	0.31%	87%	84%	3%
425	Lubbock County WC&ID #1	6.74%	5.97%	0.77%	109%	115%	(6%)
558	Lubbock Emergency Communication District	8.68%	8.16%	0.52%	96%	97%	(1%)
647	Lubbock Reese Redevelopment Authority	1.79%	2.31%	(0.52%)	102%	102%	0%
639	Lumberton Municipal Utility District	7.70%	7.37%	0.33%	91%	92%	(1%)
252	Lynn County	1.33%	1.26%	0.07%	108%	113%	(5%)
497	Lynn County Appraisal District	6.98%	7.68%	(0.70%)	89%	84%	5%
442	Lynn County Hospital District	6.62%	6.22%	0.40%	94%	92%	2%
630	Macedonia - Eylau MUD - Bowie County	11.09%	10.71%	0.38%	92%	91%	1%
500	Mackenzie MWA - Briscoe County	0.00%	0.00%	0.00%	105%	115%	(10%)
256	Madison County	9.05%	9.02%	0.03%	83%	73%	10%
596	Madison County Appraisal District	12.03%	11.49%	0.54%	86%	84%	2%
257	Marion County	11.03%	10.80%	0.23%	92%	88%	4%
675	Marion County Appraisal District	0.00%	0.00%	0.00%	176%	197%	(21%)
931	Marion-Cass S&WCD	14.86%	14.92%	(0.06%)	76%	65%	11%
658	Marshall-Harrison County Health District	0.00%	0.00%	0.00%	166%	183%	(17%)
258	Martin County	12.44%	12.28%	0.16%	85%	79%	6%
595	Martin County Appraisal District	11.11%	11.14%	(0.03%)	93%	90%	3%
259	Mason County	7.16%	7.77%	(0.61%)	93%	89%	4%
924	Mason County S&WCD #223	4.37%	4.77%	(0.40%)	80%	67%	13%
260	Matagorda County	14.32%	14.14%	0.18%	87%	78%	9%
987	Matagorda County Appraisal District	19.01%	23.47%	(4.46%)	38%	N/A	N/A
678	Matagorda County Drainage District	11.83%	11.48%	0.35%	87%	84%	3%

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
440	Matagorda County Hospital District	5.49%	5.19%	0.30%	95%	95%	0%
677	Matagorda County Navigation District #1	7.24%	5.96%	1.28%	110%	116%	(6%)
261	Maverick County	9.83%	9.30%	0.53%	93%	93%	0%
729	Maverick County Hospital District	5.23%	4.47%	0.76%	111%	117%	(6%)
453	Maverick County WC&ID #1	0.00%	0.23%	(0.23%)	108%	108%	0%
844	McCamey County Hospital District	2.70%	2.95%	(0.25%)	110%	106%	4%
253	McCulloch County	5.29%	5.20%	0.09%	99%	99%	0%
512	McCulloch County Appraisal District	11.29%	10.58%	0.71%	95%	94%	1%
254	McLennan County	14.68%	14.38%	0.30%	85%	80%	5%
725	McLennan County 9-1-1 EAD	10.79%	10.50%	0.29%	105%	109%	(4%)
491	McLennan County Appraisal District	12.32%	11.87%	0.45%	90%	85%	5%
679	McLennan County WC&ID #2	1.41%	1.32%	0.09%	112%	118%	(6%)
255	McMullen County	2.68%	3.14%	(0.46%)	103%	100%	3%
841	Medical Arts Hospital - Dawson County	2.18%	2.16%	0.02%	90%	85%	5%
262	Medina County	7.70%	7.54%	0.16%	92%	90%	2%
705	Medina County 911 District	5.02%	6.11%	(1.09%)	104%	100%	4%
535	Medina County Appraisal District	10.56%	10.19%	0.37%	92%	88%	4%
419	Memorial Medical Center - Calhoun County	8.39%	8.06%	0.33%	92%	90%	2%
263	Menard County	7.66%	7.55%	0.11%	95%	93%	2%
743	Mesa Underground Water Conservation District	4.20%	4.12%	0.08%	100%	99%	1%
669	Middle Rio Grande Development Council	20.58%	19.05%	1.53%	87%	86%	1%
492	Midland Central Appraisal District	14.36%	15.28%	(0.92%)	92%	88%	4%
264	Midland County	9.64%	9.73%	(0.09%)	89%	84%	5%
570	Midland Emergency Communication District	9.29%	8.41%	0.88%	96%	98%	(2%)
911	Milam Appraisal District	4.26%	4.39%	(0.13%)	73%	58%	15%
265	Milam County	8.61%	8.71%	(0.10%)	93%	87%	6%
617	Mills Central Appraisal District	7.67%	8.04%	(0.37%)	100%	100%	0%
266	Mills County	11.63%	12.79%	(1.16%)	86%	79%	7%
267	Mitchell County	9.55%	9.72%	(0.17%)	89%	80%	9%
484	Mitchell County Appraisal District	5.03%	4.52%	0.51%	116%	124%	(8%)
919	Monahans Housing Authority	6.53%	6.49%	0.04%	79%	67%	12%
268	Montague County	13.91%	13.57%	0.34%	89%	85%	4%
504	Montague County Tax Appraisal District	19.17%	17.77%	1.40%	88%	86%	2%
605	Montgomery Central Appraisal District	16.28%	16.12%	0.16%	85%	83%	2%
269	Montgomery County	11.03%	10.83%	0.20%	89%	88%	1%
667	Montgomery County ECD	17.05%	15.97%	1.08%	84%	83%	1%
696	Montgomery County ESD No 3	4.91%	5.08%	(0.17%)	99%	96%	3%
651	Montgomery County ESD #1	12.42%	12.62%	(0.20%)	91%	91%	0%
982	Montgomery County ESD #4	3.26%	3.55%	(0.29%)	44%	N/A	N/A
800	Montgomery County ESD #8	8.34%	8.17%	0.17%	82%	79%	3%
989	Montgomery County ESD #9	3.11%	3.28%	(0.17%)	23%	N/A	N/A
973	Montgomery County ESD #10	5.82%	7.33%	(1.51%)	112%	N/A	N/A
763	Montgomery County Hospital District	6.80%	6.79%	0.01%	101%	100%	1%
804	Montgomery County Housing Authority	10.34%	9.70%	0.64%	89%	90%	(1%)
270	Moore County	10.93%	10.85%	0.08%	89%	84%	5%
733	Moore County Appraisal District	4.28%	4.34%	(0.06%)	108%	117%	(9%)
412	Moore County Hospital District	5.25%	5.14%	0.11%	99%	100%	(1%)
271	Morris County	11.68%	11.92%	(0.24%)	89%	81%	8%
738	Mustang Special Utility District	8.12%	8.98%	(0.86%)	85%	79%	6%
273	Nacogdoches County	10.81%	10.46%	0.35%	89%	85%	4%
659	Tri-County Special Utility District	3.28%	3.43%	(0.15%)	98%	97%	1%
515	Navarro Central Appraisal District	13.06%	12.87%	0.19%	90%	82%	8%
274	Navarro County	10.38%	10.02%	0.36%	90%	86%	4%
572	Newton Central Appraisal District	17.36%	16.69%	0.67%	87%	84%	3%
275	Newton County	7.53%	7.58%	(0.05%)	95%	92%	3%

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		2018	2017	Change	2016	2015	Change
276	Nolan County	10.19%	10.12%	0.07%	86%	79%	7%
962	Nortex Regional Planning Commission	3.41%	3.28%	0.13%	60%	23%	37%
556	North Central Texas Municipal Water Authority	5.47%	6.35%	(0.88%)	94%	89%	5%
938	North East Texas Regional Mobility Authority	8.88%	9.62%	(0.74%)	84%	74%	10%
852	North Hunt Special Utility District	2.17%	2.08%	0.09%	86%	84%	2%
838	North Plains Groundwater Conservation District	4.30%	4.42%	(0.12%)	89%	83%	6%
927	North Texas Emergency Communication Center	9.88%	9.97%	(0.09%)	73%	66%	7%
646	North Texas Tollway Authority	8.30%	8.09%	0.21%	100%	102%	(2%)
562	Northeast Texas Municipal Water District	3.51%	3.61%	(0.10%)	101%	101%	0%
632	Northeast Texas Public Health District	4.37%	4.12%	0.25%	102%	105%	(3%)
277	Nueces County	12.95%	12.36%	0.59%	89%	84%	5%
683	Nueces County Appraisal District	11.76%	11.43%	0.33%	90%	88%	2%
400	Nueces County Drainage District #2	3.83%	3.55%	0.28%	106%	109%	(3%)
791	Nueces County Emergency Services District #2	7.79%	8.48%	(0.69%)	111%	98%	13%
416	Nueces County WC&ID #3	6.39%	6.52%	(0.13%)	94%	91%	3%
450	Nueces County WC&ID #4	16.66%	16.48%	0.18%	85%	79%	6%
278	Ochiltree County	7.25%	8.13%	(0.88%)	98%	95%	3%
279	Oldham County	15.30%	14.04%	1.26%	88%	83%	5%
517	Oldham County Appraisal District	0.93%	5.20%	(4.27%)	106%	101%	5%
280	Orange County	15.52%	14.76%	0.76%	86%	80%	6%
490	Orange County Appraisal District	12.51%	12.38%	0.13%	91%	88%	3%
421	Orange County Drainage District	11.87%	12.39%	(0.52%)	91%	89%	2%
665	Orange County Emergency Services District #1	6.38%	8.44%	(2.06%)	111%	94%	17%
803	Orange County Emergency Services District #2	9.96%	9.96%	0.00%	64%	51%	13%
660	Orange County Navigation and Port District	4.25%	5.09%	(0.84%)	98%	92%	6%
631	Orange County WC&ID #1	3.78%	3.50%	0.28%	98%	98%	0%
730	Palo Duro River Authority	5.39%	5.62%	(0.23%)	105%	105%	0%
723	Palo Pinto Appraisal District	10.70%	10.53%	0.17%	81%	79%	2%
281	Palo Pinto County	12.17%	11.42%	0.75%	88%	82%	6%
959	Palo Pinto Soil and Water Conservation District	6.22%	5.80%	0.42%	81%	63%	18%
282	Panola County	5.70%	6.15%	(0.45%)	107%	108%	(1%)
283	Parker County	11.43%	10.92%	0.51%	86%	83%	3%
717	Parker County Appraisal District	13.10%	13.89%	(0.79%)	80%	77%	3%
922	Parker County Emergency Services District #1	4.92%	4.99%	(0.07%)	67%	51%	16%
784	Parker County Hospital District	5.38%	5.44%	(0.06%)	64%	56%	8%
754	Parker County Special Utility District	2.24%	2.28%	(0.04%)	104%	104%	0%
284	Parmer County	8.37%	8.29%	0.08%	90%	83%	7%
747	Parmer County Appraisal District	0.35%	0.78%	(0.43%)	136%	137%	(1%)
765	Pecan Valley Groundwater Conservation District	5.83%	5.73%	0.10%	102%	104%	(2%)
285	Pecos County	9.96%	9.45%	0.51%	88%	84%	4%
494	Pecos County Appraisal District	9.55%	8.75%	0.80%	92%	92%	0%
774	Pecos County WC&ID #1	4.20%	4.28%	(0.08%)	101%	94%	7%
796	Permian Basin Regional Planning Commission	7.28%	7.08%	0.20%	83%	81%	2%
673	Permian Regional Medical Center	8.22%	7.88%	0.34%	92%	92%	0%
707	Pineywoods Groundwater Conservation District	11.86%	11.73%	0.13%	96%	92%	4%
697	Polk Central Appraisal District	13.10%	12.25%	0.85%	87%	88%	(1%)
286	Polk County	13.31%	13.00%	0.31%	90%	88%	2%
739	Polk County Fresh Water Supply District #2	4.52%	3.88%	0.64%	120%	132%	(12%)
676	Port of Bay City Authority	8.23%	7.83%	0.40%	100%	102%	(2%)
449	Port of Beaumont Navigation District	18.72%	20.11%	(1.39%)	82%	74%	8%
620	Port of Corpus Christi Authority	4.05%	4.26%	(0.21%)	99%	98%	1%
622	Port of Port Arthur Navigation District	0.94%	0.68%	0.26%	110%	113%	(3%)
726	Post Oak Savannah GCD	2.91%	2.73%	0.18%	109%	109%	0%
560	Potter - Randall County ECD	13.66%	16.08%	(2.42%)	94%	85%	9%
287	Potter County	14.78%	14.33%	0.45%	86%	81%	5%

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		2018	2017	Change	2016	2015	Change
840	Prairielands Groundwater Conservation District	8.76%	9.10%	(0.34%)	93%	100%	(7%)
626	Presidio Appraisal District	4.96%	4.63%	0.33%	90%	83%	7%
288	Presidio County	6.48%	6.07%	0.41%	98%	100%	(2%)
289	Rains County	8.00%	7.54%	0.46%	95%	95%	0%
537	Rains County Appraisal District	15.41%	14.20%	1.21%	88%	89%	(1%)
290	Randall County	10.22%	9.94%	0.28%	89%	86%	3%
564	Randall County Appraisal District	13.98%	12.46%	1.52%	92%	90%	2%
406	Rankin County Hospital District - Upton County	5.61%	5.89%	(0.28%)	103%	101%	2%
823	Rayburn County Municipal Utility District	4.81%	5.76%	(0.95%)	57%	N/A	N/A
291	Reagan County	13.06%	12.78%	0.28%	86%	82%	4%
445	Reagan Hospital District	4.75%	4.96%	(0.21%)	104%	104%	0%
292	Real County	17.29%	16.29%	1.00%	86%	81%	5%
505	Red Bluff WPCD - Reeves County	6.93%	7.70%	(0.77%)	94%	89%	5%
845	Red River Appraisal District	10.26%	9.98%	0.28%	76%	72%	4%
435	Red River Authority	3.07%	3.46%	(0.39%)	107%	108%	(1%)
293	Red River County	9.45%	9.09%	0.36%	94%	91%	3%
921	Red River County S&WCD	15.50%	14.03%	1.47%	65%	61%	4%
294	Reeves County	5.00%	4.92%	0.08%	105%	107%	(2%)
786	Reeves County Appraisal District	11.17%	11.95%	(0.78%)	92%	89%	3%
588	Reeves County Hospital District	5.35%	5.13%	0.22%	99%	100%	(1%)
295	Refugio County	5.32%	5.28%	0.04%	97%	93%	4%
543	Refugio County Drainage District #1	6.55%	6.60%	(0.05%)	92%	88%	4%
736	Refugio Groundwater Conservation District	0.00%	0.00%	0.00%	166%	181%	(15%)
801	Rio Grande Council of Governments	12.51%	12.42%	0.09%	77%	69%	8%
296	Roberts County	6.69%	6.61%	0.08%	94%	91%	3%
297	Robertson County	7.86%	7.41%	0.45%	92%	89%	3%
904	Robertson County Appraisal District	3.02%	3.31%	(0.29%)	87%	75%	12%
698	Rockwall Central Appraisal District	6.91%	6.91%	0.00%	100%	100%	0%
298	Rockwall County	6.75%	6.49%	0.26%	97%	98%	(1%)
299	Runnels County	7.54%	7.60%	(0.06%)	94%	86%	8%
300	Rusk County	8.78%	8.65%	0.13%	91%	85%	6%
612	Rusk County Appraisal District	6.52%	6.35%	0.17%	101%	101%	0%
848	Rusk County Groundwater Conservation District	4.47%	4.44%	0.03%	93%	91%	2%
301	Sabine County	5.78%	5.53%	0.25%	98%	99%	(1%)
863	Sabine County Appraisal District	5.01%	4.86%	0.15%	90%	84%	6%
568	Sabine Pass Port Authority	6.12%	6.64%	(0.52%)	94%	76%	18%
706	Sabine-Neches Nav. Distr. of Jefferson County	9.72%	9.10%	0.62%	89%	92%	(3%)
302	San Augustine County	6.82%	6.44%	0.38%	94%	93%	1%
303	San Jacinto County	8.73%	8.65%	0.08%	92%	87%	5%
553	San Jacinto County Central Appraisal District	8.47%	8.60%	(0.13%)	97%	95%	2%
304	San Patricio County	10.85%	10.52%	0.33%	89%	86%	3%
495	San Patricio County Appraisal District	8.94%	8.55%	0.39%	101%	101%	0%
426	San Patricio County Drainage District	17.75%	21.08%	(3.33%)	80%	62%	18%
750	San Patricio County Navigation District #1	10.78%	11.96%	(1.18%)	92%	85%	7%
422	San Patricio Municipal Water District	3.93%	3.98%	(0.05%)	100%	99%	1%
305	San Saba County	8.45%	8.81%	(0.36%)	95%	91%	4%
766	Santo Special Utility District	14.29%	13.88%	0.41%	88%	88%	0%
306	Schleicher County	6.99%	6.32%	0.67%	93%	89%	4%
307	Scurry County	9.13%	8.80%	0.33%	94%	92%	2%
893	Scurry County Appraisal District	12.44%	12.07%	0.37%	66%	58%	8%
760	Scurry County Hospital District	6.01%	6.00%	0.01%	106%	106%	0%
308	Shackelford County	15.85%	14.89%	0.96%	90%	88%	2%
470	Shackelford County Appraisal District	13.67%	12.91%	0.76%	95%	92%	3%
309	Shelby County	7.78%	7.63%	0.15%	92%	88%	4%
627	Shelby County Appraisal District	3.20%	2.92%	0.28%	97%	98%	(1%)

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
310	Sherman County	12.67%	12.80%	(0.13%)	92%	88%	4%
469	Sherman County Appraisal District	5.25%	5.34%	(0.09%)	100%	99%	1%
311	Smith County	11.17%	10.74%	0.43%	86%	81%	5%
555	Smith County 9-1-1 Communications District	7.24%	4.46%	2.78%	100%	103%	(3%)
606	Smith County Appraisal District	4.58%	3.51%	1.07%	109%	112%	(3%)
312	Somervell County	15.92%	15.38%	0.54%	87%	82%	5%
507	Somervell County Central Appraisal District	6.01%	6.52%	(0.51%)	105%	102%	3%
699	Somervell County Water District	11.29%	11.94%	(0.65%)	98%	94%	4%
795	South Plains Association of Governments	10.42%	9.79%	0.63%	85%	82%	3%
894	South Rains Special Utility District	3.76%	3.73%	0.03%	83%	71%	12%
645	South Texas Development Council	11.80%	11.77%	0.03%	86%	83%	3%
768	Southeast Texas GCD	13.35%	12.84%	0.51%	92%	94%	(2%)
313	Starr County	7.55%	7.53%	0.02%	87%	84%	3%
536	Starr County Appraisal District	12.61%	12.19%	0.42%	92%	92%	0%
314	Stephens County	7.35%	7.69%	(0.34%)	97%	95%	2%
869	Stephens County Tax Appraisal District	9.18%	9.77%	(0.59%)	87%	75%	12%
315	Sterling County	7.85%	8.26%	(0.41%)	105%	106%	(1%)
837	Sterling County Appraisal District	4.96%	4.85%	0.11%	81%	74%	7%
316	Stonewall County	7.82%	8.33%	(0.51%)	92%	85%	7%
724	Stonewall County Appraisal District	3.94%	3.97%	(0.03%)	118%	136%	(18%)
458	Stonewall Memorial Hospital District	2.21%	2.10%	0.11%	98%	99%	(1%)
539	Stratford Hospital District - Sherman County	2.78%	2.35%	0.43%	111%	116%	(5%)
317	Sutton County	5.69%	5.49%	0.20%	98%	99%	(1%)
573	Sutton County Hospital District	6.87%	6.96%	(0.09%)	99%	99%	0%
318	Swisher County	10.58%	10.84%	(0.26%)	89%	81%	8%
460	Swisher County Appraisal District	17.44%	18.72%	(1.28%)	90%	81%	9%
607	Tarrant Appraisal District	11.86%	11.19%	0.67%	95%	95%	0%
545	Tarrant Co 9-1-1 Emergency Assistance District	5.90%	5.46%	0.44%	103%	106%	(3%)
319	Tarrant County	14.30%	14.40%	(0.10%)	87%	81%	6%
574	Tax Appraisal District of Cottle County	3.31%	4.32%	(1.01%)	101%	100%	1%
320	Taylor County	9.02%	8.83%	0.19%	87%	81%	6%
321	Terrell County	6.72%	6.07%	0.65%	98%	97%	1%
753	Terrell County WC&ID #1	0.00%	0.00%	0.00%	157%	133%	24%
322	Terry County	9.73%	10.38%	(0.65%)	90%	82%	8%
402	Terry Memorial Hospital District	3.90%	3.64%	0.26%	101%	103%	(2%)
437	Texas Association of Counties	4.44%	4.17%	0.27%	112%	118%	(6%)
354	Texas County & District Retirement System	9.68%	9.61%	0.07%	91%	91%	0%
634	Texas Eastern 9-1-1 Network	8.73%	7.70%	1.03%	97%	99%	(2%)
986	The City of Quanah Housing Authority	6.10%	7.70%	(1.60%)	74%	N/A	N/A
772	The Housing Authority of the City of Abilene	2.65%	2.71%	(0.06%)	106%	106%	0%
777	The Housing Authority of the City of Huntington	1.42%	1.51%	(0.09%)	107%	105%	2%
913	The Housing Authority of the City of Pharr Texas	3.47%	3.64%	(0.17%)	83%	66%	17%
912	The Housing Authority of the County of Hidalgo	9.69%	9.58%	0.11%	45%	31%	14%
323	Throckmorton County	10.50%	9.76%	0.74%	88%	82%	6%
324	Titus County	11.22%	10.19%	1.03%	90%	89%	1%
742	Titus County Appraisal District	0.00%	0.58%	(0.58%)	133%	148%	(15%)
501	Titus County Fresh Water Supply District	9.61%	9.04%	0.57%	97%	95%	2%
325	Tom Green County	7.72%	7.57%	0.15%	92%	88%	4%
601	Travis Central Appraisal District	11.69%	11.73%	(0.04%)	96%	94%	2%
326	Travis County	14.91%	14.30%	0.61%	86%	83%	3%
720	Travis County ESD #1 NLT Fire & Rescue	4.18%	3.90%	0.28%	100%	106%	(6%)
836	Travis County Emergency Services District #2	9.23%	9.53%	(0.30%)	53%	26%	27%
831	Travis County Emergency Services District #4	1.69%	1.74%	(0.05%)	86%	77%	9%
957	Travis County Emergency Services District #12	4.54%	4.59%	(0.05%)	59%	22%	37%
980	Travis County Emergency Services District #11	11.72%	12.68%	(0.96%)	24%	N/A	N/A

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
666	Travis County WC&ID - Point Venture	2.50%	2.36%	0.14%	104%	104%	0%
633	Trinity Bay Conservation District	14.74%	14.06%	0.68%	80%	76%	4%
327	Trinity County	9.08%	9.29%	(0.21%)	90%	80%	10%
857	Trinity County Appraisal District	6.19%	6.23%	(0.04%)	86%	83%	3%
790	Trophy Club Municipal Utility District No 1	8.77%	9.01%	(0.24%)	88%	86%	2%
735	Two Way Special Utility District	10.18%	9.84%	0.34%	94%	95%	(1%)
328	Tyler County	10.91%	10.74%	0.17%	90%	86%	4%
471	Tyler County Appraisal District	13.04%	11.98%	1.06%	94%	94%	0%
561	United Irrigation District - Hidalgo County	5.81%	5.35%	0.46%	97%	98%	(1%)
834	Upper Brushy Creek WC&ID	7.94%	7.84%	0.10%	89%	89%	0%
830	Upper Leon River Municipal Water District	7.41%	7.35%	0.06%	82%	75%	7%
792	Upper Trinity Groundwater Conservation District	6.13%	6.34%	(0.21%)	114%	109%	5%
329	Upshur County	6.60%	6.13%	0.47%	93%	90%	3%
330	Upton County	7.48%	7.76%	(0.28%)	99%	97%	2%
682	Upton County Appraisal District	6.74%	6.55%	0.19%	98%	99%	(1%)
331	Uvalde County	9.68%	9.55%	0.13%	90%	87%	3%
332	Val Verde County	11.93%	11.49%	0.44%	90%	86%	4%
663	Valley MUD #2 - Cameron County	6.63%	6.66%	(0.03%)	88%	81%	7%
586	Valwood Improvement Authority - Dallas County	8.06%	7.55%	0.51%	91%	91%	0%
333	Van Zandt County	7.76%	7.43%	0.33%	94%	90%	4%
672	Van Zandt County Appraisal District	8.68%	8.04%	0.64%	93%	93%	0%
420	Velasco Drainage District - Brazoria County	6.78%	7.66%	(0.88%)	93%	79%	14%
334	Victoria County	13.80%	13.36%	0.44%	86%	80%	6%
423	Victoria County Drainage District #3	19.11%	17.79%	1.32%	90%	81%	9%
767	Victoria County GCD	5.26%	5.12%	0.14%	94%	94%	0%
335	Walker County	12.87%	12.50%	0.37%	85%	80%	5%
872	Walker County Appraisal District	6.94%	6.95%	(0.01%)	19%	N/A	N/A
748	Walker County Special Utility District	5.77%	5.33%	0.44%	98%	101%	(3%)
336	Waller County	7.83%	7.76%	0.07%	91%	88%	3%
773	Waller County Appraisal District	9.42%	8.63%	0.79%	94%	99%	(5%)
337	Ward County	12.95%	12.74%	0.21%	91%	89%	2%
565	Ward County Central Appraisal District	10.04%	13.66%	(3.62%)	94%	82%	12%
444	Ward Memorial Hospital	9.24%	8.94%	0.30%	94%	94%	0%
338	Washington County	11.80%	11.55%	0.25%	86%	82%	4%
339	Webb County	11.77%	11.00%	0.77%	88%	86%	2%
604	Webb County Appraisal District	5.67%	5.34%	0.33%	94%	92%	2%
443	West Central Texas Council of Governments	16.29%	15.73%	0.56%	85%	83%	2%
410	West Central Texas Municipal Water District	8.55%	9.05%	(0.50%)	93%	84%	9%
454	West Jefferson County Municipal Water District	13.00%	10.86%	2.14%	91%	92%	(1%)
688	West Nueces - Las Moras S&WCD #236	0.00%	0.00%	0.00%	220%	255%	(35%)
358	West Travis County Public Utility Agency	10.40%	10.62%	(0.22%)	49%	N/A	N/A
340	Wharton County	14.04%	13.74%	0.30%	89%	83%	6%
993	Wharton County Central Appraisal District	17.75%	16.85%	0.90%	2%	N/A	N/A
621	Wharton County WC&ID #1	8.31%	8.48%	(0.17%)	93%	89%	4%
923	Wharton County WC&ID No. 2	9.90%	10.16%	(0.26%)	85%	78%	7%
341	Wheeler County	8.64%	8.53%	0.11%	96%	95%	1%
476	Wheeler County Appraisal District	5.70%	5.26%	0.44%	103%	108%	(5%)
427	White River MWD - Dickens County	0.00%	0.00%	0.00%	116%	125%	(9%)
740	Wichita Appraisal District	6.65%	5.83%	0.82%	105%	109%	(4%)
342	Wichita County	12.73%	12.43%	0.30%	85%	79%	6%
446	Wichita County Water Improvement District #2	13.00%	13.54%	(0.54%)	90%	81%	9%
559	Wichita-Wilbarger 9-1-1 District	10.58%	9.57%	1.01%	100%	101%	(1%)
655	Wickson Creek SUD - Brazos County	8.90%	8.13%	0.77%	95%	97%	(2%)
343	Wilbarger County	12.05%	11.48%	0.57%	88%	84%	4%
715	Wilbarger County Appraisal District	9.72%	9.54%	0.18%	108%	114%	(6%)

Employer Number	Employer Name	Required Contribution Rate			Funded Ratio at December 31		
		2018	2017	Change	2016	2015	Change
530	Wilbarger County Hospital District	1.21%	1.23%	(0.02%)	106%	108%	(2%)
344	Willacy County	6.65%	7.21%	(0.56%)	100%	98%	2%
575	Willacy County Appraisal District	17.28%	16.53%	0.75%	89%	83%	6%
652	Willacy County Housing Authority	4.96%	4.73%	0.23%	115%	127%	(12%)
608	Williamson Central Appraisal District	16.12%	15.67%	0.45%	88%	86%	2%
345	Williamson County	13.94%	13.37%	0.57%	86%	85%	1%
798	Williamson County ESD #3	6.58%	6.60%	(0.02%)	98%	97%	1%
897	Williamson County ESD #5	2.29%	2.28%	0.01%	96%	94%	2%
361	Williamson County ESD #4	8.66%	8.92%	(0.26%)	9%	N/A	N/A
346	Wilson County	7.62%	7.49%	0.13%	92%	89%	3%
479	Wilson County Appraisal District	11.44%	11.52%	(0.08%)	90%	86%	4%
347	Winkler County	10.38%	10.26%	0.12%	94%	92%	2%
533	Winkler County Appraisal District	8.94%	8.45%	0.49%	97%	97%	0%
937	Wintergarden Groundwater Conservation District	4.17%	4.60%	(0.43%)	93%	81%	12%
348	Wise County	11.42%	10.75%	0.67%	87%	86%	1%
493	Wise County Appraisal District	9.08%	8.08%	1.00%	93%	96%	(3%)
349	Wood County	9.73%	9.69%	0.04%	92%	88%	4%
700	Wood County Appraisal District	9.55%	9.08%	0.47%	91%	91%	0%
991	Wylie Northeast Special Utility District	3.69%	3.96%	(0.27%)	46%	N/A	N/A
350	Yoakum County	8.31%	8.44%	(0.13%)	90%	83%	7%
776	Yoakum County Appraisal District	8.35%	8.78%	(0.43%)	96%	94%	2%
351	Young County	8.40%	8.10%	0.30%	93%	88%	5%
352	Zapata County	9.68%	9.01%	0.67%	96%	96%	0%
649	Zapata County Appraisal District	12.78%	12.12%	0.66%	85%	85%	0%
935	Zapata Soil and Water Conservation District	3.18%	3.40%	(0.22%)	101%	91%	10%
353	Zavala County	10.69%	10.00%	0.69%	92%	92%	0%
566	Zavala County Appraisal District	0.00%	0.00%	0.00%	131%	135%	(4%)

Appendix B Employers with a Significant Rate Change

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

Employers with an Increase of 2.00% or More

Counties

<u>Employer Number</u>	<u>Employer Name</u>	<u>Rate Increase</u>	<u>Sources of Increase</u>
		None	



Employers with a Decrease of 2.00% or More

Counties

<u>Employer Number</u>	<u>Employer Name</u>	<u>Rate Decrease</u>	<u>Sources of Decrease</u>
		None	

Employers with an Increase of 2.00% or More

Districts

Employer Number	Employer Name	Rate Increase	Sources of Increase
503	Archer County Appraisal District	2.22%	Investment Return
522	Brookshire Municipal Water District	2.90%	Payroll Variation Investment Return
433	Galveston County Drainage District #2	2.34%	Investment Return
589	Galveston County ECD	2.94%	Service Variation Investment Return
657	Jasper County WC&ID #1	6.34%	Payroll Variation Investment Return
513	Loving County Appraisal District	2.07%	Payroll Variation
454	West Jefferson County Municipal Water District	2.14%	Payroll Variation Investment Return

Employers with a Decrease of 2.00% or More

Districts

Employer Number	Employer Name	Rate Decrease	Sources of Decrease
616	Bistone Municipal WSD - Limestone County	(4.52%)	Actual vs Expected Termination
628	Edwards Central Appraisal District	(5.65%)	Actual vs Expected Termination Payroll Variation
650	Lampasas Central Appraisal District	(3.43%)	Actual vs Expected Termination
517	Oldham County Appraisal District	(4.27%)	Payroll Variation Actual vs Expected Mortality
665	Orange County Emergency Services District #1	(2.06%)	Actual vs Expected Termination
560	Potter - Randall County ECD	(2.42%)	Actual vs Expected Mortality
426	San Patricio County Drainage District	(3.33%)	Payroll Variation Actual vs Expected Mortality
565	Ward County Central Appraisal District	(3.62%)	Actual vs Expected Termination Payroll Variation

Appendix C Group Term Life Fund Contribution Rates for 2018

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
638	Acton Municipal Utility District	0.31%	0.35%
789	Agua Special Utility District	0.11%	0.12%
615	Alamo Area Council of Governments	0.17%	0.22%
100	Anderson County	0.22%	0.47%
691	Anderson County Central Appraisal District	0.46%	0.47%
101	Andrews County	0.21%	0.51%
875	Andrews County Appraisal District	0.11%	0.11%
684	Angelina and Nacogdoches Counties WC&ID #1	0.47%	0.47%
102	Angelina County	0.20%	0.38%
502	Angelina County Appraisal District	0.26%	0.33%
576	Angleton Drainage District	0.38%	0.42%
614	Aquilla Water Supply District - Hill County	0.45%	1.08%
103	Aransas County	0.21%	0.34%
459	Aransas County Appraisal District	0.29%	0.36%
668	Aransas County Navigation District	0.28%	0.29%
104	Archer County	0.35%	0.63%
503	Archer County Appraisal District	0.08%	0.93%
105	Armstrong County	0.35%	0.72%
106	Atascosa County	0.20%	0.29%
551	Atascosa County Appraisal District	0.20%	0.38%
950	Athens Municipal Water Authority	0.42%	0.44%
107	Austin County	0.22%	0.36%
461	Austin County Appraisal District	0.14%	0.23%
994	Austin County ECD	0.17%	0.17%
597	Bacliff Municipal Utility District	0.23%	0.25%
108	Bailey County	0.23%	0.46%
945	Ballinger Memorial Hospital District	0.18%	0.18%
109	Bandera County	0.30%	0.41%
918	Bastrop Central Appraisal District	0.22%	0.22%
110	Bastrop County	0.17%	0.26%
812	Bastrop County Emergency Services District #1	0.09%	0.09%
915	Bastrop County Emergency Services District #2	0.07%	0.07%
111	Baylor County	0.42%	0.87%
685	Baylor County Appraisal District	0.11%	0.27%
613	Bayview Irrigation District #11	0.38%	1.56%
690	Bayview Municipal Utility District	0.14%	0.17%
112	Bee County	0.26%	0.45%
113	Bell County	0.19%	0.32%
506	Bell County Appraisal District	0.16%	0.28%
418	Bell County WC&ID #1	0.23%	0.31%
708	Benbrook Water Authority	0.25%	0.28%
472	Bexar Appraisal District	0.17%	0.28%
114	Bexar County	0.16%	0.24%
861	Bexar County Emergency Service District No.2	0.07%	0.07%
828	Bexar County Emergency Services District No.7	0.07%	0.07%
979	Bexar County Emergency Services District No.8	0.23%	0.23%
544	Bexar County WC&ID #10	0.22%	0.46%
716	Bexar Metro 9-1-1 Network District	0.50%	0.51%
737	Bexar-Medina-Atascosa WCID #1	0.22%	0.22%
616	Bistone Municipal WSD - Limestone County	0.30%	0.35%
115	Blanco County	0.34%	0.60%
965	Bluebonnet Groundwater Conservation District	0.05%	0.05%
116	Borden County	0.29%	0.59%
525	Borden County Appraisal District	0.07%	0.31%
117	Bosque County	0.31%	0.51%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
521	Bosque County Central Appraisal District	0.21%	0.29%
118	Bowie County	0.28%	0.46%
119	Brazoria County	0.18%	0.29%
508	Brazoria County Appraisal District	0.15%	0.25%
413	Brazoria County Cons. Recl. District #3	0.21%	0.33%
424	Brazoria County Drainage District #4	0.18%	0.27%
681	Brazoria County Drainage District #5	0.36%	0.36%
689	Brazos Central Appraisal District	0.22%	0.25%
120	Brazos County	0.18%	0.27%
600	Brazos County ECD	0.06%	0.07%
849	Brazos Regional Public Utility Agency	0.33%	0.34%
744	Brazos River Authority	0.27%	0.30%
806	Brazos Valley Council of Governments	0.23%	0.25%
809	Brazos Valley GCD	0.30%	0.30%
121	Brewster County	0.21%	0.38%
581	Brewster County Appraisal District	0.09%	0.15%
745	Bright Star-Salem Special Utility District	0.14%	0.14%
122	Briscoe County	0.60%	1.06%
876	Brookesmith Special Utility District	0.18%	0.18%
123	Brooks County	0.27%	0.60%
554	Brookshire - Katy Drainage District	0.96%	0.96%
522	Brookshire Municipal Water District	0.08%	0.09%
124	Brown County	0.24%	0.36%
702	Brownsville Irrigation District	0.19%	0.29%
642	Brushy Creek MUD - Williamson County	0.15%	0.18%
125	Burleson County	0.27%	0.50%
978	Burleson County Appraisal District	0.17%	0.17%
609	Burnet Central Appraisal District	0.18%	0.34%
126	Burnet County	0.20%	0.32%
127	Caldwell County	0.23%	0.36%
718	Caldwell County Appraisal District	0.08%	0.11%
128	Calhoun County	0.22%	0.38%
709	Calhoun County Appraisal District	0.22%	0.24%
788	Calhoun County E911 ECD	0.09%	0.09%
129	Callahan County	0.59%	0.89%
542	Callahan County Appraisal District	0.19%	0.36%
130	Cameron County	0.16%	0.25%
618	Cameron County Appraisal District	0.18%	0.26%
692	Cameron County Drainage District #1	0.37%	0.38%
664	Cameron County Drainage District #3	0.22%	0.33%
686	Cameron County Drainage District #5	0.30%	0.30%
851	Cameron County ECD	0.36%	0.36%
462	Cameron County Irrigation District #2	0.19%	0.80%
590	Cameron County Irrigation District #6	0.28%	1.22%
900	Cameron County Regional Mobility Authority	0.14%	0.14%
670	Camp Central Appraisal District	0.11%	0.13%
131	Camp County	0.30%	0.70%
367	Caney Creek Municipal Utility District	0.17%	0.17%
132	Carson County	0.31%	0.55%
133	Cass County	0.24%	0.56%
610	Cass County Appraisal District	0.10%	0.41%
134	Castro County	0.28%	0.66%
719	Central Appraisal District of Bandera County	0.17%	0.19%
635	Central Appraisal District of Johnson County	0.17%	0.23%
602	Central Appraisal District of Taylor County	0.16%	0.35%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
862	Central Texas Groundwater Conservation District	0.34%	0.34%
712	Central Texas Regional Mobility Authority	0.29%	0.29%
648	Central WC&ID - Angelina County	0.14%	0.33%
135	Chambers County	0.27%	0.43%
531	Chambers County Appraisal District	0.11%	0.15%
548	Chambers County Public Hospital District	0.12%	0.14%
136	Cherokee County	0.29%	0.48%
137	Childress County	0.27%	0.46%
511	Childress County Appraisal District	0.10%	2.64%
582	Childress County Hospital District	0.14%	0.18%
138	Clay County	0.25%	0.61%
485	Clay County Appraisal District	0.17%	0.79%
703	Coastal Bend Groundwater Conservation District	0.07%	0.07%
722	Coastal Plains GCD	0.11%	0.11%
139	Cochran County	0.39%	0.85%
477	Cochran County Appraisal District	0.08%	0.66%
140	Coke County	0.32%	1.09%
751	Coke County Appraisal District	0.49%	0.49%
946	Coke County S&WCD #219	0.23%	0.23%
141	Coleman County	0.32%	0.73%
142	Collin County	0.17%	0.24%
457	Collin County Central Appraisal District	0.20%	0.27%
143	Collingsworth County	0.25%	0.61%
961	Collingsworth County Appraisal District	0.47%	0.47%
144	Colorado County	0.22%	0.38%
623	Comal Appraisal District	0.12%	0.23%
145	Comal County	0.17%	0.28%
775	Comal County Emergency Services District #3	0.07%	0.07%
146	Comanche County	0.31%	0.54%
762	Combined Consumers Special Utility District	0.13%	0.13%
147	Concho County	0.27%	0.55%
366	Concho County Appraisal District	0.20%	0.20%
636	Concho County Hospital District	0.25%	0.30%
759	Concho Valley Council of Governments	0.21%	0.25%
148	Cooke County	0.21%	0.32%
487	Cooke County Appraisal District	0.24%	0.57%
149	Coryell County	0.21%	0.40%
150	Cottle County	0.34%	0.77%
727	Cow Creek Groundwater Conservation District	0.07%	0.07%
151	Crane County	0.27%	0.65%
757	Crane County Hospital District	0.15%	0.16%
152	Crockett County	0.32%	0.49%
907	Crockett County Appraisal District	0.12%	0.14%
409	Crockett County WC&ID #1	0.27%	0.45%
153	Crosby County	0.25%	0.59%
532	Crosby County Appraisal District	0.17%	0.36%
603	Crosby Municipal Utility District	0.19%	0.21%
710	Cross Roads Special Utility District	0.22%	0.32%
902	Crystal Clear Special Utility District	0.31%	0.31%
154	Culberson County	0.21%	0.40%
155	Dallam County	0.19%	0.42%
771	Dallam County Appraisal District	0.12%	0.12%
467	Dallas Central Appraisal District	0.20%	0.28%
156	Dallas County	0.17%	0.26%
430	Dallas County Park Cities MUD	0.30%	0.38%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
157	Dawson County	0.28%	0.49%
463	Dawson County Central Appraisal District	0.15%	0.33%
158	Deaf Smith County	0.17%	0.42%
578	Deaf Smith County Hospital District	0.12%	0.19%
159	Delta County	0.25%	0.55%
855	Delta County Appraisal District	0.18%	0.18%
734	Delta County Municipal Utility District	0.21%	0.21%
732	Delta Lake Irrigation District	0.30%	0.40%
583	Denco Area 9-1-1 District - Denton County	0.13%	0.15%
482	Denton Central Appraisal District	0.17%	0.21%
160	Denton County	0.18%	0.24%
758	Denton County Fresh Water Supply District 1A	0.27%	0.28%
783	Denton County Transportation Authority	0.15%	0.16%
161	DeWitt County	0.26%	0.40%
466	DeWitt County Appraisal District	0.18%	0.24%
162	Dickens County	0.33%	0.88%
764	Dickens County Appraisal District	0.20%	0.20%
163	Dimmit County	0.21%	0.28%
164	Donley County	0.32%	0.82%
165	Duval County	0.31%	0.67%
929	Duval County Appraisal District	0.21%	0.21%
880	Duval County Groundwater Conservation District	0.18%	0.18%
879	East Fork Special Utility District	0.23%	0.24%
825	East Medina County Special Utility District	0.20%	0.20%
166	Eastland County	0.25%	0.46%
593	Eastland County Appraisal District	0.13%	0.21%
167	Ector County	0.20%	0.46%
939	Ector County Appraisal District	0.27%	0.27%
580	Ector County Hospital District	0.12%	0.17%
448	Edwards Aquifer Authority - Bexar County	0.20%	0.21%
628	Edwards Central Appraisal District	0.03%	0.05%
168	Edwards County	0.20%	0.60%
819	El Paso Central Appraisal District	0.21%	0.23%
170	El Paso County	0.15%	0.20%
567	El Paso County 9-1-1 District	0.19%	0.24%
936	El Paso County Emergency Services District #2	0.08%	0.08%
541	El Paso County Hospital District	0.13%	0.17%
976	Ellis Appraisal District	0.14%	0.14%
169	Ellis County	0.19%	0.28%
859	Emerald Bay Municipal Utility District	0.11%	0.11%
624	ECD of Ector County	0.31%	0.38%
171	Erath County	0.21%	0.32%
850	Erath County Appraisal District	0.27%	0.27%
172	Falls County	0.18%	0.41%
563	Falls County Appraisal District	0.58%	0.85%
644	Fannin Central Appraisal District	0.14%	0.15%
173	Fannin County	0.26%	0.44%
174	Fayette County	0.19%	0.34%
951	Fern Bluff Municipal Utility District	0.22%	0.22%
175	Fisher County	0.42%	0.96%
432	Fisher County Hospital District	0.16%	0.23%
176	Floyd County	0.23%	0.61%
360	Foard County	0.34%	0.34%
474	Fort Bend Central Appraisal District	0.18%	0.24%
178	Fort Bend County	0.18%	0.23%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
974	Fort Bend County Emergency Services District 2	0.18%	0.18%
782	Fort Bend County WC&ID #2	0.30%	0.31%
932	Fort Clark Municipal Utility District	0.10%	0.10%
769	Four Way Special Utility District	0.14%	0.14%
179	Franklin County	0.25%	0.51%
180	Freestone County	0.28%	0.58%
693	Freestone County Appraisal District	0.21%	0.24%
181	Frio County	0.23%	0.42%
509	Frio County Appraisal District	0.22%	0.40%
182	Gaines County	0.23%	0.42%
761	Gaines County Appraisal District	0.21%	0.31%
546	Galveston Central Appraisal District	0.25%	0.38%
183	Galveston County	0.17%	0.31%
547	Galveston County Consolidated Drainage District	0.27%	0.34%
464	Galveston County Drainage District #1	0.22%	0.42%
433	Galveston County Drainage District #2	0.24%	0.51%
589	Galveston County ECD	0.37%	0.37%
821	Galveston County Fresh Water Supp. District #6	0.35%	0.35%
752	Galveston County Health District	0.19%	0.20%
407	Galveston County WC&ID #1	0.21%	0.38%
473	Garza Central Appraisal District	0.25%	0.82%
184	Garza County	0.32%	0.50%
908	Garza County Health Care District	0.05%	0.05%
885	Gillespie Central Appraisal District	0.18%	0.20%
185	Gillespie County	0.27%	0.42%
955	Gillespie County S&WCD	0.05%	0.05%
186	Glasscock County	0.27%	0.46%
942	Glasscock County Appraisal District	0.04%	0.04%
187	Goliad County	0.25%	0.58%
188	Gonzales County	0.20%	0.35%
498	Gonzales County Appraisal District	0.31%	0.34%
886	Graham Regional Medical Center	0.13%	0.13%
189	Gray County	0.23%	0.60%
518	Gray County Appraisal District	0.07%	0.29%
475	Grayson Central Appraisal District	0.22%	0.36%
190	Grayson County	0.18%	0.31%
528	Greater Harris County 9-1-1 Emergency Network	0.18%	0.19%
429	Greenbelt M&IWA - Donley County	0.26%	0.36%
191	Gregg County	0.19%	0.34%
192	Grimes County	0.26%	0.46%
483	Grimes County Appraisal District	0.32%	0.46%
587	Guadalupe Appraisal District	0.16%	0.21%
193	Guadalupe County	0.19%	0.29%
526	Gulf Coast Water Authority - Galveston County	0.24%	0.36%
194	Hale County	0.19%	0.48%
195	Hall County	0.66%	1.13%
787	Hall County Appraisal District	0.11%	0.37%
196	Hamilton County	0.20%	0.59%
197	Hansford County	0.27%	0.59%
585	Hansford County Hospital District	0.10%	0.19%
198	Hardeman County	0.34%	0.66%
199	Hardin County	0.23%	0.42%
527	Hardin County Appraisal District	0.19%	0.36%
571	Harlingen Irrigation District Cameron County #1	0.32%	0.58%
200	Harris County	0.17%	0.24%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
598	Harris County Appraisal District	0.18%	0.25%
944	Harris County Emergency Services District #48	0.12%	0.12%
835	Harris County Emergency Services District #50	0.08%	0.08%
985	Harris County Emergency Services District #12	0.12%	0.12%
988	Harris County Emergency Services District #9	0.03%	0.03%
842	Harris County ESD No. 13	0.12%	0.12%
948	Harris County ESD No. 46	0.12%	0.12%
797	Harris County Housing Authority	0.14%	0.15%
903	Harris County Sports & Convention Corporation	0.20%	0.20%
569	Harris County WC&ID #1	0.20%	0.21%
877	Harris County WC&ID #36	0.23%	0.23%
625	Harris County WC&ID #50	0.23%	0.31%
201	Harrison County	0.21%	0.38%
202	Hartley County	0.28%	0.69%
520	Hartley County Appraisal District	0.15%	0.38%
203	Haskell County	0.30%	0.88%
552	Haskell Memorial Hospital District	0.17%	0.28%
916	Hays Caldwell Public Utility Agency	0.12%	0.12%
204	Hays County	0.15%	0.22%
878	Hays County Emergency Services District #5	0.09%	0.09%
799	Hays County Emergency Services District #6	0.08%	0.08%
826	Hays County Emergency Services District #8	0.11%	0.11%
943	Heart of Texas Council of Governments	0.27%	0.27%
205	Hemphill County	0.27%	0.50%
640	Hemphill County Appraisal District	0.17%	0.21%
529	Hemphill County Hospital District	0.10%	0.15%
839	Hemphill County UWCD	0.16%	0.16%
206	Henderson County	0.18%	0.34%
746	Henderson County 9-1-1 Comm. District	0.71%	0.71%
704	Henderson County Appraisal District	0.22%	0.24%
414	Hidalgo and Cameron Counties Irr. District #9	0.26%	0.58%
207	Hidalgo County	0.15%	0.21%
516	Hidalgo County Appraisal District	0.17%	0.23%
401	Hidalgo County Drainage District #1	0.23%	0.33%
713	Hidalgo County Irrigation District #1	0.42%	0.50%
438	Hidalgo County Irrigation District #2	0.29%	0.44%
486	Hidalgo County Irrigation District #6	0.30%	0.82%
992	Hidalgo Municipal Utility District #1	0.14%	0.14%
674	High Plains Underground WCD # 1	0.23%	0.32%
208	Hill County	0.24%	0.41%
209	Hockley County	0.27%	0.55%
728	Hockley County Appraisal District	0.17%	0.25%
210	Hood County	0.21%	0.32%
971	Hood County Appraisal District	0.25%	0.25%
211	Hopkins County	0.22%	0.41%
661	Hopkins County Appraisal District	0.14%	0.26%
934	Hopkins-Rains S&WCD	0.29%	0.29%
909	Housing Authority of the City of Edinburg Texas	0.24%	0.24%
917	Housing Authority of the City of Mercedes Texas	0.18%	0.18%
212	Houston County	0.36%	0.58%
694	Houston County Appraisal District	0.28%	0.30%
213	Howard County	0.18%	0.37%
214	Hudspeth County	0.49%	0.71%
215	Hunt County	0.19%	0.31%
749	Hunt County Appraisal District	0.20%	0.22%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
216	Hutchinson County	0.26%	0.53%
778	Hutchinson County Appraisal District	0.21%	0.24%
711	Iraan General Hospital District	0.17%	0.17%
217	Irion County	0.29%	0.64%
779	Irion County Appraisal District	0.23%	0.23%
218	Jack County	0.33%	0.71%
592	Jack County Appraisal District	0.15%	0.35%
219	Jackson County	0.28%	0.52%
770	Jackson County Appraisal District	0.12%	0.12%
441	Jackson County County-Wide Drainage District	0.30%	0.43%
972	Jackson County ESD No. 3	0.10%	0.10%
220	Jasper County	0.20%	0.40%
657	Jasper County WC&ID #1	0.07%	0.20%
221	Jeff Davis County	0.27%	0.53%
222	Jefferson County	0.19%	0.32%
810	Jefferson County Appraisal District	0.29%	0.29%
404	Jefferson County Drainage District #3	0.41%	1.72%
408	Jefferson County Drainage District #6	0.32%	0.37%
405	Jefferson County Drainage District #7	0.22%	0.30%
451	Jefferson County WC&ID #10	0.18%	0.30%
223	Jim Hogg County	0.24%	0.56%
680	Jim Hogg County Appraisal District	0.39%	0.39%
656	Jim Hogg County ESD #1	0.26%	0.26%
641	Jim Hogg County WC&ID #2	0.29%	0.39%
224	Jim Wells County	0.24%	0.38%
225	Johnson County	0.19%	0.34%
741	Jonah Water Special Utility District	0.16%	0.18%
226	Jones County	0.20%	0.48%
496	Jones County Appraisal District	0.15%	0.48%
227	Karnes County	0.22%	0.42%
524	Karnes County Appraisal District	0.09%	0.25%
455	Karnes County Hospital District	0.12%	0.18%
228	Kaufman County	0.19%	0.29%
662	Kaufman County Appraisal District	0.25%	0.31%
671	Kendall Appraisal District	0.17%	0.28%
229	Kendall County	0.26%	0.36%
619	Kendall County WC&ID #1	0.18%	0.27%
230	Kenedy County	0.27%	0.35%
854	Kenedy County Central Appraisal District	0.79%	0.79%
906	Kenedy County Fire & ESD No. 1	0.17%	0.26%
231	Kent County	0.35%	0.64%
594	Kent County Tax Appraisal District	0.38%	1.27%
232	Kerr County	0.20%	0.31%
956	Kerr County Soil and Water Conservation District	0.06%	0.06%
653	Kerr Emergency 9-1-1 Network	0.16%	0.20%
233	Kimble County	0.25%	0.57%
234	King County	0.72%	0.88%
755	King County Appraisal District	0.04%	0.04%
235	Kinney County	0.23%	0.43%
579	Kinney County Appraisal District	0.54%	1.22%
236	Kleberg County	0.19%	0.41%
237	Knox County	0.23%	0.50%
241	La Salle County	0.16%	0.21%
540	Laguna Madre Water District - Cameron County	0.13%	0.41%
867	Lake Cities Municipal Utility Authority	0.15%	0.16%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
874	Lake Kiowa Special Utility District	0.34%	0.34%
514	Lakeway MUD - Travis County	0.23%	0.26%
238	Lamar County	0.17%	0.30%
808	Lamar County Appraisal District	0.29%	0.33%
239	Lamb County	0.23%	0.40%
650	Lampasas Central Appraisal District	0.08%	0.16%
240	Lampasas County	0.28%	0.52%
731	LaSalle County Appraisal District	0.18%	0.19%
439	Lavaca - Navidad River Auth. - Jackson County	0.22%	0.32%
242	Lavaca County	0.25%	0.43%
977	Lee Central Appraisal District	0.40%	0.40%
243	Lee County	0.24%	0.39%
244	Leon County	0.34%	0.63%
468	Leon County Central Appraisal District	0.26%	0.30%
245	Liberty County	0.26%	0.42%
481	Liberty County Central Appraisal District	0.13%	0.22%
246	Limestone County	0.22%	0.40%
695	Limestone County Appraisal District	0.21%	0.24%
247	Lipscomb County	0.32%	0.58%
248	Live Oak County	0.25%	0.42%
591	Live Oak County Appraisal District	0.09%	0.18%
249	Llano County	0.23%	0.54%
250	Loving County	0.48%	0.78%
513	Loving County Appraisal District	0.14%	0.56%
756	Lower Trinity Groundwater Conservation District	0.17%	0.28%
714	Lower Valley Water District	0.18%	0.20%
499	Lubbock Central Appraisal District	0.23%	0.37%
251	Lubbock County	0.16%	0.25%
425	Lubbock County WC&ID #1	0.37%	0.40%
558	Lubbock Emergency Communication District	0.27%	0.28%
647	Lubbock Reese Redevelopment Authority	0.14%	0.24%
639	Lumberton Municipal Utility District	0.18%	0.19%
252	Lynn County	0.30%	0.60%
497	Lynn County Appraisal District	0.15%	1.05%
442	Lynn County Hospital District	0.12%	0.18%
630	Macedonia - Eylau MUD - Bowie County	0.15%	0.17%
500	Mackenzie MWA - Briscoe County	0.34%	0.68%
256	Madison County	0.43%	0.77%
596	Madison County Appraisal District	0.29%	0.47%
257	Marion County	0.32%	0.67%
675	Marion County Appraisal District	0.19%	0.29%
931	Marion-Cass S&WCD	0.70%	0.70%
658	Marshall-Harrison County Health District	0.05%	0.19%
258	Martin County	0.24%	0.44%
595	Martin County Appraisal District	0.23%	0.44%
259	Mason County	0.28%	0.53%
924	Mason County S&WCD #223	0.15%	0.15%
260	Matagorda County	0.20%	0.50%
987	Matagorda County Appraisal District	0.14%	0.14%
678	Matagorda County Drainage District	0.25%	0.35%
440	Matagorda County Hospital District	0.12%	0.25%
677	Matagorda County Navigation District #1	0.33%	0.57%
261	Maverick County	0.17%	0.28%
729	Maverick County Hospital District	0.15%	0.15%
453	Maverick County WC&ID #1	0.24%	0.48%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
844	McCamey County Hospital District	0.18%	0.19%
253	McCulloch County	0.21%	0.50%
512	McCulloch County Appraisal District	0.06%	0.08%
254	McLennan County	0.16%	0.29%
725	McLennan County 9-1-1 EAD	0.28%	0.30%
491	McLennan County Appraisal District	0.21%	0.40%
679	McLennan County WC&ID #2	0.26%	0.36%
255	McMullen County	0.35%	0.55%
841	Medical Arts Hospital - Dawson County	0.15%	0.15%
262	Medina County	0.22%	0.37%
705	Medina County 911 District	0.31%	0.31%
535	Medina County Appraisal District	0.14%	0.24%
419	Memorial Medical Center - Calhoun County	0.13%	0.26%
263	Menard County	0.28%	0.42%
743	Mesa Underground Water Conservation District	0.84%	0.84%
669	Middle Rio Grande Development Council	0.29%	0.39%
492	Midland Central Appraisal District	0.26%	0.37%
264	Midland County	0.18%	0.30%
570	Midland Emergency Communication District	0.04%	0.06%
911	Milam Appraisal District	0.06%	0.08%
265	Milam County	0.32%	0.53%
617	Mills Central Appraisal District	0.09%	0.21%
266	Mills County	0.29%	0.52%
267	Mitchell County	0.36%	0.53%
484	Mitchell County Appraisal District	0.22%	0.40%
919	Monahans Housing Authority	0.25%	0.29%
268	Montague County	0.23%	0.47%
504	Montague County Tax Appraisal District	0.24%	0.54%
605	Montgomery Central Appraisal District	0.25%	0.32%
269	Montgomery County	0.16%	0.22%
667	Montgomery County ECD	0.28%	0.34%
696	Montgomery County ESD No 3	0.14%	0.14%
651	Montgomery County ESD #1	0.08%	0.08%
982	Montgomery County ESD #4	0.13%	0.13%
800	Montgomery County ESD #8	0.12%	0.12%
989	Montgomery County ESD #9	0.08%	0.08%
973	Montgomery County ESD #10	0.35%	0.35%
763	Montgomery County Hospital District	0.10%	0.10%
804	Montgomery County Housing Authority	0.52%	0.66%
270	Moore County	0.16%	0.30%
733	Moore County Appraisal District	0.10%	0.13%
412	Moore County Hospital District	0.11%	0.16%
271	Morris County	0.38%	0.76%
738	Mustang Special Utility District	0.13%	0.13%
273	Nacogdoches County	0.22%	0.37%
659	Tri-County Special Utility District	0.19%	0.20%
515	Navarro Central Appraisal District	0.16%	0.37%
274	Navarro County	0.20%	0.32%
572	Newton Central Appraisal District	0.16%	0.28%
275	Newton County	0.30%	0.59%
276	Nolan County	0.21%	0.39%
962	Nortex Regional Planning Commission	0.48%	0.48%
556	North Central Texas Municipal Water Authority	0.20%	0.33%
938	North East Texas Regional Mobility Authority	0.12%	0.12%
852	North Hunt Special Utility District	0.07%	0.07%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
838	North Plains Groundwater Conservation District	0.26%	0.27%
927	North Texas Emergency Communication Center	0.07%	0.07%
646	North Texas Tollway Authority	0.19%	0.22%
562	Northeast Texas Municipal Water District	0.24%	0.38%
632	Northeast Texas Public Health District	0.12%	0.21%
277	Nueces County	0.19%	0.34%
683	Nueces County Appraisal District	0.23%	0.28%
400	Nueces County Drainage District #2	0.40%	0.47%
791	Nueces County Emergency Services District #2	0.07%	0.07%
416	Nueces County WC&ID #3	0.27%	0.37%
450	Nueces County WC&ID #4	0.18%	0.23%
278	Ochiltree County	0.36%	0.60%
279	Oldham County	0.38%	0.75%
517	Oldham County Appraisal District	0.11%	0.49%
280	Orange County	0.20%	0.38%
490	Orange County Appraisal District	0.17%	0.33%
421	Orange County Drainage District	0.25%	0.36%
665	Orange County Emergency Services District #1	0.13%	0.13%
803	Orange County Emergency Services District #2	0.11%	0.11%
660	Orange County Navigation and Port District	0.34%	0.36%
631	Orange County WC&ID #1	0.26%	0.34%
730	Palo Duro River Authority	0.39%	0.39%
723	Palo Pinto Appraisal District	0.14%	0.15%
281	Palo Pinto County	0.22%	0.36%
959	Palo Pinto Soil and Water Conservation District	0.44%	0.44%
282	Panola County	0.24%	0.47%
283	Parker County	0.22%	0.31%
717	Parker County Appraisal District	0.22%	0.24%
922	Parker County Emergency Services District #1	0.13%	0.13%
784	Parker County Hospital District	0.12%	0.12%
754	Parker County Special Utility District	0.16%	0.16%
284	Parmer County	0.26%	0.57%
747	Parmer County Appraisal District	0.07%	0.07%
765	Pecan Valley Groundwater Conservation District	0.09%	0.29%
285	Pecos County	0.19%	0.32%
494	Pecos County Appraisal District	0.16%	0.29%
774	Pecos County WC&ID #1	0.29%	0.33%
796	Permian Basin Regional Planning Commission	0.22%	0.22%
673	Permian Regional Medical Center	0.14%	0.16%
707	Pineywoods Groundwater Conservation District	0.58%	0.69%
697	Polk Central Appraisal District	0.10%	0.15%
286	Polk County	0.19%	0.38%
739	Polk County Fresh Water Supply District #2	0.10%	0.13%
676	Port of Bay City Authority	0.12%	0.12%
449	Port of Beaumont Navigation District	0.32%	0.44%
620	Port of Corpus Christi Authority	0.24%	0.32%
622	Port of Port Arthur Navigation District	0.43%	0.44%
726	Post Oak Savannah GCD	0.25%	0.25%
560	Potter - Randall County ECD	0.12%	0.17%
287	Potter County	0.16%	0.28%
840	Prairielands Groundwater Conservation District	0.66%	0.66%
626	Presidio Appraisal District	0.05%	0.06%
288	Presidio County	0.18%	0.28%
289	Rains County	0.27%	0.50%
537	Rains County Appraisal District	0.22%	0.30%



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Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
290	Randall County	0.16%	0.23%
564	Randall County Appraisal District	0.19%	0.33%
406	Rankin County Hospital District - Upton County	0.11%	0.19%
823	Rayburn Country Municipal Utility District	0.10%	0.10%
291	Reagan County	0.17%	0.28%
445	Reagan Hospital District	0.14%	0.19%
292	Real County	0.40%	0.95%
505	Red Bluff WPCD - Reeves County	0.24%	1.37%
845	Red River Appraisal District	0.18%	0.20%
435	Red River Authority	0.22%	0.28%
293	Red River County	0.31%	0.56%
921	Red River County S&WCD	0.12%	0.12%
294	Reeves County	0.17%	0.24%
786	Reeves County Appraisal District	0.05%	0.05%
588	Reeves County Hospital District	0.19%	0.23%
295	Refugio County	0.26%	0.52%
543	Refugio County Drainage District #1	0.52%	1.01%
736	Refugio Groundwater Conservation District	0.31%	0.31%
801	Rio Grande Council of Governments	0.18%	0.20%
296	Roberts County	0.36%	0.63%
297	Robertson County	0.30%	0.39%
904	Robertson County Appraisal District	0.09%	0.09%
698	Rockwall Central Appraisal District	0.21%	0.26%
298	Rockwall County	0.21%	0.31%
299	Runnels County	0.34%	0.73%
300	Rusk County	0.33%	0.54%
612	Rusk County Appraisal District	0.32%	0.36%
848	Rusk County Groundwater Conservation District	0.02%	0.13%
301	Sabine County	0.34%	0.54%
863	Sabine County Appraisal District	0.35%	0.44%
568	Sabine Pass Port Authority	0.13%	0.30%
706	Sabine-Neches Nav. Distr. of Jefferson County	0.30%	0.30%
302	San Augustine County	0.26%	0.54%
303	San Jacinto County	0.28%	0.53%
553	San Jacinto County Central Appraisal District	0.13%	0.30%
304	San Patricio County	0.23%	0.39%
495	San Patricio County Appraisal District	0.10%	0.29%
426	San Patricio County Drainage District	0.39%	0.47%
750	San Patricio County Navigation District #1	0.39%	0.39%
422	San Patricio Municipal Water District	0.24%	0.35%
305	San Saba County	0.35%	0.63%
766	Santo Special Utility District	0.39%	0.39%
306	Schleicher County	0.25%	0.64%
307	Scurry County	0.29%	0.65%
893	Scurry County Appraisal District	0.37%	0.37%
760	Scurry County Hospital District	0.16%	0.17%
308	Shackelford County	0.26%	0.50%
470	Shackelford County Appraisal District	0.18%	0.47%
309	Shelby County	0.34%	0.63%
627	Shelby County Appraisal District	0.33%	0.37%
310	Sherman County	0.24%	0.53%
469	Sherman County Appraisal District	0.13%	0.29%
311	Smith County	0.18%	0.29%
555	Smith County 9-1-1 Communications District	0.16%	0.21%
606	Smith County Appraisal District	0.23%	0.26%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
312	Somervell County	0.39%	0.55%
507	Somervell County Central Appraisal District	0.09%	0.21%
699	Somervell County Water District	0.19%	0.22%
795	South Plains Association of Governments	0.22%	0.23%
894	South Rains Special Utility District	0.21%	0.83%
645	South Texas Development Council	0.22%	0.30%
768	Southeast Texas GCD	0.17%	0.17%
313	Starr County	0.18%	0.33%
536	Starr County Appraisal District	0.14%	0.26%
314	Stephens County	0.55%	0.77%
869	Stephens County Tax Appraisal District	0.13%	0.13%
315	Sterling County	0.13%	0.40%
837	Sterling County Appraisal District	0.85%	0.85%
316	Stonewall County	0.41%	0.88%
724	Stonewall County Appraisal District	0.11%	0.33%
458	Stonewall Memorial Hospital District	0.13%	0.21%
539	Stratford Hospital District - Sherman County	0.16%	0.22%
317	Sutton County	0.29%	0.39%
573	Sutton County Hospital District	0.18%	0.25%
318	Swisher County	0.31%	0.73%
460	Swisher County Appraisal District	0.25%	0.59%
607	Tarrant Appraisal District	0.20%	0.31%
545	Tarrant Co 9-1-1 Emergency Assistance District	0.30%	0.31%
319	Tarrant County	0.19%	0.28%
574	Tax Appraisal District of Cottle County	0.37%	0.69%
320	Taylor County	0.17%	0.30%
321	Terrell County	0.27%	0.47%
753	Terrell County WC&ID #1	0.42%	0.42%
322	Terry County	0.31%	0.59%
402	Terry Memorial Hospital District	0.16%	0.26%
437	Texas Association of Counties	0.19%	0.23%
354	Texas County & District Retirement System	0.21%	0.24%
634	Texas Eastern 9-1-1 Network	0.41%	0.41%
986	The City of Quanah Housing Authority	0.11%	0.11%
772	The Housing Authority of the City of Abilene	0.14%	0.16%
777	The Housing Authority of the City of Huntington	0.25%	0.25%
913	The Housing Authority of the City of Pharr Texas	0.16%	0.17%
912	The Housing Authority of the County of Hidalgo	0.25%	0.25%
323	Throckmorton County	0.27%	0.71%
324	Titus County	0.20%	0.45%
742	Titus County Appraisal District	0.17%	0.24%
501	Titus County Fresh Water Supply District	0.21%	0.48%
325	Tom Green County	0.18%	0.32%
601	Travis Central Appraisal District	0.19%	0.31%
326	Travis County	0.16%	0.21%
720	Travis County ESD #1 NLT Fire & Rescue	0.11%	0.14%
836	Travis County Emergency Services District #2	0.13%	0.13%
831	Travis County Emergency Services District #4	0.10%	0.10%
957	Travis County Emergency Services District #12	0.10%	0.10%
980	Travis County Emergency Services District #11	0.07%	0.07%
666	Travis County WC&ID - Point Venture	0.25%	0.25%
633	Trinity Bay Conservation District	0.28%	0.34%
327	Trinity County	0.40%	0.76%
857	Trinity County Appraisal District	0.17%	0.18%
790	Trophy Club Municipal Utility District No 1	0.25%	0.25%

Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
735	Two Way Special Utility District	0.14%	0.17%
328	Tyler County	0.26%	0.45%
471	Tyler County Appraisal District	0.25%	0.37%
561	United Irrigation District - Hidalgo County	0.28%	0.44%
834	Upper Brushy Creek WC&ID	0.21%	0.21%
830	Upper Leon River Municipal Water District	0.43%	0.43%
792	Upper Trinity Groundwater Conservation District	0.07%	0.10%
329	Upshur County	0.20%	0.47%
330	Upton County	0.23%	0.39%
682	Upton County Appraisal District	0.45%	0.53%
331	Uvalde County	0.26%	0.40%
332	Val Verde County	0.23%	0.41%
663	Valley MUD #2 - Cameron County	0.26%	0.33%
586	Valwood Improvement Authority - Dallas County	0.39%	0.39%
333	Van Zandt County	0.23%	0.49%
672	Van Zandt County Appraisal District	0.28%	0.35%
420	Velasco Drainage District - Brazoria County	0.20%	0.27%
334	Victoria County	0.15%	0.24%
423	Victoria County Drainage District #3	0.32%	0.78%
767	Victoria County GCD	0.26%	0.26%
335	Walker County	0.18%	0.29%
872	Walker County Appraisal District	0.18%	0.18%
748	Walker County Special Utility District	0.16%	0.18%
336	Waller County	0.22%	0.40%
773	Waller County Appraisal District	0.31%	0.33%
337	Ward County	0.26%	0.52%
565	Ward County Central Appraisal District	0.06%	0.24%
444	Ward Memorial Hospital	0.13%	0.25%
338	Washington County	0.18%	0.28%
339	Webb County	0.17%	0.24%
604	Webb County Appraisal District	0.10%	0.14%
443	West Central Texas Council of Governments	0.21%	0.34%
410	West Central Texas Municipal Water District	0.62%	0.80%
454	West Jefferson County Municipal Water District	0.18%	0.38%
688	West Nueces - Las Moras S&WCD #236	0.12%	0.12%
358	West Travis County Public Utility Agency	0.23%	0.23%
340	Wharton County	0.24%	0.45%
993	Wharton County Central Appraisal District	0.17%	0.17%
621	Wharton County WC&ID #1	0.46%	0.88%
923	Wharton County WC&ID No. 2	0.33%	0.33%
341	Wheeler County	0.30%	0.40%
476	Wheeler County Appraisal District	0.13%	0.36%
427	White River MWD - Dickens County	0.18%	0.35%
740	Wichita Appraisal District	0.28%	0.29%
342	Wichita County	0.19%	0.32%
446	Wichita County Water Improvement District #2	0.18%	0.49%
559	Wichita-Wilbarger 9-1-1 District	0.40%	0.57%
655	Wickson Creek SUD - Brazos County	0.22%	0.23%
343	Wilbarger County	0.26%	0.49%
715	Wilbarger County Appraisal District	0.13%	0.16%
530	Wilbarger County Hospital District	0.15%	0.24%
344	Willacy County	0.21%	0.44%
575	Willacy County Appraisal District	0.15%	0.24%
652	Willacy County Housing Authority	0.14%	0.37%
608	Williamson Central Appraisal District	0.18%	0.27%



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Employer Number	Employer Name	GTLF Contribution Rate	
		Actives Only	Actives and Retirees
345	Williamson County	0.17%	0.22%
798	Williamson County ESD #3	0.12%	0.12%
897	Williamson County ESD #5	0.14%	0.14%
361	Williamson County ESD #4	0.10%	0.10%
346	Wilson County	0.23%	0.44%
479	Wilson County Appraisal District	0.17%	0.44%
347	Winkler County	0.22%	0.43%
533	Winkler County Appraisal District	0.19%	0.46%
937	Wintergarden Groundwater Conservation District	0.51%	0.51%
348	Wise County	0.21%	0.28%
493	Wise County Appraisal District	0.18%	0.49%
349	Wood County	0.16%	0.32%
700	Wood County Appraisal District	0.24%	0.25%
991	Wylie Northeast Special Utility District	0.10%	0.10%
350	Yoakum County	0.18%	0.32%
776	Yoakum County Appraisal District	0.36%	0.43%
351	Young County	0.28%	0.49%
352	Zapata County	0.21%	0.38%
649	Zapata County Appraisal District	0.19%	0.20%
935	Zapata Soil and Water Conservation District	0.03%	0.03%
353	Zavala County	0.22%	0.34%
566	Zavala County Appraisal District	0.12%	0.23%

Appendix D Summary of Plan Provisions

Employee Deposit Rate	Employee Deposit Rate may be any integer percentage between 4% and 7%. This rate is set by the employer and the selected percentage of each employee's paycheck is deposited into his or her TCDRS account where it is credited 7% per year annually.
Employer Matching Rate	Each employer selects a matching rate on employee deposits. This rate must be at least a dollar-for-dollar match, up to a 250% match (\$2.50 for each \$1.00 in the employee's account).
Monetary Prior Service Percentage	Each employer may elect to credit an employee account for service worked prior to the employer's participation date with TCDRS.
Vesting	The amount of service an employee needs to earn a future benefit is called the vesting requirement. When an employee is vested, he or she has the right to a monthly benefit, which includes employer matching, at age 60 or older. Employers may choose 5-, 8-, or 10-year vesting.
Service Retirement Eligibility	Employees may retire before age 60 if they meet one of the following requirements, selected by the employer: <ul style="list-style-type: none">▪ "Rule-of" eligibility: Under these rules, a vested employee can retire if his or her age plus years of service time add up to at least 75 (Rule of 75) or 80 (Rule of 80).▪ 20-year or 30-year retirement at any age: Under these rules, an employee may retire when he or she has at least 20 or 30 years of service time, regardless of age.
Service Retirement Benefit	<p>The service retirement benefit is calculated based on the employee account balance at retirement, plus any applicable employer matching. This total amount is then converted to an annuity at retirement.</p> <p>The standard form of payment is a straight life option, with a guaranteed return of the retiree's account balance at the time of retirement. Other payment options may be selected and are calculated on an actuarially equivalent basis.</p> <p>Each employer has the option of allowing a partial lump-sum payment. This gives the retiring member the option of receiving a reduced monthly benefit plus a lump-sum payment not to exceed his or her account balance in the Employee Savings Fund (employee contributions with interest only).</p>
Group Term Life Coverage	Each employer may elect whether to provide group term life coverage. The employer may elect to provide no coverage; to provide coverage to current employees only; or to provide coverage to current employees and retirees. The death benefit is a lump-sum payment as follows: <ul style="list-style-type: none">Active member – member's current annual compensation at the time of death.Retired member – \$5,000
Disability Retirement	A member who is vested and who is totally and permanently disabled is eligible for a disability retirement benefit. A member who is not vested is eligible for disability retirement benefits if the total and permanent disability was a result of an on-the-job injury.

Survivor Benefits

Benefits are payable to the beneficiaries or estate of a deceased member. The eligibility requirement for an employer-provided survivor benefit is four years of TCDRS service.

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
638	Acton Municipal Utility District	5.00%	200%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
789	Agua Special Utility District	4.00%	200%	0%	5 Years	80	20 Years Svc	No	None
615	Alamo Area Council of Governments	6.00%	200%	100%	10 Years	80	30 Years Svc	Yes	None
100	Anderson County	7.00%	200%	105%	8 Years	75	20 Years Svc	No	Employees Only
691	Anderson County Central Appraisal District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
101	Andrews County	7.00%	200%	170%	8 Years	75	30 Years Svc	No	Employees Only
875	Andrews County Appraisal District	7.00%	200%	0%	8 Years	75	20 Years Svc	No	Employees Only
684	Angelina and Nacogdoches Counties WC&ID #1	6.00%	150%	10%	10 Years	80	30 Years Svc	No	None
102	Angelina County	7.00%	180%	135%	8 Years	75	30 Years Svc	Yes	None
502	Angelina County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	Employees and Retirees
576	Angleton Drainage District	7.00%	125%	110%	8 Years	75	30 Years Svc	No	Employees Only
614	Aquilla Water Supply District - Hill County	6.00%	150%	115%	10 Years	75	30 Years Svc	No	Employees Only
103	Aransas County	7.00%	190%	120%	10 Years	75	30 Years Svc	No	None
459	Aransas County Appraisal District	7.00%	250%	150%	10 Years	75	20 Years Svc	No	None
668	Aransas County Navigation District	7.00%	200%	10%	10 Years	75	30 Years Svc	Yes	Employees Only
104	Archer County	7.00%	125%	115%	8 Years	75	30 Years Svc	No	None
503	Archer County Appraisal District	7.00%	175%	150%	10 Years	80	30 Years Svc	No	None
105	Armstrong County	7.00%	150%	110%	8 Years	80	30 Years Svc	No	Employees and Retirees
106	Atascosa County	6.00%	200%	135%	8 Years	75	30 Years Svc	No	None
551	Atascosa County Appraisal District	7.00%	200%	140%	8 Years	75	20 Years Svc	No	Employees and Retirees
950	Athens Municipal Water Authority	7.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees Only
107	Austin County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees Only
461	Austin County Appraisal District	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
994	Austin County ECD	7.00%	200%	0%	5 Years	80	20 Years Svc	No	None
597	Bacliff Municipal Utility District	7.00%	150%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
108	Bailey County	7.00%	100%	115%	8 Years	80	30 Years Svc	No	None
945	Ballinger Memorial Hospital District	4.00%	100%	0%	5 Years	75	30 Years Svc	No	None
109	Bandera County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
918	Bastrop Central Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
110	Bastrop County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	Employees and Retirees
812	Bastrop County Emergency Services District #1	7.00%	125%	0%	8 Years	75	30 Years Svc	No	None
915	Bastrop County Emergency Services District #2	6.00%	125%	0%	8 Years	75	30 Years Svc	No	None
111	Baylor County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees Only
685	Baylor County Appraisal District	7.00%	100%	10%	8 Years	75	30 Years Svc	No	Employees Only
613	Bayview Irrigation District #11	7.00%	100%	20%	10 Years	80	30 Years Svc	No	Employees Only
690	Bayview Municipal Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
112	Bee County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
113	Bell County	7.00%	225%	165%	8 Years	75	30 Years Svc	No	None
506	Bell County Appraisal District	7.00%	150%	150%	8 Years	75	30 Years Svc	No	None
418	Bell County WC&ID #1	7.00%	150%	110%	8 Years	75	20 Years Svc	No	Employees Only
708	Benbrook Water Authority	7.00%	150%	0%	10 Years	80	30 Years Svc	No	Employees Only
472	Bexar Appraisal District	7.00%	250%	150%	10 Years	75	30 Years Svc	No	None
114	Bexar County	7.00%	200%	155%	8 Years	75	20 Years Svc	Yes	None
861	Bexar County Emergency Service District No.2	7.00%	100%	0%	5 Years	75	20 Years Svc	No	None
828	Bexar County Emergency Services District No.7	7.00%	250%	0%	10 Years	75	20 Years Svc	No	None



Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
979	Bexar County Emergency Services District No.8	7.00%	200%	0%	5 Years	75	30 Years Svc	No	None
544	Bexar County WC&ID #10	7.00%	100%	70%	10 Years	80	30 Years Svc	No	Employees Only
716	Bexar Metro 9-1-1 Network District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	None
737	Bexar-Medina-Atascosa WCID #1	7.00%	200%	0%	5 Years	80	30 Years Svc	No	None
616	Bistone Municipal WSD - Limestone County	7.00%	200%	25%	10 Years	80	30 Years Svc	No	Employees Only
115	Blanco County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
965	Bluebonnet Groundwater Conservation District	4.00%	100%	0%	10 Years	80	20 Years Svc	No	None
116	Borden County	7.00%	175%	105%	8 Years	75	30 Years Svc	No	None
525	Borden County Appraisal District	7.00%	175%	100%	10 Years	80	30 Years Svc	No	None
117	Bosque County	5.00%	200%	115%	8 Years	75	30 Years Svc	No	Employees Only
521	Bosque County Central Appraisal District	7.00%	200%	150%	8 Years	80	30 Years Svc	No	None
118	Bowie County	7.00%	200%	165%	10 Years	75	30 Years Svc	No	Employees and Retirees
119	Brazoria County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	None
508	Brazoria County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
413	Brazoria County Cons. Recl. District #3	7.00%	250%	115%	8 Years	75	20 Years Svc	No	Employees Only
424	Brazoria County Drainage District #4	7.00%	250%	70%	8 Years	75	20 Years Svc	No	Employees and Retirees
681	Brazoria County Drainage District #5	7.00%	100%	10%	10 Years	80	30 Years Svc	Yes	None
689	Brazos Central Appraisal District	7.00%	250%	0%	8 Years	75	20 Years Svc	Yes	None
120	Brazos County	7.00%	225%	120%	8 Years	75	30 Years Svc	No	None
600	Brazos County ECD	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
849	Brazos Regional Public Utility Agency	6.00%	200%	0%	8 Years	80	30 Years Svc	No	None
744	Brazos River Authority	6.00%	200%	0%	8 Years	80	30 Years Svc	No	None
806	Brazos Valley Council of Governments	5.00%	200%	0%	8 Years	80	30 Years Svc	No	None
809	Brazos Valley GCD	7.00%	235%	100%	8 Years	75	30 Years Svc	No	None
121	Brewster County	7.00%	185%	135%	8 Years	75	30 Years Svc	No	Employees Only
581	Brewster County Appraisal District	7.00%	185%	40%	8 Years	75	30 Years Svc	No	Employees Only
745	Bright Star-Salem Special Utility District	7.00%	100%	0%	10 Years	75	20 Years Svc	No	None
122	Briscoe County	7.00%	150%	20%	8 Years	75	30 Years Svc	No	Employees and Retirees
876	Brookesmith Special Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
123	Brooks County	4.00%	150%	175%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
554	Brookshire - Katy Drainage District	6.00%	160%	110%	10 Years	80	30 Years Svc	No	None
522	Brookshire Municipal Water District	7.00%	150%	150%	10 Years	80	20 Years Svc	Yes	Employees and Retirees
124	Brown County	5.00%	200%	150%	8 Years	75	30 Years Svc	No	None
702	Brownsville Irrigation District	7.00%	100%	10%	8 Years	80	30 Years Svc	No	None
642	Brushy Creek MUD - Williamson County	6.00%	200%	150%	8 Years	80	20 Years Svc	No	None
125	Burleson County	7.00%	125%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
978	Burleson County Appraisal District	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
609	Burnet Central Appraisal District	7.00%	200%	100%	10 Years	75	30 Years Svc	No	None
126	Burnet County	7.00%	200%	140%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
127	Caldwell County	5.00%	150%	125%	8 Years	75	30 Years Svc	No	None
718	Caldwell County Appraisal District	7.00%	175%	0%	8 Years	75	30 Years Svc	No	None
128	Calhoun County	7.00%	200%	95%	8 Years	75	30 Years Svc	No	Employees Only
709	Calhoun County Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
788	Calhoun County E911 ECD	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
129	Callahan County	6.00%	110%	65%	8 Years	75	30 Years Svc	Yes	Employees and Retirees



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						Rule of	Any Age		
542	Callahan County Appraisal District	7.00%	100%	105%	10 Years	75	30 Years Svc	Yes	None
130	Cameron County	7.00%	200%	160%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
618	Cameron County Appraisal District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	None
692	Cameron County Drainage District #1	7.00%	100%	10%	8 Years	75	20 Years Svc	No	None
664	Cameron County Drainage District #3	7.00%	100%	0%	10 Years	80	30 Years Svc	Yes	None
686	Cameron County Drainage District #5	7.00%	150%	10%	10 Years	75	30 Years Svc	No	None
851	Cameron County ECD	5.00%	200%	0%	5 Years	75	30 Years Svc	No	None
462	Cameron County Irrigation District #2	7.00%	100%	25%	10 Years	80	30 Years Svc	Yes	None
590	Cameron County Irrigation District #6	7.00%	125%	10%	10 Years	80	20 Years Svc	No	None
900	Cameron County Regional Mobility Authority	7.00%	200%	0%	8 Years	75	20 Years Svc	Yes	Employees Only
670	Camp Central Appraisal District	7.00%	125%	0%	10 Years	80	30 Years Svc	Yes	Employees Only
131	Camp County	7.00%	175%	135%	8 Years	75	30 Years Svc	Yes	None
367	Caney Creek Municipal Utility District	5.00%	100%	0%	8 Years	75	20 Years Svc	No	None
132	Carson County	7.00%	200%	110%	8 Years	75	30 Years Svc	No	Employees Only
133	Cass County	7.00%	165%	150%	8 Years	75	30 Years Svc	No	None
610	Cass County Appraisal District	7.00%	150%	45%	8 Years	75	30 Years Svc	No	Employees Only
134	Castro County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
719	Central Appraisal District of Bandera County	7.00%	200%	40%	5 Years	75	30 Years Svc	No	None
635	Central Appraisal District of Johnson County	7.00%	200%	100%	8 Years	75	30 Years Svc	No	None
602	Central Appraisal District of Taylor County	7.00%	160%	100%	10 Years	80	30 Years Svc	No	Employees and Retirees
862	Central Texas Groundwater Conservation District	5.00%	100%	0%	10 Years	75	20 Years Svc	Yes	Employees and Retirees
712	Central Texas Regional Mobility Authority	7.00%	250%	175%	5 Years	75	30 Years Svc	No	Employees and Retirees
648	Central WC&ID - Angelina County	7.00%	100%	50%	8 Years	75	30 Years Svc	No	None
135	Chambers County	7.00%	220%	145%	8 Years	75	30 Years Svc	No	Employees Only
531	Chambers County Appraisal District	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	None
548	Chambers County Public Hospital District	5.00%	200%	150%	10 Years	75	30 Years Svc	No	None
136	Cherokee County	7.00%	150%	145%	8 Years	75	30 Years Svc	No	None
137	Childress County	5.00%	100%	100%	8 Years	80	20 Years Svc	No	None
511	Childress County Appraisal District	4.00%	100%	150%	10 Years	80	30 Years Svc	No	None
582	Childress County Hospital District	7.00%	125%	75%	8 Years	75	30 Years Svc	No	None
138	Clay County	7.00%	150%	140%	10 Years	80	30 Years Svc	No	None
485	Clay County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	Employees Only
703	Coastal Bend Groundwater Conservation District	7.00%	175%	100%	8 Years	75	30 Years Svc	No	None
722	Coastal Plains GCD	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
139	Cochran County	7.00%	200%	125%	10 Years	80	30 Years Svc	No	Employees and Retirees
477	Cochran County Appraisal District	7.00%	165%	115%	8 Years	80	30 Years Svc	No	Employees and Retirees
140	Coke County	7.00%	155%	85%	8 Years	80	30 Years Svc	No	None
751	Coke County Appraisal District	7.00%	160%	0%	10 Years	80	30 Years Svc	No	None
946	Coke County S&WCD #219	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
141	Coleman County	7.00%	125%	110%	8 Years	75	20 Years Svc	No	None
142	Collin County	7.00%	200%	175%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
457	Collin County Central Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	Yes	None
143	Collingsworth County	7.00%	200%	50%	8 Years	75	30 Years Svc	No	Employees Only
961	Collingsworth County Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
144	Colorado County	7.00%	185%	125%	8 Years	75	20 Years Svc	No	None



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
623	Comal Appraisal District	7.00%	250%	175%	8 Years	75	20 Years Svc	Yes	None
145	Comal County	7.00%	200%	150%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
775	Comal County Emergency Services District #3	7.00%	200%	50%	10 Years	80	20 Years Svc	No	Employees and Retirees
146	Comanche County	5.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
762	Combined Consumers Special Utility District	7.00%	200%	0%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
147	Concho County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	None
366	Concho County Appraisal District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
636	Concho County Hospital District	5.00%	125%	50%	8 Years	75	30 Years Svc	No	Employees and Retirees
759	Concho Valley Council of Governments	7.00%	250%	100%	10 Years	80	30 Years Svc	No	None
148	Cooke County	7.00%	205%	120%	8 Years	75	30 Years Svc	No	None
487	Cooke County Appraisal District	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
149	Coryell County	7.00%	185%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
150	Cottle County	7.00%	100%	40%	8 Years	80	30 Years Svc	No	None
727	Cow Creek Groundwater Conservation District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
151	Crane County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
757	Crane County Hospital District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
152	Crockett County	7.00%	145%	160%	10 Years	80	30 Years Svc	No	None
907	Crockett County Appraisal District	7.00%	145%	0%	10 Years	80	30 Years Svc	No	None
409	Crockett County WC&ID #1	7.00%	125%	110%	10 Years	80	30 Years Svc	No	Employees and Retirees
153	Crosby County	7.00%	100%	115%	8 Years	80	30 Years Svc	No	Employees and Retirees
532	Crosby County Appraisal District	7.00%	125%	110%	10 Years	75	30 Years Svc	No	Employees and Retirees
603	Crosby Municipal Utility District	7.00%	175%	120%	10 Years	75	30 Years Svc	No	None
710	Cross Roads Special Utility District	5.00%	100%	25%	10 Years	80	30 Years Svc	No	Employees Only
902	Crystal Clear Special Utility District	7.00%	100%	0%	8 Years	80	20 Years Svc	No	None
154	Culberson County	7.00%	160%	120%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
155	Dallam County	7.00%	250%	130%	8 Years	80	30 Years Svc	Yes	None
771	Dallam County Appraisal District	7.00%	140%	0%	10 Years	80	30 Years Svc	No	None
467	Dallas Central Appraisal District	7.00%	250%	175%	10 Years	80	20 Years Svc	No	None
156	Dallas County	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
430	Dallas County Park Cities MUD	7.00%	175%	110%	10 Years	80	30 Years Svc	No	None
157	Dawson County	7.00%	150%	110%	8 Years	80	30 Years Svc	Yes	Employees and Retirees
463	Dawson County Central Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	Yes	None
158	Deaf Smith County	7.00%	175%	140%	8 Years	75	30 Years Svc	No	Employees Only
578	Deaf Smith County Hospital District	5.00%	120%	55%	8 Years	75	20 Years Svc	Yes	None
159	Delta County	7.00%	125%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
855	Delta County Appraisal District	7.00%	125%	0%	8 Years	75	30 Years Svc	No	None
734	Delta County Municipal Utility District	6.00%	100%	0%	8 Years	80	30 Years Svc	No	None
732	Delta Lake Irrigation District	5.00%	100%	10%	10 Years	80	30 Years Svc	Yes	None
583	Denco Area 9-1-1 District - Denton County	7.00%	200%	105%	8 Years	75	20 Years Svc	No	None
482	Denton Central Appraisal District	7.00%	250%	175%	8 Years	75	20 Years Svc	No	Employees Only
160	Denton County	7.00%	220%	160%	8 Years	75	20 Years Svc	No	Employees Only
758	Denton County Fresh Water Supply District 1A	7.00%	200%	0%	8 Years	80	20 Years Svc	No	Employees Only
783	Denton County Transportation Authority	5.00%	200%	0%	5 Years	75	30 Years Svc	No	None
161	DeWitt County	7.00%	125%	80%	8 Years	75	30 Years Svc	No	Employees and Retirees
466	DeWitt County Appraisal District	7.00%	160%	130%	10 Years	80	30 Years Svc	No	None



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
162	Dickens County	7.00%	150%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
764	Dickens County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
163	Dimmit County	7.00%	250%	65%	8 Years	75	30 Years Svc	No	None
164	Donley County	7.00%	100%	110%	10 Years	80	30 Years Svc	No	None
165	Duval County	7.00%	200%	95%	8 Years	80	30 Years Svc	No	None
929	Duval County Appraisal District	7.00%	200%	0%	10 Years	75	30 Years Svc	No	Employees Only
880	Duval County Groundwater Conservation District	4.00%	250%	0%	10 Years	80	30 Years Svc	No	None
879	East Fork Special Utility District	7.00%	200%	50%	10 Years	75	30 Years Svc	No	None
825	East Medina County Special Utility District	5.00%	150%	0%	10 Years	80	30 Years Svc	No	Employees Only
166	Eastland County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
593	Eastland County Appraisal District	7.00%	175%	90%	10 Years	75	30 Years Svc	Yes	Employees and Retirees
167	Ector County	7.00%	250%	210%	8 Years	75	30 Years Svc	No	None
939	Ector County Appraisal District	6.00%	250%	0%	5 Years	75	30 Years Svc	No	None
580	Ector County Hospital District	5.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
448	Edwards Aquifer Authority - Bexar County	7.00%	180%	140%	8 Years	75	20 Years Svc	Yes	None
628	Edwards Central Appraisal District	7.00%	200%	100%	8 Years	80	30 Years Svc	No	None
168	Edwards County	7.00%	200%	35%	8 Years	75	30 Years Svc	No	None
819	El Paso Central Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
170	El Paso County	7.00%	250%	175%	8 Years	75	20 Years Svc	No	None
567	El Paso County 9-1-1 District	7.00%	200%	150%	5 Years	75	20 Years Svc	Yes	Employees Only
936	El Paso County Emergency Services District #2	7.00%	250%	0%	8 Years	75	20 Years Svc	No	None
541	El Paso County Hospital District	5.00%	180%	140%	8 Years	75	30 Years Svc	No	None
976	Ellis Appraisal District	7.00%	250%	100%	5 Years	80	30 Years Svc	No	Employees Only
169	Ellis County	7.00%	200%	150%	8 Years	75	20 Years Svc	Yes	Employees Only
859	Emerald Bay Municipal Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
624	ECD of Ector County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
171	Erath County	7.00%	200%	140%	8 Years	75	20 Years Svc	No	Employees Only
850	Erath County Appraisal District	7.00%	250%	10%	10 Years	80	30 Years Svc	No	None
172	Falls County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees Only
563	Falls County Appraisal District	7.00%	200%	85%	5 Years	80	30 Years Svc	No	Employees Only
644	Fannin Central Appraisal District	7.00%	200%	20%	8 Years	75	30 Years Svc	No	Employees and Retirees
173	Fannin County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
174	Fayette County	7.00%	150%	120%	8 Years	75	30 Years Svc	No	None
951	Fern Bluff Municipal Utility District	4.00%	200%	0%	5 Years	80	30 Years Svc	No	None
175	Fisher County	7.00%	125%	100%	8 Years	75	30 Years Svc	No	Employees and Retirees
432	Fisher County Hospital District	4.00%	200%	155%	10 Years	80	30 Years Svc	No	None
176	Floyd County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
360	Foard County	4.00%	250%	0%	8 Years	75	30 Years Svc	No	None
474	Fort Bend Central Appraisal District	7.00%	225%	150%	10 Years	80	30 Years Svc	No	Employees and Retirees
178	Fort Bend County	7.00%	200%	165%	8 Years	75	30 Years Svc	No	None
974	Fort Bend County Emergency Services District 2	7.00%	150%	0%	10 Years	80	30 Years Svc	No	Employees Only
782	Fort Bend County WC&ID #2	7.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees and Retirees
932	Fort Clark Municipal Utility District	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
769	Four Way Special Utility District	5.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
179	Franklin County	7.00%	200%	145%	8 Years	75	30 Years Svc	No	Employees and Retirees



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
180	Freestone County	7.00%	150%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
693	Freestone County Appraisal District	7.00%	250%	10%	10 Years	80	30 Years Svc	No	None
181	Frio County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
509	Frio County Appraisal District	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
182	Gaines County	7.00%	160%	125%	8 Years	80	30 Years Svc	No	None
761	Gaines County Appraisal District	7.00%	150%	0%	8 Years	80	30 Years Svc	No	None
546	Galveston Central Appraisal District	7.00%	250%	175%	8 Years	75	30 Years Svc	No	Employees Only
183	Galveston County	7.00%	200%	160%	8 Years	75	30 Years Svc	No	None
547	Galveston County Consolidated Drainage District	7.00%	200%	120%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
464	Galveston County Drainage District #1	7.00%	200%	150%	8 Years	75	30 Years Svc	Yes	None
433	Galveston County Drainage District #2	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	None
589	Galveston County ECD	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	None
821	Galveston County Fresh Water Supp. District #6	5.00%	100%	35%	5 Years	80	30 Years Svc	No	Employees Only
752	Galveston County Health District	7.00%	100%	0%	8 Years	75	30 Years Svc	No	None
407	Galveston County WC&ID #1	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
473	Garza Central Appraisal District	7.00%	160%	130%	10 Years	80	30 Years Svc	No	None
184	Garza County	7.00%	160%	125%	8 Years	75	30 Years Svc	No	Employees Only
908	Garza County Health Care District	7.00%	160%	100%	10 Years	80	30 Years Svc	No	None
885	Gillespie Central Appraisal District	7.00%	200%	0%	10 Years	75	20 Years Svc	No	None
185	Gillespie County	7.00%	225%	115%	8 Years	75	30 Years Svc	Yes	None
955	Gillespie County S&WCD	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
186	Glasscock County	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
942	Glasscock County Appraisal District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
187	Goliad County	7.00%	150%	120%	8 Years	75	30 Years Svc	No	Employees Only
188	Gonzales County	7.00%	200%	110%	8 Years	75	20 Years Svc	No	None
498	Gonzales County Appraisal District	7.00%	225%	135%	10 Years	75	30 Years Svc	No	None
886	Graham Regional Medical Center	5.00%	150%	0%	5 Years	75	20 Years Svc	No	None
189	Gray County	7.00%	160%	125%	8 Years	75	30 Years Svc	No	Employees Only
518	Gray County Appraisal District	7.00%	225%	150%	8 Years	75	20 Years Svc	Yes	None
475	Grayson Central Appraisal District	7.00%	225%	150%	8 Years	75	20 Years Svc	No	Employees and Retirees
190	Grayson County	4.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees Only
528	Greater Harris County 9-1-1 Emergency Network	7.00%	250%	115%	8 Years	75	20 Years Svc	No	Employees and Retirees
429	Greenbelt M&IWA - Donley County	7.00%	150%	125%	10 Years	80	20 Years Svc	No	None
191	Gregg County	7.00%	200%	135%	8 Years	75	30 Years Svc	Yes	None
192	Grimes County	7.00%	190%	105%	8 Years	75	20 Years Svc	No	Employees and Retirees
483	Grimes County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	None
587	Guadalupe Appraisal District	7.00%	200%	120%	8 Years	75	20 Years Svc	Yes	None
193	Guadalupe County	7.00%	200%	150%	8 Years	75	20 Years Svc	Yes	None
526	Gulf Coast Water Authority - Galveston County	7.00%	150%	150%	5 Years	75	30 Years Svc	No	Employees and Retirees
194	Hale County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	Employees Only
195	Hall County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
787	Hall County Appraisal District	5.00%	100%	0%	10 Years	80	30 Years Svc	No	None
196	Hamilton County	6.00%	150%	110%	8 Years	75	20 Years Svc	No	Employees Only
197	Hansford County	7.00%	170%	105%	8 Years	75	30 Years Svc	No	None
585	Hansford County Hospital District	4.00%	175%	80%	5 Years	75	30 Years Svc	No	None



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
198	Hardeman County	7.00%	140%	80%	8 Years	75	30 Years Svc	No	None
199	Hardin County	7.00%	200%	155%	8 Years	75	30 Years Svc	No	Employees Only
527	Hardin County Appraisal District	7.00%	225%	130%	8 Years	75	30 Years Svc	No	Employees Only
571	Harlingen Irrigation District Cameron County #1	5.00%	125%	25%	10 Years	80	30 Years Svc	No	None
200	Harris County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
598	Harris County Appraisal District	7.00%	245%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
944	Harris County Emergency Services District #48	5.00%	100%	0%	5 Years	80	30 Years Svc	No	None
835	Harris County Emergency Services District #50	7.00%	200%	0%	5 Years	80	20 Years Svc	Yes	None
985	Harris County Emergency Services District #12	7.00%	200%	0%	5 Years	80	20 Years Svc	No	Employees Only
988	Harris County Emergency Services District #9	6.00%	100%	0%	5 Years	80	30 Years Svc	No	None
842	Harris County ESD No. 13	7.00%	200%	0%	5 Years	75	20 Years Svc	No	None
948	Harris County ESD No. 46	6.00%	100%	0%	8 Years	75	20 Years Svc	No	None
797	Harris County Housing Authority	7.00%	225%	160%	5 Years	75	30 Years Svc	No	Employees Only
903	Harris County Sports & Convention Corporation	7.00%	225%	0%	8 Years	75	30 Years Svc	No	None
569	Harris County WC&ID #1	7.00%	200%	35%	8 Years	75	30 Years Svc	Yes	Employees Only
877	Harris County WC&ID #36	7.00%	200%	40%	8 Years	75	30 Years Svc	No	None
625	Harris County WC&ID #50	5.00%	125%	15%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
201	Harrison County	7.00%	180%	135%	8 Years	75	30 Years Svc	No	Employees Only
202	Hartley County	7.00%	200%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
520	Hartley County Appraisal District	7.00%	180%	150%	10 Years	80	30 Years Svc	No	None
203	Haskell County	7.00%	125%	110%	8 Years	75	30 Years Svc	No	None
552	Haskell Memorial Hospital District	5.00%	150%	25%	10 Years	80	30 Years Svc	No	None
916	Hays Caldwell Public Utility Agency	5.00%	200%	0%	5 Years	80	30 Years Svc	No	None
204	Hays County	7.00%	225%	175%	8 Years	75	30 Years Svc	No	None
878	Hays County Emergency Services District #5	7.00%	175%	0%	10 Years	80	20 Years Svc	No	Employees Only
799	Hays County Emergency Services District #6	6.00%	200%	0%	10 Years	80	20 Years Svc	Yes	None
826	Hays County Emergency Services District #8	6.00%	200%	0%	8 Years	75	20 Years Svc	Yes	None
943	Heart of Texas Council of Governments	4.00%	250%	0%	10 Years	80	30 Years Svc	No	None
205	Hemphill County	7.00%	175%	135%	8 Years	80	30 Years Svc	Yes	Employees Only
640	Hemphill County Appraisal District	7.00%	200%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
529	Hemphill County Hospital District	7.00%	230%	130%	10 Years	80	30 Years Svc	No	Employees Only
839	Hemphill County UWCD	4.00%	125%	0%	10 Years	80	30 Years Svc	No	None
206	Henderson County	7.00%	225%	155%	8 Years	75	20 Years Svc	No	Employees Only
746	Henderson County 9-1-1 Comm. District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
704	Henderson County Appraisal District	7.00%	225%	25%	10 Years	80	20 Years Svc	No	None
414	Hidalgo and Cameron Counties Irr. District #9	7.00%	150%	50%	10 Years	80	30 Years Svc	No	None
207	Hidalgo County	7.00%	200%	160%	8 Years	75	20 Years Svc	Yes	None
516	Hidalgo County Appraisal District	7.00%	200%	150%	10 Years	75	20 Years Svc	Yes	None
401	Hidalgo County Drainage District #1	7.00%	225%	110%	10 Years	80	20 Years Svc	Yes	None
713	Hidalgo County Irrigation District #1	5.00%	150%	10%	10 Years	80	30 Years Svc	Yes	None
438	Hidalgo County Irrigation District #2	7.00%	125%	110%	10 Years	80	30 Years Svc	No	None
486	Hidalgo County Irrigation District #6	7.00%	150%	40%	10 Years	80	30 Years Svc	Yes	None
992	Hidalgo Municipal Utility District #1	4.00%	115%	0%	10 Years	80	30 Years Svc	No	None
674	High Plains Underground WCD # 1	7.00%	125%	0%	8 Years	80	30 Years Svc	Yes	None
208	Hill County	6.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
209	Hockley County	7.00%	180%	135%	8 Years	80	30 Years Svc	No	Employees Only
728	Hockley County Appraisal District	7.00%	185%	40%	10 Years	80	30 Years Svc	No	None
210	Hood County	6.00%	185%	125%	5 Years	75	20 Years Svc	No	Employees Only
971	Hood County Appraisal District	7.00%	150%	20%	10 Years	80	30 Years Svc	No	None
211	Hopkins County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	None
661	Hopkins County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
934	Hopkins-Rains S&WCD	7.00%	250%	20%	10 Years	80	30 Years Svc	No	None
909	Housing Authority of the City of Edinburg Texas	5.00%	250%	0%	5 Years	75	20 Years Svc	No	Employees and Retirees
917	Housing Authority of the City of Mercedes Texas	7.00%	100%	0%	5 Years	80	30 Years Svc	No	Employees and Retirees
212	Houston County	7.00%	140%	115%	8 Years	75	30 Years Svc	No	None
694	Houston County Appraisal District	7.00%	150%	20%	10 Years	80	30 Years Svc	No	None
213	Howard County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
214	Hudspeth County	5.00%	175%	135%	10 Years	75	30 Years Svc	No	None
215	Hunt County	7.00%	200%	155%	8 Years	75	30 Years Svc	No	None
749	Hunt County Appraisal District	7.00%	250%	0%	8 Years	75	30 Years Svc	No	None
216	Hutchinson County	7.00%	190%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
778	Hutchinson County Appraisal District	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
711	Iraan General Hospital District	7.00%	180%	0%	10 Years	75	30 Years Svc	No	None
217	Irion County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
779	Irion County Appraisal District	4.00%	200%	0%	8 Years	75	30 Years Svc	No	None
218	Jack County	7.00%	160%	100%	8 Years	75	30 Years Svc	No	None
592	Jack County Appraisal District	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None
219	Jackson County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
770	Jackson County Appraisal District	6.00%	100%	0%	10 Years	75	30 Years Svc	No	None
441	Jackson County County-Wide Drainage District	7.00%	250%	135%	10 Years	80	30 Years Svc	No	None
972	Jackson County ESD No. 3	7.00%	225%	0%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
220	Jasper County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
657	Jasper County WC&ID #1	7.00%	250%	10%	10 Years	80	30 Years Svc	No	None
221	Jeff Davis County	7.00%	150%	115%	10 Years	75	30 Years Svc	No	None
222	Jefferson County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	None
810	Jefferson County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
404	Jefferson County Drainage District #3	7.00%	200%	60%	10 Years	80	30 Years Svc	Yes	None
408	Jefferson County Drainage District #6	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
405	Jefferson County Drainage District #7	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
451	Jefferson County WC&ID #10	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
223	Jim Hogg County	5.00%	125%	105%	8 Years	80	20 Years Svc	No	Employees and Retirees
680	Jim Hogg County Appraisal District	7.00%	150%	10%	10 Years	80	30 Years Svc	No	None
656	Jim Hogg County ESD #1	4.00%	100%	0%	8 Years	75	30 Years Svc	No	None
641	Jim Hogg County WC&ID #2	6.00%	125%	20%	10 Years	80	30 Years Svc	No	None
224	Jim Wells County	6.00%	200%	150%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
225	Johnson County	7.00%	200%	155%	8 Years	75	20 Years Svc	No	None
741	Jonah Water Special Utility District	4.00%	150%	0%	10 Years	80	30 Years Svc	Yes	Employees Only
226	Jones County	7.00%	225%	135%	8 Years	75	30 Years Svc	No	None
496	Jones County Appraisal District	7.00%	130%	145%	8 Years	75	30 Years Svc	No	Employees and Retirees
227	Karnes County	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	None



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
524	Karnes County Appraisal District	6.00%	200%	110%	10 Years	80	30 Years Svc	No	None
455	Karnes County Hospital District	6.00%	200%	150%	10 Years	80	30 Years Svc	No	None
228	Kaufman County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
662	Kaufman County Appraisal District	7.00%	200%	40%	10 Years	75	30 Years Svc	Yes	Employees and Retirees
671	Kendall Appraisal District	7.00%	215%	10%	5 Years	75	30 Years Svc	Yes	None
229	Kendall County	7.00%	150%	125%	8 Years	75	30 Years Svc	Yes	None
619	Kendall County WC&ID #1	7.00%	150%	85%	10 Years	80	30 Years Svc	No	None
230	Kenedy County	7.00%	250%	15%	8 Years	75	20 Years Svc	No	Employees and Retirees
854	Kenedy County Central Appraisal District	7.00%	125%	0%	5 Years	75	30 Years Svc	No	Employees Only
906	Kenedy County Fire & ESD No. 1	7.00%	125%	0%	10 Years	80	30 Years Svc	No	None
231	Kent County	7.00%	200%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
594	Kent County Tax Appraisal District	7.00%	200%	135%	10 Years	80	30 Years Svc	No	None
232	Kerr County	7.00%	230%	145%	8 Years	75	30 Years Svc	Yes	Employees Only
956	Kerr County Soil and Water Conservation District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
653	Kerr Emergency 9-1-1 Network	7.00%	200%	100%	8 Years	75	30 Years Svc	No	Employees Only
233	Kimble County	7.00%	175%	105%	8 Years	75	20 Years Svc	Yes	Employees Only
234	King County	7.00%	225%	130%	8 Years	75	30 Years Svc	No	Employees Only
755	King County Appraisal District	7.00%	225%	100%	8 Years	75	30 Years Svc	No	Employees Only
235	Kinney County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None
579	Kinney County Appraisal District	7.00%	100%	100%	10 Years	75	30 Years Svc	Yes	None
236	Kleberg County	7.00%	100%	180%	8 Years	75	20 Years Svc	Yes	None
237	Knox County	7.00%	150%	50%	8 Years	75	30 Years Svc	No	None
241	La Salle County	7.00%	250%	165%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
540	Laguna Madre Water District - Cameron County	7.00%	200%	40%	8 Years	75	20 Years Svc	Yes	None
867	Lake Cities Municipal Utility Authority	7.00%	200%	0%	5 Years	80	30 Years Svc	Yes	None
874	Lake Kiowa Special Utility District	7.00%	150%	125%	8 Years	80	30 Years Svc	No	None
514	Lakeway MUD - Travis County	7.00%	175%	115%	8 Years	80	30 Years Svc	Yes	Employees Only
238	Lamar County	7.00%	220%	160%	8 Years	75	30 Years Svc	No	None
808	Lamar County Appraisal District	7.00%	165%	0%	8 Years	80	30 Years Svc	No	None
239	Lamb County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	None
650	Lampasas Central Appraisal District	7.00%	200%	10%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
240	Lampasas County	7.00%	225%	150%	8 Years	75	20 Years Svc	Yes	None
731	LaSalle County Appraisal District	7.00%	250%	0%	10 Years	75	30 Years Svc	No	Employees and Retirees
439	Lavaca - Navidad River Auth. - Jackson County	7.00%	200%	165%	10 Years	80	30 Years Svc	No	Employees Only
242	Lavaca County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
977	Lee Central Appraisal District	6.00%	170%	0%	5 Years	75	30 Years Svc	No	None
243	Lee County	5.00%	170%	135%	8 Years	75	30 Years Svc	No	None
244	Leon County	7.00%	110%	105%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
468	Leon County Central Appraisal District	7.00%	100%	100%	10 Years	75	30 Years Svc	Yes	None
245	Liberty County	7.00%	250%	175%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
481	Liberty County Central Appraisal District	7.00%	250%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
246	Limestone County	7.00%	150%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
695	Limestone County Appraisal District	7.00%	200%	5%	10 Years	75	30 Years Svc	Yes	None
247	Lipscomb County	7.00%	175%	115%	8 Years	75	30 Years Svc	Yes	Employees Only
248	Live Oak County	7.00%	250%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
591	Live Oak County Appraisal District	7.00%	200%	125%	10 Years	80	20 Years Svc	No	None
249	Llano County	7.00%	160%	85%	8 Years	75	20 Years Svc	No	Employees Only
250	Loving County	7.00%	250%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
513	Loving County Appraisal District	7.00%	250%	110%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
756	Lower Trinity Groundwater Conservation District	7.00%	250%	0%	8 Years	80	30 Years Svc	No	Employees Only
714	Lower Valley Water District	6.00%	250%	0%	10 Years	75	30 Years Svc	No	None
499	Lubbock Central Appraisal District	7.00%	200%	150%	10 Years	75	20 Years Svc	Yes	None
251	Lubbock County	7.00%	200%	165%	8 Years	75	20 Years Svc	No	None
425	Lubbock County WC&ID #1	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
558	Lubbock Emergency Communication District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	Employees and Retirees
647	Lubbock Reese Redevelopment Authority	5.00%	100%	0%	5 Years	75	30 Years Svc	No	Employees Only
639	Lumberton Municipal Utility District	6.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees Only
252	Lynn County	5.00%	125%	100%	8 Years	75	30 Years Svc	Yes	None
497	Lynn County Appraisal District	5.00%	125%	110%	8 Years	80	30 Years Svc	No	Employees Only
442	Lynn County Hospital District	6.00%	175%	200%	5 Years	75	30 Years Svc	No	None
630	Macedonia - Eylau MUD - Bowie County	7.00%	200%	65%	10 Years	75	30 Years Svc	No	Employees and Retirees
500	Mackenzie MWA - Briscoe County	7.00%	100%	150%	10 Years	75	20 Years Svc	No	Employees and Retirees
256	Madison County	7.00%	165%	110%	8 Years	75	30 Years Svc	No	None
596	Madison County Appraisal District	7.00%	200%	40%	10 Years	80	30 Years Svc	Yes	Employees Only
257	Marion County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
675	Marion County Appraisal District	7.00%	100%	10%	8 Years	75	30 Years Svc	No	None
931	Marion-Cass S&WCD	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
658	Marshall-Harrison County Health District	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
258	Martin County	7.00%	200%	150%	8 Years	80	30 Years Svc	No	None
595	Martin County Appraisal District	7.00%	200%	30%	10 Years	80	30 Years Svc	No	None
259	Mason County	7.00%	150%	55%	8 Years	75	30 Years Svc	Yes	None
924	Mason County S&WCD #223	6.00%	100%	0%	10 Years	80	30 Years Svc	No	None
260	Matagorda County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
987	Matagorda County Appraisal District	7.00%	200%	100%	10 Years	80	30 Years Svc	No	Employees Only
678	Matagorda County Drainage District	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
440	Matagorda County Hospital District	6.00%	160%	130%	5 Years	75	30 Years Svc	No	None
677	Matagorda County Navigation District #1	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
261	Maverick County	6.00%	250%	160%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
729	Maverick County Hospital District	6.00%	200%	50%	8 Years	75	30 Years Svc	No	Employees and Retirees
453	Maverick County WC&ID #1	5.00%	100%	100%	10 Years	80	30 Years Svc	Yes	None
844	McCamey County Hospital District	7.00%	100%	0%	8 Years	80	30 Years Svc	No	None
253	McCulloch County	7.00%	160%	100%	8 Years	75	20 Years Svc	Yes	None
512	McCulloch County Appraisal District	7.00%	225%	150%	10 Years	80	20 Years Svc	No	None
254	McLennan County	5.00%	250%	60%	8 Years	75	30 Years Svc	No	None
725	McLennan County 9-1-1 EAD	7.00%	250%	0%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
491	McLennan County Appraisal District	7.00%	175%	150%	10 Years	75	30 Years Svc	Yes	None
679	McLennan County WC&ID #2	4.00%	100%	10%	10 Years	80	30 Years Svc	No	None
255	McMullen County	7.00%	110%	75%	8 Years	80	30 Years Svc	Yes	None
841	Medical Arts Hospital - Dawson County	4.00%	100%	0%	8 Years	75	20 Years Svc	Yes	None
262	Medina County	6.00%	200%	110%	8 Years	75	30 Years Svc	No	None



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
705	Medina County 911 District	6.00%	150%	0%	10 Years	80	30 Years Svc	No	None
535	Medina County Appraisal District	6.00%	200%	125%	10 Years	80	30 Years Svc	No	None
419	Memorial Medical Center - Calhoun County	7.00%	175%	110%	8 Years	75	30 Years Svc	Yes	None
263	Menard County	7.00%	165%	115%	10 Years	75	30 Years Svc	Yes	None
743	Mesa Underground Water Conservation District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
669	Middle Rio Grande Development Council	7.00%	250%	70%	8 Years	75	20 Years Svc	Yes	Employees Only
492	Midland Central Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
264	Midland County	7.00%	180%	155%	8 Years	75	30 Years Svc	No	Employees and Retirees
570	Midland Emergency Communication District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees Only
911	Milam Appraisal District	4.00%	175%	0%	8 Years	80	30 Years Svc	No	Employees and Retirees
265	Milam County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
617	Mills Central Appraisal District	7.00%	200%	110%	10 Years	80	30 Years Svc	No	Employees Only
266	Mills County	7.00%	200%	95%	8 Years	75	30 Years Svc	No	Employees Only
267	Mitchell County	7.00%	140%	120%	8 Years	75	30 Years Svc	No	Employees Only
484	Mitchell County Appraisal District	7.00%	175%	135%	10 Years	80	30 Years Svc	No	None
919	Monahans Housing Authority	5.00%	200%	0%	5 Years	75	20 Years Svc	No	None
268	Montague County	7.00%	250%	125%	5 Years	75	30 Years Svc	No	None
504	Montague County Tax Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	Yes	None
605	Montgomery Central Appraisal District	6.00%	250%	175%	8 Years	75	30 Years Svc	No	None
269	Montgomery County	6.00%	250%	185%	8 Years	75	30 Years Svc	No	None
667	Montgomery County ECD	7.00%	200%	125%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
696	Montgomery County ESD No 3	7.00%	150%	0%	10 Years	80	30 Years Svc	No	Employees Only
651	Montgomery County ESD #1	7.00%	250%	110%	8 Years	75	20 Years Svc	Yes	None
982	Montgomery County ESD #4	4.00%	150%	0%	8 Years	75	20 Years Svc	No	Employees Only
800	Montgomery County ESD #8	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
989	Montgomery County ESD #9	7.00%	100%	0%	8 Years	75	20 Years Svc	No	None
973	Montgomery County ESD #10	7.00%	150%	100%	5 Years	75	20 Years Svc	Yes	None
763	Montgomery County Hospital District	7.00%	200%	0%	5 Years	75	30 Years Svc	No	None
804	Montgomery County Housing Authority	7.00%	150%	175%	5 Years	80	30 Years Svc	No	Employees Only
270	Moore County	7.00%	170%	135%	8 Years	75	30 Years Svc	No	Employees Only
733	Moore County Appraisal District	7.00%	125%	0%	10 Years	80	30 Years Svc	No	None
412	Moore County Hospital District	7.00%	170%	115%	5 Years	75	30 Years Svc	No	Employees Only
271	Morris County	7.00%	150%	140%	10 Years	80	30 Years Svc	No	None
738	Mustang Special Utility District	7.00%	200%	0%	10 Years	80	30 Years Svc	No	Employees Only
273	Nacogdoches County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees Only
659	Tri-County Special Utility District	7.00%	100%	55%	8 Years	75	30 Years Svc	No	Employees and Retirees
515	Navarro Central Appraisal District	7.00%	175%	145%	10 Years	80	20 Years Svc	No	Employees Only
274	Navarro County	7.00%	175%	145%	8 Years	75	30 Years Svc	No	None
572	Newton Central Appraisal District	7.00%	225%	135%	8 Years	80	30 Years Svc	No	Employees Only
275	Newton County	7.00%	170%	125%	8 Years	75	30 Years Svc	No	None
276	Nolan County	7.00%	170%	130%	10 Years	75	30 Years Svc	No	None
962	Nortex Regional Planning Commission	6.00%	100%	0%	10 Years	80	30 Years Svc	No	None
556	North Central Texas Municipal Water Authority	7.00%	100%	90%	10 Years	80	30 Years Svc	Yes	Employees and Retirees
938	North East Texas Regional Mobility Authority	6.00%	200%	0%	8 Years	75	20 Years Svc	No	None
852	North Hunt Special Utility District	4.00%	100%	0%	5 Years	75	20 Years Svc	No	None



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
838	North Plains Groundwater Conservation District	7.00%	120%	0%	8 Years	80	30 Years Svc	No	None
927	North Texas Emergency Communication Center	7.00%	200%	0%	5 Years	80	20 Years Svc	Yes	Employees Only
646	North Texas Tollway Authority	6.00%	250%	0%	10 Years	75	30 Years Svc	No	None
562	Northeast Texas Municipal Water District	7.00%	130%	50%	10 Years	80	30 Years Svc	No	Employees and Retirees
632	Northeast Texas Public Health District	5.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
277	Nueces County	7.00%	200%	160%	8 Years	80	30 Years Svc	No	None
683	Nueces County Appraisal District	7.00%	225%	0%	5 Years	75	20 Years Svc	No	None
400	Nueces County Drainage District #2	6.00%	200%	110%	10 Years	75	30 Years Svc	No	Employees and Retirees
791	Nueces County Emergency Services District #2	7.00%	200%	0%	5 Years	75	30 Years Svc	No	None
416	Nueces County WC&ID #3	7.00%	120%	60%	10 Years	80	30 Years Svc	No	Employees Only
450	Nueces County WC&ID #4	7.00%	225%	125%	10 Years	80	30 Years Svc	Yes	Employees Only
278	Ochiltree County	7.00%	175%	125%	8 Years	75	30 Years Svc	No	None
279	Oldham County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	Employees Only
517	Oldham County Appraisal District	5.00%	175%	150%	10 Years	80	30 Years Svc	Yes	Employees Only
280	Orange County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	None
490	Orange County Appraisal District	7.00%	200%	150%	8 Years	75	30 Years Svc	No	Employees and Retirees
421	Orange County Drainage District	7.00%	200%	155%	8 Years	75	30 Years Svc	No	Employees and Retirees
665	Orange County Emergency Services District #1	7.00%	200%	10%	8 Years	75	30 Years Svc	Yes	None
803	Orange County Emergency Services District #2	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
660	Orange County Navigation and Port District	7.00%	100%	35%	10 Years	80	30 Years Svc	No	None
631	Orange County WC&ID #1	7.00%	110%	15%	8 Years	75	30 Years Svc	No	None
730	Palo Duro River Authority	7.00%	150%	0%	10 Years	80	30 Years Svc	No	None
723	Palo Pinto Appraisal District	7.00%	175%	0%	8 Years	75	30 Years Svc	No	Employees Only
281	Palo Pinto County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
959	Palo Pinto Soil and Water Conservation District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
282	Panola County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	Employees and Retirees
283	Parker County	7.00%	200%	160%	8 Years	75	20 Years Svc	No	Employees and Retirees
717	Parker County Appraisal District	6.00%	200%	100%	10 Years	80	30 Years Svc	No	None
922	Parker County Emergency Services District #1	6.00%	150%	0%	10 Years	75	30 Years Svc	No	None
784	Parker County Hospital District	6.00%	100%	50%	10 Years	80	20 Years Svc	No	None
754	Parker County Special Utility District	5.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees and Retirees
284	Parmer County	7.00%	150%	90%	8 Years	80	30 Years Svc	No	Employees Only
747	Parmer County Appraisal District	7.00%	100%	0%	8 Years	80	30 Years Svc	No	Employees Only
765	Pecan Valley Groundwater Conservation District	7.00%	125%	20%	10 Years	80	30 Years Svc	No	None
285	Pecos County	7.00%	180%	140%	8 Years	75	30 Years Svc	No	Employees and Retirees
494	Pecos County Appraisal District	7.00%	190%	145%	10 Years	80	30 Years Svc	No	Employees and Retirees
774	Pecos County WC&ID #1	7.00%	110%	0%	10 Years	80	30 Years Svc	No	None
796	Permian Basin Regional Planning Commission	6.00%	175%	0%	10 Years	75	30 Years Svc	Yes	None
673	Permian Regional Medical Center	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
707	Pineywoods Groundwater Conservation District	7.00%	200%	100%	10 Years	80	20 Years Svc	No	Employees Only
697	Polk Central Appraisal District	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
286	Polk County	7.00%	250%	160%	8 Years	75	30 Years Svc	No	None
739	Polk County Fresh Water Supply District #2	7.00%	150%	25%	5 Years	80	30 Years Svc	No	None
676	Port of Bay City Authority	7.00%	200%	0%	8 Years	75	30 Years Svc	No	Employees Only
449	Port of Beaumont Navigation District	7.00%	200%	110%	8 Years	75	30 Years Svc	Yes	Employees Only



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
620	Port of Corpus Christi Authority	7.00%	125%	100%	10 Years	80	30 Years Svc	No	None
622	Port of Port Arthur Navigation District	7.00%	100%	35%	8 Years	75	30 Years Svc	Yes	Employees Only
726	Post Oak Savannah GCD	7.00%	100%	20%	10 Years	80	30 Years Svc	No	None
560	Potter - Randall County ECD	7.00%	250%	100%	10 Years	80	30 Years Svc	No	Employees Only
287	Potter County	7.00%	210%	155%	8 Years	75	20 Years Svc	No	Employees Only
840	Prairielands Groundwater Conservation District	5.00%	250%	0%	5 Years	75	30 Years Svc	No	None
626	Presidio Appraisal District	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None
288	Presidio County	6.00%	200%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
289	Rains County	7.00%	190%	100%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
537	Rains County Appraisal District	7.00%	225%	135%	8 Years	75	30 Years Svc	No	None
290	Randall County	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees Only
564	Randall County Appraisal District	7.00%	150%	150%	8 Years	75	30 Years Svc	No	None
406	Rankin County Hospital District - Upton County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	None
823	Rayburn Country Municipal Utility District	5.00%	150%	0%	10 Years	80	30 Years Svc	No	None
291	Reagan County	7.00%	225%	130%	8 Years	75	30 Years Svc	No	None
445	Reagan Hospital District	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
292	Real County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	None
505	Red Bluff WPCD - Reeves County	7.00%	125%	15%	8 Years	80	30 Years Svc	No	None
845	Red River Appraisal District	7.00%	200%	0%	5 Years	75	30 Years Svc	No	Employees Only
435	Red River Authority	7.00%	180%	140%	10 Years	80	30 Years Svc	No	Employees and Retirees
293	Red River County	7.00%	200%	115%	5 Years	75	30 Years Svc	No	Employees Only
921	Red River County S&WCD	4.00%	100%	50%	10 Years	80	30 Years Svc	No	None
294	Reeves County	7.00%	200%	130%	8 Years	75	30 Years Svc	No	None
786	Reeves County Appraisal District	7.00%	225%	0%	8 Years	75	20 Years Svc	No	None
588	Reeves County Hospital District	7.00%	150%	100%	8 Years	80	30 Years Svc	Yes	None
295	Refugio County	7.00%	125%	110%	8 Years	75	30 Years Svc	Yes	None
543	Refugio County Drainage District #1	7.00%	100%	45%	10 Years	80	30 Years Svc	No	None
736	Refugio Groundwater Conservation District	7.00%	150%	0%	10 Years	75	30 Years Svc	Yes	Employees and Retirees
801	Rio Grande Council of Governments	7.00%	250%	5%	10 Years	80	30 Years Svc	No	None
296	Roberts County	7.00%	140%	120%	8 Years	75	30 Years Svc	No	Employees and Retirees
297	Robertson County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
904	Robertson County Appraisal District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	Employees Only
698	Rockwall Central Appraisal District	7.00%	200%	80%	10 Years	80	30 Years Svc	No	None
298	Rockwall County	7.00%	200%	165%	8 Years	75	30 Years Svc	No	None
299	Runnels County	7.00%	130%	105%	8 Years	75	30 Years Svc	No	Employees and Retirees
300	Rusk County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
612	Rusk County Appraisal District	7.00%	150%	25%	8 Years	80	20 Years Svc	Yes	None
848	Rusk County Groundwater Conservation District	7.00%	110%	0%	5 Years	80	30 Years Svc	No	Employees Only
301	Sabine County	7.00%	165%	120%	8 Years	75	30 Years Svc	No	None
863	Sabine County Appraisal District	7.00%	100%	0%	8 Years	75	30 Years Svc	No	None
568	Sabine Pass Port Authority	7.00%	100%	50%	8 Years	75	30 Years Svc	No	Employees Only
706	Sabine-Neches Nav. Distr. of Jefferson County	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
302	San Augustine County	5.00%	225%	175%	8 Years	75	30 Years Svc	No	None
303	San Jacinto County	7.00%	180%	130%	5 Years	75	30 Years Svc	No	Employees and Retirees
553	San Jacinto County Central Appraisal District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees



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**Milliman December 31, 2016 System-wide Actuarial Valuation
Texas County & District Retirement System**

**Appendix D
Plan Provisions by Employer**

Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
304	San Patricio County	7.00%	200%	140%	10 Years	80	30 Years Svc	No	None
495	San Patricio County Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	No	Employees Only
426	San Patricio County Drainage District	4.00%	100%	225%	10 Years	80	30 Years Svc	No	Employees Only
750	San Patricio County Navigation District #1	7.00%	200%	5%	10 Years	80	30 Years Svc	No	None
422	San Patricio Municipal Water District	7.00%	125%	105%	8 Years	80	30 Years Svc	No	Employees Only
305	San Saba County	7.00%	175%	135%	8 Years	75	30 Years Svc	No	Employees and Retirees
766	Santo Special Utility District	7.00%	250%	100%	10 Years	80	30 Years Svc	No	None
306	Schleicher County	7.00%	100%	125%	8 Years	80	30 Years Svc	No	Employees and Retirees
307	Scurry County	7.00%	175%	135%	5 Years	80	30 Years Svc	No	None
893	Scurry County Appraisal District	7.00%	250%	0%	10 Years	80	30 Years Svc	No	Employees Only
760	Scurry County Hospital District	7.00%	175%	100%	5 Years	80	30 Years Svc	No	None
308	Shackelford County	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees and Retirees
470	Shackelford County Appraisal District	7.00%	250%	150%	10 Years	80	30 Years Svc	No	None
309	Shelby County	7.00%	170%	105%	8 Years	75	30 Years Svc	No	Employees Only
627	Shelby County Appraisal District	6.00%	100%	30%	10 Years	75	30 Years Svc	No	None
310	Sherman County	7.00%	225%	160%	8 Years	75	30 Years Svc	No	Employees and Retirees
469	Sherman County Appraisal District	7.00%	150%	150%	10 Years	80	30 Years Svc	No	Employees Only
311	Smith County	7.00%	200%	110%	8 Years	75	20 Years Svc	No	Employees and Retirees
555	Smith County 9-1-1 Communications District	7.00%	200%	135%	8 Years	75	20 Years Svc	No	Employees and Retirees
606	Smith County Appraisal District	7.00%	250%	120%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
312	Somervell County	7.00%	235%	175%	8 Years	75	20 Years Svc	No	None
507	Somervell County Central Appraisal District	7.00%	200%	150%	8 Years	75	20 Years Svc	No	Employees Only
699	Somervell County Water District	7.00%	235%	100%	8 Years	75	20 Years Svc	No	None
795	South Plains Association of Governments	7.00%	200%	65%	8 Years	80	30 Years Svc	No	None
894	South Rains Special Utility District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
645	South Texas Development Council	7.00%	150%	30%	10 Years	80	30 Years Svc	No	None
768	Southeast Texas GCD	7.00%	250%	0%	10 Years	80	30 Years Svc	No	None
313	Starr County	5.00%	200%	125%	8 Years	75	20 Years Svc	No	None
536	Starr County Appraisal District	7.00%	200%	150%	10 Years	75	30 Years Svc	No	None
314	Stephens County	7.00%	180%	110%	8 Years	75	30 Years Svc	No	Employees Only
869	Stephens County Tax Appraisal District	7.00%	180%	0%	8 Years	75	30 Years Svc	No	None
315	Sterling County	7.00%	250%	115%	8 Years	75	30 Years Svc	No	None
837	Sterling County Appraisal District	4.00%	175%	0%	8 Years	75	30 Years Svc	No	None
316	Stonewall County	7.00%	150%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
724	Stonewall County Appraisal District	7.00%	125%	0%	8 Years	75	30 Years Svc	No	Employees and Retirees
458	Stonewall Memorial Hospital District	4.00%	120%	135%	10 Years	80	30 Years Svc	No	None
539	Stratford Hospital District - Sherman County	5.00%	150%	125%	5 Years	80	30 Years Svc	No	Employees Only
317	Sutton County	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
573	Sutton County Hospital District	7.00%	200%	125%	10 Years	80	30 Years Svc	Yes	Employees Only
318	Swisher County	7.00%	175%	135%	10 Years	80	30 Years Svc	No	Employees and Retirees
460	Swisher County Appraisal District	7.00%	175%	150%	10 Years	80	30 Years Svc	No	Employees Only
607	Tarrant Appraisal District	7.00%	225%	95%	8 Years	75	30 Years Svc	No	None
545	Tarrant Co 9-1-1 Emergency Assistance District	7.00%	200%	105%	8 Years	75	20 Years Svc	Yes	None
319	Tarrant County	7.00%	200%	150%	8 Years	75	30 Years Svc	No	None
574	Tax Appraisal District of Cottle County	7.00%	100%	20%	10 Years	80	30 Years Svc	No	None



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
320	Taylor County	7.00%	125%	160%	8 Years	75	30 Years Svc	No	None
321	Terrell County	5.00%	150%	110%	5 Years	75	30 Years Svc	No	Employees and Retirees
753	Terrell County WC&ID #1	7.00%	115%	5%	10 Years	80	30 Years Svc	No	None
322	Terry County	7.00%	175%	110%	8 Years	75	30 Years Svc	No	None
402	Terry Memorial Hospital District	5.00%	180%	195%	8 Years	75	30 Years Svc	No	None
437	Texas Association of Counties	7.00%	220%	145%	10 Years	75	30 Years Svc	No	Employees Only
354	Texas County & District Retirement System	7.00%	200%	210%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
634	Texas Eastern 9-1-1 Network	7.00%	150%	35%	8 Years	75	30 Years Svc	No	None
986	The City of Quanah Housing Authority	7.00%	140%	0%	8 Years	75	30 Years Svc	No	None
772	The Housing Authority of the City of Abilene	7.00%	100%	0%	5 Years	80	30 Years Svc	Yes	None
777	The Housing Authority of the City of Huntington	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
913	The Housing Authority of the City of Pharr Texas	6.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees and Retirees
912	The Housing Authority of the County of Hidalgo	5.00%	200%	20%	8 Years	75	20 Years Svc	No	Employees Only
323	Throckmorton County	7.00%	125%	115%	8 Years	75	20 Years Svc	No	None
324	Titus County	7.00%	200%	175%	8 Years	75	30 Years Svc	No	None
742	Titus County Appraisal District	7.00%	100%	0%	8 Years	75	30 Years Svc	No	Employees Only
501	Titus County Fresh Water Supply District	7.00%	200%	85%	8 Years	80	30 Years Svc	No	None
325	Tom Green County	7.00%	150%	160%	8 Years	75	30 Years Svc	No	None
601	Travis Central Appraisal District	7.00%	250%	100%	10 Years	75	30 Years Svc	No	None
326	Travis County	7.00%	225%	175%	8 Years	75	30 Years Svc	No	None
720	Travis County ESD #1 NLT Fire & Rescue	6.00%	150%	10%	10 Years	80	20 Years Svc	Yes	Employees Only
836	Travis County Emergency Services District #2	7.00%	200%	0%	5 Years	75	30 Years Svc	Yes	None
831	Travis County Emergency Services District #4	4.00%	100%	0%	10 Years	80	30 Years Svc	No	None
957	Travis County Emergency Services District #12	7.00%	125%	0%	10 Years	75	20 Years Svc	No	None
980	Travis County Emergency Services District #11	7.00%	200%	100%	10 Years	75	30 Years Svc	No	None
666	Travis County WC&ID - Point Venture	5.00%	100%	40%	5 Years	80	30 Years Svc	Yes	None
633	Trinity Bay Conservation District	7.00%	200%	125%	8 Years	75	30 Years Svc	No	Employees Only
327	Trinity County	7.00%	150%	125%	8 Years	75	20 Years Svc	No	None
857	Trinity County Appraisal District	6.00%	175%	0%	5 Years	80	30 Years Svc	No	None
790	Trophy Club Municipal Utility District No 1	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	Employees and Retirees
735	Two Way Special Utility District	7.00%	200%	0%	8 Years	80	30 Years Svc	No	Employees Only
328	Tyler County	7.00%	200%	145%	8 Years	75	30 Years Svc	No	None
471	Tyler County Appraisal District	7.00%	250%	150%	8 Years	75	30 Years Svc	No	None
561	United Irrigation District - Hidalgo County	7.00%	150%	20%	10 Years	75	30 Years Svc	Yes	None
834	Upper Brushy Creek WC&ID	4.00%	250%	0%	5 Years	80	30 Years Svc	No	None
830	Upper Leon River Municipal Water District	6.00%	200%	20%	8 Years	75	30 Years Svc	No	None
792	Upper Trinity Groundwater Conservation District	5.00%	200%	0%	5 Years	75	30 Years Svc	No	Employees and Retirees
329	Upshur County	7.00%	100%	160%	8 Years	75	30 Years Svc	No	None
330	Upton County	7.00%	200%	110%	8 Years	75	30 Years Svc	Yes	None
682	Upton County Appraisal District	7.00%	150%	0%	8 Years	75	30 Years Svc	No	Employees Only
331	Uvalde County	7.00%	200%	140%	8 Years	75	30 Years Svc	No	None
332	Val Verde County	7.00%	225%	160%	8 Years	75	20 Years Svc	No	None
663	Valley MUD #2 - Cameron County	7.00%	150%	10%	8 Years	75	30 Years Svc	Yes	None
586	Valwood Improvement Authority - Dallas County	4.00%	200%	125%	8 Years	75	30 Years Svc	No	None
333	Van Zandt County	7.00%	175%	135%	8 Years	75	20 Years Svc	No	None



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
672	Van Zandt County Appraisal District	7.00%	175%	10%	8 Years	75	30 Years Svc	Yes	Employees and Retirees
420	Velasco Drainage District - Brazoria County	7.00%	100%	120%	10 Years	80	30 Years Svc	No	Employees Only
334	Victoria County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	Employees and Retirees
423	Victoria County Drainage District #3	7.00%	200%	80%	8 Years	80	30 Years Svc	No	None
767	Victoria County GCD	5.00%	150%	0%	10 Years	80	30 Years Svc	No	Employees Only
335	Walker County	7.00%	210%	130%	8 Years	75	20 Years Svc	No	None
872	Walker County Appraisal District	7.00%	155%	0%	10 Years	80	30 Years Svc	No	None
748	Walker County Special Utility District	6.00%	180%	135%	10 Years	80	30 Years Svc	No	None
336	Waller County	7.00%	160%	130%	8 Years	75	30 Years Svc	No	Employees and Retirees
773	Waller County Appraisal District	7.00%	225%	0%	8 Years	75	30 Years Svc	No	Employees Only
337	Ward County	7.00%	250%	150%	8 Years	75	30 Years Svc	No	None
565	Ward County Central Appraisal District	6.00%	140%	110%	8 Years	75	30 Years Svc	No	Employees and Retirees
444	Ward Memorial Hospital	7.00%	200%	100%	8 Years	75	30 Years Svc	No	None
338	Washington County	7.00%	210%	135%	8 Years	75	30 Years Svc	No	None
339	Webb County	6.00%	250%	70%	8 Years	75	20 Years Svc	No	None
604	Webb County Appraisal District	7.00%	135%	75%	8 Years	75	30 Years Svc	No	None
443	West Central Texas Council of Governments	7.00%	250%	175%	10 Years	75	30 Years Svc	No	Employees and Retirees
410	West Central Texas Municipal Water District	7.00%	150%	120%	8 Years	75	20 Years Svc	No	Employees Only
454	West Jefferson County Municipal Water District	6.00%	200%	165%	10 Years	75	30 Years Svc	No	None
688	West Nueces - Las Moras S&WCD #236	7.00%	250%	30%	8 Years	75	30 Years Svc	Yes	None
358	West Travis County Public Utility Agency	7.00%	200%	0%	8 Years	75	30 Years Svc	No	None
340	Wharton County	7.00%	200%	135%	8 Years	75	20 Years Svc	Yes	None
993	Wharton County Central Appraisal District	7.00%	200%	50%	8 Years	75	20 Years Svc	No	Employees Only
621	Wharton County WC&ID #1	5.00%	180%	80%	10 Years	80	30 Years Svc	No	Employees and Retirees
923	Wharton County WC&ID No. 2	7.00%	200%	0%	10 Years	80	30 Years Svc	No	None
341	Wheeler County	7.00%	200%	125%	8 Years	75	30 Years Svc	No	None
476	Wheeler County Appraisal District	7.00%	175%	150%	10 Years	75	30 Years Svc	No	None
427	White River MWD - Dickens County	7.00%	100%	100%	10 Years	80	30 Years Svc	No	None
740	Wichita Appraisal District	7.00%	225%	0%	10 Years	80	30 Years Svc	Yes	Employees Only
342	Wichita County	7.00%	200%	125%	8 Years	75	20 Years Svc	No	Employees Only
446	Wichita County Water Improvement District #2	7.00%	125%	110%	10 Years	80	30 Years Svc	No	Employees and Retirees
559	Wichita-Wilbarger 9-1-1 District	7.00%	250%	135%	8 Years	75	30 Years Svc	No	Employees Only
655	Wickson Creek SUD - Brazos County	7.00%	200%	100%	10 Years	75	30 Years Svc	No	Employees Only
343	Wilbarger County	7.00%	175%	95%	8 Years	75	30 Years Svc	No	Employees Only
715	Wilbarger County Appraisal District	7.00%	225%	0%	10 Years	80	30 Years Svc	No	None
530	Wilbarger County Hospital District	5.00%	100%	100%	5 Years	75	30 Years Svc	No	None
344	Willacy County	7.00%	200%	135%	8 Years	75	30 Years Svc	No	Employees Only
575	Willacy County Appraisal District	7.00%	175%	135%	8 Years	75	30 Years Svc	Yes	Employees Only
652	Willacy County Housing Authority	5.00%	200%	0%	8 Years	75	30 Years Svc	Yes	None
608	Williamson Central Appraisal District	7.00%	250%	125%	8 Years	75	30 Years Svc	No	Employees Only
345	Williamson County	7.00%	250%	175%	8 Years	75	30 Years Svc	No	None
798	Williamson County ESD #3	6.00%	175%	0%	5 Years	75	20 Years Svc	No	Employees Only
897	Williamson County ESD #5	4.00%	100%	0%	5 Years	75	20 Years Svc	No	None
361	Williamson County ESD #4	7.00%	200%	0%	5 Years	75	20 Years Svc	Yes	Employees Only
346	Wilson County	7.00%	160%	125%	8 Years	75	20 Years Svc	No	Employees and Retirees



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Employer Number	Employer Name	Employee Deposit Rate	Employer Matching Rate	Monetary Prior Service Percentage	Vesting	Retirement Eligibility		Partial Lump Sum Option	Group Term Life Coverage
						Rule of	Any Age		
479	Wilson County Appraisal District	7.00%	200%	150%	10 Years	80	30 Years Svc	No	None
347	Winkler County	7.00%	225%	150%	8 Years	75	20 Years Svc	Yes	Employees Only
533	Winkler County Appraisal District	7.00%	150%	125%	8 Years	75	30 Years Svc	No	None
937	Wintergarden Groundwater Conservation District	7.00%	100%	0%	8 Years	75	20 Years Svc	No	Employees Only
348	Wise County	7.00%	225%	165%	8 Years	75	20 Years Svc	No	Employees and Retirees
493	Wise County Appraisal District	7.00%	200%	140%	10 Years	80	30 Years Svc	No	Employees Only
349	Wood County	7.00%	190%	135%	8 Years	75	30 Years Svc	Yes	None
700	Wood County Appraisal District	7.00%	175%	0%	8 Years	80	20 Years Svc	No	None
991	Wylie Northeast Special Utility District	7.00%	100%	0%	10 Years	80	30 Years Svc	No	None
350	Yoakum County	7.00%	150%	150%	8 Years	75	20 Years Svc	No	None
776	Yoakum County Appraisal District	7.00%	150%	0%	5 Years	75	20 Years Svc	No	Employees Only
351	Young County	7.00%	150%	135%	8 Years	75	30 Years Svc	No	None
352	Zapata County	7.00%	225%	155%	8 Years	75	20 Years Svc	No	Employees and Retirees
649	Zapata County Appraisal District	7.00%	200%	5%	8 Years	75	30 Years Svc	No	None
935	Zapata Soil and Water Conservation District	7.00%	100%	0%	10 Years	75	30 Years Svc	No	None
353	Zavala County	7.00%	250%	215%	10 Years	75	30 Years Svc	No	None
566	Zavala County Appraisal District	7.00%	100%	125%	10 Years	80	30 Years Svc	No	None



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Appendix E Summary of Actuarial Methods and Assumptions

This section of the report describes the actuarial procedures and assumptions used in the valuation. The assumptions were adopted by the TCDRS Board. These assumptions are based on our 2013 Investigation of Experience report, with changes to the mortality assumption adopted at the December 2015 meeting and changes to the application of the investment return assumption. Further discussion and the rationale for the assumptions are shown in the Investigation of Experience report. Note the new mortality assumptions are designed to better reflect expectations of future mortality improvement. The 8.0% investment return assumption is consistent with the expected median geometric return based on the January 1, 2017 capital market assumptions of Cliffwater, combined with TCDRS' target asset allocation adopted at the April, 2017 Board meeting.

The actuarial assumptions used in the valuation are intended to estimate the future experience of the members and employers of TCDRS and of the system itself in areas that affect the projected benefit flow and anticipated investment earnings. Any variations in future experience from that projected by these assumptions will result in corresponding changes in the estimated costs of the TCDRS's benefits. Tables E-1 through E-7 summarize the actuarial assumptions.

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 is scheduled to be performed in 2017, covering the period 2013-2016. Any changes in assumptions that may occur as a result of the investigation would be first reflected in the December 31, 2017 actuarial valuation.

Actuarial Cost Method

The actuarial valuation was prepared using the entry age actuarial cost method. Under this method, the actuarial present value of the projected benefits of each individual included in the valuation is allocated as a level percentage of the individual's projected compensation between entry age and assumed exit. Entry age is determined as the member's current age less their total service, including pre-participation service with the employer and Proportionate Retirement Program service with another employer. 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 sum of (a) the actuarial value of the assets, and (b) the actuarial present value of future normal costs is called the unfunded actuarial accrued liability or UAAL. If the sum of (a) and (b) exceeds the actuarial present value of benefits then this difference is the overfunded actuarial accrued liability or OAAL.

Actuarial Value of Assets

The actuarial value of the SAF for each employer is equal to the fund value adjusted for a five-year recognition of the difference between the expected and actual interest credited to the SAF for each year with additional offsetting of the current gain or loss against prior years gains or losses as follows. First, to the extent that there is a loss for the year and there are unrecognized gains from previous years, or to the extent that there is a gain for the year and there are unrecognized losses from previous years, the gain or loss for the year shall be used to offset unrecognized gains or losses from previous years in the order of oldest to most recent. Any remaining gain or loss for the year is recognized over a five-year period. For the Dec. 31, 2016 valuation, this approach was applied to all bases from prior years. The actuarial value of the ESF is equal to the fund value. The Total Actuarial Value of Assets is equal to the sum of the actuarial values of the ESF and SAF.

Plan Funding	The unfunded actuarial accrued liability attributable to each year is amortized over a closed 20-year period as a level percent of covered payroll. The unfunded actuarial accrued liability attributable to benefit increases in a given year is amortized over a closed 15-year period as a level percent of covered payroll. If there is an overfunded actuarial accrued liability, the amortization period is an open 30-year period.
Records and Data	<p>The data used in the valuation consist of financial information; records of age, sex, service, salary, contribution rates and account balances of contributing members; and records of age, sex, and amount of benefit for retired members and beneficiaries. All of the data were supplied by the TCDRS and are accepted for valuation purposes without audit. Edits for missing data were made as follows:</p> <ul style="list-style-type: none">▪ Blank birth date – Member is assumed to be age 36.▪ Blank gender – Assumed Male. <p>Additionally, for valuation purposes, active member ages are set to be no less than age 15 and no greater than age 80.</p>
Replacement of Terminated Members	The ages at entry and distribution by sex of future members are assumed to average the same as those of the present members they replace. If the number of active members should increase, it is further assumed that the average entry age of the larger group will be the same, from an actuarial standpoint, as that of the present group. Under these assumptions, the normal cost rates for active members will not vary with the termination of present members.
Internal Revenue Code Section 415 Limit	The Internal Revenue Code Section 415 maximum benefit limitations are not reflected in the valuation for funding purposes. Any limitation is reflected in a member's benefit after retirement.
Internal Revenue Code Section 401(a)(17)	The Internal Revenue Code Section 401(a)(17) maximum compensation limitation is not reflected in the valuation for funding purposes. Any limitation is reflected in a member's benefit after retirement.
Postretirement Benefit Increases	No future increases in retirement benefits are assumed for funding purposes.
Probability of Eligible Beneficiary	For the active death benefit, it is assumed there is an eligible beneficiary who will elect an actuarially equivalent annuity benefit. Female beneficiaries are assumed to be three years younger and male beneficiaries are assumed to be three years older.
Retirement Age for Inactive Members	Inactive members are assumed to retire at the later of age 60 and the age first eligible for service retirement. Inactive members who do not have enough service to be eligible for service retirement and are not active with another employer are assumed to take an immediate refund of their contributions with interest.

Summary of Assumptions

I.	Economic assumptions	
A.	General wage increases	3.50%
B.	Aggregate Investment Return	8.00
C.	Growth in membership	0.00
D.	Payroll Growth	3.50 or less
E.	Implied price inflation assumption	3.00
II.	Demographic assumptions	
A.	Merit salary increases	Table E-1
B.	Service retirement	Table E-2
C.	Disability	Table E-3
D.	Mortality among active members	Table E-4
	RP-2000 Active Employee Mortality Tables, sex-distinct, with a two-year setforward for males and a four-year setback for females, projected generationally using scale AA to 2014 and 110% of the MP-2014 ultimate scale thereafter.	
E.	Mortality among service retirees, beneficiaries and inactive members	Table E-5
	RP-2000 Active Combined Mortality Tables, sex-distinct, with a one-year setforward for males and no age adjustment for females, projected generationally using scale AA to 2014 and 110% of the MP-2014 ultimate scale thereafter.	
F.	Mortality among disabled retirees	Table E-6
	RP-2000 Disabled Mortality Tables, sex-distinct, with no age adjustment for males and a two-year setforward for females, projected generationally using scale AA to 2014 and 110% of the MP-2014 ultimate scale thereafter.	
G.	Other terminations of employment	Table E-6
H.	Retaining vested account upon termination of employment	Table E-7

Annual Increase in Salary Due to Promotion and Longevity

Table E-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	0.40
11	1.75	1.25	0.75	0.40
12	1.65	1.15	0.65	0.40
13	1.55	1.05	0.55	0.40
14	1.45	0.95	0.45	0.40
15	1.35	0.90	0.40	0.40
16	1.25	0.85	0.40	0.40
17	1.15	0.80	0.40	0.40
18	1.10	0.75	0.40	0.40
19	1.05	0.70	0.40	0.40
20	1.00	0.65	0.40	0.40
21	0.95	0.60	0.40	0.40
22	0.90	0.55	0.40	0.40
23	0.85	0.50	0.40	0.40
24	0.80	0.45	0.40	0.40
25	0.75	0.40	0.40	0.40
26	0.70	0.40	0.40	0.40
27	0.65	0.40	0.40	0.40
28	0.60	0.40	0.40	0.40
29	0.55	0.40	0.40	0.40
30 & Up	0.50	0.40	0.40	0.40

**These rates do not include the wage inflation rate of 3.5% 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 8.93% total annual increase in his salary. The 8.93% is a combination of the 5.25% merit increase and the 3.5% wage inflation. Note that the two components are compounded, so it is a slightly different result than just adding the two percentages.*

Annual Probability of Retirement

Table E-2: Service Retirement*

Age	Male & Female
40-44	4.5%
45-49	9.0
50	10.0
51	10.0
52	10.5
53	10.5
54	10.5
55	11.0
56	11.0
57	11.0
58	12.0
59	12.0
60	14.0
61	12.0
62	25.0
63	16.0
64	16.0
65	30.0
66	25.0
67	24.0
68	22.0
69	22.0
70	22.0
71	22.0
72	22.0
73	22.0
74*	22.0

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

Note: Rates only apply to members eligible for service retirement.

Annual Probability of Disablement

Table E-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	0.010
29	0.000	0.010
30	0.000	0.011
31	0.000	0.012
32	0.000	0.012
33	0.000	0.014
34	0.000	0.018
35	0.001	0.023
36	0.001	0.028
37	0.001	0.035
38	0.002	0.041
39	0.002	0.047
40	0.003	0.053
41	0.004	0.059
42	0.004	0.066
43	0.005	0.072
44	0.005	0.079
45	0.006	0.086
46	0.006	0.095
47	0.007	0.105
48	0.007	0.119
49	0.008	0.136
50	0.009	0.156
51	0.009	0.178
52	0.010	0.203
53	0.011	0.229
54	0.012	0.254
55	0.014	0.278
56	0.016	0.297
57	0.018	0.312
58	0.022	0.324
59	0.024	0.337
60 & Above	0.000	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.*

Annual Probability of Mortality for Active Members

Table E-4: Active Death*

Age	Male	Female
25	0.034%	0.015%
26	0.035	0.015
27	0.037	0.015
28	0.040	0.016
29	0.045	0.016
30	0.051	0.018
31	0.057	0.018
32	0.063	0.019
33	0.070	0.020
34	0.076	0.022
35	0.082	0.027
36	0.086	0.030
37	0.090	0.034
38	0.093	0.037
39	0.097	0.039
40	0.102	0.042
41	0.108	0.045
42	0.114	0.048
43	0.122	0.051
44	0.128	0.055
45	0.136	0.061
46	0.144	0.067
47	0.152	0.073
48	0.160	0.081
49	0.169	0.087
50	0.179	0.093
51	0.191	0.099
52	0.205	0.108
53	0.224	0.116
54	0.248	0.128
55	0.276	0.140
56	0.309	0.156
57	0.341	0.174
58	0.377	0.195
59	0.421	0.218
60	0.463	0.245
61	0.514	0.271
62	0.558	0.297
63	0.601	0.325
64	0.652	0.355
65	0.693	0.387
66	0.720	0.420
67	0.755	0.455
68	0.777	0.490
69	0.816	0.525
70	0.880	0.560

* 1. Rates are for members of the given age in 2017.
 2. Rates are non-zero for ages 75-79 only if the member is not eligible for service retirement.

Annual Probability of Post-Employment Mortality

Table E-5: Post-Employment Death⁽¹⁾

Age	Inactive Mortality ⁽²⁾		Disabled Mortality ⁽³⁾		Age	Inactive Mortality ⁽²⁾		Disabled Mortality ⁽³⁾	
	Male	Female	Male	Female		Male	Female	Male	Female
20	0.027%	0.015%	1.669%	0.567%	60	0.601%	0.456%	3.245%	2.172%
21	0.028	0.015	1.693	0.575	61	0.686	0.524	3.404	2.281
22	0.029	0.015	1.718	0.583	62	0.795	0.600	3.522	2.399
23	0.030	0.015	1.767	0.592	63	0.896	0.690	3.699	2.527
24	0.032	0.016	1.818	0.609	64	1.011	0.777	3.836	2.669
25	0.034	0.016	1.897	0.609	65	1.161	0.875	3.984	2.825
26	0.034	0.018	2.007	0.609	66	1.295	0.988	4.205	2.997
27	0.035	0.018	2.035	0.609	67	1.419	1.097	4.386	3.187
28	0.037	0.019	2.035	0.626	68	1.572	1.213	4.519	3.394
29	0.040	0.020	2.035	0.644	69	1.738	1.340	4.734	3.569
30	0.045	0.022	2.035	0.644	70	1.924	1.510	4.900	3.810
31	0.051	0.027	2.035	0.635	71	2.136	1.652	5.155	4.013
32	0.057	0.030	2.035	0.626	72	2.379	1.838	5.434	4.287
33	0.063	0.034	2.035	0.617	73	2.654	2.014	5.738	4.515
34	0.070	0.037	2.035	0.609	74	3.004	2.232	6.068	4.822
35	0.076	0.039	2.035	0.600	75	3.349	2.430	6.517	5.221
36	0.082	0.042	2.035	0.592	76	3.778	2.677	6.905	5.571
37	0.086	0.045	2.035	0.583	77	4.258	2.990	7.422	5.944
38	0.090	0.048	2.007	0.583	78	4.800	3.296	7.977	6.340
39	0.093	0.051	1.979	0.583	79	5.409	3.639	8.567	6.763
40	0.097	0.055	1.951	0.583	80	6.140	4.023	9.192	7.216
41	0.102	0.061	1.924	0.583	81	6.958	4.452	9.848	7.701
42	0.108	0.067	1.897	0.583	82	7.756	4.936	10.536	8.223
43	0.114	0.073	1.870	0.575	83	8.748	5.480	11.095	8.910
44	0.122	0.081	1.844	0.623	84	9.711	6.095	11.830	9.663
45	0.128	0.087	1.818	0.672	85	10.772	6.887	12.415	10.483
46	0.136	0.093	1.894	0.733	86	12.109	7.793	13.015	11.217
47	0.144	0.099	1.967	0.798	87	13.601	8.820	13.817	12.172
48	0.152	0.108	2.038	0.878	88	15.038	9.828	14.648	13.022
49	0.160	0.116	2.107	0.963	89	16.816	11.074	15.292	13.927
50	0.181	0.128	2.174	1.069	90	18.325	12.244	16.816	14.885
51	0.194	0.143	2.238	1.182	91	20.161	13.453	18.325	16.096
52	0.213	0.160	2.301	1.302	92	21.759	14.670	20.161	17.272
53	0.233	0.180	2.396	1.430	93	23.357	16.096	21.759	18.388
54	0.268	0.204	2.490	1.565	94	25.287	17.272	23.357	19.443
55	0.315	0.235	2.621	1.682	95	26.877	18.388	25.287	20.693
56	0.357	0.275	2.755	1.777	96	28.426	19.443	26.877	21.561
57	0.407	0.314	2.894	1.873	97	30.355	20.693	28.426	22.309
58	0.459	0.354	3.036	1.970	98	31.836	21.561	30.355	22.927
59	0.521	0.401	3.139	2.068	99	33.267	22.309	31.836	24.005

1. Male beneficiaries have the same inactive mortality assumptions as male retirees. Similarly, female beneficiaries have the same inactive mortality assumptions as female retirees. All rates are for members of the given age in 2017.
2. The inactive mortality rates are the RP-2000 Combined Healthy Tables for males and females, with a one-year setforward for males and no age adjustment for females. Both projected generationally using Scale AA to 2014 and 110% of the MP-2014 ultimate scale thereafter.
3. Disabled mortality rates are based on the RP-2000 Disabled Mortality Tables for males and females, with no age adjustment for males and a two-year setforward for females, projected generationally using scale AA to 2014 and 110% of the MP-2014 ultimate scale thereafter.

**Annual Probability of Terminating Employment
Middle Termination Group**

Table E-6: Termination*

Years of Service	Entry Age < 30		Entry Age 30-39		Entry Age 40-49		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%		

Note: For plans that have adopted the partial lump-sum payment option, zero termination is assumed for individuals within two years of retirement eligibility.

Probability of Refund Upon Termination

Table E-7: Refund

<u>Years of Service</u>	<u>5-Year Vesting</u>	<u>8-Year Vesting</u>	<u>10-Year Vesting</u>
0	100%	100%	100%
1	100	100	100
2	100	100	100
3	100	100	100
4	100	100	100
5	60	100	100
6	60	100	100
7	55	100	100
8	50	50	100
9	49	49	100
10	48	48	48
11	47	47	47
12	46	46	46
13	44	44	44
14	42	42	42
15	40	40	40
16	38	38	38
17	36	36	36
18	34	34	34
19	32	32	32
20	30	30	30
21	28	28	28
22	26	26	26
23	24	24	24
24	22	22	22
25	20	20	20
26	15	15	15
27	10	10	10
28	5	5	5
29*	0	0	0

**Members with more than 29 years of service are not assumed to refund.*

Appendix F Transfer of CSARF Assets as of January 1, 2017

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (8%)	Amount Transferred from CSARF to Employer
638	Acton Municipal Utility District	224,313	241,173
789	Agua Special Utility District	23,140	24,879
615	Alamo Area Council of Governments	3,579,929	3,849,003
100	Anderson County	12,956,092	13,929,896
691	Anderson County Central Appraisal District	181,726	195,385
101	Andrews County	22,928,506	24,651,855
875	Andrews County Appraisal District	-	-
684	Angelina and Nacogdoches Counties WC&ID #1	-	-
102	Angelina County	17,691,572	19,021,303
502	Angelina County Appraisal District	1,382,693	1,486,618
576	Angleton Drainage District	292,532	314,519
614	Aquilla Water Supply District - Hill County	357,898	384,799
103	Aransas County	7,002,473	7,528,791
459	Aransas County Appraisal District	849,828	913,703
668	Aransas County Navigation District	171,923	184,845
104	Archer County	3,221,796	3,463,952
503	Archer County Appraisal District	56,649	60,906
105	Armstrong County	912,081	980,635
106	Atascosa County	10,697,177	11,501,196
551	Atascosa County Appraisal District	663,399	713,261
950	Athens Municipal Water Authority	3,589	3,859
107	Austin County	9,999,343	10,750,912
461	Austin County Appraisal District	214,158	230,255
994	Austin County ECD	-	-
597	Bacliff Municipal Utility District	78,730	84,647
108	Bailey County	2,283,895	2,455,557
945	Ballinger Memorial Hospital District	-	-
109	Bandera County	4,681,004	5,032,837
918	Bastrop Central Appraisal District	-	-
110	Bastrop County	18,504,480	19,895,311
812	Bastrop County Emergency Services District #1	-	-
915	Bastrop County Emergency Services District #2	-	-
111	Baylor County	2,101,191	2,259,121
685	Baylor County Appraisal District	132,750	142,727
613	Bayview Irrigation District #11	110,918	119,255
690	Bayview Municipal Utility District	30,203	32,473
112	Bee County	7,440,107	7,999,319
113	Bell County	60,703,136	65,265,695
506	Bell County Appraisal District	4,208,039	4,524,322
418	Bell County WC&ID #1	2,807,667	3,018,696
708	Benbrook Water Authority	983,422	1,057,338
472	Bexar Appraisal District	18,918,378	20,340,318
114	Bexar County	322,967,968	347,242,833
861	Bexar County Emergency Service District No.2	-	-
828	Bexar County Emergency Services District No.7	-	-
979	Bexar County Emergency Services District No.8	-	-
544	Bexar County WC&ID #10	148,983	160,180
716	Bexar Metro 9-1-1 Network District	556,489	598,316
737	Bexar-Medina-Atascosa WCID #1	-	-
616	Bistone Municipal WSD - Limestone County	208,948	224,653

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (8%)	Amount Transferred from CSARF to Employer
115	Blanco County	2,778,040	2,986,843
965	Bluebonnet Groundwater Conservation District	-	-
116	Borden County	1,755,869	1,887,843
525	Borden County Appraisal District	48,217	51,841
117	Bosque County	3,035,603	3,263,764
521	Bosque County Central Appraisal District	341,815	367,507
118	Bowie County	20,900,568	22,471,493
119	Brazoria County	89,215,048	95,920,615
508	Brazoria County Appraisal District	2,043,839	2,197,458
413	Brazoria County Cons. Recl. District #3	2,016,856	2,168,446
424	Brazoria County Drainage District #4	2,561,507	2,754,034
681	Brazoria County Drainage District #5	-	-
689	Brazos Central Appraisal District	701,078	753,772
120	Brazos County	40,499,572	43,543,594
600	Brazos County ECD	1,385,877	1,490,042
849	Brazos Regional Public Utility Agency	1,069	1,150
744	Brazos River Authority	2,186,418	2,350,753
806	Brazos Valley Council of Governments	131,350	141,223
809	Brazos Valley GCD	-	-
121	Brewster County	2,596,708	2,791,881
581	Brewster County Appraisal District	112,224	120,659
745	Bright Star-Salem Special Utility District	-	-
122	Briscoe County	541,697	582,412
876	Brookesmith Special Utility District	-	-
123	Brooks County	5,747,884	6,179,906
554	Brookshire - Katy Drainage District	77,444	83,264
522	Brookshire Municipal Water District	207,197	222,770
124	Brown County	5,386,025	5,790,849
702	Brownsville Irrigation District	125,487	134,919
642	Brushy Creek MUD - Williamson County	123,653	132,947
125	Burleson County	3,233,065	3,476,068
978	Burleson County Appraisal District	-	-
609	Burnet Central Appraisal District	1,217,344	1,308,842
126	Burnet County	12,685,794	13,639,282
127	Caldwell County	3,861,943	4,152,214
718	Caldwell County Appraisal District	67,089	72,132
128	Calhoun County	11,528,647	12,395,161
709	Calhoun County Appraisal District	37,910	40,759
788	Calhoun County E911 ECD	-	-
129	Callahan County	2,176,940	2,340,563
542	Callahan County Appraisal District	547,974	589,161
130	Cameron County	56,554,132	60,804,844
618	Cameron County Appraisal District	2,040,509	2,193,877
692	Cameron County Drainage District #1	102,200	109,881
664	Cameron County Drainage District #3	392,120	421,593
686	Cameron County Drainage District #5	-	-
851	Cameron County ECD	-	-
462	Cameron County Irrigation District #2	1,352,011	1,453,631
590	Cameron County Irrigation District #6	363,630	390,961
900	Cameron County Regional Mobility Authority	-	-
670	Camp Central Appraisal District	197,255	212,081
131	Camp County	2,160,403	2,322,783
367	Caney Creek Municipal Utility District	-	-
132	Carson County	2,881,758	3,098,356
133	Cass County	9,899,183	10,643,224

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610	Cass County Appraisal District	666,136	716,204
134	Castro County	2,964,587	3,187,410
719	Central Appraisal District of Bandera County	72,073	77,490
635	Central Appraisal District of Johnson County	789,514	848,856
602	Central Appraisal District of Taylor County	2,056,886	2,211,486
862	Central Texas Groundwater Conservation District	-	-
712	Central Texas Regional Mobility Authority	93,963	101,025
648	Central WC&ID - Angelina County	67,970	73,079
135	Chambers County	26,198,184	28,167,288
531	Chambers County Appraisal District	829,235	891,562
548	Chambers County Public Hospital District	1,010,039	1,085,955
136	Cherokee County	14,167,031	15,231,851
137	Childress County	549,117	590,390
511	Childress County Appraisal District	61,718	66,356
582	Childress County Hospital District	5,193,640	5,584,004
138	Clay County	5,039,090	5,417,837
485	Clay County Appraisal District	530,108	569,952
703	Coastal Bend Groundwater Conservation District	-	-
722	Coastal Plains GCD	-	-
139	Cochran County	3,180,500	3,419,552
477	Cochran County Appraisal District	188,271	202,422
140	Coke County	2,818,161	3,029,979
751	Coke County Appraisal District	-	-
946	Coke County S&WCD #219	-	-
141	Coleman County	3,059,278	3,289,218
142	Collin County	91,785,576	98,684,348
457	Collin County Central Appraisal District	7,692,494	8,270,676
143	Collingsworth County	503,481	541,324
961	Collingsworth County Appraisal District	-	-
144	Colorado County	4,507,692	4,846,498
623	Comal Appraisal District	1,180,583	1,269,318
145	Comal County	22,266,638	23,940,239
775	Comal County Emergency Services District #3	2,617	2,814
146	Comanche County	3,609,782	3,881,100
762	Combined Consumers Special Utility District	-	-
147	Concho County	1,074,497	1,155,259
366	Concho County Appraisal District	-	-
636	Concho County Hospital District	843,519	906,919
759	Concho Valley Council of Governments	444,254	477,645
148	Cooke County	9,338,398	10,040,289
487	Cooke County Appraisal District	900,660	968,355
149	Coryell County	9,226,714	9,920,211
150	Cottle County	769,658	827,507
727	Cow Creek Groundwater Conservation District	-	-
151	Crane County	6,559,191	7,052,191
757	Crane County Hospital District	195,533	210,229
152	Crockett County	8,788,021	9,448,545
907	Crockett County Appraisal District	15,563	16,733
409	Crockett County WC&ID #1	813,591	874,742
153	Crosby County	3,468,366	3,729,054
532	Crosby County Appraisal District	102,978	110,718
603	Crosby Municipal Utility District	20,486	22,026
710	Cross Roads Special Utility District	102,040	109,709
902	Crystal Clear Special Utility District	-	-
154	Culberson County	1,482,642	1,594,081

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155	Dallam County	3,049,820	3,279,050
771	Dallam County Appraisal District	-	-
467	Dallas Central Appraisal District	24,281,406	26,106,441
156	Dallas County	551,718,464	593,186,635
430	Dallas County Park Cities MUD	2,587,686	2,782,181
157	Dawson County	3,678,743	3,955,244
463	Dawson County Central Appraisal District	364,585	391,988
158	Deaf Smith County	7,744,959	8,327,084
578	Deaf Smith County Hospital District	2,646,306	2,845,207
159	Delta County	1,256,903	1,351,374
855	Delta County Appraisal District	-	-
734	Delta County Municipal Utility District	-	-
732	Delta Lake Irrigation District	89,250	95,959
583	Denco Area 9-1-1 District - Denton County	710,341	763,732
482	Denton Central Appraisal District	2,940,686	3,161,714
160	Denton County	73,694,696	79,233,724
758	Denton County Fresh Water Supply District 1A	121,136	130,241
783	Denton County Transportation Authority	14,777	15,888
161	DeWitt County	5,058,969	5,439,210
466	DeWitt County Appraisal District	696,689	749,054
162	Dickens County	1,738,255	1,868,905
764	Dickens County Appraisal District	-	-
163	Dimmit County	1,231,799	1,324,384
164	Donley County	972,538	1,045,635
165	Duval County	3,288,941	3,536,144
929	Duval County Appraisal District	-	-
880	Duval County Groundwater Conservation District	-	-
879	East Fork Special Utility District	3,036	3,265
825	East Medina County Special Utility District	-	-
166	Eastland County	3,846,353	4,135,452
593	Eastland County Appraisal District	381,204	409,856
167	Ector County	65,551,552	70,478,527
939	Ector County Appraisal District	-	-
580	Ector County Hospital District	78,906,072	84,836,797
448	Edwards Aquifer Authority - Bexar County	2,809,493	3,020,659
628	Edwards Central Appraisal District	47,770	51,361
168	Edwards County	602,521	647,807
819	El Paso Central Appraisal District	381,221	409,874
170	El Paso County	176,370,304	189,626,619
567	El Paso County 9-1-1 District	610,071	655,925
936	El Paso County Emergency Services District #2	-	-
541	El Paso County Hospital District	57,733,660	62,073,028
976	Ellis Appraisal District	-	-
169	Ellis County	18,900,864	20,321,488
859	Emerald Bay Municipal Utility District	-	-
624	ECD of Ector County	251,619	270,531
171	Erath County	8,655,653	9,306,228
850	Erath County Appraisal District	-	-
172	Falls County	6,435,010	6,918,677
563	Falls County Appraisal District	54,594	58,697
644	Fannin Central Appraisal District	143,367	154,142
173	Fannin County	5,827,091	6,265,066
174	Fayette County	13,894,854	14,939,217
951	Fern Bluff Municipal Utility District	-	-
175	Fisher County	2,973,473	3,196,965

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432	Fisher County Hospital District	1,498,792	1,611,444
176	Floyd County	2,768,807	2,976,916
360	Foard County	-	-
474	Fort Bend Central Appraisal District	6,058,605	6,513,981
178	Fort Bend County	124,499,040	133,856,616
974	Fort Bend County Emergency Services District 2	-	-
782	Fort Bend County WC&ID #2	41,589	44,715
932	Fort Clark Municipal Utility District	-	-
769	Four Way Special Utility District	-	-
179	Franklin County	3,167,697	3,405,787
180	Freestone County	9,159,626	9,848,080
693	Freestone County Appraisal District	68,393	73,534
181	Frio County	3,602,869	3,873,667
509	Frio County Appraisal District	975,767	1,049,108
182	Gaines County	11,316,368	12,166,927
761	Gaines County Appraisal District	83,767	90,063
546	Galveston Central Appraisal District	3,907,252	4,200,928
183	Galveston County	133,571,202	143,610,658
547	Galveston County Consolidated Drainage District	302,278	324,998
464	Galveston County Drainage District #1	488,196	524,890
433	Galveston County Drainage District #2	211,685	227,596
589	Galveston County ECD	40,997	44,079
821	Galveston County Fresh Water Supp. District #6	-	-
752	Galveston County Health District	903,429	971,332
407	Galveston County WC&ID #1	1,670,300	1,795,842
473	Garza Central Appraisal District	170,971	183,822
184	Garza County	2,656,301	2,855,954
908	Garza County Health Care District	-	-
885	Gillespie Central Appraisal District	21,612	23,236
185	Gillespie County	6,447,882	6,932,516
955	Gillespie County S&WCD	-	-
186	Glasscock County	2,156,031	2,318,082
942	Glasscock County Appraisal District	-	-
187	Goliad County	4,449,466	4,783,895
188	Gonzales County	4,855,340	5,220,276
498	Gonzales County Appraisal District	414,237	445,372
886	Graham Regional Medical Center	24,090	25,901
189	Gray County	8,503,143	9,142,255
518	Gray County Appraisal District	933,293	1,003,441
475	Grayson Central Appraisal District	1,430,018	1,537,501
190	Grayson County	27,220,142	29,266,058
528	Greater Harris County 9-1-1 Emergency Network	1,160,530	1,247,758
429	Greenbelt M&IWA - Donley County	656,590	705,941
191	Gregg County	32,391,848	34,826,479
192	Grimes County	4,792,076	5,152,257
483	Grimes County Appraisal District	1,276,517	1,372,463
587	Guadalupe Appraisal District	243,805	262,130
193	Guadalupe County	16,951,906	18,226,042
526	Gulf Coast Water Authority - Galveston County	5,990,936	6,441,226
194	Hale County	9,808,430	10,545,650
195	Hall County	2,305,260	2,478,528
787	Hall County Appraisal District	4,629	4,977
196	Hamilton County	2,073,485	2,229,332
197	Hansford County	3,606,691	3,877,777
585	Hansford County Hospital District	2,140,877	2,301,789

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (8%)	Amount Transferred from CSARF to Employer
198	Hardeman County	2,684,806	2,886,601
199	Hardin County	15,037,060	16,167,273
527	Hardin County Appraisal District	1,361,210	1,463,521
571	Harlingen Irrigation District Cameron County #1	1,273,123	1,368,813
200	Harris County	1,484,859,136	1,596,463,870
598	Harris County Appraisal District	44,244,056	47,569,520
944	Harris County Emergency Services District #48	-	-
835	Harris County Emergency Services District #50	8,438	9,072
985	Harris County Emergency Services District #12	-	-
988	Harris County Emergency Services District #9	-	-
842	Harris County ESD No. 13	-	-
948	Harris County ESD No. 46	-	-
797	Harris County Housing Authority	35,838	38,532
903	Harris County Sports & Convention Corporation	-	-
569	Harris County WC&ID #1	508,519	546,741
877	Harris County WC&ID #36	-	-
625	Harris County WC&ID #50	125,880	135,341
201	Harrison County	19,596,786	21,069,716
202	Hartley County	1,694,947	1,822,343
520	Hartley County Appraisal District	374,137	402,257
203	Haskell County	2,274,250	2,445,187
552	Haskell Memorial Hospital District	1,370,305	1,473,300
916	Hays Caldwell Public Utility Agency	-	-
204	Hays County	35,864,224	38,559,845
878	Hays County Emergency Services District #5	-	-
799	Hays County Emergency Services District #6	-	-
826	Hays County Emergency Services District #8	-	-
943	Heart of Texas Council of Governments	-	-
205	Hemphill County	4,981,708	5,356,142
640	Hemphill County Appraisal District	79,219	85,173
529	Hemphill County Hospital District	2,886,932	3,103,919
839	Hemphill County UWCD	-	-
206	Henderson County	19,763,696	21,249,172
746	Henderson County 9-1-1 Comm. District	-	-
704	Henderson County Appraisal District	162,473	174,684
414	Hidalgo and Cameron Counties Irr. District #9	3,397,426	3,652,783
207	Hidalgo County	78,943,400	84,876,931
516	Hidalgo County Appraisal District	5,181,240	5,570,671
401	Hidalgo County Drainage District #1	3,360,033	3,612,579
713	Hidalgo County Irrigation District #1	76,561	82,316
438	Hidalgo County Irrigation District #2	3,320,131	3,569,678
486	Hidalgo County Irrigation District #6	1,226,956	1,319,176
992	Hidalgo Municipal Utility District #1	-	-
674	High Plains Underground WCD # 1	541,019	581,683
208	Hill County	8,115,033	8,724,973
209	Hockley County	8,442,883	9,077,466
728	Hockley County Appraisal District	37,707	40,541
210	Hood County	8,070,557	8,677,154
971	Hood County Appraisal District	-	-
211	Hopkins County	8,811,479	9,473,766
661	Hopkins County Appraisal District	80,623	86,683
934	Hopkins-Rains S&WCD	-	-
909	Housing Authority of the City of Edinburg Texas	-	-
917	Housing Authority of the City of Mercedes Texas	-	-
212	Houston County	3,513,165	3,777,220

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694	Houston County Appraisal District	129,185	138,894
213	Howard County	12,931,993	13,903,985
214	Hudspeth County	1,489,363	1,601,306
215	Hunt County	15,381,609	16,537,719
749	Hunt County Appraisal District	109,253	117,465
216	Hutchinson County	12,930,233	13,902,093
778	Hutchinson County Appraisal District	7,018	7,545
711	Iraan General Hospital District	176,969	190,270
217	Irion County	1,660,729	1,785,553
779	Irion County Appraisal District	-	-
218	Jack County	4,957,529	5,330,146
592	Jack County Appraisal District	82,353	88,543
219	Jackson County	9,689,049	10,417,296
770	Jackson County Appraisal District	17,463	18,776
441	Jackson County County-Wide Drainage District	614,952	661,173
972	Jackson County ESD No. 3	-	-
220	Jasper County	10,441,006	11,225,771
657	Jasper County WC&ID #1	269,052	289,275
221	Jeff Davis County	1,063,487	1,143,421
222	Jefferson County	144,971,552	155,867,880
810	Jefferson County Appraisal District	-	-
404	Jefferson County Drainage District #3	827,199	889,373
408	Jefferson County Drainage District #6	7,232,561	7,776,173
405	Jefferson County Drainage District #7	10,481,699	11,269,523
451	Jefferson County WC&ID #10	319,669	343,696
223	Jim Hogg County	2,412,623	2,593,960
680	Jim Hogg County Appraisal District	-	-
656	Jim Hogg County ESD #1	-	-
641	Jim Hogg County WC&ID #2	351,735	378,172
224	Jim Wells County	10,934,803	11,756,683
225	Johnson County	24,569,410	26,416,092
741	Jonah Water Special Utility District	82,955	89,190
226	Jones County	5,352,710	5,755,030
496	Jones County Appraisal District	313,873	337,465
227	Karnes County	4,701,380	5,054,744
524	Karnes County Appraisal District	436,892	469,729
455	Karnes County Hospital District	3,498,070	3,760,991
228	Kaufman County	21,271,584	22,870,395
662	Kaufman County Appraisal District	186,230	200,227
671	Kendall Appraisal District	300,099	322,655
229	Kendall County	4,888,511	5,255,940
619	Kendall County WC&ID #1	220,112	236,657
230	Kenedy County	2,679,780	2,881,197
854	Kenedy County Central Appraisal District	-	-
906	Kenedy County Fire & ESD No. 1	13,604	14,627
231	Kent County	4,072,424	4,378,515
594	Kent County Tax Appraisal District	110,612	118,925
232	Kerr County	14,398,470	15,480,685
956	Kerr County Soil and Water Conservation District	-	-
653	Kerr Emergency 9-1-1 Network	127,919	137,533
233	Kimble County	1,323,228	1,422,685
234	King County	1,128,291	1,213,095
755	King County Appraisal District	-	-
235	Kinney County	1,601,793	1,722,187
579	Kinney County Appraisal District	107,782	115,883

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236	Kleberg County	11,911,418	12,806,702
237	Knox County	1,462,712	1,572,652
241	La Salle County	2,661,276	2,861,302
540	Laguna Madre Water District - Cameron County	3,275,415	3,521,601
867	Lake Cities Municipal Utility Authority	28,325	30,454
874	Lake Kiowa Special Utility District	-	-
514	Lakeway MUD - Travis County	887,349	954,043
238	Lamar County	10,651,621	11,452,216
808	Lamar County Appraisal District	19,266	20,714
239	Lamb County	4,916,676	5,286,222
650	Lampasas Central Appraisal District	98,607	106,018
240	Lampasas County	5,252,017	5,646,768
731	LaSalle County Appraisal District	17,794	19,131
439	Lavaca - Navidad River Auth. - Jackson County	3,241,800	3,485,460
242	Lavaca County	12,297,974	13,222,312
977	Lee Central Appraisal District	-	-
243	Lee County	4,899,525	5,267,782
244	Leon County	3,820,312	4,107,454
468	Leon County Central Appraisal District	284,221	305,584
245	Liberty County	21,065,736	22,649,075
481	Liberty County Central Appraisal District	1,622,980	1,744,966
246	Limestone County	7,241,969	7,786,288
695	Limestone County Appraisal District	50,973	54,804
247	Lipscomb County	3,474,228	3,735,357
248	Live Oak County	3,307,004	3,555,564
591	Live Oak County Appraisal District	346,462	372,503
249	Llano County	7,444,524	8,004,068
250	Loving County	1,399,437	1,504,622
513	Loving County Appraisal District	74,880	80,508
756	Lower Trinity Groundwater Conservation District	44,502	47,846
714	Lower Valley Water District	584,739	628,689
499	Lubbock Central Appraisal District	4,633,108	4,981,341
251	Lubbock County	49,424,368	53,139,194
425	Lubbock County WC&ID #1	126,570	136,083
558	Lubbock Emergency Communication District	80,316	86,353
647	Lubbock Reese Redevelopment Authority	460,443	495,051
639	Lumberton Municipal Utility District	119,801	128,806
252	Lynn County	863,303	928,190
497	Lynn County Appraisal District	70,017	75,280
442	Lynn County Hospital District	2,037,389	2,190,522
630	Macedonia - Eylau MUD - Bowie County	420,174	451,755
500	Mackenzie MWA - Briscoe County	1,010,928	1,086,911
256	Madison County	2,238,584	2,406,840
596	Madison County Appraisal District	98,594	106,004
257	Marion County	2,808,844	3,019,962
675	Marion County Appraisal District	48,026	51,636
931	Marion-Cass S&WCD	-	-
658	Marshall-Harrison County Health District	11,340	12,193
258	Martin County	3,881,269	4,172,992
595	Martin County Appraisal District	216,165	232,413
259	Mason County	1,953,329	2,100,145
924	Mason County S&WCD #223	-	-
260	Matagorda County	18,903,804	20,324,649
987	Matagorda County Appraisal District	-	-
678	Matagorda County Drainage District	145,443	156,375

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440	Matagorda County Hospital District	13,223,205	14,217,085
677	Matagorda County Navigation District #1	85,646	92,083
261	Maverick County	6,129,828	6,590,557
729	Maverick County Hospital District	159,164	171,127
453	Maverick County WC&ID #1	1,292,847	1,390,020
844	McCamey County Hospital District	282,601	303,842
253	McCulloch County	1,971,857	2,120,066
512	McCulloch County Appraisal District	219,524	236,024
254	McLennan County	72,374,184	77,813,960
725	McLennan County 9-1-1 EAD	143,390	154,167
491	McLennan County Appraisal District	4,055,305	4,360,109
679	McLennan County WC&ID #2	21,155	22,745
255	McMullen County	2,026,108	2,178,394
841	Medical Arts Hospital - Dawson County	46,389	49,876
262	Medina County	6,228,007	6,696,115
705	Medina County 911 District	-	-
535	Medina County Appraisal District	1,005,010	1,080,548
419	Memorial Medical Center - Calhoun County	8,831,363	9,495,144
263	Menard County	1,141,438	1,227,231
743	Mesa Underground Water Conservation District	-	-
669	Middle Rio Grande Development Council	2,119,681	2,279,000
492	Midland Central Appraisal District	3,471,513	3,732,438
264	Midland County	39,074,708	42,011,635
570	Midland Emergency Communication District	186,796	200,835
911	Milam Appraisal District	4,804	5,165
265	Milam County	8,129,756	8,740,803
617	Mills Central Appraisal District	125,988	135,457
266	Mills County	1,407,641	1,513,442
267	Mitchell County	3,966,838	4,264,993
484	Mitchell County Appraisal District	53,542	57,567
919	Monahans Housing Authority	13,688	14,717
268	Montague County	5,404,790	5,811,024
504	Montague County Tax Appraisal District	358,761	385,726
605	Montgomery Central Appraisal District	3,762,623	4,045,429
269	Montgomery County	88,992,320	95,681,146
667	Montgomery County ECD	793,036	852,643
696	Montgomery County ESD No 3	-	-
651	Montgomery County ESD #1	-	-
982	Montgomery County ESD #4	-	-
800	Montgomery County ESD #8	-	-
989	Montgomery County ESD #9	-	-
973	Montgomery County ESD #10	-	-
763	Montgomery County Hospital District	315,433	339,142
804	Montgomery County Housing Authority	19,725	21,208
270	Moore County	9,071,834	9,753,690
733	Moore County Appraisal District	163,074	175,331
412	Moore County Hospital District	6,025,763	6,478,670
271	Morris County	6,235,278	6,703,933
738	Mustang Special Utility District	-	-
273	Nacogdoches County	14,095,151	15,154,568
659	Tri-County Special Utility District	106,001	113,968
515	Navarro Central Appraisal District	887,724	954,446
274	Navarro County	16,797,384	18,059,906
572	Newton Central Appraisal District	510,455	548,821
275	Newton County	2,680,365	2,881,826

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (8%)	Amount Transferred from CSARF to Employer
276	Nolan County	6,059,056	6,514,466
962	Nortex Regional Planning Commission	-	-
556	North Central Texas Municipal Water Authority	421,069	452,718
938	North East Texas Regional Mobility Authority	-	-
852	North Hunt Special Utility District	-	-
838	North Plains Groundwater Conservation District	31,438	33,801
927	North Texas Emergency Communication Center	-	-
646	North Texas Tollway Authority	10,358,615	11,137,187
562	Northeast Texas Municipal Water District	450,582	484,449
632	Northeast Texas Public Health District	2,413,273	2,594,659
277	Nueces County	106,376,024	114,371,441
683	Nueces County Appraisal District	1,850,654	1,989,753
400	Nueces County Drainage District #2	311,189	334,579
791	Nueces County Emergency Services District #2	-	-
416	Nueces County WC&ID #3	1,735,742	1,866,203
450	Nueces County WC&ID #4	1,529,281	1,644,225
278	Ochiltree County	5,088,810	5,471,294
279	Oldham County	2,557,445	2,749,668
517	Oldham County Appraisal District	416,843	448,174
280	Orange County	38,518,052	41,413,139
490	Orange County Appraisal District	1,788,379	1,922,797
421	Orange County Drainage District	4,297,796	4,620,826
665	Orange County Emergency Services District #1	59,249	63,702
803	Orange County Emergency Services District #2	-	-
660	Orange County Navigation and Port District	595,855	640,640
631	Orange County WC&ID #1	734,065	789,238
730	Palo Duro River Authority	-	-
723	Palo Pinto Appraisal District	27,824	29,915
281	Palo Pinto County	8,956,964	9,630,186
959	Palo Pinto Soil and Water Conservation District	-	-
282	Panola County	11,006,029	11,833,262
283	Parker County	17,324,538	18,626,682
717	Parker County Appraisal District	265,788	285,765
922	Parker County Emergency Services District #1	3,025	3,253
784	Parker County Hospital District	71,125	76,471
754	Parker County Special Utility District	-	-
284	Parmer County	2,912,823	3,131,756
747	Parmer County Appraisal District	-	-
765	Pecan Valley Groundwater Conservation District	22,547	24,242
285	Pecos County	20,032,762	21,538,461
494	Pecos County Appraisal District	180,113	193,650
774	Pecos County WC&ID #1	40,056	43,067
796	Permian Basin Regional Planning Commission	9,064	9,745
673	Permian Regional Medical Center	4,385,325	4,714,934
707	Pineywoods Groundwater Conservation District	104,528	112,384
697	Polk Central Appraisal District	277,517	298,376
286	Polk County	12,224,429	13,143,239
739	Polk County Fresh Water Supply District #2	44,629	47,984
676	Port of Bay City Authority	-	-
449	Port of Beaumont Navigation District	4,919,730	5,289,506
620	Port of Corpus Christi Authority	10,008,306	10,760,549
622	Port of Port Arthur Navigation District	337,879	363,275
726	Post Oak Savannah GCD	-	-
560	Potter - Randall County ECD	133,728	143,779
287	Potter County	43,130,564	46,372,336

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (8%)	Amount Transferred from CSARF to Employer
840	Prairielands Groundwater Conservation District	-	-
626	Presidio Appraisal District	92,147	99,073
288	Presidio County	1,347,009	1,448,253
289	Rains County	1,803,919	1,939,504
537	Rains County Appraisal District	71,265	76,622
290	Randall County	22,348,484	24,028,237
564	Randall County Appraisal District	4,200,948	4,516,699
406	Rankin County Hospital District - Upton County	1,829,267	1,966,758
823	Rayburn Country Municipal Utility District	-	-
291	Reagan County	3,425,458	3,682,922
445	Reagan Hospital District	2,125,047	2,284,769
292	Real County	2,140,120	2,300,975
505	Red Bluff WPCD - Reeves County	192,039	206,472
845	Red River Appraisal District	4,209	4,525
435	Red River Authority	1,727,313	1,857,141
293	Red River County	3,307,071	3,555,636
921	Red River County S&WCD	-	-
294	Reeves County	13,915,982	14,961,933
786	Reeves County Appraisal District	-	-
588	Reeves County Hospital District	2,937,372	3,158,150
295	Refugio County	5,100,440	5,483,798
543	Refugio County Drainage District #1	110,461	118,763
736	Refugio Groundwater Conservation District	-	-
801	Rio Grande Council of Governments	93,192	100,197
296	Roberts County	1,936,301	2,081,836
297	Robertson County	4,582,889	4,927,347
904	Robertson County Appraisal District	-	-
698	Rockwall Central Appraisal District	510,184	548,531
298	Rockwall County	10,730,351	11,536,864
299	Runnels County	5,639,055	6,062,897
300	Rusk County	14,892,912	16,012,291
612	Rusk County Appraisal District	313,364	336,917
848	Rusk County Groundwater Conservation District	11,641	12,516
301	Sabine County	2,396,458	2,576,580
863	Sabine County Appraisal District	18,919	20,341
568	Sabine Pass Port Authority	452,343	486,341
706	Sabine-Neches Nav. Distr. of Jefferson County	25,092	26,978
302	San Augustine County	1,319,334	1,418,498
303	San Jacinto County	5,605,974	6,027,329
553	San Jacinto County Central Appraisal District	489,185	525,954
304	San Patricio County	25,651,812	27,579,849
495	San Patricio County Appraisal District	973,804	1,046,997
426	San Patricio County Drainage District	3,279,019	3,525,476
750	San Patricio County Navigation District #1	-	-
422	San Patricio Municipal Water District	2,446,145	2,630,001
305	San Saba County	1,820,308	1,957,125
766	Santo Special Utility District	-	-
306	Schleicher County	3,454,699	3,714,360
307	Scurry County	15,267,890	16,415,453
893	Scurry County Appraisal District	-	-
760	Scurry County Hospital District	603,838	649,223
308	Shackelford County	1,268,226	1,363,548
470	Shackelford County Appraisal District	141,331	151,954
309	Shelby County	4,227,948	4,545,728
627	Shelby County Appraisal District	42,922	46,149

This work product was prepared solely for TCDRS for the purposes described herein and 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. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product.

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (8%)	Amount Transferred from CSARF to Employer
310	Sherman County	2,647,129	2,846,092
469	Sherman County Appraisal District	429,798	462,103
311	Smith County	41,361,496	44,470,302
555	Smith County 9-1-1 Communications District	538,701	579,190
606	Smith County Appraisal District	1,289,075	1,385,964
312	Somervell County	10,408,261	11,190,565
507	Somervell County Central Appraisal District	97,091	104,388
699	Somervell County Water District	189,614	203,865
795	South Plains Association of Governments	13,174	14,164
894	South Rains Special Utility District	11,616	12,489
645	South Texas Development Council	556,056	597,850
768	Southeast Texas GCD	-	-
313	Starr County	5,934,810	6,380,881
536	Starr County Appraisal District	877,748	943,721
314	Stephens County	3,540,334	3,806,432
869	Stephens County Tax Appraisal District	-	-
315	Sterling County	2,778,864	2,987,728
837	Sterling County Appraisal District	-	-
316	Stonewall County	1,508,819	1,622,224
724	Stonewall County Appraisal District	32,529	34,974
458	Stonewall Memorial Hospital District	1,264,382	1,359,416
539	Stratford Hospital District - Sherman County	441,165	474,324
317	Sutton County	4,760,086	5,117,862
573	Sutton County Hospital District	583,843	627,726
318	Swisher County	2,319,154	2,493,465
460	Swisher County Appraisal District	568,191	610,898
607	Tarrant Appraisal District	15,198,776	16,341,144
545	Tarrant Co 9-1-1 Emergency Assistance District	1,214,706	1,306,005
319	Tarrant County	384,636,768	413,546,773
574	Tax Appraisal District of Cottle County	120,093	129,120
320	Taylor County	34,937,556	37,563,527
321	Terrell County	1,577,715	1,696,299
753	Terrell County WC&ID #1	-	-
322	Terry County	5,481,700	5,893,715
402	Terry Memorial Hospital District	4,553,276	4,895,509
437	Texas Association of Counties	11,364,500	12,218,677
354	Texas County & District Retirement System	5,937,662	6,383,947
634	Texas Eastern 9-1-1 Network	-	-
986	The City of Quanah Housing Authority	-	-
772	The Housing Authority of the City of Abilene	68,339	73,476
777	The Housing Authority of the City of Huntington	-	-
913	The Housing Authority of the City of Pharr Texas	18,573	19,969
912	The Housing Authority of the County of Hidalgo	-	-
323	Throckmorton County	1,040,807	1,119,036
324	Titus County	7,312,998	7,862,656
742	Titus County Appraisal District	171,367	184,248
501	Titus County Fresh Water Supply District	1,172,131	1,260,231
325	Tom Green County	28,727,214	30,886,404
601	Travis Central Appraisal District	8,759,662	9,418,054
326	Travis County	355,632,544	382,362,538
720	Travis County ESD #1 NLT Fire & Rescue	129,762	139,516
836	Travis County Emergency Services District #2	2,851	3,066
831	Travis County Emergency Services District #4	-	-
957	Travis County Emergency Services District #12	-	-
980	Travis County Emergency Services District #11	-	-

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (8%)	Amount Transferred from CSARF to Employer
666	Travis County WC&ID - Point Venture	3,517	3,781
633	Trinity Bay Conservation District	907,242	975,432
327	Trinity County	3,685,381	3,962,380
857	Trinity County Appraisal District	18,572	19,968
790	Trophy Club Municipal Utility District No 1	-	-
735	Two Way Special Utility District	17,495	18,810
328	Tyler County	5,521,430	5,936,430
471	Tyler County Appraisal District	607,333	652,982
561	United Irrigation District - Hidalgo County	964,819	1,037,337
834	Upper Brushy Creek WC&ID	-	-
830	Upper Leon River Municipal Water District	-	-
792	Upper Trinity Groundwater Conservation District	22,575	24,272
329	Upshur County	11,204,756	12,046,926
330	Upton County	4,069,384	4,375,246
682	Upton County Appraisal District	55,984	60,192
331	Uvalde County	8,572,913	9,217,269
332	Val Verde County	12,355,105	13,283,737
663	Valley MUD #2 - Cameron County	212,973	228,981
586	Valwood Improvement Authority - Dallas County	-	-
333	Van Zandt County	8,978,160	9,652,975
672	Van Zandt County Appraisal District	233,717	251,283
420	Velasco Drainage District - Brazoria County	4,959,536	5,332,303
334	Victoria County	36,244,168	38,968,346
423	Victoria County Drainage District #3	1,000,332	1,075,519
767	Victoria County GCD	-	-
335	Walker County	17,577,350	18,898,496
872	Walker County Appraisal District	-	-
748	Walker County Special Utility District	26,851	28,869
336	Waller County	10,416,057	11,198,947
773	Waller County Appraisal District	67,818	72,915
337	Ward County	7,327,954	7,878,736
565	Ward County Central Appraisal District	713,781	767,430
444	Ward Memorial Hospital	5,058,325	5,438,518
338	Washington County	9,147,968	9,835,546
339	Webb County	49,556,640	53,281,408
604	Webb County Appraisal District	1,652,849	1,777,081
443	West Central Texas Council of Governments	5,847,640	6,287,159
410	West Central Texas Municipal Water District	2,077,084	2,233,201
454	West Jefferson County Municipal Water District	895,719	963,043
688	West Nueces - Las Moras S&WCD #236	-	-
358	West Travis County Public Utility Agency	-	-
340	Wharton County	16,376,218	17,607,085
993	Wharton County Central Appraisal District	-	-
621	Wharton County WC&ID #1	35,306	37,960
923	Wharton County WC&ID No. 2	-	-
341	Wheeler County	2,506,226	2,694,598
476	Wheeler County Appraisal District	297,574	319,940
427	White River MWD - Dickens County	821,507	883,253
740	Wichita Appraisal District	54,420	58,511
342	Wichita County	32,479,040	34,920,224
446	Wichita County Water Improvement District #2	1,604,586	1,725,189
559	Wichita-Wilbarger 9-1-1 District	323,927	348,274
655	Wicksom Creek SUD - Brazos County	158,915	170,860
343	Wilbarger County	4,800,028	5,160,807
715	Wilbarger County Appraisal District	1,462	1,572

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (8%)	Amount Transferred from CSARF to Employer
530	Wilbarger County Hospital District	5,754,558	6,187,081
344	Willacy County	3,492,270	3,754,756
575	Willacy County Appraisal District	402,571	432,829
652	Willacy County Housing Authority	36,145	38,862
608	Williamson Central Appraisal District	3,639,289	3,912,825
345	Williamson County	65,136,268	70,032,029
798	Williamson County ESD #3	-	-
897	Williamson County ESD #5	-	-
361	Williamson County ESD #4	-	-
346	Wilson County	6,414,087	6,896,181
479	Wilson County Appraisal District	773,738	831,893
347	Winkler County	9,543,023	10,260,294
533	Winkler County Appraisal District	133,138	143,145
937	Wintergarden Groundwater Conservation District	-	-
348	Wise County	11,035,564	11,865,017
493	Wise County Appraisal District	297,763	320,144
349	Wood County	11,869,531	12,761,667
700	Wood County Appraisal District	38,738	41,649
991	Wylie Northeast Special Utility District	-	-
350	Yoakum County	18,506,918	19,897,932
776	Yoakum County Appraisal District	4,603	4,949
351	Young County	7,209,788	7,751,689
352	Zapata County	11,068,762	11,900,710
649	Zapata County Appraisal District	15,993	17,195
935	Zapata Soil and Water Conservation District	-	-
353	Zavala County	2,262,071	2,432,092
566	Zavala County Appraisal District	261,624	281,289
Total for All Employers		7,186,356,502	7,726,496,231

NOTE: Before the transfer amounts were calculated, \$11,832,256, the amount equal to the Present Value of the CSARF benefits for terminated plans using a 7% discount rate was reserved to remain in the CSARF. The remainder of the CSARF was allocated to each employer in based on each employer's share of the Present Value of the CSARF benefits for all active employers using an 8% discount rate.

Appendix G CSARF Allocation as of 12/31/2015 for 2016 Income Allocation Purposes Only

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (7%)	Employer's Theoretical Share of Dec. 31, 2015 CSARF	Employer's Share of 2016 CSARF Interest Allocation ⁽¹⁾
638	Acton Municipal Utility District	206,876	205,963	15,534
789	Agua Special Utility District	25,499	25,386	1,680
615	Alamo Area Council of Governments	3,068,557	3,055,008	226,012
100	Anderson County	13,181,613	13,123,410	909,703
691	Anderson County Central Appraisal District	65,665	65,375	12,151
101	Andrews County	20,836,796	20,744,791	1,497,693
875	Andrews County Appraisal District	-	-	-
684	Angelina and Nacogdoches Counties WC&ID #1	-	-	-
102	Angelina County	16,260,196	16,188,399	1,144,564
502	Angelina County Appraisal District	1,407,589	1,401,374	100,635
576	Angleton Drainage District	322,284	320,861	21,301
614	Aquilla Water Supply District - Hill County	371,962	370,319	29,048
103	Aransas County	5,695,588	5,670,439	423,314
459	Aransas County Appraisal District	937,428	933,289	62,219
668	Aransas County Navigation District	92,290	91,883	8,558
104	Archer County	2,691,897	2,680,011	199,657
503	Archer County Appraisal District	61,833	61,560	3,946
105	Armstrong County	944,458	940,288	64,149
106	Atascosa County	10,248,891	10,203,637	698,967
551	Atascosa County Appraisal District	492,574	490,399	47,262
950	Athens Municipal Water Authority	-	-	34
107	Austin County	9,975,955	9,931,906	684,050
461	Austin County Appraisal District	188,015	187,185	14,459
994	Austin County ECD	-	-	-
597	Bacliff Municipal Utility District	86,820	86,436	5,758
108	Bailey County	2,161,893	2,152,347	145,258
945	Ballinger Memorial Hospital District	-	-	-
109	Bandera County	4,478,589	4,458,814	314,975
918	Bastrop Central Appraisal District	-	-	-
110	Bastrop County	17,579,674	17,502,051	1,226,329
812	Bastrop County Emergency Services District #1	-	-	-
915	Bastrop County Emergency Services District #2	-	-	-
111	Baylor County	1,919,463	1,910,988	136,636
685	Baylor County Appraisal District	147,258	146,608	9,774
613	Bayview Irrigation District #11	121,577	121,040	7,970
690	Bayview Municipal Utility District	33,192	33,046	2,187
112	Bee County	7,882,660	7,847,854	526,516
113	Bell County	59,273,488	59,011,766	4,154,284
506	Bell County Appraisal District	4,374,325	4,355,010	303,704
418	Bell County WC&ID #1	3,102,950	3,089,249	206,621
708	Benbrook Water Authority	943,290	939,125	70,744
472	Bexar Appraisal District	16,997,468	16,922,416	1,202,578
114	Bexar County	324,383,936	322,951,620	22,438,806
861	Bexar County Emergency Service District No.2	-	-	-
828	Bexar County Emergency Services District No.7	-	-	-
979	Bexar County Emergency Services District No.8	-	-	-
544	Bexar County WC&ID #10	164,863	164,135	10,848
716	Bexar Metro 9-1-1 Network District	614,944	612,229	40,792
737	Bexar-Medina-Atascosa WCID #1	-	-	-
616	Bistone Municipal WSD - Limestone County	230,019	229,003	15,218

1. Determined using the average CSARF balance based on each employer's theoretical share of the CSARF as of Dec. 31, 2015 and actual 2016 transfers and benefit payments by employer.

Employer Number	Employer Name	Present Value of CSARF Benefit for Employer (7%)	Employer's Theoretical Share of Dec. 31, 2015 CSARF	Employer's Share of 2016 CSARF Interest Allocation ⁽¹⁾
115	Blanco County	2,476,372	2,465,438	186,764
965	Bluebonnet Groundwater Conservation District	-	-	-
116	Borden County	1,635,735	1,628,513	107,787
525	Borden County Appraisal District	52,773	52,540	3,493
117	Bosque County	3,114,817	3,101,063	216,613
521	Bosque County Central Appraisal District	376,989	375,324	24,899
118	Bowie County	21,219,842	21,126,146	1,432,406
119	Brazoria County	90,101,064	89,703,223	6,210,896
508	Brazoria County Appraisal District	2,264,166	2,254,168	148,745
413	Brazoria County Cons. Recl. District #3	1,977,588	1,968,856	137,099
424	Brazoria County Drainage District #4	2,207,192	2,197,446	168,540
681	Brazoria County Drainage District #5	-	-	-
689	Brazos Central Appraisal District	663,815	660,884	47,057
120	Brazos County	36,201,372	36,041,525	2,600,832
600	Brazos County ECD	940,031	935,880	87,921
849	Brazos Regional Public Utility Agency	1,174	1,169	77
744	Brazos River Authority	1,250,410	1,244,889	109,401
806	Brazos Valley Council of Governments	107,712	107,237	7,182
809	Brazos Valley GCD	-	-	-
121	Brewster County	2,805,712	2,793,324	189,789
581	Brewster County Appraisal District	126,338	125,781	8,371
745	Bright Star-Salem Special Utility District	-	-	-
122	Briscoe County	393,361	391,624	31,303
876	Brookesmith Special Utility District	-	-	-
123	Brooks County	6,034,874	6,008,227	403,440
554	Brookshire - Katy Drainage District	92,088	91,681	5,636
522	Brookshire Municipal Water District	228,323	227,314	15,104
124	Brown County	5,120,871	5,098,259	357,460
702	Brownsville Irrigation District	136,939	136,334	8,969
642	Brushy Creek MUD - Williamson County	135,811	135,211	8,946
125	Burleson County	2,882,866	2,870,137	201,570
978	Burleson County Appraisal District	-	-	-
609	Burnet Central Appraisal District	1,342,085	1,336,159	89,058
126	Burnet County	11,518,645	11,467,784	794,424
127	Caldwell County	3,493,147	3,477,723	246,363
718	Caldwell County Appraisal District	73,686	73,361	4,852
128	Calhoun County	9,701,572	9,658,735	700,881
709	Calhoun County Appraisal District	16,818	16,744	2,198
788	Calhoun County E911 ECD	-	-	-
129	Callahan County	2,253,492	2,243,542	153,490
542	Callahan County Appraisal District	275,089	273,875	25,312
130	Cameron County	55,164,000	54,920,424	3,892,208
618	Cameron County Appraisal District	2,253,904	2,243,952	151,685
692	Cameron County Drainage District #1	112,668	112,171	7,450
664	Cameron County Drainage District #3	131,754	131,172	18,735
686	Cameron County Drainage District #5	-	-	-
851	Cameron County ECD	-	-	-
462	Cameron County Irrigation District #2	1,245,734	1,240,234	93,484
590	Cameron County Irrigation District #6	398,642	396,882	26,047
900	Cameron County Regional Mobility Authority	-	-	-
670	Camp Central Appraisal District	-	-	565
131	Camp County	2,273,460	2,263,421	155,947
367	Caney Creek Municipal Utility District	-	-	-
132	Carson County	3,236,462	3,222,171	212,666
133	Cass County	10,919,172	10,870,958	728,558

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610	Cass County Appraisal District	656,720	653,821	43,670
134	Castro County	2,531,969	2,520,789	185,118
719	Central Appraisal District of Bandera County	79,583	79,232	5,807
635	Central Appraisal District of Johnson County	927,536	923,440	61,387
602	Central Appraisal District of Taylor County	1,252,732	1,247,200	126,161
862	Central Texas Groundwater Conservation District	-	-	-
712	Central Texas Regional Mobility Authority	18,351	18,270	4,764
648	Central WC&ID - Angelina County	74,931	74,600	4,969
135	Chambers County	27,097,492	26,977,843	1,858,977
531	Chambers County Appraisal District	917,140	913,091	61,035
548	Chambers County Public Hospital District	1,094,419	1,089,586	72,703
136	Cherokee County	14,188,293	14,125,645	957,236
137	Childress County	604,308	601,640	39,871
511	Childress County Appraisal District	67,035	66,739	4,165
582	Childress County Hospital District	5,667,532	5,642,507	384,007
138	Clay County	4,431,825	4,412,256	319,913
485	Clay County Appraisal District	580,481	577,918	39,788
703	Coastal Bend Groundwater Conservation District	-	-	-
722	Coastal Plains GCD	-	-	-
139	Cochran County	2,722,611	2,710,589	183,511
477	Cochran County Appraisal District	172,304	171,543	11,271
140	Coke County	1,648,273	1,640,995	138,758
751	Coke County Appraisal District	-	-	-
946	Coke County S&WCD #219	-	-	-
141	Coleman County	2,704,298	2,692,357	179,898
142	Collin County	88,696,184	88,304,546	6,250,836
457	Collin County Central Appraisal District	7,066,391	7,035,189	511,219
143	Collingsworth County	530,999	528,655	35,531
961	Collingsworth County Appraisal District	-	-	-
144	Colorado County	4,150,180	4,131,855	283,463
623	Comal Appraisal District	1,299,875	1,294,135	85,757
145	Comal County	21,745,958	21,649,939	1,485,292
775	Comal County Emergency Services District #3	2,958	2,945	198
146	Comanche County	2,794,060	2,781,722	205,444
762	Combined Consumers Special Utility District	-	-	-
147	Concho County	1,046,726	1,042,104	69,183
366	Concho County Appraisal District	-	-	-
636	Concho County Hospital District	566,555	564,053	46,887
759	Concho Valley Council of Governments	248,107	247,012	24,229
148	Cooke County	9,121,839	9,081,562	631,572
487	Cooke County Appraisal District	1,030,147	1,025,598	67,791
149	Coryell County	8,148,538	8,112,558	591,085
150	Cottle County	619,751	617,015	41,436
727	Cow Creek Groundwater Conservation District	-	-	-
151	Crane County	6,296,695	6,268,892	431,729
757	Crane County Hospital District	114,365	113,860	11,419
152	Crockett County	9,225,303	9,184,569	648,983
907	Crockett County Appraisal District	-	-	228
409	Crockett County WC&ID #1	809,623	806,048	56,364
153	Crosby County	3,209,677	3,195,505	215,626
532	Crosby County Appraisal District	112,718	112,220	7,573
603	Crosby Municipal Utility District	22,411	22,312	1,466
710	Cross Roads Special Utility District	112,259	111,764	7,421
902	Crystal Clear Special Utility District	-	-	-
154	Culberson County	1,815,125	1,807,110	119,784

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155	Dallam County	3,067,052	3,053,510	205,355
771	Dallam County Appraisal District	-	-	-
467	Dallas Central Appraisal District	23,852,962	23,747,639	1,645,400
156	Dallas County	552,707,328	550,266,851	38,154,536
430	Dallas County Park Cities MUD	2,217,522	2,207,731	170,689
157	Dawson County	3,200,611	3,186,479	225,560
463	Dawson County Central Appraisal District	403,796	402,013	26,818
158	Deaf Smith County	7,437,546	7,404,706	531,344
578	Deaf Smith County Hospital District	2,756,966	2,744,793	190,217
159	Delta County	1,168,999	1,163,838	80,610
855	Delta County Appraisal District	-	-	-
734	Delta County Municipal Utility District	-	-	-
732	Delta Lake Irrigation District	96,633	96,206	6,886
583	Denco Area 9-1-1 District - Denton County	778,333	774,896	51,787
482	Denton Central Appraisal District	2,790,216	2,777,896	209,059
160	Denton County	73,383,416	73,059,392	5,082,674
758	Denton County Fresh Water Supply District 1A	134,757	134,162	8,831
783	Denton County Transportation Authority	-	-	674
161	DeWitt County	5,084,222	5,061,773	344,440
466	DeWitt County Appraisal District	772,311	768,901	51,119
162	Dickens County	1,799,936	1,791,988	121,223
764	Dickens County Appraisal District	-	-	-
163	Dimmit County	1,254,027	1,248,489	86,358
164	Donley County	1,017,833	1,013,339	72,643
165	Duval County	3,036,545	3,023,137	207,711
929	Duval County Appraisal District	-	-	-
880	Duval County Groundwater Conservation District	-	-	-
879	East Fork Special Utility District	3,350	3,335	222
825	East Medina County Special Utility District	-	-	-
166	Eastland County	4,174,509	4,156,076	281,224
593	Eastland County Appraisal District	419,118	417,267	30,044
167	Ector County	67,543,296	67,245,059	4,599,898
939	Ector County Appraisal District	-	-	-
580	Ector County Hospital District	77,486,888	77,144,745	5,452,266
448	Edwards Aquifer Authority - Bexar County	2,648,557	2,636,862	193,462
628	Edwards Central Appraisal District	53,054	52,820	3,537
168	Edwards County	614,909	612,194	42,103
819	El Paso Central Appraisal District	237,202	236,154	20,747
170	El Paso County	172,061,680	171,301,942	12,189,220
567	El Paso County 9-1-1 District	672,170	669,202	44,412
936	El Paso County Emergency Services District #2	-	-	-
541	El Paso County Hospital District	56,688,036	56,437,730	3,956,896
976	Ellis Appraisal District	-	-	-
169	Ellis County	18,943,284	18,859,640	1,319,940
859	Emerald Bay Municipal Utility District	-	-	-
624	ECD of Ector County	278,182	276,953	18,462
171	Erath County	8,532,137	8,494,463	603,975
850	Erath County Appraisal District	-	-	-
172	Falls County	5,425,691	5,401,734	389,955
563	Falls County Appraisal District	59,581	59,318	3,843
644	Fannin Central Appraisal District	158,500	157,800	10,517
173	Fannin County	5,639,049	5,614,149	407,163
174	Fayette County	13,727,788	13,667,173	961,447
951	Fern Bluff Municipal Utility District	-	-	-
175	Fisher County	2,617,438	2,605,880	191,673

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432	Fisher County Hospital District	1,070,555	1,065,827	99,411
176	Floyd County	2,909,451	2,896,604	200,715
360	Foard County	-	-	-
474	Fort Bend Central Appraisal District	6,081,509	6,054,656	405,019
178	Fort Bend County	121,620,168	121,083,155	8,571,549
974	Fort Bend County Emergency Services District 2	-	-	-
782	Fort Bend County WC&ID #2	45,727	45,525	3,015
932	Fort Clark Municipal Utility District	-	-	-
769	Four Way Special Utility District	-	-	-
179	Franklin County	2,949,896	2,936,871	213,378
180	Freestone County	8,734,931	8,696,362	589,458
693	Freestone County Appraisal District	9,036	8,996	2,125
181	Frio County	3,319,705	3,305,047	225,628
509	Frio County Appraisal District	566,173	563,673	56,420
182	Gaines County	11,235,964	11,186,352	752,422
761	Gaines County Appraisal District	86,627	86,244	5,723
546	Galveston Central Appraisal District	4,082,594	4,064,567	280,520
183	Galveston County	134,818,614	134,223,323	9,421,840
547	Galveston County Consolidated Drainage District	333,220	331,749	21,892
464	Galveston County Drainage District #1	491,620	489,450	34,879
433	Galveston County Drainage District #2	234,802	233,765	15,366
589	Galveston County ECD	45,740	45,538	3,088
821	Galveston County Fresh Water Supp. District #6	-	-	-
752	Galveston County Health District	657,302	654,399	54,958
407	Galveston County WC&ID #1	1,838,428	1,830,311	120,604
473	Garza Central Appraisal District	187,174	186,348	12,234
184	Garza County	2,710,359	2,698,391	181,686
908	Garza County Health Care District	-	-	-
885	Gillespie Central Appraisal District	-	-	64
185	Gillespie County	5,288,130	5,264,780	394,738
955	Gillespie County S&WCD	-	-	-
186	Glasscock County	2,361,703	2,351,275	161,797
942	Glasscock County Appraisal District	-	-	-
187	Goliad County	4,737,015	4,716,099	313,173
188	Gonzales County	4,342,426	4,323,252	296,098
498	Gonzales County Appraisal District	456,953	454,935	30,220
886	Graham Regional Medical Center	-	-	350
189	Gray County	8,219,322	8,183,029	562,909
518	Gray County Appraisal District	1,028,610	1,024,068	68,302
475	Grayson Central Appraisal District	1,570,847	1,563,911	107,133
190	Grayson County	27,247,658	27,127,346	1,919,856
528	Greater Harris County 9-1-1 Emergency Network	1,307,318	1,301,546	85,346
429	Greenbelt M&IWA - Donley County	721,811	718,624	47,655
191	Gregg County	32,421,038	32,277,883	2,248,638
192	Grimes County	4,167,567	4,149,165	284,295
483	Grimes County Appraisal District	1,019,796	1,015,293	68,304
587	Guadalupe Appraisal District	190,314	189,474	14,210
193	Guadalupe County	16,206,259	16,134,700	1,128,261
526	Gulf Coast Water Authority - Galveston County	4,726,917	4,706,045	392,516
194	Hale County	9,674,174	9,631,458	683,328
195	Hall County	2,312,575	2,302,364	164,749
787	Hall County Appraisal District	5,062	5,039	326
196	Hamilton County	1,771,908	1,764,084	128,479
197	Hansford County	2,760,570	2,748,381	188,910
585	Hansford County Hospital District	2,299,011	2,288,860	157,705

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198	Hardeman County	2,248,886	2,238,956	158,732
199	Hardin County	15,521,393	15,452,858	1,061,722
527	Hardin County Appraisal District	736,012	732,762	60,729
571	Harlingen Irrigation District Cameron County #1	1,338,139	1,332,231	90,682
200	Harris County	1,452,455,040	1,446,041,731	101,153,054
598	Harris County Appraisal District	42,570,300	42,382,331	3,008,668
944	Harris County Emergency Services District #48	-	-	-
835	Harris County Emergency Services District #50	9,319	9,278	619
985	Harris County Emergency Services District #12	-	-	-
988	Harris County Emergency Services District #9	-	-	-
842	Harris County ESD No. 13	-	-	-
948	Harris County ESD No. 46	-	-	-
797	Harris County Housing Authority	16,278	16,206	1,708
903	Harris County Sports & Convention Corporation	-	-	-
569	Harris County WC&ID #1	170,036	169,286	32,243
877	Harris County WC&ID #36	-	-	-
625	Harris County WC&ID #50	138,493	137,881	9,017
201	Harrison County	19,798,232	19,710,813	1,366,603
202	Hartley County	1,682,177	1,674,749	114,385
520	Hartley County Appraisal District	412,514	410,692	27,093
203	Haskell County	2,351,824	2,341,440	163,966
552	Haskell Memorial Hospital District	1,462,841	1,456,382	101,489
916	Hays Caldwell Public Utility Agency	-	-	-
204	Hays County	34,425,124	34,273,120	2,394,008
878	Hays County Emergency Services District #5	-	-	-
799	Hays County Emergency Services District #6	-	-	-
826	Hays County Emergency Services District #8	-	-	-
943	Heart of Texas Council of Governments	-	-	-
205	Hemphill County	5,248,615	5,225,440	348,488
640	Hemphill County Appraisal District	87,580	87,193	5,834
529	Hemphill County Hospital District	2,823,831	2,811,362	197,764
839	Hemphill County UWCD	-	-	-
206	Henderson County	20,456,824	20,366,497	1,391,860
746	Henderson County 9-1-1 Comm. District	-	-	-
704	Henderson County Appraisal District	180,005	179,211	11,919
414	Hidalgo and Cameron Counties Irr. District #9	3,797,037	3,780,271	252,314
207	Hidalgo County	77,660,800	77,317,889	5,441,377
516	Hidalgo County Appraisal District	5,038,962	5,016,712	353,204
401	Hidalgo County Drainage District #1	3,007,959	2,994,677	220,276
713	Hidalgo County Irrigation District #1	84,326	83,954	5,536
438	Hidalgo County Irrigation District #2	3,463,609	3,448,315	240,636
486	Hidalgo County Irrigation District #6	1,058,606	1,053,932	81,502
992	Hidalgo Municipal Utility District #1	-	-	-
674	High Plains Underground WCD # 1	593,618	590,997	38,860
208	Hill County	7,415,073	7,382,331	527,003
209	Hockley County	8,161,603	8,125,565	557,844
728	Hockley County Appraisal District	41,235	41,053	2,693
210	Hood County	7,906,470	7,871,559	547,373
971	Hood County Appraisal District	-	-	-
211	Hopkins County	7,770,161	7,735,851	550,946
661	Hopkins County Appraisal District	88,348	87,958	5,816
934	Hopkins-Rains S&WCD	-	-	-
909	Housing Authority of the City of Edinburg Texas	-	-	-
917	Housing Authority of the City of Mercedes Texas	-	-	-
212	Houston County	3,652,658	3,636,530	254,734

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694	Houston County Appraisal District	142,120	141,492	9,398
213	Howard County	12,693,338	12,637,291	884,650
214	Hudspeth County	1,598,418	1,591,360	110,481
215	Hunt County	15,523,541	15,454,997	1,072,987
749	Hunt County Appraisal District	120,331	119,799	7,937
216	Hutchinson County	11,708,932	11,657,231	853,702
778	Hutchinson County Appraisal District	7,765	7,731	514
711	Iraan General Hospital District	59,018	58,757	6,315
217	Irion County	1,679,249	1,671,834	111,501
779	Irion County Appraisal District	-	-	-
218	Jack County	4,216,066	4,197,450	322,799
592	Jack County Appraisal District	90,491	90,091	5,951
219	Jackson County	8,668,320	8,630,045	583,273
770	Jackson County Appraisal District	19,311	19,226	1,190
441	Jackson County County-Wide Drainage District	563,972	561,481	37,390
972	Jackson County ESD No. 3	-	-	-
220	Jasper County	11,069,952	11,021,073	751,613
657	Jasper County WC&ID #1	105,924	105,456	14,044
221	Jeff Davis County	1,122,582	1,117,625	75,612
222	Jefferson County	137,700,544	137,092,528	9,595,930
810	Jefferson County Appraisal District	-	-	-
404	Jefferson County Drainage District #3	925,355	921,269	61,190
408	Jefferson County Drainage District #6	7,123,895	7,092,439	509,629
405	Jefferson County Drainage District #7	9,334,915	9,293,697	666,920
451	Jefferson County WC&ID #10	383,295	381,603	25,049
223	Jim Hogg County	2,472,041	2,461,126	165,674
680	Jim Hogg County Appraisal District	-	-	-
656	Jim Hogg County ESD #1	-	-	-
641	Jim Hogg County WC&ID #2	389,124	387,406	25,760
224	Jim Wells County	8,219,057	8,182,765	601,684
225	Johnson County	23,216,182	23,113,671	1,604,700
741	Jonah Water Special Utility District	-	-	543
226	Jones County	5,375,613	5,351,877	362,739
496	Jones County Appraisal District	343,785	342,267	22,380
227	Karnes County	4,997,439	4,975,373	350,950
524	Karnes County Appraisal District	153,006	152,331	12,742
455	Karnes County Hospital District	3,314,594	3,299,958	246,794
228	Kaufman County	20,831,490	20,739,509	1,471,591
662	Kaufman County Appraisal District	309,003	307,639	20,349
671	Kendall Appraisal District	278,492	277,262	21,629
229	Kendall County	4,470,427	4,450,687	321,959
619	Kendall County WC&ID #1	242,285	241,215	15,997
230	Kenedy County	2,462,281	2,451,409	175,639
854	Kenedy County Central Appraisal District	-	-	-
906	Kenedy County Fire & ESD No. 1	-	-	212
231	Kent County	4,491,002	4,471,172	295,446
594	Kent County Tax Appraisal District	82,310	81,947	6,372
232	Kerr County	13,444,781	13,385,416	959,465
956	Kerr County Soil and Water Conservation District	-	-	-
653	Kerr Emergency 9-1-1 Network	141,349	140,725	9,399
233	Kimble County	1,211,989	1,206,637	87,042
234	King County	1,170,183	1,165,016	78,385
755	King County Appraisal District	-	-	-
235	Kinney County	1,165,738	1,160,591	82,076
579	Kinney County Appraisal District	118,226	117,704	7,839

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236	Kleberg County	12,022,631	11,969,545	813,285
237	Knox County	1,615,361	1,608,228	108,497
241	La Salle County	2,135,747	2,126,316	146,235
540	Laguna Madre Water District - Cameron County	3,605,339	3,589,419	243,169
867	Lake Cities Municipal Utility Authority	5,972	5,946	1,196
874	Lake Kiowa Special Utility District	-	-	-
514	Lakeway MUD - Travis County	981,016	976,685	64,647
238	Lamar County	10,239,121	10,193,910	722,808
808	Lamar County Appraisal District	21,197	21,103	1,391
239	Lamb County	5,485,098	5,460,878	364,455
650	Lampasas Central Appraisal District	108,543	108,063	7,142
240	Lampasas County	4,889,126	4,867,538	343,190
731	LaSalle County Appraisal District	19,622	19,535	1,300
439	Lavaca - Navidad River Auth. - Jackson County	3,317,309	3,302,661	228,396
242	Lavaca County	12,380,258	12,325,593	836,859
977	Lee Central Appraisal District	-	-	-
243	Lee County	5,011,287	4,989,159	335,478
244	Leon County	3,519,331	3,503,791	246,920
468	Leon County Central Appraisal District	314,095	312,708	20,904
245	Liberty County	21,411,650	21,317,107	1,470,118
481	Liberty County Central Appraisal District	726,556	723,348	63,030
246	Limestone County	7,161,373	7,129,752	508,446
695	Limestone County Appraisal District	55,911	55,664	3,626
247	Lipscomb County	3,496,649	3,481,209	235,415
248	Live Oak County	3,364,479	3,349,623	225,460
591	Live Oak County Appraisal District	177,757	176,972	14,973
249	Llano County	7,010,008	6,979,055	495,186
250	Loving County	1,507,424	1,500,767	99,005
513	Loving County Appraisal District	81,935	81,573	5,272
756	Lower Trinity Groundwater Conservation District	49,128	48,911	3,261
714	Lower Valley Water District	371,289	369,650	31,704
499	Lubbock Central Appraisal District	4,425,302	4,405,762	318,028
251	Lubbock County	45,088,400	44,889,312	3,314,569
425	Lubbock County WC&ID #1	93,438	93,026	7,209
558	Lubbock Emergency Communication District	-	-	247
647	Lubbock Reese Redevelopment Authority	379,952	378,274	26,732
639	Lumberton Municipal Utility District	91,557	91,153	7,310
252	Lynn County	935,226	931,096	64,221
497	Lynn County Appraisal District	75,972	75,637	4,776
442	Lynn County Hospital District	2,221,297	2,211,489	147,683
630	Macedonia - Eylau MUD - Bowie County	253,287	252,169	18,657
500	Mackenzie MWA - Briscoe County	1,060,738	1,056,054	72,956
256	Madison County	2,294,364	2,284,233	152,180
596	Madison County Appraisal District	108,382	107,903	7,119
257	Marion County	3,082,327	3,068,717	203,948
675	Marion County Appraisal District	52,652	52,419	3,456
931	Marion-Cass S&WCD	-	-	-
658	Marshall-Harrison County Health District	26,106	25,991	1,722
258	Martin County	4,013,356	3,995,635	269,137
595	Martin County Appraisal District	15,940	15,869	10,864
259	Mason County	1,276,009	1,270,374	111,508
924	Mason County S&WCD #223	-	-	-
260	Matagorda County	19,737,710	19,650,558	1,355,873
987	Matagorda County Appraisal District	-	-	-
678	Matagorda County Drainage District	159,936	159,230	11,479

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440	Matagorda County Hospital District	13,440,056	13,380,711	909,439
677	Matagorda County Navigation District #1	94,534	94,116	6,255
261	Maverick County	6,186,015	6,158,700	422,646
729	Maverick County Hospital District	174,900	174,127	11,547
453	Maverick County WC&ID #1	1,444,720	1,438,341	95,540
844	McCamey County Hospital District	268,864	267,677	18,899
253	McCulloch County	1,999,636	1,990,806	135,028
512	McCulloch County Appraisal District	242,544	241,473	16,087
254	McLennan County	72,657,080	72,336,263	5,021,158
725	McLennan County 9-1-1 EAD	158,170	157,472	10,505
491	McLennan County Appraisal District	4,347,789	4,328,591	287,278
679	McLennan County WC&ID #2	23,098	22,996	1,498
255	McMullen County	2,227,397	2,217,562	146,427
841	Medical Arts Hospital - Dawson County	2,600	2,589	947
262	Medina County	5,753,748	5,728,342	417,902
705	Medina County 911 District	-	-	-
535	Medina County Appraisal District	1,064,783	1,060,081	70,485
419	Memorial Medical Center - Calhoun County	7,915,648	7,880,696	585,117
263	Menard County	1,238,573	1,233,104	81,744
743	Mesa Underground Water Conservation District	-	-	-
669	Middle Rio Grande Development Council	1,925,002	1,916,502	134,297
492	Midland Central Appraisal District	2,894,911	2,882,129	247,614
264	Midland County	36,235,056	36,075,060	2,609,470
570	Midland Emergency Communication District	204,790	203,886	13,338
911	Milam Appraisal District	-	-	225
265	Milam County	8,746,964	8,708,342	597,065
617	Mills Central Appraisal District	452	450	6,740
266	Mills County	1,586,605	1,579,599	105,112
267	Mitchell County	4,362,654	4,343,391	287,187
484	Mitchell County Appraisal District	79,224	78,874	4,951
919	Monahans Housing Authority	-	-	475
268	Montague County	5,343,051	5,319,459	367,723
504	Montague County Tax Appraisal District	392,645	390,911	25,593
605	Montgomery Central Appraisal District	2,993,836	2,980,616	228,251
269	Montgomery County	84,860,664	84,485,962	5,894,687
667	Montgomery County ECD	673,294	670,321	48,074
696	Montgomery County ESD No 3	-	-	-
651	Montgomery County ESD #1	-	-	-
982	Montgomery County ESD #4	-	-	-
800	Montgomery County ESD #8	-	-	-
989	Montgomery County ESD #9	-	-	-
973	Montgomery County ESD #10	-	-	-
763	Montgomery County Hospital District	211,237	210,304	16,105
804	Montgomery County Housing Authority	21,646	21,550	1,420
270	Moore County	8,974,786	8,935,158	623,981
733	Moore County Appraisal District	180,421	179,624	11,966
412	Moore County Hospital District	5,896,562	5,870,526	420,020
271	Morris County	6,391,013	6,362,793	439,444
738	Mustang Special Utility District	-	-	-
273	Nacogdoches County	13,304,409	13,245,663	952,523
659	Tri-County Special Utility District	-	-	1,687
515	Navarro Central Appraisal District	973,621	969,322	63,990
274	Navarro County	17,463,268	17,386,159	1,202,864
572	Newton Central Appraisal District	560,850	558,373	36,911
275	Newton County	2,693,556	2,681,662	180,535

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276	Nolan County	6,326,009	6,298,076	426,659
962	Nortex Regional Planning Commission	-	-	-
556	North Central Texas Municipal Water Authority	470,052	467,976	30,833
938	North East Texas Regional Mobility Authority	-	-	-
852	North Hunt Special Utility District	-	-	-
838	North Plains Groundwater Conservation District	-	-	694
927	North Texas Emergency Communication Center	-	-	-
646	North Texas Tollway Authority	10,341,656	10,295,992	721,623
562	Northeast Texas Municipal Water District	494,168	491,986	32,098
632	Northeast Texas Public Health District	2,511,080	2,499,992	169,611
277	Nueces County	107,086,784	106,613,943	7,330,019
683	Nueces County Appraisal District	1,468,016	1,461,534	106,698
400	Nueces County Drainage District #2	347,024	345,491	22,696
791	Nueces County Emergency Services District #2	-	-	-
416	Nueces County WC&ID #3	1,562,313	1,555,414	115,514
450	Nueces County WC&ID #4	1,688,261	1,680,807	116,554
278	Ochiltree County	5,187,624	5,164,718	369,169
279	Oldham County	1,938,883	1,930,321	130,557
517	Oldham County Appraisal District	171,620	170,863	13,387
280	Orange County	37,701,832	37,535,360	2,609,143
490	Orange County Appraisal District	1,607,467	1,600,369	127,401
421	Orange County Drainage District	4,051,815	4,033,924	302,574
665	Orange County Emergency Services District #1	65,331	65,042	4,324
803	Orange County Emergency Services District #2	-	-	-
660	Orange County Navigation and Port District	656,195	653,298	43,425
631	Orange County WC&ID #1	584,430	581,849	43,914
730	Palo Duro River Authority	-	-	-
723	Palo Pinto Appraisal District	30,606	30,471	2,021
281	Palo Pinto County	8,282,382	8,245,811	578,376
959	Palo Pinto Soil and Water Conservation District	-	-	-
282	Panola County	10,786,665	10,739,037	762,163
283	Parker County	15,183,740	15,116,696	1,176,645
717	Parker County Appraisal District	66,122	65,830	6,737
922	Parker County Emergency Services District #1	-	-	103
784	Parker County Hospital District	22,275	22,177	2,754
754	Parker County Special Utility District	-	-	-
284	Parmer County	3,109,881	3,096,149	211,338
747	Parmer County Appraisal District	-	-	-
765	Pecan Valley Groundwater Conservation District	24,862	24,752	1,643
285	Pecos County	19,911,620	19,823,700	1,362,460
494	Pecos County Appraisal District	198,448	197,571	12,914
774	Pecos County WC&ID #1	44,204	44,009	2,936
796	Permian Basin Regional Planning Commission	9,987	9,943	665
673	Permian Regional Medical Center	3,743,900	3,727,369	293,902
707	Pineywoods Groundwater Conservation District	115,184	114,675	7,638
697	Polk Central Appraisal District	305,977	304,626	20,217
286	Polk County	12,895,546	12,838,606	884,065
739	Polk County Fresh Water Supply District #2	49,026	48,809	3,228
676	Port of Bay City Authority	-	-	-
449	Port of Beaumont Navigation District	4,489,461	4,469,638	344,835
620	Port of Corpus Christi Authority	9,458,877	9,417,111	661,534
622	Port of Port Arthur Navigation District	386,222	384,517	24,852
726	Post Oak Savannah GCD	-	-	-
560	Potter - Randall County ECD	330,690	329,230	21,463
287	Potter County	44,122,580	43,927,757	3,086,625

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840	Prairielands Groundwater Conservation District	-	-	-
626	Presidio Appraisal District	102,643	102,190	6,949
288	Presidio County	1,445,684	1,439,301	96,154
289	Rains County	1,955,869	1,947,232	130,404
537	Rains County Appraisal District	77,897	77,553	5,090
290	Randall County	23,883,128	23,777,672	1,634,137
564	Randall County Appraisal District	6,248,349	6,220,759	429,356
406	Rankin County Hospital District - Upton County	1,971,935	1,963,228	130,468
823	Rayburn Country Municipal Utility District	-	-	-
291	Reagan County	3,390,195	3,375,225	230,245
445	Reagan Hospital District	2,128,224	2,118,827	146,664
292	Real County	2,181,323	2,171,692	144,347
505	Red Bluff WPCD - Reeves County	210,141	209,213	14,547
845	Red River Appraisal District	4,652	4,632	309
435	Red River Authority	1,595,014	1,587,971	106,259
293	Red River County	3,331,858	3,317,146	224,397
921	Red River County S&WCD	-	-	-
294	Reeves County	12,852,493	12,795,743	912,778
786	Reeves County Appraisal District	-	-	-
588	Reeves County Hospital District	2,657,018	2,645,286	204,171
295	Refugio County	4,858,769	4,837,315	325,593
543	Refugio County Drainage District #1	120,769	120,236	7,756
736	Refugio Groundwater Conservation District	-	-	-
801	Rio Grande Council of Governments	34,557	34,405	2,542
296	Roberts County	1,860,900	1,852,684	128,865
297	Robertson County	4,686,840	4,666,145	315,202
904	Robertson County Appraisal District	-	-	-
698	Rockwall Central Appraisal District	490,692	488,525	37,612
298	Rockwall County	9,465,855	9,424,059	706,836
299	Runnels County	5,676,942	5,651,875	389,148
300	Rusk County	15,310,331	15,242,728	1,039,620
612	Rusk County Appraisal District	351,661	350,108	22,832
848	Rusk County Groundwater Conservation District	-	-	627
301	Sabine County	1,941,422	1,932,850	152,626
863	Sabine County Appraisal District	20,663	20,572	1,342
568	Sabine Pass Port Authority	500,193	497,985	34,982
706	Sabine-Neches Nav. Distr. of Jefferson County	27,617	27,495	1,824
302	San Augustine County	1,227,926	1,222,504	84,518
303	San Jacinto County	6,030,351	6,003,724	403,332
553	San Jacinto County Central Appraisal District	371,326	369,687	26,278
304	San Patricio County	24,785,468	24,676,028	1,669,388
495	San Patricio County Appraisal District	1,075,097	1,070,350	70,681
426	San Patricio County Drainage District	3,186,453	3,172,383	215,286
750	San Patricio County Navigation District #1	-	-	-
422	San Patricio Municipal Water District	2,673,459	2,661,654	182,411
305	San Saba County	1,855,580	1,847,387	134,113
766	Santo Special Utility District	-	-	-
306	Schleicher County	2,687,161	2,675,296	186,961
307	Scurry County	16,454,470	16,381,815	1,111,133
893	Scurry County Appraisal District	-	-	-
760	Scurry County Hospital District	519,676	517,381	40,389
308	Shackelford County	1,401,237	1,395,049	91,875
470	Shackelford County Appraisal District	154,509	153,826	9,983
309	Shelby County	4,203,026	4,184,467	287,425
627	Shelby County Appraisal District	47,175	46,967	3,121

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310	Sherman County	2,895,027	2,882,244	191,426
469	Sherman County Appraisal District	472,866	470,778	31,038
311	Smith County	39,619,960	39,445,018	2,775,239
555	Smith County 9-1-1 Communications District	594,785	592,158	39,874
606	Smith County Appraisal District	1,018,038	1,013,543	72,713
312	Somervell County	10,367,464	10,321,687	702,611
507	Somervell County Central Appraisal District	170,752	169,998	11,180
699	Somervell County Water District	208,603	207,682	13,736
795	South Plains Association of Governments	14,505	14,441	948
894	South Rains Special Utility District	-	-	244
645	South Texas Development Council	616,039	613,319	39,916
768	Southeast Texas GCD	-	-	-
313	Starr County	6,014,287	5,987,730	416,749
536	Starr County Appraisal District	633,291	630,495	58,164
314	Stephens County	3,427,759	3,412,624	248,211
869	Stephens County Tax Appraisal District	-	-	-
315	Sterling County	3,039,994	3,026,571	200,379
837	Sterling County Appraisal District	-	-	-
316	Stonewall County	1,381,876	1,375,774	101,713
724	Stonewall County Appraisal District	35,518	35,361	2,304
458	Stonewall Memorial Hospital District	1,115,132	1,110,208	80,925
539	Stratford Hospital District - Sherman County	486,803	484,653	31,921
317	Sutton County	3,869,120	3,852,036	271,993
573	Sutton County Hospital District	660,252	657,336	44,919
318	Swisher County	2,719,071	2,707,065	178,159
460	Swisher County Appraisal District	625,733	622,970	41,193
607	Tarrant Appraisal District	15,149,011	15,082,121	1,073,099
545	Tarrant Co 9-1-1 Emergency Assistance District	925,080	920,996	63,220
319	Tarrant County	381,245,280	379,561,893	26,551,645
574	Tax Appraisal District of Cottle County	132,212	131,628	8,729
320	Taylor County	31,725,732	31,585,647	2,232,143
321	Terrell County	1,459,678	1,453,233	103,648
753	Terrell County WC&ID #1	-	-	-
322	Terry County	5,945,673	5,919,420	411,219
402	Terry Memorial Hospital District	4,185,974	4,167,491	296,145
437	Texas Association of Counties	11,372,628	11,322,412	788,204
354	Texas County & District Retirement System	4,824,025	4,802,724	337,516
634	Texas Eastern 9-1-1 Network	-	-	-
986	The City of Quanah Housing Authority	-	-	-
772	The Housing Authority of the City of Abilene	-	-	2,931
777	The Housing Authority of the City of Huntington	-	-	-
913	The Housing Authority of the City of Pharr Texas	-	-	271
912	The Housing Authority of the County of Hidalgo	-	-	-
323	Throckmorton County	880,729	876,840	69,781
324	Titus County	6,696,651	6,667,081	468,857
742	Titus County Appraisal District	97,619	97,188	6,847
501	Titus County Fresh Water Supply District	900,024	896,050	65,398
325	Tom Green County	25,947,992	25,833,419	1,828,005
601	Travis Central Appraisal District	8,502,938	8,465,393	602,848
326	Travis County	341,396,704	339,889,268	23,785,764
720	Travis County ESD #1 NLT Fire & Rescue	143,213	142,580	9,239
836	Travis County Emergency Services District #2	-	-	154
831	Travis County Emergency Services District #4	-	-	-
957	Travis County Emergency Services District #12	-	-	-
980	Travis County Emergency Services District #11	-	-	-

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This work product was prepared solely for TCDRS for the purposes described herein and 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. Milliman recommends that third parties be aided by their own actuary or other qualified professional when reviewing the Milliman work product.

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666	Travis County WC&ID - Point Venture	3,887	3,869	258
633	Trinity Bay Conservation District	953,853	949,641	65,760
327	Trinity County	4,045,945	4,028,080	271,885
857	Trinity County Appraisal District	-	-	581
790	Trophy Club Municipal Utility District No 1	-	-	-
735	Two Way Special Utility District	19,156	19,071	1,252
328	Tyler County	5,982,185	5,955,771	405,141
471	Tyler County Appraisal District	666,768	663,824	43,800
561	United Irrigation District - Hidalgo County	1,067,472	1,062,758	70,610
834	Upper Brushy Creek WC&ID	-	-	-
830	Upper Leon River Municipal Water District	-	-	-
792	Upper Trinity Groundwater Conservation District	24,728	24,619	1,616
329	Upshur County	11,132,596	11,083,440	760,520
330	Upton County	3,803,891	3,787,095	261,785
682	Upton County Appraisal District	61,128	60,858	3,965
331	Uvalde County	7,930,404	7,895,387	556,989
332	Val Verde County	11,595,036	11,543,838	808,627
663	Valley MUD #2 - Cameron County	235,120	234,082	16,612
586	Valwood Improvement Authority - Dallas County	-	-	-
333	Van Zandt County	8,085,954	8,050,251	574,418
672	Van Zandt County Appraisal District	256,337	255,205	16,832
420	Velasco Drainage District - Brazoria County	5,487,243	5,463,014	363,319
334	Victoria County	35,889,456	35,730,986	2,480,715
423	Victoria County Drainage District #3	932,605	928,487	63,883
767	Victoria County GCD	-	-	-
335	Walker County	17,344,706	17,268,121	1,194,832
872	Walker County Appraisal District	-	-	-
748	Walker County Special Utility District	-	-	1,256
336	Waller County	11,349,462	11,299,349	761,542
773	Waller County Appraisal District	34,633	34,481	3,558
337	Ward County	7,528,557	7,495,314	503,210
565	Ward County Central Appraisal District	773,400	769,985	51,352
444	Ward Memorial Hospital	4,876,335	4,854,803	345,887
338	Washington County	9,141,282	9,100,919	644,343
339	Webb County	47,712,048	47,501,376	3,310,353
604	Webb County Appraisal District	1,391,168	1,385,025	98,448
443	West Central Texas Council of Governments	5,736,188	5,710,859	393,706
410	West Central Texas Municipal Water District	2,184,785	2,175,138	148,603
454	West Jefferson County Municipal Water District	298,713	297,394	55,369
688	West Nueces - Las Moras S&WCD #236	-	-	-
358	West Travis County Public Utility Agency	-	-	-
340	Wharton County	16,277,687	16,205,813	1,118,033
993	Wharton County Central Appraisal District	-	-	-
621	Wharton County WC&ID #1	38,533	38,363	2,438
923	Wharton County WC&ID No. 2	-	-	-
341	Wheeler County	2,381,389	2,370,873	167,486
476	Wheeler County Appraisal District	325,737	324,299	21,260
427	White River MWD - Dickens County	1,092,897	1,088,071	71,820
740	Wichita Appraisal District	59,637	59,373	3,900
342	Wichita County	33,255,360	33,108,521	2,279,104
446	Wichita County Water Improvement District #2	1,838,561	1,830,443	122,099
559	Wichita-Wilbarger 9-1-1 District	362,960	361,357	23,896
655	Wickson Creek SUD - Brazos County	176,985	176,204	11,797
343	Wilbarger County	4,367,375	4,348,090	302,419
715	Wilbarger County Appraisal District	1,610	1,603	106

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530	Wilbarger County Hospital District	5,448,191	5,424,134	396,974
344	Willacy County	3,480,063	3,464,697	238,076
575	Willacy County Appraisal District	117,385	116,866	11,063
652	Willacy County Housing Authority	39,763	39,587	2,623
608	Williamson Central Appraisal District	3,781,530	3,764,832	250,482
345	Williamson County	60,407,484	60,140,755	4,272,257
798	Williamson County ESD #3	-	-	-
897	Williamson County ESD #5	-	-	-
361	Williamson County ESD #4	-	-	-
346	Wilson County	6,137,885	6,110,783	420,277
479	Wilson County Appraisal District	850,839	847,082	57,856
347	Winkler County	9,217,125	9,176,427	645,233
533	Winkler County Appraisal District	154,875	154,191	10,215
937	Wintergarden Groundwater Conservation District	-	-	-
348	Wise County	9,962,084	9,918,096	706,289
493	Wise County Appraisal District	326,329	324,888	21,792
349	Wood County	11,222,028	11,172,477	782,314
700	Wood County Appraisal District	42,646	42,458	3,666
991	Wylie Northeast Special Utility District	-	-	-
350	Yoakum County	18,454,076	18,372,592	1,279,607
776	Yoakum County Appraisal District	5,038	5,015	330
351	Young County	7,466,046	7,433,079	508,262
352	Zapata County	9,888,783	9,845,119	715,925
649	Zapata County Appraisal District	17,720	17,642	1,178
935	Zapata Soil and Water Conservation District	-	-	-
353	Zavala County	2,161,874	2,152,329	152,257
566	Zavala County Appraisal District	133,795	133,204	18,728
	Terminated Employers	12,245,124	12,191,056	811,967
	Total for All Employers	7,042,574,542	7,011,478,083	490,644,392

1. Determined using the average CSARF balance based on each employer's theoretical share of the CSARF as of Dec. 31, 2015 and actual 2016 transfers and benefit payments by employer.