

Supplement to the
**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the year ended December 31, 2022

Including:

Actuarial Valuation Results by Employer
Changes in the Employees Saving Fund
Changes in the Subdivision Accumulation Fund
Employer Plan Selections



Actuarial Valuation Results by Employer

as of Dec. 31, 2022

Detail of assets, liabilities, rates and demographics for individual employers



ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	638	1120	789	615	916
Plan name	Acton MUD	Agua Poquita SWCD	Agua SUD	Alamo Area COG	Alliance Reg. WA
1 Present value (PV) of future benefits					
Benefit recipients	\$ 834,806	\$ 0	\$ 82,235	\$ 15,002,566	\$ 0
Members	5,997,516	17,127	4,742,404	47,521,401	894,005
Total	6,832,322	17,127	4,824,639	62,523,967	894,005
2 PV of future normal cost contributions	1,196,915	13,069	1,816,652	12,997,888	581,041
3 Actuarial accrued liability (AAL) [line 1 - line 2]	5,635,407	4,058	3,007,987	49,526,079	312,964
4 Actuarial value of assets	5,199,338	4,233	2,955,324	46,320,919	277,957
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 436,069	\$ (175)	\$ 52,663	\$ 3,205,160	\$ 35,007
6 Funded ratio [line 4 ÷ line 3]	92.3%	104.3%	98.2%	93.5%	88.8%
7 Effective amortization period in years	18.0	0.0	15.7	12.7	18.4
Required employer rate for 2024					
Normal cost rate	5.58%	4.38%	4.60%	6.02%	7.58%
UAAL/(OAAL) rate	2.85%	(0.24%)	0.19%	1.59%	0.90%
Required rate	8.43%	4.14%	4.79%	7.61%	8.48%
Elected rate	N/A	6.63%	N/A	8.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.43%	6.63%	4.79%	8.00%	8.48%
Group Term Life rate	0.24%	0.15%	N/A	N/A	N/A
Total contribution rate	8.67%	6.78%	4.79%	8.00%	8.48%
Number of annuitants	7	0	2	139	0
Number of members	65	1	117	857	4
Number of depositing members	24	1	66	328	4
Average age of depositing members	44.26	60.14	40.36	44.75	47.88
Average years of service of depositing members	13.82	10.83	7.87	5.74	13.19

Plan number	691	100	875	101	502
Plan name	Anderson Co. CAD	Anderson County	Andrews Co. AD	Andrews County	Angelina Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 719,213	\$ 26,371,026	\$ 40,919	\$ 53,315,325	\$ 4,967,803
Members	2,129,835	45,146,650	1,307,464	60,505,727	3,190,922
Total	2,849,048	71,517,676	1,348,383	113,821,052	8,158,725
2 PV of future normal cost contributions	406,931	9,585,745	596,387	14,766,002	1,101,305
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,442,117	61,931,931	751,996	99,055,050	7,057,420
4 Actuarial value of assets	2,281,425	54,309,591	724,510	88,588,809	6,399,938
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 160,692	\$ 7,622,340	\$ 27,486	\$ 10,466,241	\$ 657,482
6 Funded ratio [line 4 ÷ line 3]	93.4%	87.7%	96.3%	89.4%	90.7%
7 Effective amortization period in years	18.2	16.0	17.0	6.7	13.0
Required employer rate for 2024					
Normal cost rate	4.82%	6.95%	11.56%	7.63%	8.11%
UAAL/(OAAL) rate	2.34%	5.63%	0.82%	5.61%	5.44%
Required rate	7.16%	12.58%	12.38%	13.24%	13.55%
Elected rate	N/A	N/A	10.94%	19.65%	15.00%
Retirement plan rate (greater of required or elected rate)	7.16%	12.58%	12.38%	19.65%	15.00%
Group Term Life rate	N/A	0.21%	0.11%	0.12%	0.22%
Total contribution rate	7.16%	12.79%	12.49%	19.77%	15.22%
Number of annuitants	5	207	1	260	18
Number of members	29	672	9	380	23
Number of depositing members	15	252	6	203	19
Average age of depositing members	53.07	50.14	46.28	44.66	47.75
Average years of service of depositing members	16.27	11.78	14.08	10.33	9.51

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	102	684	576	614	459
Plan name	Angelina County	Angelina-Nacogdoches Co. WCID #1	Angleton DD	Aquilla WSD – Hill Co.	Aransas Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 40,560,228	\$ 705,632	\$ 1,733,077	\$ 1,018,392	\$ 2,013,838
Members	64,942,959	346,784	3,271,701	1,668,727	2,816,742
Total	105,503,187	1,052,416	5,004,778	2,687,119	4,830,580
2 PV of future normal cost contributions	13,615,378	301,130	416,903	623,109	755,456
3 Actuarial accrued liability (AAL) [line 1 - line 2]	91,887,809	751,286	4,587,875	2,064,010	4,075,124
4 Actuarial value of assets	84,841,978	715,318	4,163,478	1,944,890	3,567,059
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 7,045,831	\$ 35,968	\$ 424,397	\$ 119,120	\$ 508,065
6 Funded ratio [line 4 ÷ line 3]	92.3%	95.2%	90.7%	94.2%	87.5%
7 Effective amortization period in years	11.1	17.7	18.2	4.3	18.2
Required employer rate for 2024					
Normal cost rate	6.15%	7.03%	4.70%	5.12%	11.69%
UAAL/(OAAL) rate	3.43%	2.03%	7.20%	1.43%	9.53%
Required rate	9.58%	9.06%	11.90%	6.55%	21.22%
Elected rate	11.00%	N/A	N/A	9.00%	19.78%
Retirement plan rate (greater of required or elected rate)	11.00%	9.06%	11.90%	9.00%	21.22%
Group Term Life rate	N/A	N/A	0.22%	0.28%	N/A
Total contribution rate	11.00%	9.06%	12.12%	9.28%	21.22%
Number of annuitants	252	3	9	9	7
Number of members	657	5	10	18	17
Number of depositing members	339	4	8	14	10
Average age of depositing members	46.17	51.87	52.03	51.61	50.14
Average years of service of depositing members	10.71	1.88	18.29	7.36	9.77

Plan number	668	103	503	104	964
Plan name	Aransas Co. ND	Aransas County	Archer Co. AD	Archer County	Ark-Tex COG
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,299,430	\$ 17,749,124	\$ 416,196	\$ 6,338,447	\$ 13,824
Members	3,035,711	36,531,075	1,346,461	8,566,956	4,245,089
Total	4,335,141	54,280,199	1,762,657	14,905,403	4,258,913
2 PV of future normal cost contributions	1,079,693	10,687,483	91,592	2,627,898	2,444,077
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,255,448	43,592,716	1,671,065	12,277,505	1,814,836
4 Actuarial value of assets	2,989,665	38,744,565	1,460,694	11,478,129	1,811,961
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 265,783	\$ 4,848,151	\$ 210,371	\$ 799,376	\$ 2,875
6 Funded ratio [line 4 ÷ line 3]	91.8%	88.9%	87.4%	93.5%	99.8%
7 Effective amortization period in years	6.7	18.0	18.2	18.0	14.7
Required employer rate for 2024					
Normal cost rate	8.72%	6.48%	7.12%	4.91%	5.05%
UAAL/(OAAL) rate	2.57%	3.18%	16.60%	2.12%	0.02%
Required rate	11.29%	9.66%	23.72%	7.03%	5.07%
Elected rate	13.64%	N/A	7.00%	N/A	4.00%
Retirement plan rate (greater of required or elected rate)	13.64%	9.66%	23.72%	7.03%	5.07%
Group Term Life rate	0.16%	N/A	N/A	N/A	N/A
Total contribution rate	13.80%	9.66%	23.72%	7.03%	5.07%
Number of annuitants	8	135	4	60	2
Number of members	29	492	5	117	185
Number of depositing members	22	231	2	69	110
Average age of depositing members	46.14	46.57	54.61	49.71	55.70
Average years of service of depositing members	7.14	9.33	26.33	9.90	6.99

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	1011	105	551	106	950
Plan name	Armstrong Co. AD	Armstrong County	Atascosa AD	Atascosa County	Athens MWA
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 2,047,556	\$ 1,343,811	\$ 22,649,882	\$ 51,966
Members	233,174	1,966,644	2,987,878	61,407,130	494,540
Total	233,174	4,014,200	4,331,689	84,057,012	546,506
2 PV of future normal cost contributions	181,452	642,106	870,728	16,846,870	336,514
3 Actuarial accrued liability (AAL) [line 1 - line 2]	51,722	3,372,094	3,460,961	67,210,142	209,992
4 Actuarial value of assets	51,822	3,499,177	3,086,097	62,117,185	194,014
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (100)	\$ (127,083)	\$ 374,864	\$ 5,092,957	\$ 15,978
6 Funded ratio [line 4 ÷ line 3]	100.2%	103.8%	89.2%	92.4%	92.4%
7 Effective amortization period in years	0.0	0.0	17.5	10.8	18.1
Required employer rate for 2024					
Normal cost rate	8.81%	5.98%	8.43%	5.80%	5.28%
UAAL/(OAAL) rate	0.00%	(1.40%)	4.68%	1.83%	0.60%
Required rate	8.81%	4.58%	13.11%	7.63%	5.88%
Elected rate	7.10%	N/A	N/A	8.44%	N/A
Retirement plan rate (greater of required or elected rate)	8.81%	4.58%	13.11%	8.44%	5.88%
Group Term Life rate	0.07%	0.75%	0.27%	N/A	0.24%
Total contribution rate	8.88%	5.33%	13.38%	8.44%	6.12%
Number of annuitants	0	31	15	169	2
Number of members	4	111	26	789	4
Number of depositing members	2	27	15	397	4
Average age of depositing members	49.14	49.79	47.04	45.27	52.22
Average years of service of depositing members	5.21	5.80	12.02	9.35	4.67

Plan number	461	994	1065	107	597
Plan name	Austin Co. AD	Austin Co. ECD	Austin Co. ESD #2	Austin County	Bacliff MUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,342,447	\$ 20,051	\$ 0	\$ 19,880,049	\$ 1,005,752
Members	4,723,255	223,543	481,006	43,217,532	3,335,531
Total	7,065,702	243,594	481,006	63,097,581	4,341,283
2 PV of future normal cost contributions	938,857	144,247	402,644	10,608,696	513,541
3 Actuarial accrued liability (AAL) [line 1 - line 2]	6,126,845	99,347	78,362	52,488,885	3,827,742
4 Actuarial value of assets	5,767,049	93,809	43,238	48,574,338	3,554,239
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 359,796	\$ 5,538	\$ 35,124	\$ 3,914,547	\$ 273,503
6 Funded ratio [line 4 ÷ line 3]	94.1%	94.4%	55.2%	92.5%	92.9%
7 Effective amortization period in years	4.9	18.3	20.0	17.8	18.2
Required employer rate for 2024					
Normal cost rate	9.96%	10.79%	1.99%	5.11%	5.83%
UAAL/(OAAL) rate	2.75%	0.90%	0.43%	2.51%	4.42%
Required rate	12.71%	11.69%	2.42%	7.62%	10.25%
Elected rate	17.50%	N/A	N/A	N/A	7.15%
Retirement plan rate (greater of required or elected rate)	17.50%	11.69%	2.42%	7.62%	10.25%
Group Term Life rate	N/A	N/A	0.09%	0.15%	0.21%
Total contribution rate	17.50%	11.69%	2.51%	7.77%	10.46%
Number of annuitants	13	1	0	133	5
Number of members	35	1	33	500	15
Number of depositing members	20	1	30	242	9
Average age of depositing members	51.48	46.16	37.86	46.97	46.13
Average years of service of depositing members	12.32	7.33	5.16	11.63	20.49

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	108	945	109	918	812
Plan name	Bailey County	Ballinger Memorial HD	Bandera County	Bastrop CAD	Bastrop Co. ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,899,296	\$ 146,549	\$ 14,446,512	\$ 195,935	\$ 0
Members	6,274,073	12,983,114	38,983,297	3,003,993	2,835,831
Total	12,173,369	13,129,663	53,429,809	3,199,928	2,835,831
2 PV of future normal cost contributions	2,344,587	7,989,129	9,500,835	1,498,966	1,460,885
3 Actuarial accrued liability (AAL) [line 1 - line 2]	9,828,782	5,140,534	43,928,974	1,700,962	1,374,946
4 Actuarial value of assets	9,836,517	4,284,864	38,764,703	1,651,428	1,174,735
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (7,735)	\$ 855,670	\$ 5,164,271	\$ 49,534	\$ 200,211
6 Funded ratio [line 4 ÷ line 3]	100.1%	83.4%	88.2%	97.1%	85.4%
7 Effective amortization period in years	0.0	13.9	14.0	2.8	18.8
Required employer rate for 2024					
Normal cost rate	3.30%	7.25%	7.36%	8.68%	7.71%
UAAL/(OAAL) rate	(0.01%)	1.13%	4.15%	0.27%	2.05%
Required rate	3.29%	8.38%	11.51%	8.95%	9.76%
Elected rate	N/A	N/A	12.22%	9.80%	N/A
Retirement plan rate (greater of required or elected rate)	3.29%	8.38%	12.22%	9.80%	9.76%
Group Term Life rate	N/A	N/A	0.30%	0.13%	N/A
Total contribution rate	3.29%	8.38%	12.52%	9.93%	9.76%
Number of annuitants	58	9	128	3	0
Number of members	174	193	379	30	16
Number of depositing members	87	136	215	24	14
Average age of depositing members	45.36	47.20	49.46	48.25	35.59
Average years of service of depositing members	7.22	7.07	10.28	9.59	8.31

Plan number	915	398	110	1058	685
Plan name	Bastrop Co. ESD #2	Bastrop Co. WCID #2	Bastrop County	Bastrop Travis Counties ESD #1	Baylor Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 82,353	\$ 58,354,324	\$ 0	\$ 136,126
Members	1,945,035	1,951,722	113,376,149	893,701	266,756
Total	1,945,035	2,034,075	171,730,473	893,701	402,882
2 PV of future normal cost contributions	1,412,714	1,378,015	30,755,966	832,557	84,251
3 Actuarial accrued liability (AAL) [line 1 - line 2]	532,321	656,060	140,974,507	61,144	318,631
4 Actuarial value of assets	448,454	545,011	123,324,848	45,132	312,570
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 83,867	\$ 111,049	\$ 17,649,659	\$ 16,012	\$ 6,061
6 Funded ratio [line 4 ÷ line 3]	84.2%	83.1%	87.5%	73.8%	98.1%
7 Effective amortization period in years	16.6	17.7	17.3	18.5	18.2
Required employer rate for 2024					
Normal cost rate	8.55%	8.84%	7.08%	3.30%	5.66%
UAAL/(OAAL) rate	0.89%	1.16%	4.71%	0.25%	1.23%
Required rate	9.44%	10.00%	11.79%	3.55%	6.89%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.44%	10.00%	11.79%	3.55%	6.89%
Group Term Life rate	N/A	N/A	0.24%	0.05%	0.05%
Total contribution rate	9.44%	10.00%	12.03%	3.60%	6.94%
Number of annuitants	0	3	331	0	2
Number of members	24	26	1,006	14	6
Number of depositing members	16	19	530	13	2
Average age of depositing members	30.81	40.78	44.02	35.07	46.75
Average years of service of depositing members	3.37	4.67	10.42	8.33	5.50

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	111	613	690	1096	112
	Baylor County	Bayview ID #11	Bayview MUD	Bee Co. AD	Bee County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,922,806	\$ 152,315	\$ 26,754	\$ 0	\$ 16,153,491
Members	4,094,373	570,333	426,475	463,828	24,232,861
Total	10,017,179	722,648	453,229	463,828	40,386,352
2 PV of future normal cost contributions	1,105,114	80,822	124,692	409,471	5,421,431
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	8,912,065	641,826	328,537	54,357	34,964,921
4 Actuarial value of assets	8,118,860	626,463	403,233	48,934	34,345,081
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 793,205	\$ 15,363	\$ (74,696)	\$ 5,423	\$ 619,840
6 Funded ratio <small>[line 4 ÷ line 3]</small>	91.1%	97.6%	122.7%	90.0%	98.2%
7 Effective amortization period in years	18.0	18.3	0.0	11.5	17.6
Required employer rate for 2024					
Normal cost rate	6.61%	3.83%	3.06%	10.64%	5.57%
UAAL/(OAAL) rate	4.73%	1.49%	(2.68%)	0.36%	0.74%
Required rate	11.34%	5.32%	0.38%	11.00%	6.31%
Elected rate	N/A	N/A	3.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	11.34%	5.32%	3.00%	11.00%	6.31%
Group Term Life rate	0.25%	0.17%	N/A	0.07%	0.37%
Total contribution rate	11.59%	5.49%	3.00%	11.07%	6.68%
Number of annuitants	44	3	1	0	139
Number of members	89	12	9	8	574
Number of depositing members	44	4	4	5	192
Average age of depositing members	53.31	52.78	59.25	46.56	48.31
Average years of service of depositing members	8.50	10.44	12.48	2.72	9.95

Plan number	506	418	378	113	708
	Bell Co. AD	Bell Co. WCID #1	Bell Co. WCID #3	Bell County	Benbrook WA
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 10,779,634	\$ 3,635,274	\$ 29,822	\$ 178,156,437	\$ 2,936,246
Members	12,474,025	9,215,321	782,540	272,566,449	10,452,616
Total	23,253,659	12,850,595	812,362	450,722,886	13,388,862
2 PV of future normal cost contributions	3,500,609	2,720,523	452,765	66,283,914	3,164,645
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	19,753,050	10,130,072	359,597	384,438,972	10,224,217
4 Actuarial value of assets	17,477,060	11,020,744	301,865	333,344,076	9,096,005
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 2,275,990	\$ (890,672)	\$ 57,732	\$ 51,094,896	\$ 1,128,212
6 Funded ratio <small>[line 4 ÷ line 3]</small>	88.5%	108.8%	83.9%	86.7%	89.0%
7 Effective amortization period in years	17.6	0.0	18.3	17.9	16.4
Required employer rate for 2024					
Normal cost rate	7.96%	7.15%	4.19%	7.54%	8.57%
UAAL/(OAAL) rate	6.71%	(2.20%)	1.10%	5.99%	3.75%
Required rate	14.67%	4.95%	5.29%	13.53%	12.32%
Elected rate	N/A	10.00%	4.30%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	14.67%	10.00%	5.29%	13.53%	12.32%
Group Term Life rate	N/A	0.18%	N/A	N/A	0.21%
Total contribution rate	14.67%	10.18%	5.29%	13.53%	12.53%
Number of annuitants	44	25	2	754	20
Number of members	85	93	11	2,271	56
Number of depositing members	51	47	8	1,240	40
Average age of depositing members	43.09	48.48	48.72	44.15	47.96
Average years of service of depositing members	10.64	11.94	11.74	10.40	13.61

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	472	373	1103	1080	861
Plan name	Bexar AD	Bexar Co. ESD #10	Bexar Co. ESD #11	Bexar Co. ESD #12	Bexar Co. ESD #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 50,127,237	\$ 0	\$ 0	\$ 0	\$ 7,027
Members	62,619,855	6,141,277	2,937,105	3,243,090	31,969,454
Total	112,747,092	6,141,277	2,937,105	3,243,090	31,976,481
2 PV of future normal cost contributions	14,181,021	4,452,970	2,391,702	2,428,776	20,301,528
3 Actuarial accrued liability (AAL) <small>[(line 1 - line 2)]</small>	98,566,071	1,688,307	545,403	814,314	11,674,953
4 Actuarial value of assets	92,329,972	930,023	327,146	445,595	7,054,527
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[(line 3 - line 4)]</small>	\$ 6,236,099	\$ 758,284	\$ 218,257	\$ 368,719	\$ 4,620,426
6 Funded ratio <small>[(line 4 ÷ line 3)]</small>	93.7%	55.1%	60.0%	54.7%	60.4%
7 Effective amortization period in years	14.4	16.6	19.4	15.1	16.3
Required employer rate for 2024					
Normal cost rate	9.91%	9.48%	10.75%	9.69%	10.21%
UAAL/(OAAL) rate	5.48%	2.72%	1.35%	2.20%	3.68%
Required rate	15.39%	12.20%	12.10%	11.89%	13.89%
Elected rate	16.18%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	16.18%	12.20%	12.10%	11.89%	13.89%
Group Term Life rate	N/A	0.05%	0.08%	N/A	0.05%
Total contribution rate	16.18%	12.25%	12.18%	11.89%	13.94%
Number of annuitants	146	0	0	0	1
Number of members	302	68	30	42	170
Number of depositing members	161	48	27	29	135
Average age of depositing members	43.87	31.98	35.44	36.13	33.88
Average years of service of depositing members	11.02	4.89	6.74	6.01	5.63

Plan number	1083	1001	828	979	544
Plan name	Bexar Co. ESD #5	Bexar Co. ESD #6	Bexar Co. ESD #7	Bexar Co. ESD #8	Bexar Co. WCID #10
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 42,239	\$ 47,491	\$ 437,051
Members	2,986,721	8,141	13,436,357	3,245,447	854,571
Total	2,986,721	8,141	13,478,596	3,292,938	1,291,622
2 PV of future normal cost contributions	2,347,397	3,856	7,445,521	2,360,164	325,992
3 Actuarial accrued liability (AAL) <small>[(line 1 - line 2)]</small>	639,324	4,285	6,033,075	932,774	965,630
4 Actuarial value of assets	469,800	3,873	4,716,146	709,715	921,483
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[(line 3 - line 4)]</small>	\$ 169,524	\$ 412	\$ 1,316,929	\$ 223,059	\$ 44,147
6 Funded ratio <small>[(line 4 ÷ line 3)]</small>	73.5%	90.4%	78.2%	76.1%	95.4%
7 Effective amortization period in years	18.4	18.6	18.7	17.8	18.8
Required employer rate for 2024					
Normal cost rate	4.86%	6.86%	9.75%	10.84%	3.75%
UAAL/(OAAL) rate	0.66%	0.63%	2.69%	1.62%	0.91%
Required rate	5.52%	7.49%	12.44%	12.46%	4.66%
Elected rate	N/A	N/A	10.52%	N/A	4.29%
Retirement plan rate (greater of required or elected rate)	5.52%	7.49%	12.44%	12.46%	4.66%
Group Term Life rate	N/A	N/A	N/A	N/A	0.20%
Total contribution rate	5.52%	7.49%	12.44%	12.46%	4.86%
Number of annuitants	0	0	1	1	5
Number of members	57	1	78	26	13
Number of depositing members	42	1	53	16	8
Average age of depositing members	29.57	56.96	34.64	34.57	48.96
Average years of service of depositing members	3.58	17.92	5.48	3.26	9.89

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	114	716	737	616	1016
Plan name	Bexar County	Bexar Metro 911 Network Dist.	Bexar-Medina-Atascosa WCID #1	Bistone MWSD – Limestone Co.	Blanco Co. ESD #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 928,627,638	\$ 3,980,687	\$ 305,992	\$ 364,614	\$ 0
Members	1,455,128,344	11,593,681	3,905,727	2,765,865	1,517,613
Total	2,383,755,982	15,574,368	4,211,719	3,130,479	1,517,613
2 PV of future normal cost contributions	358,432,514	2,703,083	1,258,063	469,536	1,209,722
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,025,323,468	12,871,285	2,953,656	2,660,943	307,891
4 Actuarial value of assets	1,728,017,998	15,448,819	2,893,805	2,469,916	146,666
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 297,305,470	\$ (2,577,534)	\$ 59,851	\$ 191,027	\$ 161,225
6 Funded ratio [line 4 ÷ line 3]	85.3%	120.0%	98.0%	92.8%	47.6%
7 Effective amortization period in years	17.2	0.0	15.0	17.7	15.9
Required employer rate for 2024					
Normal cost rate	7.64%	7.80%	8.27%	7.54%	7.57%
UAAL/(OAAL) rate	7.44%	(7.80%)	0.55%	4.08%	1.90%
Required rate	15.08%	0.00%	8.82%	11.62%	9.47%
Elected rate	N/A	10.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	15.08%	10.00%	8.82%	11.62%	9.47%
Group Term Life rate	N/A	N/A	N/A	0.25%	0.06%
Total contribution rate	15.08%	10.00%	8.82%	11.87%	9.53%
Number of annuitants	3,365	7	3	3	0
Number of members	10,175	25	51	11	37
Number of depositing members	5,282	24	21	7	23
Average age of depositing members	42.89	48.83	44.64	49.46	37.63
Average years of service of depositing members	10.63	14.39	11.60	14.44	4.12

Plan number	115	965	525	116	521
Plan name	Blanco County	Bluebonnet GCD	Borden Co. AD	Borden County	Bosque Co. CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,869,881	\$ 0	\$ 5,374	\$ 3,713,719	\$ 1,228,336
Members	9,642,844	253,862	349,673	3,716,425	1,580,019
Total	15,512,725	253,862	355,047	7,430,144	2,808,355
2 PV of future normal cost contributions	3,034,580	178,484	140,755	753,189	642,395
3 Actuarial accrued liability (AAL) [line 1 - line 2]	12,478,145	75,378	214,292	6,676,955	2,165,960
4 Actuarial value of assets	11,533,612	67,361	269,803	6,244,654	1,887,392
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 944,533	\$ 8,017	\$ (55,511)	\$ 432,301	\$ 278,568
6 Funded ratio [line 4 ÷ line 3]	92.4%	89.4%	125.9%	93.5%	87.1%
7 Effective amortization period in years	18.0	18.6	0.0	10.1	16.4
Required employer rate for 2024					
Normal cost rate	5.79%	2.80%	10.29%	6.58%	10.82%
UAAL/(OAAL) rate	2.04%	0.42%	(3.45%)	6.78%	7.12%
Required rate	7.83%	3.22%	6.84%	13.36%	17.94%
Elected rate	N/A	N/A	7.00%	N/A	9.52%
Retirement plan rate (greater of required or elected rate)	7.83%	3.22%	7.00%	13.36%	17.94%
Group Term Life rate	0.49%	N/A	N/A	N/A	0.20%
Total contribution rate	8.32%	3.22%	7.00%	13.36%	18.14%
Number of annuitants	56	0	1	20	7
Number of members	147	3	5	25	18
Number of depositing members	74	2	2	20	9
Average age of depositing members	50.03	38.15	52.95	52.59	44.52
Average years of service of depositing members	9.90	8.96	15.42	16.61	9.52

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	117	118	508	413	424
	Bosque County	Bowie County	Brazoria Co. AD	Brazoria Co. CRD #3	Brazoria Co. DD #4
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,362,917	\$ 47,056,512	\$ 7,018,588	\$ 3,291,134	\$ 10,820,984
Members	12,125,163	60,819,438	16,987,957	20,984,825	24,177,790
Total	17,488,080	107,875,950	24,006,545	24,275,959	34,998,774
2 PV of future normal cost contributions	3,016,121	15,351,284	3,934,811	4,453,391	7,156,664
3 Actuarial accrued liability (AAL) [line 1 - line 2]	14,471,959	92,524,666	20,071,734	19,822,568	27,842,110
4 Actuarial value of assets	14,833,603	82,789,636	18,055,651	16,621,452	27,347,967
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (361,644)	\$ 9,735,030	\$ 2,016,083	\$ 3,201,116	\$ 494,143
6 Funded ratio [line 4 ÷ line 3]	102.5%	89.5%	90.0%	83.9%	98.2%
7 Effective amortization period in years	0.0	17.9	9.1	17.9	19.1
Required employer rate for 2024					
Normal cost rate	4.67%	6.65%	8.00%	10.34%	10.36%
UAAL/(OAAL) rate	(0.38%)	4.19%	5.00%	7.57%	0.78%
Required rate	4.29%	10.84%	13.00%	17.91%	11.14%
Elected rate	N/A	7.44%	16.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	4.29%	10.84%	16.00%	17.91%	11.14%
Group Term Life rate	0.16%	0.28%	N/A	0.18%	0.22%
Total contribution rate	4.45%	11.12%	16.00%	18.09%	11.36%
Number of annuitants	81	243	22	19	33
Number of members	289	921	99	52	93
Number of depositing members	119	426	58	43	69
Average age of depositing members	49.34	47.45	47.71	46.87	44.32
Average years of service of depositing members	9.42	8.46	12.20	14.34	12.08

Plan number	681	1050	119	689	600
	Brazoria Co. DD #5	Brazoria Co. ESD #3	Brazoria County	Brazos CAD	Brazos Co. ECD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 530,938	\$ 0	\$ 240,438,415	\$ 3,423,318	\$ 4,071,427
Members	2,271,121	2,402,432	398,177,104	7,343,718	14,118,708
Total	2,802,059	2,402,432	638,615,519	10,767,036	18,190,135
2 PV of future normal cost contributions	1,429,901	1,747,779	104,413,247	1,815,470	3,987,252
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,372,158	654,653	534,202,272	8,951,566	14,202,883
4 Actuarial value of assets	1,364,444	634,534	467,972,087	8,062,140	12,564,871
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 7,714	\$ 20,119	\$ 66,230,185	\$ 889,426	\$ 1,638,012
6 Funded ratio [line 4 ÷ line 3]	99.4%	96.9%	87.6%	90.1%	88.5%
7 Effective amortization period in years	0.0	10.7	17.3	17.6	17.7
Required employer rate for 2024					
Normal cost rate	8.56%	8.94%	7.51%	10.76%	7.60%
UAAL/(OAAL) rate	(0.04%)	0.10%	5.76%	5.34%	5.05%
Required rate	8.52%	9.04%	13.27%	16.10%	12.65%
Elected rate	N/A	N/A	12.58%	N/A	11.82%
Retirement plan rate (greater of required or elected rate)	8.52%	9.04%	13.27%	16.10%	12.65%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	8.52%	9.04%	13.27%	16.10%	12.65%
Number of annuitants	2	0	1,006	16	15
Number of members	30	62	2,909	51	116
Number of depositing members	16	24	1,530	28	43
Average age of depositing members	43.18	40.29	44.13	48.67	36.80
Average years of service of depositing members	4.96	3.87	10.66	10.70	9.94

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	120	849	744	967	806
	Brazos County	Brazos Regional PUA	Brazos River Auth.	Brazos Transit Dist.	Brazos Valley COG
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 138,105,700	\$ 520,690	\$ 10,948,703	\$ 2,221,816	\$ 1,368,686
Members	254,522,035	1,766,852	58,038,565	6,768,350	16,852,140
Total	392,627,735	2,287,542	68,987,268	8,990,166	18,220,826
2 PV of future normal cost contributions	56,749,504	636,016	17,976,793	2,546,855	7,719,532
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	335,878,231	1,651,526	51,010,475	6,443,311	10,501,294
4 Actuarial value of assets	282,838,288	1,649,237	46,508,222	7,365,152	9,287,685
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 53,039,943	\$ 2,289	\$ 4,502,253	\$ (921,841)	\$ 1,213,609
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	84.2%	99.9%	91.2%	114.3%	88.4%
7 Effective amortization period in years	15.1	0.0	18.0	0.0	18.1
Required employer rate for 2024					
Normal cost rate	7.95%	6.89%	6.75%	2.80%	5.64%
UAAL/(OAAL) rate	8.07%	(0.06%)	2.03%	(1.34%)	1.07%
Required rate	16.02%	6.83%	8.78%	1.46%	6.71%
Elected rate	16.75%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	16.75%	6.83%	8.78%	1.46%	6.71%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	16.75%	6.83%	8.78%	1.46%	6.71%
Number of annuitants	526	6	105	21	20
Number of members	1,724	25	430	239	409
Number of depositing members	884	12	246	108	233
Average age of depositing members	44.80	52.18	45.96	49.86	44.76
Average years of service of depositing members	11.77	15.10	11.66	5.99	8.43

Plan number	809	581	121	745	122
	Brazos Valley GCD	Brewster Co. AD	Brewster County	Bright Star-Salem SUD	Briscoe County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 427,642	\$ 8,085,471	\$ 27,237	\$ 1,433,739
Members	965,757	1,250,155	12,843,206	1,847,629	2,505,395
Total	965,757	1,677,797	20,928,677	1,874,866	3,939,134
2 PV of future normal cost contributions	355,691	485,616	3,502,819	974,614	563,442
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	610,066	1,192,181	17,425,858	900,252	3,375,692
4 Actuarial value of assets	606,947	1,213,478	16,016,016	933,727	3,233,323
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,119	\$ (21,297)	\$ 1,409,842	\$ (33,475)	\$ 142,369
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.5%	101.8%	91.9%	103.7%	95.8%
7 Effective amortization period in years	19.0	0.0	17.8	0.0	18.0
Required employer rate for 2024					
Normal cost rate	13.80%	7.59%	6.62%	7.94%	6.17%
UAAL/(OAAL) rate	0.14%	(0.56%)	2.96%	(0.48%)	1.99%
Required rate	13.94%	7.03%	9.58%	7.46%	8.16%
Elected rate	N/A	7.00%	N/A	7.50%	N/A
Retirement plan rate (greater of required or elected rate)	13.94%	7.03%	9.58%	7.50%	8.16%
Group Term Life rate	N/A	0.03%	0.15%	N/A	0.68%
Total contribution rate	13.94%	7.06%	9.73%	7.50%	8.84%
Number of annuitants	0	3	69	1	26
Number of members	5	11	247	14	62
Number of depositing members	3	7	81	11	25
Average age of depositing members	53.85	36.67	44.86	43.82	54.01
Average years of service of depositing members	10.08	7.98	7.86	13.34	9.58

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	1052	876	123	522	554
Plan name	Brookeland FWSD	Brookesmith SUD	Brooks County	Brookshire MWD	Brookshire-Katy DD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 29,604	\$ 11,736,526	\$ 720,670	\$ 424,996
Members	585,367	934,624	12,428,750	1,547,129	1,575,258
Total	585,367	964,228	24,165,276	2,267,799	2,000,254
2 PV of future normal cost contributions	459,223	498,106	2,339,493	262,589	670,306
3 Actuarial accrued liability (AAL) [line 1 - line 2]	126,144	466,122	21,825,783	2,005,210	1,329,948
4 Actuarial value of assets	119,414	417,853	22,734,068	1,989,929	1,195,263
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 6,730	\$ 48,269	\$ (908,285)	\$ 15,281	\$ 134,685
6 Funded ratio [line 4 ÷ line 3]	94.7%	89.6%	104.2%	99.2%	89.9%
7 Effective amortization period in years	16.3	15.4	0.0	20.0	10.4
Required employer rate for 2024					
Normal cost rate	6.36%	2.88%	3.78%	6.37%	6.57%
UAAL/(OAAL) rate	0.25%	0.76%	(1.25%)	0.70%	1.79%
Required rate	6.61%	3.64%	2.53%	7.07%	8.36%
Elected rate	N/A	N/A	N/A	N/A	9.00%
Retirement plan rate (greater of required or elected rate)	6.61%	3.64%	2.53%	7.07%	9.00%
Group Term Life rate	N/A	N/A	0.43%	0.12%	N/A
Total contribution rate	6.61%	3.64%	2.96%	7.19%	9.00%
Number of annuitants	0	1	97	2	3
Number of members	7	21	288	31	14
Number of depositing members	5	14	118	4	11
Average age of depositing members	42.66	40.67	50.28	49.05	52.73
Average years of service of depositing members	9.05	11.46	10.59	10.23	13.48

Plan number	124	702	1055	642	978
Plan name	Brown County	Brownsville ID	Brush Country GCD	Brushy Creek MUD – Williamson Co.	Burleson Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 13,752,392	\$ 118,835	\$ 0	\$ 1,540,408	\$ 56,161
Members	25,831,639	2,038,444	201,075	11,670,224	924,341
Total	39,584,031	2,157,279	201,075	13,210,632	980,502
2 PV of future normal cost contributions	5,907,273	311,073	148,682	3,800,411	527,191
3 Actuarial accrued liability (AAL) [line 1 - line 2]	33,676,758	1,846,206	52,393	9,410,221	453,311
4 Actuarial value of assets	30,432,828	1,768,113	56,548	8,872,649	382,995
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 3,243,930	\$ 78,093	\$ (4,155)	\$ 537,572	\$ 70,316
6 Funded ratio [line 4 ÷ line 3]	90.4%	95.8%	107.9%	94.3%	84.5%
7 Effective amortization period in years	17.8	7.3	0.0	14.7	17.8
Required employer rate for 2024					
Normal cost rate	5.22%	3.23%	6.05%	7.32%	5.65%
UAAL/(OAAL) rate	2.78%	1.54%	(0.41%)	1.29%	1.65%
Required rate	8.00%	4.77%	5.64%	8.61%	7.30%
Elected rate	N/A	6.00%	7.42%	N/A	6.85%
Retirement plan rate (greater of required or elected rate)	8.00%	6.00%	7.42%	8.61%	7.30%
Group Term Life rate	N/A	N/A	0.31%	N/A	N/A
Total contribution rate	8.00%	6.00%	7.73%	8.61%	7.30%
Number of annuitants	108	2	0	20	1
Number of members	355	14	4	539	12
Number of depositing members	184	11	3	118	9
Average age of depositing members	50.61	49.81	51.66	42.07	43.12
Average years of service of depositing members	13.22	21.77	9.08	4.95	11.73

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	125	609	126	719	635
Plan name	Burleson County	Burnet CAD	Burnet County	CAD of Bandera Co.	CAD of Johnson Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,534,633	\$ 2,238,365	\$ 32,426,916	\$ 336,738	\$ 4,351,070
Members	17,739,791	6,230,815	69,302,152	2,176,886	12,821,397
Total	27,274,424	8,469,180	101,729,068	2,513,624	17,172,467
2 PV of future normal cost contributions	5,495,506	898,046	21,156,558	820,655	2,259,082
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	21,778,918	7,571,134	80,572,510	1,692,969	14,913,385
4 Actuarial value of assets	19,215,144	6,831,527	69,639,990	1,663,692	13,689,081
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,563,774	\$ 739,607	\$ 10,932,520	\$ 29,277	\$ 1,224,304
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.2%	90.2%	86.4%	98.3%	91.8%
7 Effective amortization period in years	16.0	17.2	18.1	5.5	14.2
Required employer rate for 2024					
Normal cost rate	7.11%	8.11%	7.02%	10.31%	8.12%
UAAL/(OAAL) rate	3.71%	7.58%	3.80%	0.48%	5.10%
Required rate	10.82%	15.69%	10.82%	10.79%	13.22%
Elected rate	N/A	N/A	N/A	11.42%	14.00%
Retirement plan rate (greater of required or elected rate)	10.82%	15.69%	10.82%	11.42%	14.00%
Group Term Life rate	0.31%	N/A	0.22%	N/A	N/A
Total contribution rate	11.13%	15.69%	11.04%	11.42%	14.00%
Number of annuitants	97	17	243	6	20
Number of members	307	32	735	29	78
Number of depositing members	156	19	385	10	37
Average age of depositing members	48.89	52.10	45.12	38.27	43.85
Average years of service of depositing members	10.68	15.53	9.83	6.58	10.60

Plan number	602	718	127	709	788
Plan name	CAD of Taylor Co.	Caldwell Co. AD	Caldwell County	Calhoun Co. AD	Calhoun Co. E911 ECD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 7,761,696	\$ 232,294	\$ 9,571,980	\$ 877,924	\$ 0
Members	12,250,318	3,393,880	27,246,408	3,554,582	320,326
Total	20,012,014	3,626,174	36,818,388	4,432,506	320,326
2 PV of future normal cost contributions	2,469,487	969,702	7,265,198	686,195	140,391
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	17,542,527	2,656,472	29,553,190	3,746,311	179,935
4 Actuarial value of assets	14,936,007	2,279,474	27,679,648	3,289,915	161,499
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,606,520	\$ 376,998	\$ 1,873,542	\$ 456,396	\$ 18,436
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	85.1%	85.8%	93.7%	87.8%	89.8%
7 Effective amortization period in years	14.0	18.4	17.9	18.1	18.1
Required employer rate for 2024					
Normal cost rate	9.48%	6.90%	4.17%	8.05%	12.17%
UAAL/(OAAL) rate	13.27%	4.22%	1.23%	6.51%	1.73%
Required rate	22.75%	11.12%	5.40%	14.56%	13.90%
Elected rate	16.51%	N/A	4.00%	14.33%	N/A
Retirement plan rate (greater of required or elected rate)	22.75%	11.12%	5.40%	14.56%	13.90%
Group Term Life rate	0.27%	N/A	N/A	N/A	0.11%
Total contribution rate	23.02%	11.12%	5.40%	14.56%	14.01%
Number of annuitants	21	3	147	6	0
Number of members	43	23	573	22	2
Number of depositing members	29	16	252	13	2
Average age of depositing members	47.35	43.53	46.85	50.95	56.57
Average years of service of depositing members	9.87	12.62	10.28	17.20	11.71

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	128	542	129	618	692
Plan name	Calhoun County	Callahan Co. AD	Callahan County	Cameron Co. AD	Cameron Co. DD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 26,976,710	\$ 662,542	\$ 3,282,596	\$ 8,043,441	\$ 517,013
Members	54,939,482	618,743	6,306,520	16,430,627	2,204,746
Total	81,916,192	1,281,285	9,589,116	24,474,068	2,721,759
2 PV of future normal cost contributions	14,152,525	191,474	1,513,739	3,813,172	517,221
3 Actuarial accrued liability (AAL) [line 1 - line 2]	67,763,667	1,089,811	8,075,377	20,660,896	2,204,538
4 Actuarial value of assets	62,602,628	1,034,177	7,827,251	18,706,188	2,130,804
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 5,161,039	\$ 55,634	\$ 248,126	\$ 1,954,708	\$ 73,734
6 Funded ratio [line 4 ÷ line 3]	92.4%	94.9%	96.9%	90.5%	96.7%
7 Effective amortization period in years	17.8	18.2	14.8	18.2	18.2
Required employer rate for 2024					
Normal cost rate	8.12%	4.32%	3.58%	7.76%	3.99%
UAAL/(OAAL) rate	3.28%	2.60%	0.95%	5.41%	0.85%
Required rate	11.40%	6.92%	4.53%	13.17%	4.84%
Elected rate	N/A	N/A	N/A	11.79%	N/A
Retirement plan rate (greater of required or elected rate)	11.40%	6.92%	4.53%	13.17%	4.84%
Group Term Life rate	0.16%	N/A	0.57%	N/A	N/A
Total contribution rate	11.56%	6.92%	5.10%	13.17%	4.84%
Number of annuitants	154	9	48	39	7
Number of members	395	9	144	100	40
Number of depositing members	225	5	74	62	26
Average age of depositing members	48.53	53.02	52.18	44.47	58.39
Average years of service of depositing members	11.47	7.68	12.60	12.81	12.63

Plan number	664	686	851	462	590
Plan name	Cameron Co. DD #3	Cameron Co. DD #5	Cameron Co. ECD	Cameron Co. ID #2	Cameron Co. ID #6
1 Present value (PV) of future benefits					
Benefit recipients	\$ 485,697	\$ 0	\$ 422,183	\$ 2,003,830	\$ 365,807
Members	2,656,529	1,090,447	1,935,967	5,454,023	1,294,480
Total	3,142,226	1,090,447	2,358,150	7,457,853	1,660,287
2 PV of future normal cost contributions	770,160	253,272	1,119,218	858,004	278,075
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,372,066	837,175	1,238,932	6,599,849	1,382,212
4 Actuarial value of assets	2,640,478	789,080	1,367,760	6,468,370	1,323,900
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (268,412)	\$ 48,095	\$ (128,828)	\$ 131,479	\$ 58,312
6 Funded ratio [line 4 ÷ line 3]	111.3%	94.3%	110.4%	98.0%	95.8%
7 Effective amortization period in years	0.0	17.9	0.0	2.3	17.6
Required employer rate for 2024					
Normal cost rate	3.72%	8.05%	14.00%	3.14%	5.64%
UAAL/(OAAL) rate	(2.76%)	1.77%	(2.09%)	0.72%	1.48%
Required rate	0.96%	9.82%	11.91%	3.86%	7.12%
Elected rate	7.00%	N/A	17.50%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	7.00%	9.82%	17.50%	7.00%	7.12%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	7.00%	9.82%	17.50%	7.00%	7.12%
Number of annuitants	9	0	1	29	9
Number of members	37	3	7	76	19
Number of depositing members	26	3	7	28	11
Average age of depositing members	51.27	56.95	47.54	46.23	58.67
Average years of service of depositing members	13.25	15.14	15.74	14.41	11.47

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	900	130	670	131	367
Plan name	Cameron Co. Reg. Mob. Auth.	Cameron County	Camp CAD	Camp County	Caney Creek MUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 152,661,236	\$ 182,413	\$ 7,109,802	\$ 22,225
Members	3,306,902	363,238,933	1,125,650	6,235,086	828,167
Total	3,306,902	515,900,169	1,308,063	13,344,888	850,392
2 PV of future normal cost contributions	1,625,052	80,335,727	307,591	1,902,755	546,077
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,681,850	435,564,442	1,000,472	11,442,133	304,315
4 Actuarial value of assets	1,631,764	393,929,221	945,561	10,632,721	269,869
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 50,086	\$ 41,635,221	\$ 54,911	\$ 809,412	\$ 34,446
6 Funded ratio [line 4 ÷ line 3]	97.0%	90.4%	94.5%	92.9%	88.7%
7 Effective amortization period in years	19.1	17.9	18.3	7.1	18.8
Required employer rate for 2024					
Normal cost rate	8.47%	7.12%	7.35%	6.90%	3.95%
UAAL/(OAAL) rate	0.38%	4.33%	1.62%	3.25%	0.53%
Required rate	8.85%	11.45%	8.97%	10.15%	4.48%
Elected rate	N/A	N/A	6.69%	12.55%	N/A
Retirement plan rate (greater of required or elected rate)	8.85%	11.45%	8.97%	12.55%	4.48%
Group Term Life rate	0.13%	0.20%	0.13%	N/A	N/A
Total contribution rate	8.98%	11.65%	9.10%	12.55%	4.48%
Number of annuitants	0	834	1	57	1
Number of members	37	3,571	10	96	25
Number of depositing members	17	1,764	5	59	16
Average age of depositing members	40.16	43.09	55.11	53.39	42.29
Average years of service of depositing members	7.52	10.40	12.03	9.02	5.04

Plan number	379	1021	132	610	133
Plan name	Canyon Lake CLD	Canyon Reg. WA	Carson County	Cass Co. AD	Cass County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 20,407	\$ 50,212	\$ 6,581,346	\$ 636,677	\$ 21,989,028
Members	476,286	3,076,085	12,738,740	1,032,635	22,103,771
Total	496,693	3,126,297	19,320,086	1,669,312	44,092,799
2 PV of future normal cost contributions	334,371	2,053,826	2,702,754	331,332	5,269,470
3 Actuarial accrued liability (AAL) [line 1 - line 2]	162,322	1,072,471	16,617,332	1,337,980	38,823,329
4 Actuarial value of assets	156,653	629,115	15,690,967	1,564,444	34,866,966
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 5,669	\$ 443,356	\$ 926,365	\$ (226,464)	\$ 3,956,363
6 Funded ratio [line 4 ÷ line 3]	96.5%	58.7%	94.4%	116.9%	89.8%
7 Effective amortization period in years	0.0	16.6	13.9	0.0	16.3
Required employer rate for 2024					
Normal cost rate	2.97%	10.08%	7.91%	6.63%	6.25%
UAAL/(OAAL) rate	(0.07%)	2.90%	2.91%	(6.07%)	5.49%
Required rate	2.90%	12.98%	10.82%	0.56%	11.74%
Elected rate	5.00%	N/A	11.01%	1.67%	N/A
Retirement plan rate (greater of required or elected rate)	5.00%	12.98%	11.01%	1.67%	11.74%
Group Term Life rate	N/A	N/A	0.18%	0.08%	0.15%
Total contribution rate	5.00%	12.98%	11.19%	1.75%	11.89%
Number of annuitants	2	1	55	9	150
Number of members	17	20	126	17	274
Number of depositing members	14	17	67	8	144
Average age of depositing members	45.72	42.85	50.08	47.44	49.85
Average years of service of depositing members	5.12	8.84	12.32	6.35	11.20

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	134	862	712	648	531
Plan name	Castro County	Central TX GCD	Central TX Reg. Mob. Auth.	Central WCID – Angelina Co.	Chambers Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,690,490	\$ 33,813	\$ 5,775,243	\$ 96,890	\$ 2,851,671
Members	11,053,099	765,805	14,058,409	753,349	5,377,157
Total	16,743,589	799,618	19,833,652	850,239	8,228,828
2 PV of future normal cost contributions	2,220,162	477,324	4,870,108	221,978	1,512,489
3 Actuarial accrued liability (AAL) [line 1 - line 2]	14,523,427	322,294	14,963,544	628,261	6,716,339
4 Actuarial value of assets	13,194,943	329,875	15,029,746	621,813	6,558,963
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,328,484	\$ (7,581)	\$ (66,202)	\$ 6,448	\$ 157,376
6 Funded ratio [line 4 ÷ line 3]	90.9%	102.4%	100.4%	99.0%	97.7%
7 Effective amortization period in years	17.9	0.0	0.0	15.2	3.7
Required employer rate for 2024					
Normal cost rate	7.16%	11.09%	11.76%	5.00%	10.28%
UAAL/(OAAL) rate	4.27%	(0.39%)	(0.55%)	0.32%	1.15%
Required rate	11.43%	10.70%	11.21%	5.32%	11.43%
Elected rate	10.00%	10.03%	18.00%	N/A	14.00%
Retirement plan rate (greater of required or elected rate)	11.43%	10.70%	18.00%	5.32%	14.00%
Group Term Life rate	N/A	0.13%	0.19%	N/A	N/A
Total contribution rate	11.43%	10.83%	18.19%	5.32%	14.00%
Number of annuitants	48	1	10	3	7
Number of members	143	11	44	5	24
Number of depositing members	64	8	27	4	12
Average age of depositing members	48.05	55.51	50.35	48.05	41.20
Average years of service of depositing members	10.80	10.65	11.40	13.25	11.99

Plan number	548	135	1099	136	511
Plan name	Chambers Co. Public HD	Chambers County	Chambers-Liberty Co. ND	Cherokee County	Childress Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,852,018	\$ 60,602,735	\$ 0	\$ 24,230,425	\$ 0
Members	21,789,459	116,346,353	276,869	35,058,958	346,404
Total	24,641,477	176,949,088	276,869	59,289,383	346,404
2 PV of future normal cost contributions	7,398,936	35,720,516	187,818	8,688,240	55,500
3 Actuarial accrued liability (AAL) [line 1 - line 2]	17,242,541	141,228,572	89,051	50,601,143	290,904
4 Actuarial value of assets	16,034,810	127,586,394	55,298	47,574,315	266,393
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,207,731	\$ 13,642,178	\$ 33,753	\$ 3,026,828	\$ 24,511
6 Funded ratio [line 4 ÷ line 3]	93.0%	90.3%	62.1%	94.0%	91.6%
7 Effective amortization period in years	17.6	7.9	18.9	6.8	11.0
Required employer rate for 2024					
Normal cost rate	5.43%	8.42%	1.98%	5.45%	4.47%
UAAL/(OAAL) rate	1.16%	3.13%	0.65%	2.03%	3.71%
Required rate	6.59%	11.55%	2.63%	7.48%	8.18%
Elected rate	N/A	14.22%	N/A	9.75%	8.85%
Retirement plan rate (greater of required or elected rate)	6.59%	14.22%	2.63%	9.75%	8.85%
Group Term Life rate	N/A	0.16%	0.24%	N/A	N/A
Total contribution rate	6.59%	14.38%	2.87%	9.75%	8.85%
Number of annuitants	18	316	0	198	0
Number of members	300	939	12	537	3
Number of depositing members	138	560	10	240	2
Average age of depositing members	40.97	46.70	48.30	49.78	49.20
Average years of service of depositing members	6.43	10.18	17.10	10.91	18.58

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	582	137	1098	1114	986
Plan name	Childress Co. HD	Childress County	Childress Housing Auth.	Chillicothe HD	City of Quanah Housing Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 12,137,690	\$ 1,728,776	\$ 0	\$ 0	\$ 0
Members	54,821,473	4,468,323	76,549	446,577	668,080
Total	66,959,163	6,197,099	76,549	446,577	668,080
2 PV of future normal cost contributions	17,270,956	1,350,899	61,141	388,996	396,317
3 Actuarial accrued liability (AAL) [line 1 - line 2]	49,688,207	4,846,200	15,408	57,581	271,763
4 Actuarial value of assets	45,984,721	5,344,524	15,507	32,103	284,122
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 3,703,486	\$ (498,324)	\$ (99)	\$ 25,478	\$ (12,359)
6 Funded ratio [line 4 ÷ line 3]	92.5%	110.3%	100.6%	55.8%	104.5%
7 Effective amortization period in years	13.0	0.0	0.0	20.0	0.0
Required employer rate for 2024					
Normal cost rate	4.59%	2.38%	6.23%	3.27%	7.33%
UAAL/(OAAL) rate	1.69%	(1.42%)	(0.03%)	0.47%	(0.39%)
Required rate	6.28%	0.96%	6.20%	3.74%	6.94%
Elected rate	6.69%	5.50%	N/A	N/A	7.57%
Retirement plan rate (greater of required or elected rate)	6.69%	5.50%	6.20%	3.74%	7.57%
Group Term Life rate	N/A	N/A	0.07%	0.05%	N/A
Total contribution rate	6.69%	5.50%	6.27%	3.79%	7.57%
Number of annuitants	88	33	0	0	0
Number of members	557	126	2	9	7
Number of depositing members	280	69	2	7	7
Average age of depositing members	43.56	47.68	49.69	43.91	51.32
Average years of service of depositing members	9.02	9.91	14.58	5.08	11.79

Plan number	485	138	703	722	477
Plan name	Clay Co. AD	Clay County	Coastal Bend GCD	Coastal Plains GCD	Cochran Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,215,565	\$ 11,776,867	\$ 0	\$ 0	\$ 267,451
Members	626,797	11,017,916	770,720	277,872	336,682
Total	1,842,362	22,794,783	770,720	277,872	604,133
2 PV of future normal cost contributions	213,105	3,036,414	267,050	70,372	129,487
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,629,257	19,758,369	503,670	207,500	474,646
4 Actuarial value of assets	1,384,003	19,068,075	489,774	190,346	578,020
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 245,254	\$ 690,294	\$ 13,896	\$ 17,154	\$ (103,374)
6 Funded ratio [line 4 ÷ line 3]	84.9%	96.5%	97.2%	91.7%	121.8%
7 Effective amortization period in years	8.7	3.0	18.6	18.1	0.0
Required employer rate for 2024					
Normal cost rate	9.78%	5.42%	9.25%	12.04%	6.93%
UAAL/(OAAL) rate	22.23%	1.73%	0.85%	2.75%	(6.93%)
Required rate	32.01%	7.15%	10.10%	14.79%	0.00%
Elected rate	N/A	11.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	32.01%	11.00%	10.10%	14.79%	0.00%
Group Term Life rate	0.16%	N/A	N/A	N/A	0.43%
Total contribution rate	32.17%	11.00%	10.10%	14.79%	0.43%
Number of annuitants	9	77	0	0	4
Number of members	7	135	2	1	4
Number of depositing members	5	78	2	1	3
Average age of depositing members	60.39	46.73	44.40	58.48	39.20
Average years of service of depositing members	11.03	9.62	19.13	18.42	6.22

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	139	751	946	140	141
Plan name	Cochran county	Coke CAD	Coke Co. SWCD #219	Coke County	Coleman County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 7,460,098	\$ 217,564	\$ 3,456	\$ 4,481,422	\$ 4,604,713
Members	10,353,550	199,220	39,605	4,633,831	6,993,014
Total	17,813,648	416,784	43,061	9,115,253	11,597,727
2 PV of future normal cost contributions	2,445,578	133,671	28,907	1,140,762	1,811,450
3 Actuarial accrued liability (AAL) [line 1 - line 2]	15,368,070	283,113	14,154	7,974,491	9,786,277
4 Actuarial value of assets	16,214,922	259,826	13,343	7,306,467	9,922,528
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (846,852)	\$ 23,287	\$ 811	\$ 668,024	\$ (136,251)
6 Funded ratio [line 4 ÷ line 3]	105.5%	91.8%	94.3%	91.6%	101.4%
7 Effective amortization period in years	0.0	6.7	18.7	9.6	0.0
Required employer rate for 2024					
Normal cost rate	7.46%	8.32%	3.08%	6.47%	4.89%
UAAL/(OAAL) rate	(2.69%)	1.77%	0.31%	6.08%	(0.45%)
Required rate	4.77%	10.09%	3.39%	12.55%	4.44%
Elected rate	13.00%	11.71%	N/A	12.90%	N/A
Retirement plan rate (greater of required or elected rate)	13.00%	11.71%	3.39%	12.90%	4.44%
Group Term Life rate	0.58%	N/A	N/A	0.27%	N/A
Total contribution rate	13.58%	11.71%	3.39%	13.17%	4.44%
Number of annuitants	57	2	1	49	41
Number of members	113	3	1	69	93
Number of depositing members	58	2	1	41	51
Average age of depositing members	48.01	59.45	41.11	55.08	48.59
Average years of service of depositing members	10.09	14.42	7.33	10.14	10.54

Plan number	457	142	961	143	144
Plan name	Collin Co. CAD	Collin County	Collingsworth Co. AD	Collingsworth County	Colorado County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 22,682,273	\$ 302,366,264	\$ 89,890	\$ 1,324,356	\$ 14,307,387
Members	45,860,609	601,962,056	235,745	4,150,463	38,191,922
Total	68,542,882	904,328,320	325,635	5,474,819	52,499,309
2 PV of future normal cost contributions	12,927,109	139,787,897	178,059	904,774	7,807,060
3 Actuarial accrued liability (AAL) [line 1 - line 2]	55,615,773	764,540,423	147,576	4,570,045	44,692,249
4 Actuarial value of assets	55,003,121	756,187,599	158,654	4,306,872	39,367,533
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 612,652	\$ 8,352,824	\$ (11,078)	\$ 263,173	\$ 5,324,716
6 Funded ratio [line 4 ÷ line 3]	98.9%	98.9%	107.5%	94.2%	88.1%
7 Effective amortization period in years	1.7	3.0	0.0	17.4	13.9
Required employer rate for 2024					
Normal cost rate	10.68%	7.66%	11.46%	7.84%	7.17%
UAAL/(OAAL) rate	0.32%	0.41%	(1.51%)	2.56%	5.22%
Required rate	11.00%	8.07%	9.95%	10.40%	12.39%
Elected rate	13.25%	9.50%	N/A	N/A	13.00%
Retirement plan rate (greater of required or elected rate)	13.25%	9.50%	9.95%	10.40%	13.00%
Group Term Life rate	N/A	N/A	0.04%	0.22%	N/A
Total contribution rate	13.25%	9.50%	9.99%	10.62%	13.00%
Number of annuitants	65	985	2	27	108
Number of members	216	3,184	4	84	423
Number of depositing members	140	1,771	2	38	197
Average age of depositing members	44.81	44.16	38.90	54.43	46.66
Average years of service of depositing members	8.77	10.79	8.08	9.88	11.23

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	623	775	145	996	146
	Comal AD	Comal Co. ESD #3	Comal County	Comanche CAD	Comanche County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,525,726	\$ 536,061	\$ 62,212,051	\$ 0	\$ 11,296,186
Members	7,031,879	17,809,039	166,743,971	555,739	12,837,064
Total	10,557,605	18,345,100	228,956,022	555,739	24,133,250
2 PV of future normal cost contributions	2,731,341	7,992,712	45,766,870	207,210	2,979,956
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	7,826,264	10,352,388	183,189,152	348,529	21,153,294
4 Actuarial value of assets	7,269,408	8,864,743	158,170,446	186,809	17,909,542
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 556,856	\$ 1,487,645	\$ 25,018,706	\$ 161,720	\$ 3,243,752
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.9%	85.6%	86.3%	53.6%	84.7%
7 Effective amortization period in years	2.6	12.1	18.1	18.0	14.5
Required employer rate for 2024					
Normal cost rate	10.82%	7.11%	7.19%	5.38%	5.04%
UAAL/(OAAL) rate	2.10%	2.26%	4.51%	5.96%	6.17%
Required rate	12.92%	9.37%	11.70%	11.34%	11.21%
Elected rate	20.00%	10.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	20.00%	10.00%	11.70%	11.34%	11.21%
Group Term Life rate	N/A	0.05%	0.21%	0.22%	0.43%
Total contribution rate	20.00%	10.05%	11.91%	11.56%	11.64%
Number of annuitants	23	4	385	0	119
Number of members	90	129	1,329	8	257
Number of depositing members	37	86	748	7	115
Average age of depositing members	44.03	33.60	43.58	55.18	51.00
Average years of service of depositing members	6.95	6.28	9.80	14.98	9.01

Plan number	762	366	636	147	759
	Combined Consumers SUD	Concho CAD	Concho Co. HD	Concho County	Concho Valley COG
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 1,971,602	\$ 2,507,596	\$ 3,032,683
Members	3,363,045	511,579	5,772,537	6,377,512	26,449,907
Total	3,363,045	511,579	7,744,139	8,885,108	29,482,590
2 PV of future normal cost contributions	1,148,496	340,489	2,503,289	1,493,805	10,872,632
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,214,549	171,090	5,240,850	7,391,303	18,609,958
4 Actuarial value of assets	1,784,612	172,425	5,146,360	7,042,064	17,574,945
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 429,937	\$ (1,335)	\$ 94,490	\$ 349,239	\$ 1,035,013
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	80.6%	100.8%	98.2%	95.3%	94.4%
7 Effective amortization period in years	18.3	0.0	17.2	9.2	18.0
Required employer rate for 2024					
Normal cost rate	7.59%	12.27%	3.65%	7.32%	9.85%
UAAL/(OAAL) rate	4.32%	(0.03%)	0.22%	1.64%	1.05%
Required rate	11.91%	12.24%	3.87%	8.96%	10.90%
Elected rate	N/A	N/A	N/A	10.00%	10.84%
Retirement plan rate (greater of required or elected rate)	11.91%	12.24%	3.87%	10.00%	10.90%
Group Term Life rate	0.13%	N/A	0.19%	N/A	N/A
Total contribution rate	12.04%	12.24%	4.06%	10.00%	10.90%
Number of annuitants	0	0	23	33	42
Number of members	26	6	146	120	613
Number of depositing members	17	4	82	46	233
Average age of depositing members	46.07	58.80	45.30	50.95	45.74
Average years of service of depositing members	13.19	12.92	5.68	13.04	6.63

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	487	148	149	150	727
	Cooke Co. AD	Cooke County	Coryell County	Cottle County	Cow Creek GCD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,362,732	\$ 21,529,186	\$ 21,218,234	\$ 1,044,060	\$ 0
Members	3,899,220	53,086,689	36,743,170	1,486,878	941,304
Total	7,261,952	74,615,875	57,961,404	2,530,938	941,304
2 PV of future normal cost contributions	1,128,211	13,387,960	10,967,503	572,522	344,481
3 Actuarial accrued liability (AAL) [line 1 - line 2]	6,133,741	61,227,915	46,993,901	1,958,416	596,823
4 Actuarial value of assets	5,413,499	57,695,047	43,304,614	2,214,555	546,809
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 720,242	\$ 3,532,868	\$ 3,689,287	\$ (256,139)	\$ 50,014
6 Funded ratio [line 4 ÷ line 3]	88.3%	94.2%	92.1%	113.1%	91.6%
7 Effective amortization period in years	18.0	18.1	17.8	0.0	18.1
Required employer rate for 2024					
Normal cost rate	9.44%	6.83%	7.43%	3.64%	6.67%
UAAL/(OAAL) rate	6.84%	1.87%	2.95%	(3.13%)	2.42%
Required rate	16.28%	8.70%	10.38%	0.51%	9.09%
Elected rate	N/A	8.07%	8.34%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	16.28%	8.70%	10.38%	7.00%	9.09%
Group Term Life rate	N/A	N/A	0.27%	N/A	N/A
Total contribution rate	16.28%	8.70%	10.65%	7.00%	9.09%
Number of annuitants	20	154	140	17	0
Number of members	28	487	391	60	5
Number of depositing members	17	264	215	30	3
Average age of depositing members	47.90	46.05	46.37	46.95	42.39
Average years of service of depositing members	11.39	10.92	10.34	7.49	12.53

Plan number	392	757	151	907	409
	Crane Co. AD	Crane Co. HD	Crane County	Crockett Co. AD	Crockett Co. WCID #1
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 1,934,930	\$ 15,418,521	\$ 73,948	\$ 1,830,261
Members	107,040	11,800,012	18,165,504	258,330	1,817,421
Total	107,040	13,734,942	33,584,025	332,278	3,647,682
2 PV of future normal cost contributions	31,685	3,962,088	4,303,435	145,770	530,122
3 Actuarial accrued liability (AAL) [line 1 - line 2]	75,355	9,772,854	29,280,590	186,508	3,117,560
4 Actuarial value of assets	76,493	8,722,942	28,133,222	168,261	3,180,470
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (1,138)	\$ 1,049,912	\$ 1,147,368	\$ 18,247	\$ (62,910)
6 Funded ratio [line 4 ÷ line 3]	101.5%	89.3%	96.1%	90.2%	102.0%
7 Effective amortization period in years	0.0	18.2	1.9	18.1	0.0
Required employer rate for 2024					
Normal cost rate	11.56%	8.05%	8.05%	8.43%	4.42%
UAAL/(OAAL) rate	(0.17%)	2.36%	4.70%	1.69%	(1.23%)
Required rate	11.39%	10.41%	12.75%	10.12%	3.19%
Elected rate	9.27%	N/A	18.90%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	11.39%	10.41%	18.90%	10.12%	7.00%
Group Term Life rate	N/A	0.12%	0.39%	N/A	0.31%
Total contribution rate	11.39%	10.53%	19.29%	10.12%	7.31%
Number of annuitants	0	19	106	2	11
Number of members	1	95	166	2	16
Number of depositing members	1	44	82	2	10
Average age of depositing members	61.93	48.56	45.78	53.67	40.65
Average years of service of depositing members	32.33	10.24	8.94	16.13	6.87

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	152	532	153	603	710
	Crockett County	Crosby Co. AD	Crosby County	Crosby MUD	Cross Roads SUD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 17,978,795	\$ 283,308	\$ 4,231,625	\$ 1,175,406	\$ 116,444
Members	21,483,954	352,521	5,597,242	2,952,633	378,285
Total	39,462,749	635,829	9,828,867	4,128,039	494,729
2 PV of future normal cost contributions	4,864,623	198,528	1,036,682	675,162	179,767
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	34,598,126	437,301	8,792,185	3,452,877	314,962
4 Actuarial value of assets	31,668,783	515,235	8,530,393	3,354,308	345,097
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,929,343	\$ (77,934)	\$ 261,792	\$ 98,569	\$ (30,135)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.5%	117.8%	97.0%	97.1%	109.6%
7 Effective amortization period in years	15.2	0.0	1.4	17.9	0.0
Required employer rate for 2024					
Normal cost rate	4.65%	8.80%	3.54%	6.65%	3.92%
UAAL/(OAAL) rate	4.03%	(4.10%)	2.03%	1.45%	(1.10%)
Required rate	8.68%	4.70%	5.57%	8.10%	2.82%
Elected rate	N/A	N/A	11.05%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.68%	4.70%	11.05%	8.10%	2.82%
Group Term Life rate	N/A	0.12%	0.52%	N/A	0.21%
Total contribution rate	8.68%	4.82%	11.57%	8.10%	3.03%
Number of annuitants	125	2	39	4	3
Number of members	381	10	74	21	10
Number of depositing members	157	3	50	9	5
Average age of depositing members	49.82	41.71	51.96	42.62	58.45
Average years of service of depositing members	10.83	4.06	13.06	10.52	6.25

Plan number	902	154	1000	771	155
	Crystal Clear SUD	Culberson County	Cypress Springs SUD	Dallam Co. AD	Dallam County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 174,291	\$ 3,687,336	\$ 373,965	\$ 0	\$ 8,855,369
Members	2,760,213	13,394,370	2,679,929	1,087,235	13,620,256
Total	2,934,504	17,081,706	3,053,894	1,087,235	22,475,625
2 PV of future normal cost contributions	1,714,533	3,624,091	905,809	503,058	4,153,687
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,219,971	13,457,615	2,148,085	584,177	18,321,938
4 Actuarial value of assets	1,219,517	12,265,407	930,188	537,638	16,133,628
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 454	\$ 1,192,208	\$ 1,217,897	\$ 46,539	\$ 2,188,310
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.0%	91.1%	43.3%	92.0%	88.1%
7 Effective amortization period in years	13.6	18.1	18.1	18.1	11.8
Required employer rate for 2024					
Normal cost rate	3.81%	6.25%	5.34%	8.44%	10.02%
UAAL/(OAAL) rate	0.02%	2.38%	10.61%	1.57%	5.96%
Required rate	3.83%	8.63%	15.95%	10.01%	15.98%
Elected rate	N/A	7.00%	N/A	8.00%	17.11%
Retirement plan rate (greater of required or elected rate)	3.83%	8.63%	15.95%	10.01%	17.11%
Group Term Life rate	N/A	0.30%	N/A	N/A	N/A
Total contribution rate	3.83%	8.93%	15.95%	10.01%	17.11%
Number of annuitants	3	42	3	0	47
Number of members	49	161	26	5	170
Number of depositing members	26	98	20	4	68
Average age of depositing members	36.32	48.16	40.98	46.83	45.09
Average years of service of depositing members	5.98	9.89	11.73	18.31	9.30

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	467	430	156	463	157
Plan name	Dallas CAD	Dallas Co. Park Cities MUD	Dallas County	Dawson Co. CAD	Dawson County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 73,719,643	\$ 5,672,509	\$ 1,351,583,175	\$ 786,208	\$ 11,915,404
Members	133,575,738	7,847,561	2,342,755,293	1,375,562	21,723,698
Total	207,295,381	13,520,070	3,694,338,468	2,161,770	33,639,102
2 PV of future normal cost contributions	17,958,912	2,118,771	550,532,936	203,116	4,945,680
3 Actuarial accrued liability (AAL) [line 1 - line 2]	189,336,469	11,401,299	3,143,805,532	1,958,654	28,693,422
4 Actuarial value of assets	163,838,697	10,789,238	2,724,039,297	1,990,405	28,503,336
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 25,497,772	\$ 612,061	\$ 419,766,235	\$ (31,751)	\$ 190,086
6 Funded ratio [line 4 ÷ line 3]	86.5%	94.6%	86.6%	101.6%	99.3%
7 Effective amortization period in years	16.3	8.8	18.1	0.0	16.5
Required employer rate for 2024					
Normal cost rate	9.08%	6.61%	6.80%	9.00%	6.05%
UAAL/(OAAL) rate	12.04%	2.75%	6.11%	(1.03%)	0.29%
Required rate	21.12%	9.36%	12.91%	7.97%	6.34%
Elected rate	22.00%	11.14%	N/A	7.00%	6.31%
Retirement plan rate (greater of required or elected rate)	22.00%	11.14%	12.91%	7.97%	6.34%
Group Term Life rate	N/A	N/A	N/A	N/A	0.34%
Total contribution rate	22.00%	11.14%	12.91%	7.97%	6.68%
Number of annuitants	165	17	4,213	4	78
Number of members	362	27	11,770	12	238
Number of depositing members	235	24	6,764	5	124
Average age of depositing members	47.25	42.12	45.30	47.03	48.29
Average years of service of depositing members	15.01	12.16	11.56	8.87	10.81

Plan number	578	158	363	855	734
Plan name	Deaf Smith Co. HD	Deaf Smith County	Deep East TX COG	Delta Co. AD	Delta Co. MUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,265,430	\$ 16,030,505	\$ 293,324	\$ 51,453	\$ 28,308
Members	19,411,086	26,684,741	5,143,472	264,170	614,635
Total	24,676,516	42,715,246	5,436,796	315,623	642,943
2 PV of future normal cost contributions	5,178,474	6,443,941	2,512,143	73,349	259,419
3 Actuarial accrued liability (AAL) [line 1 - line 2]	19,498,042	36,271,305	2,924,653	242,274	383,524
4 Actuarial value of assets	19,047,919	33,035,414	2,376,736	247,743	381,009
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 450,123	\$ 3,235,891	\$ 547,917	\$ (5,469)	\$ 2,515
6 Funded ratio [line 4 ÷ line 3]	97.7%	91.1%	81.3%	102.3%	99.3%
7 Effective amortization period in years	17.0	11.4	13.1	0.0	19.2
Required employer rate for 2024					
Normal cost rate	2.85%	6.48%	6.07%	7.28%	5.18%
UAAL/(OAAL) rate	0.44%	3.73%	1.63%	(0.45%)	0.16%
Required rate	3.29%	10.21%	7.70%	6.83%	5.34%
Elected rate	N/A	11.68%	8.04%	N/A	3.48%
Retirement plan rate (greater of required or elected rate)	3.29%	11.68%	8.04%	6.83%	5.34%
Group Term Life rate	N/A	0.11%	N/A	N/A	N/A
Total contribution rate	3.29%	11.79%	8.04%	6.83%	5.34%
Number of annuitants	54	89	9	1	1
Number of members	677	294	81	3	4
Number of depositing members	187	146	61	2	4
Average age of depositing members	41.11	42.43	52.00	59.11	51.18
Average years of service of depositing members	6.54	9.53	12.75	20.21	10.81

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	159	732	583	482	783
Plan name	Delta County	Delta Lake ID	Denco Area 911 Dist. — Denton Co.	Denton CAD	Denton Co. Transportation Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,827,480	\$ 444,704	\$ 1,313,049	\$ 25,158,155	\$ 227,399
Members	5,132,627	2,922,324	7,806,313	31,350,991	6,388,761
Total	6,960,107	3,367,028	9,119,362	56,509,146	6,616,160
2 PV of future normal cost contributions	1,787,266	986,566	1,275,477	10,020,596	2,463,165
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	5,172,841	2,380,462	7,843,885	46,488,550	4,152,995
4 Actuarial value of assets	5,040,195	2,248,381	7,789,366	44,931,411	3,960,440
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 132,646	\$ 132,081	\$ 54,519	\$ 1,557,139	\$ 192,555
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	97.4%	94.5%	99.3%	96.7%	95.4%
7 Effective amortization period in years	12.2	18.1	20.0	9.7	17.2
Required employer rate for 2024					
Normal cost rate	7.79%	3.39%	8.76%	10.21%	6.50%
UAAL/(OAAL) rate	0.78%	0.81%	0.51%	1.79%	0.67%
Required rate	8.57%	4.20%	9.27%	12.00%	7.17%
Elected rate	6.67%	N/A	5.70%	13.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.57%	4.20%	9.27%	13.00%	7.17%
Group Term Life rate	0.49%	N/A	0.13%	0.07%	N/A
Total contribution rate	9.06%	4.20%	9.40%	13.07%	7.17%
Number of annuitants	32	20	4	51	3
Number of members	146	141	33	118	85
Number of depositing members	49	47	14	80	29
Average age of depositing members	48.50	51.76	46.20	42.32	49.10
Average years of service of depositing members	9.43	9.62	8.75	9.18	7.25

Plan number	160	466	161	764	162
Plan name	Denton County	DeWitt Co. AD	DeWitt County	Dickens Co. AD	Dickens County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 260,294,450	\$ 1,123,316	\$ 9,872,103	\$ 170,070	\$ 3,098,281
Members	520,942,053	2,937,563	22,632,679	121,894	3,249,501
Total	781,236,503	4,060,879	32,504,782	291,964	6,347,782
2 PV of future normal cost contributions	126,025,238	622,662	6,666,970	40,405	728,446
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	655,211,265	3,438,217	25,837,812	251,559	5,619,336
4 Actuarial value of assets	552,961,188	3,505,086	25,547,058	241,365	5,242,346
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 102,250,077	\$ (66,869)	\$ 290,754	\$ 10,194	\$ 376,990
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	84.4%	101.9%	98.9%	95.9%	93.3%
7 Effective amortization period in years	17.7	0.0	0.6	17.7	7.5
Required employer rate for 2024					
Normal cost rate	8.05%	6.49%	4.82%	9.01%	6.05%
UAAL/(OAAL) rate	6.85%	(1.37%)	0.12%	2.17%	2.93%
Required rate	14.90%	5.12%	4.94%	11.18%	8.98%
Elected rate	N/A	N/A	7.40%	N/A	11.56%
Retirement plan rate (greater of required or elected rate)	14.90%	5.12%	7.40%	11.18%	11.56%
Group Term Life rate	0.12%	N/A	0.30%	0.13%	0.68%
Total contribution rate	15.02%	5.12%	7.70%	11.31%	12.24%
Number of annuitants	958	6	96	1	35
Number of members	3,562	18	284	1	78
Number of depositing members	1,692	10	144	1	31
Average age of depositing members	44.01	51.72	47.21	58.44	55.98
Average years of service of depositing members	11.05	12.45	10.58	15.75	12.17

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	163	164	929	880	165
	Dimmit County	Donley County	Duval Co. AD	Duval Co. GCD	Duval County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,004,594	\$ 1,626,749	\$ 0	\$ 0	\$ 10,019,885
Members	24,075,261	3,307,486	744,702	264,929	14,324,902
Total	29,079,855	4,934,235	744,702	264,929	24,344,787
2 PV of future normal cost contributions	8,219,060	737,802	513,900	136,871	3,377,236
3 Actuarial accrued liability (AAL) [line 1 - line 2]	20,860,795	4,196,433	230,802	128,058	20,967,551
4 Actuarial value of assets	24,375,834	3,958,640	280,940	120,058	20,385,840
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (3,515,039)	\$ 237,793	\$ (50,138)	\$ 8,000	\$ 581,711
6 Funded ratio [line 4 ÷ line 3]	116.8%	94.3%	121.7%	93.8%	97.2%
7 Effective amortization period in years	0.0	17.6	0.0	18.3	4.9
Required employer rate for 2024					
Normal cost rate	9.22%	3.37%	11.46%	8.45%	3.40%
UAAL/(OAAL) rate	(3.98%)	1.67%	(1.96%)	0.64%	2.18%
Required rate	5.24%	5.04%	9.50%	9.09%	5.58%
Elected rate	13.25%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.25%	5.04%	9.50%	9.09%	5.58%
Group Term Life rate	N/A	N/A	0.15%	N/A	N/A
Total contribution rate	13.25%	5.04%	9.65%	9.09%	5.58%
Number of annuitants	52	29	0	0	151
Number of members	433	69	12	5	455
Number of depositing members	180	38	6	3	158
Average age of depositing members	45.44	54.58	43.21	55.02	50.70
Average years of service of depositing members	7.45	10.98	7.21	5.22	10.70

Plan number	1062	879	376	825	1102
	East Central SUD	East Fork SUD	East Harris Co. ESJPB	East Medina Co. SUD	East TX COG
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 19,177	\$ 4,149	\$ 0	\$ 215,374	\$ 0
Members	2,697,978	2,347,390	2,256,610	1,277,119	9,610,942
Total	2,717,155	2,351,539	2,256,610	1,492,493	9,610,942
2 PV of future normal cost contributions	1,911,987	639,041	1,516,021	506,586	7,192,502
3 Actuarial accrued liability (AAL) [line 1 - line 2]	805,168	1,712,498	740,589	985,907	2,418,440
4 Actuarial value of assets	462,068	1,393,382	690,678	807,714	1,105,101
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 343,100	\$ 319,116	\$ 49,911	\$ 178,193	\$ 1,313,339
6 Funded ratio [line 4 ÷ line 3]	57.4%	81.4%	93.3%	81.9%	45.7%
7 Effective amortization period in years	17.4	18.2	18.8	17.5	17.5
Required employer rate for 2024					
Normal cost rate	9.67%	8.54%	8.34%	5.73%	6.32%
UAAL/(OAAL) rate	2.50%	4.39%	0.42%	2.44%	1.36%
Required rate	12.17%	12.93%	8.76%	8.17%	7.68%
Elected rate	8.39%	N/A	8.18%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.17%	12.93%	8.76%	8.17%	7.68%
Group Term Life rate	N/A	N/A	N/A	0.18%	N/A
Total contribution rate	12.17%	12.93%	8.76%	8.35%	7.68%
Number of annuitants	1	1	0	3	0
Number of members	30	9	34	30	168
Number of depositing members	22	9	23	12	153
Average age of depositing members	43.10	50.11	32.27	50.48	53.59
Average years of service of depositing members	8.63	12.02	4.08	16.08	9.46

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	1079	593	166	624	939
Plan name	East TX MUD Smith Co.	Eastland Co. AD	Eastland County	ECD of Ector Co.	Ector Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 341,599	\$ 1,724,590	\$ 12,240,996	\$ 1,750,897	\$ 344,566
Members	854,737	1,436,709	16,243,542	1,189,169	5,596,887
Total	1,196,336	3,161,299	28,484,538	2,940,066	5,941,453
2 PV of future normal cost contributions	500,445	519,989	3,909,748	782,552	2,684,086
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	695,891	2,641,310	24,574,790	2,157,514	3,257,367
4 Actuarial value of assets	118,700	2,357,736	21,404,598	2,567,903	3,500,338
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 577,191	\$ 283,574	\$ 3,170,192	\$ (410,389)	\$ (242,971)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	17.1%	89.3%	87.1%	119.0%	107.5%
7 Effective amortization period in years	19.1	17.8	12.9	0.0	0.0
Required employer rate for 2024					
Normal cost rate	3.33%	7.13%	6.87%	12.03%	11.15%
UAAL/(OAAL) rate	13.65%	7.66%	5.43%	(12.03%)	(1.31%)
Required rate	16.98%	14.79%	12.30%	0.00%	9.84%
Elected rate	N/A	N/A	13.56%	15.00%	14.00%
Retirement plan rate (greater of required or elected rate)	16.98%	14.79%	13.56%	15.00%	14.00%
Group Term Life rate	0.05%	0.20%	0.41%	N/A	N/A
Total contribution rate	17.03%	14.99%	13.97%	15.00%	14.00%
Number of annuitants	1	5	103	3	5
Number of members	9	11	230	10	56
Number of depositing members	7	6	111	3	34
Average age of depositing members	33.31	42.74	47.20	30.45	46.85
Average years of service of depositing members	8.33	9.76	10.35	5.14	10.08

Plan number	580	167	448	628	168
Plan name	Ector Co. HD	Ector County	Edwards Aquifer Auth. – Bexar Co.	Edwards CAD	Edwards County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 259,525,098	\$ 173,026,412	\$ 8,041,613	\$ 96,337	\$ 1,101,216
Members	451,671,235	188,022,302	32,079,831	674,941	6,109,833
Total	711,196,333	361,048,714	40,121,444	771,278	7,211,049
2 PV of future normal cost contributions	84,387,197	48,402,405	8,344,522	440,262	1,600,590
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	626,809,136	312,646,309	31,776,922	331,016	5,610,459
4 Actuarial value of assets	553,172,440	274,968,756	28,363,752	490,029	5,294,877
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 73,636,696	\$ 37,677,553	\$ 3,413,170	\$ (159,013)	\$ 315,582
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.3%	87.9%	89.3%	148.0%	94.4%
7 Effective amortization period in years	18.0	10.6	14.4	0.0	18.4
Required employer rate for 2024					
Normal cost rate	3.81%	8.99%	6.97%	11.58%	7.43%
UAAL/(OAAL) rate	4.54%	6.88%	3.60%	(7.14%)	1.64%
Required rate	8.35%	15.87%	10.57%	4.44%	9.07%
Elected rate	N/A	19.10%	11.09%	11.50%	N/A
Retirement plan rate (greater of required or elected rate)	8.35%	19.10%	11.09%	11.50%	9.07%
Group Term Life rate	0.08%	N/A	N/A	N/A	N/A
Total contribution rate	8.43%	19.10%	11.09%	11.50%	9.07%
Number of annuitants	855	770	35	4	23
Number of members	6,157	1,602	162	8	112
Number of depositing members	1,940	664	90	3	48
Average age of depositing members	39.99	42.59	46.93	39.00	48.15
Average years of service of depositing members	7.37	9.59	11.65	4.81	8.40

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	819	567	1013	936	541
Plan name	El Paso CAD	El Paso Co. 911 Dist.	El Paso Co. ESD #1	El Paso Co. ESD #2	El Paso Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,737,739	\$ 2,732,968	\$ 9,855	\$ 0	\$ 210,748,124
Members	35,747,175	4,936,360	1,321,347	4,191,876	632,815,891
Total	39,484,914	7,669,328	1,331,202	4,191,876	843,564,015
2 PV of future normal cost contributions	11,427,159	1,504,205	927,840	2,223,630	164,829,993
3 Actuarial accrued liability (AAL) [line 1 - line 2]	28,057,755	6,165,123	403,362	1,968,246	678,734,022
4 Actuarial value of assets	21,289,540	5,877,007	367,667	1,801,605	582,996,687
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 6,768,215	\$ 288,116	\$ 35,695	\$ 166,641	\$ 95,737,335
6 Funded ratio [line 4 ÷ line 3]	75.9%	95.3%	91.2%	91.5%	85.9%
7 Effective amortization period in years	15.6	4.4	14.9	18.2	18.1
Required employer rate for 2024					
Normal cost rate	9.89%	11.77%	11.27%	10.28%	4.62%
UAAL/(OAAL) rate	6.79%	2.31%	0.51%	1.09%	2.88%
Required rate	16.68%	14.08%	11.78%	11.37%	7.50%
Elected rate	11.48%	18.00%	11.86%	9.70%	N/A
Retirement plan rate (greater of required or elected rate)	16.68%	18.00%	11.86%	11.37%	7.50%
Group Term Life rate	N/A	0.14%	N/A	N/A	N/A
Total contribution rate	16.68%	18.14%	11.86%	11.37%	7.50%
Number of annuitants	37	9	1	0	954
Number of members	190	20	21	49	7,564
Number of depositing members	146	13	17	30	3,471
Average age of depositing members	47.33	48.13	48.66	42.62	42.63
Average years of service of depositing members	12.56	7.46	6.24	5.70	7.31

Plan number	1004	170	963	395	976
Plan name	El Paso Co. WID #1	El Paso County	El Paso MHMR	Electra Housing Auth.	Ellis AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 153,945	\$ 644,273,329	\$ 347,276	\$ 55,924	\$ 284,819
Members	5,293,937	1,069,861,165	45,753,246	596,251	7,869,249
Total	5,447,882	1,714,134,494	46,100,522	652,175	8,154,068
2 PV of future normal cost contributions	2,832,069	268,550,242	26,574,603	445,458	2,689,552
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,615,813	1,445,584,252	19,525,919	206,717	5,464,516
4 Actuarial value of assets	1,957,638	1,219,075,551	18,155,909	210,949	4,712,493
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 658,175	\$ 226,508,701	\$ 1,370,010	\$ (4,232)	\$ 752,023
6 Funded ratio [line 4 ÷ line 3]	74.8%	84.3%	93.0%	102.0%	86.2%
7 Effective amortization period in years	18.1	17.7	15.9	0.0	18.0
Required employer rate for 2024					
Normal cost rate	3.17%	10.04%	4.25%	11.64%	11.27%
UAAL/(OAAL) rate	0.98%	9.08%	0.34%	(0.17%)	3.73%
Required rate	4.15%	19.12%	4.59%	11.47%	15.00%
Elected rate	3.41%	N/A	4.47%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	4.15%	19.12%	4.59%	11.47%	15.00%
Group Term Life rate	N/A	N/A	N/A	N/A	0.09%
Total contribution rate	4.15%	19.12%	4.59%	11.47%	15.09%
Number of annuitants	5	1,829	6	1	2
Number of members	147	4,897	1,280	8	64
Number of depositing members	115	2,949	710	5	39
Average age of depositing members	44.65	42.55	39.20	45.68	42.72
Average years of service of depositing members	13.20	10.79	5.79	2.68	5.83

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	169	1005	859	850	171
Plan name	Ellis County	Elm Ridge WCID of Denton Co.	Emerald Bay MUD	Erath Co. AD	Erath County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 57,890,286	\$ 148,492	\$ 0	\$ 140,502	\$ 24,019,244
Members	131,089,606	3,689,599	181,971	3,285,755	40,375,972
Total	188,979,892	3,838,091	181,971	3,426,257	64,395,216
2 PV of future normal cost contributions	34,829,896	2,406,031	145,448	1,068,251	9,461,985
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	154,149,996	1,432,060	36,523	2,358,006	54,933,231
4 Actuarial value of assets	134,997,481	1,049,761	79,975	1,900,077	53,599,949
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 19,152,515	\$ 382,299	\$ (43,452)	\$ 457,929	\$ 1,333,282
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.6%	73.3%	219.0%	80.6%	97.6%
7 Effective amortization period in years	17.8	17.9	0.0	17.8	5.9
Required employer rate for 2024					
Normal cost rate	7.01%	8.16%	3.04%	10.07%	7.13%
UAAL/(OAAL) rate	4.13%	1.81%	(3.03%)	4.75%	0.93%
Required rate	11.14%	9.97%	0.01%	14.82%	8.06%
Elected rate	11.19%	8.36%	N/A	14.00%	9.42%
Retirement plan rate (greater of required or elected rate)	11.19%	9.97%	0.01%	14.82%	9.42%
Group Term Life rate	0.12%	0.10%	0.04%	N/A	0.13%
Total contribution rate	11.31%	10.07%	0.05%	14.82%	9.55%
Number of annuitants	359	3	0	4	142
Number of members	1,151	38	11	20	415
Number of depositing members	584	23	2	16	213
Average age of depositing members	45.26	42.33	39.16	48.76	42.75
Average years of service of depositing members	9.98	10.86	1.67	11.24	9.32

Plan number	563	172	644	173	174
Plan name	Falls Co. AD	Falls County	Fannin CAD	Fannin County	Fayette County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 301,413	\$ 11,581,357	\$ 1,206,847	\$ 15,247,323	\$ 30,437,006
Members	916,268	15,543,913	3,500,495	24,082,524	54,516,751
Total	1,217,681	27,125,270	4,707,342	39,329,847	84,953,757
2 PV of future normal cost contributions	414,952	3,452,224	1,635,051	5,605,897	11,952,547
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	802,729	23,673,046	3,072,291	33,723,950	73,001,210
4 Actuarial value of assets	837,345	20,940,828	2,878,941	31,738,588	62,920,207
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (34,616)	\$ 2,732,218	\$ 193,350	\$ 1,985,362	\$ 10,081,003
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	104.3%	88.5%	93.7%	94.1%	86.2%
7 Effective amortization period in years	0.0	17.9	6.3	17.3	14.9
Required employer rate for 2024					
Normal cost rate	9.13%	5.94%	8.87%	7.52%	6.85%
UAAL/(OAAL) rate	(1.03%)	5.11%	1.50%	2.62%	7.05%
Required rate	8.10%	11.05%	10.37%	10.14%	13.90%
Elected rate	3.24%	N/A	11.87%	N/A	14.87%
Retirement plan rate (greater of required or elected rate)	8.10%	11.05%	11.87%	10.14%	14.87%
Group Term Life rate	0.09%	0.16%	0.06%	0.26%	N/A
Total contribution rate	8.19%	11.21%	11.93%	10.40%	14.87%
Number of annuitants	8	98	12	111	146
Number of members	20	272	36	273	435
Number of depositing members	7	110	21	135	232
Average age of depositing members	48.88	48.63	36.89	50.49	47.19
Average years of service of depositing members	9.76	11.30	5.98	10.62	12.21

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	951	914	432	175	176
Plan name	Fern Bluff MUD	Fisher Co. AD	Fisher Co. HD	Fisher County	Floyd County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 6,057,283	\$ 3,531,745	\$ 5,502,014
Members	1,254,741	309,436	8,950,074	4,355,982	9,191,447
Total	1,254,741	309,436	15,007,357	7,887,727	14,693,461
2 PV of future normal cost contributions	619,829	259,610	2,059,931	1,463,790	2,216,207
3 Actuarial accrued liability (AAL) [line 1 - line 2]	634,912	49,826	12,947,426	6,423,937	12,477,254
4 Actuarial value of assets	513,346	19,155	12,102,352	6,368,590	12,323,215
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 121,566	\$ 30,671	\$ 845,074	\$ 55,347	\$ 154,039
6 Funded ratio [line 4 ÷ line 3]	80.9%	38.4%	93.5%	99.1%	98.8%
7 Effective amortization period in years	18.4	19.9	18.0	0.2	18.2
Required employer rate for 2024					
Normal cost rate	9.90%	7.26%	1.90%	5.49%	7.72%
UAAL/(OAAL) rate	2.08%	1.86%	1.53%	0.10%	0.55%
Required rate	11.98%	9.12%	3.43%	5.59%	8.27%
Elected rate	N/A	N/A	N/A	8.23%	N/A
Retirement plan rate (greater of required or elected rate)	11.98%	9.12%	3.43%	8.23%	8.27%
Group Term Life rate	N/A	N/A	N/A	0.57%	0.19%
Total contribution rate	11.98%	9.12%	3.43%	8.80%	8.46%
Number of annuitants	0	0	39	48	46
Number of members	10	3	178	203	133
Number of depositing members	10	3	65	64	60
Average age of depositing members	57.78	47.42	45.84	48.40	50.76
Average years of service of depositing members	12.29	7.22	8.93	7.65	11.73

Plan number	1090	360	474	974	390
Plan name	Foard Co. AD	Foard County	Fort Bend CAD	Fort Bend Co. ESD #2	Fort Bend Co. ESD #4
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 61,419	\$ 13,990,637	\$ 209,473	\$ 0
Members	203,372	2,465,482	33,363,839	9,197,660	5,960,707
Total	203,372	2,526,901	47,354,476	9,407,133	5,960,707
2 PV of future normal cost contributions	148,417	673,711	12,978,096	4,752,803	3,099,030
3 Actuarial accrued liability (AAL) [line 1 - line 2]	54,955	1,853,190	34,376,380	4,654,330	2,861,677
4 Actuarial value of assets	32,782	1,739,660	31,236,747	3,535,515	2,676,842
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 22,173	\$ 113,530	\$ 3,139,633	\$ 1,118,815	\$ 184,835
6 Funded ratio [line 4 ÷ line 3]	59.7%	93.9%	90.9%	76.0%	93.5%
7 Effective amortization period in years	6.7	18.7	18.2	18.3	17.7
Required employer rate for 2024					
Normal cost rate	8.14%	6.10%	11.14%	7.31%	7.49%
UAAL/(OAAL) rate	2.75%	0.96%	2.81%	2.41%	0.67%
Required rate	10.89%	7.06%	13.95%	9.72%	8.16%
Elected rate	13.52%	6.79%	13.70%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.52%	7.06%	13.95%	9.72%	8.16%
Group Term Life rate	0.02%	N/A	0.16%	0.11%	N/A
Total contribution rate	13.54%	7.06%	14.11%	9.83%	8.16%
Number of annuitants	0	1	53	3	0
Number of members	2	26	209	132	86
Number of depositing members	2	25	138	92	51
Average age of depositing members	33.80	56.62	46.55	41.90	37.53
Average years of service of depositing members	7.67	14.23	9.40	10.69	7.42

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	1063	782	178	932	860
Plan name	Fort Bend Co. ESD #7	Fort Bend Co. WCID #2	Fort Bend County	Fort Clark MUD	Fort Griffin SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 441,723	\$ 389,007,126	\$ 0	\$ 0
Members	1,966,951	8,719,887	838,896,127	389,412	305,041
Total	1,966,951	9,161,610	1,227,903,253	389,412	305,041
2 PV of future normal cost contributions	1,435,931	3,372,207	240,611,371	196,155	200,205
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	531,020	5,789,403	987,291,882	193,257	104,836
4 Actuarial value of assets	367,525	5,337,137	856,851,454	172,204	94,602
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 163,495	\$ 452,266	\$ 130,440,428	\$ 21,053	\$ 10,234
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	69.2%	92.2%	86.8%	89.1%	90.2%
7 Effective amortization period in years	16.0	18.7	18.1	16.8	18.8
Required employer rate for 2024					
Normal cost rate	6.86%	7.86%	7.99%	3.63%	2.69%
UAAL/(OAAL) rate	1.21%	1.39%	5.11%	0.95%	0.33%
Required rate	8.07%	9.25%	13.10%	4.58%	3.02%
Elected rate	N/A	8.39%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.07%	9.25%	13.10%	4.58%	3.02%
Group Term Life rate	0.07%	0.20%	N/A	N/A	N/A
Total contribution rate	8.14%	9.45%	13.10%	4.58%	3.02%
Number of annuitants	0	9	1,346	0	0
Number of members	47	58	5,946	6	11
Number of depositing members	30	45	3,135	5	6
Average age of depositing members	36.68	48.13	44.17	45.80	47.31
Average years of service of depositing members	6.87	14.16	10.43	12.55	18.89

Plan number	769	179	1038	693	180
Plan name	Four Way SUD	Franklin County	Freer WCID	Freestone Co. AD	Freestone County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 7,356,441	\$ 0	\$ 930,975	\$ 21,806,531
Members	907,417	13,304,227	829,616	3,468,347	18,996,494
Total	907,417	20,660,668	829,616	4,399,322	40,803,025
2 PV of future normal cost contributions	431,215	3,900,641	152,796	750,824	4,482,741
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	476,202	16,760,027	676,820	3,648,498	36,320,284
4 Actuarial value of assets	476,282	16,171,274	482,704	3,381,673	31,510,237
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (80)	\$ 588,753	\$ 194,116	\$ 266,825	\$ 4,810,047
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.0%	96.5%	71.3%	92.7%	86.8%
7 Effective amortization period in years	0.0	2.9	2.2	18.3	9.8
Required employer rate for 2024					
Normal cost rate	5.52%	7.46%	1.99%	10.84%	5.87%
UAAL/(OAAL) rate	(0.13%)	1.05%	4.68%	4.66%	10.53%
Required rate	5.39%	8.51%	6.67%	15.50%	16.40%
Elected rate	7.00%	12.00%	25.00%	15.00%	N/A
Retirement plan rate (greater of required or elected rate)	7.00%	12.00%	25.00%	15.50%	16.40%
Group Term Life rate	0.13%	0.29%	0.08%	N/A	0.43%
Total contribution rate	7.13%	12.29%	25.08%	15.50%	16.83%
Number of annuitants	0	60	0	5	127
Number of members	10	164	9	26	317
Number of depositing members	6	75	6	13	139
Average age of depositing members	40.68	46.11	37.63	48.72	51.24
Average years of service of depositing members	12.46	10.95	10.49	9.99	9.34

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	509	181	761	182	546
Plan name	Frio Co. AD	Frio County	Gaines Co. AD	Gaines County	Galveston CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,680,465	\$ 10,087,742	\$ 318,395	\$ 22,801,492	\$ 15,456,510
Members	2,333,751	22,762,388	936,062	35,348,555	12,534,535
Total	4,014,216	32,850,130	1,254,457	58,150,047	27,991,045
2 PV of future normal cost contributions	388,935	6,998,945	252,124	9,967,895	2,710,861
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	3,625,281	25,851,185	1,002,333	48,182,152	25,280,184
4 Actuarial value of assets	3,071,467	24,722,270	959,126	46,996,256	22,067,033
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 553,814	\$ 1,128,915	\$ 43,207	\$ 1,185,896	\$ 3,213,151
6 Funded ratio <small>[line 4 ÷ line 3]</small>	84.7%	95.6%	95.7%	97.5%	87.3%
7 Effective amortization period in years	18.2	16.5	8.8	17.7	17.7
Required employer rate for 2024					
Normal cost rate	8.29%	7.02%	6.40%	6.65%	10.00%
UAAL/(OAAL) rate	11.07%	1.24%	1.36%	1.04%	12.42%
Required rate	19.36%	8.26%	7.76%	7.69%	22.42%
Elected rate	N/A	N/A	8.45%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	19.36%	8.26%	8.45%	7.69%	22.42%
Group Term Life rate	0.20%	0.24%	N/A	N/A	0.17%
Total contribution rate	19.56%	8.50%	8.45%	7.69%	22.59%
Number of annuitants	8	72	6	136	41
Number of members	14	322	7	264	76
Number of depositing members	10	149	5	170	47
Average age of depositing members	56.72	44.44	51.70	46.22	46.84
Average years of service of depositing members	15.42	10.18	17.22	10.40	9.97

Plan number	547	464	433	589	821
Plan name	Galveston Co. Consolidated DD	Galveston Co. DD #1	Galveston Co. DD #2	Galveston Co. ECD	Galveston Co. FWSD #6
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,196,620	\$ 813,457	\$ 3,637,373	\$ 1,977,541	\$ 34,509
Members	3,766,090	2,730,686	2,965,646	3,468,299	1,369,190
Total	5,962,710	3,544,143	6,603,019	5,445,840	1,403,699
2 PV of future normal cost contributions	450,623	848,237	531,552	523,330	201,711
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	5,512,087	2,695,906	6,071,467	4,922,510	1,201,988
4 Actuarial value of assets	5,061,949	2,428,777	5,751,140	4,821,710	1,058,661
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 450,138	\$ 267,129	\$ 320,327	\$ 100,800	\$ 143,327
6 Funded ratio <small>[line 4 ÷ line 3]</small>	91.8%	90.1%	94.7%	98.0%	88.1%
7 Effective amortization period in years	18.0	18.2	17.8	0.8	14.3
Required employer rate for 2024					
Normal cost rate	8.94%	8.70%	10.62%	8.69%	2.81%
UAAL/(OAAL) rate	8.88%	3.10%	7.55%	0.88%	2.79%
Required rate	17.82%	11.80%	18.17%	9.57%	5.60%
Elected rate	N/A	N/A	9.29%	20.00%	5.95%
Retirement plan rate (greater of required or elected rate)	17.82%	11.80%	18.17%	20.00%	5.95%
Group Term Life rate	0.40%	N/A	N/A	N/A	0.34%
Total contribution rate	18.22%	11.80%	18.17%	20.00%	6.29%
Number of annuitants	13	13	7	3	1
Number of members	16	31	15	6	11
Number of depositing members	7	15	9	5	6
Average age of depositing members	54.56	48.13	48.98	55.58	51.04
Average years of service of depositing members	16.00	6.72	12.93	18.38	16.36

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	752	407	1020	183	473
Plan name	Galveston Co. Health Dist.	Galveston Co. WCID #1	Galveston Co. WCID #8	Galveston County	Garza CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,866,741	\$ 9,472,739	\$ 0	\$ 260,600,313	\$ 752,467
Members	38,759,002	16,322,420	1,374,963	345,680,909	229,633
Total	42,625,743	25,795,159	1,374,963	606,281,222	982,100
2 PV of future normal cost contributions	15,041,103	2,534,440	791,839	75,414,252	170,075
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	27,584,640	23,260,719	583,124	530,866,970	812,025
4 Actuarial value of assets	27,882,760	20,693,562	450,662	476,846,270	722,050
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (298,120)	\$ 2,567,157	\$ 132,462	\$ 54,020,700	\$ 89,975
6 Funded ratio <small>[line 4 ÷ line 3]</small>	101.1%	89.0%	77.3%	89.8%	88.9%
7 Effective amortization period in years	0.0	14.6	17.7	17.9	17.5
Required employer rate for 2024					
Normal cost rate	3.32%	6.88%	9.40%	6.50%	6.89%
UAAL/(OAAL) rate	(0.10%)	8.13%	2.00%	5.41%	7.55%
Required rate	3.22%	15.01%	11.40%	11.91%	14.44%
Elected rate	N/A	15.65%	N/A	11.87%	N/A
Retirement plan rate (greater of required or elected rate)	3.22%	15.65%	11.40%	11.91%	14.44%
Group Term Life rate	N/A	0.21%	0.12%	N/A	N/A
Total contribution rate	3.22%	15.86%	11.52%	11.91%	14.44%
Number of annuitants	46	23	0	1,129	4
Number of members	761	73	14	2,322	3
Number of depositing members	331	41	11	1,225	3
Average age of depositing members	41.24	45.55	40.69	43.65	40.08
Average years of service of depositing members	7.09	14.37	10.97	10.64	2.72

Plan number	908	184	885	955	185
Plan name	Garza Co. Health Care Dist.	Garza County	Gillespie CAD	Gillespie Co. SWCD	Gillespie County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 5,633,599	\$ 27,799	\$ 0	\$ 19,508,886
Members	364,328	10,452,096	2,007,424	80,227	35,613,149
Total	364,328	16,085,695	2,035,223	80,227	55,122,035
2 PV of future normal cost contributions	111,182	2,458,164	728,255	48,350	11,613,733
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	253,146	13,627,531	1,306,968	31,877	43,508,302
4 Actuarial value of assets	217,632	13,625,220	1,271,404	28,847	41,895,341
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 35,514	\$ 2,311	\$ 35,564	\$ 3,030	\$ 1,612,961
6 Funded ratio <small>[line 4 ÷ line 3]</small>	86.0%	100.0%	97.3%	90.5%	96.3%
7 Effective amortization period in years	18.0	20.0	4.1	18.2	2.9
Required employer rate for 2024					
Normal cost rate	8.83%	5.77%	9.29%	5.60%	9.89%
UAAL/(OAAL) rate	4.96%	0.03%	0.46%	0.99%	1.08%
Required rate	13.79%	5.80%	9.75%	6.59%	10.97%
Elected rate	11.00%	N/A	10.55%	N/A	15.00%
Retirement plan rate (greater of required or elected rate)	13.79%	5.80%	10.55%	6.59%	15.00%
Group Term Life rate	N/A	0.30%	N/A	N/A	N/A
Total contribution rate	13.79%	6.10%	10.55%	6.59%	15.00%
Number of annuitants	0	37	1	0	116
Number of members	1	134	24	1	285
Number of depositing members	1	71	14	1	168
Average age of depositing members	47.11	48.83	49.38	47.79	47.11
Average years of service of depositing members	21.08	11.19	14.92	8.67	10.23

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	942	186	187	498	1067
Plan name	Glasscock Co. AD	Glasscock County	Goliad County	Gonzales CAD	Gonzales Co. ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 4,874,604	\$ 6,337,468	\$ 1,105,450	\$ 0
Members	498,792	9,695,052	13,640,239	4,275,758	1,436,344
Total	498,792	14,569,656	19,977,707	5,381,208	1,436,344
2 PV of future normal cost contributions	346,328	2,644,919	3,530,942	768,282	1,146,323
3 Actuarial accrued liability (AAL) [line 1 - line 2]	152,464	11,924,737	16,446,765	4,612,926	290,021
4 Actuarial value of assets	150,904	12,476,438	16,608,713	4,053,771	221,219
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,560	\$ (551,701)	\$ (161,948)	\$ 559,155	\$ 68,802
6 Funded ratio [line 4 ÷ line 3]	99.0%	104.6%	101.0%	87.9%	76.3%
7 Effective amortization period in years	10.1	0.0	0.0	14.8	17.9
Required employer rate for 2024					
Normal cost rate	11.09%	9.90%	5.45%	9.50%	2.68%
UAAL/(OAAL) rate	0.12%	(1.68%)	(0.22%)	5.62%	0.33%
Required rate	11.21%	8.22%	5.23%	15.12%	3.01%
Elected rate	N/A	10.63%	N/A	16.00%	2.96%
Retirement plan rate (greater of required or elected rate)	11.21%	10.63%	5.23%	16.00%	3.01%
Group Term Life rate	N/A	0.36%	0.17%	N/A	N/A
Total contribution rate	11.21%	10.99%	5.40%	16.00%	3.01%
Number of annuitants	0	34	77	5	0
Number of members	3	60	246	20	42
Number of depositing members	2	44	99	13	28
Average age of depositing members	38.51	50.81	50.13	51.21	41.93
Average years of service of depositing members	2.67	11.75	10.53	14.97	2.69

Plan number	188	886	518	189	475
Plan name	Gonzales County	Graham Reg. Med. Ctr.	Gray Co. AD	Gray County	Grayson CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 13,504,415	\$ 648,960	\$ 1,545,501	\$ 14,482,330	\$ 7,250,332
Members	35,589,576	9,780,198	1,897,648	20,373,593	12,445,560
Total	49,093,991	10,429,158	3,443,149	34,855,923	19,695,892
2 PV of future normal cost contributions	9,455,123	3,610,865	462,167	3,902,159	3,653,514
3 Actuarial accrued liability (AAL) [line 1 - line 2]	39,638,868	6,818,293	2,980,982	30,953,764	16,042,378
4 Actuarial value of assets	33,888,327	6,796,133	2,875,985	30,423,217	14,617,869
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 5,750,541	\$ 22,160	\$ 104,997	\$ 530,547	\$ 1,424,509
6 Funded ratio [line 4 ÷ line 3]	85.5%	99.7%	96.5%	98.3%	91.1%
7 Effective amortization period in years	11.9	6.9	17.9	1.3	18.0
Required employer rate for 2024					
Normal cost rate	9.20%	2.29%	9.27%	5.85%	8.97%
UAAL/(OAAL) rate	5.25%	0.02%	2.64%	0.55%	3.75%
Required rate	14.45%	2.31%	11.91%	6.40%	12.72%
Elected rate	16.00%	N/A	N/A	10.78%	N/A
Retirement plan rate (greater of required or elected rate)	16.00%	2.31%	11.91%	10.78%	12.72%
Group Term Life rate	N/A	N/A	N/A	0.16%	0.21%
Total contribution rate	16.00%	2.31%	11.91%	10.94%	12.93%
Number of annuitants	108	21	10	119	32
Number of members	271	357	17	290	68
Number of depositing members	154	136	7	110	40
Average age of depositing members	46.66	44.88	43.19	50.05	49.52
Average years of service of depositing members	11.20	7.99	9.98	11.21	9.55

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	190	528	429	191	483
Plan name	Grayson County	Greater Harris Co. 911 Emerg. Network	Greenbelt MIWA – Donley Co.	Gregg County	Grimes Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 68,889,091	\$ 8,483,839	\$ 903,410	\$ 83,194,932	\$ 2,412,708
Members	105,102,725	23,054,044	5,002,814	130,140,725	4,024,388
Total	173,991,816	31,537,883	5,906,224	213,335,657	6,437,096
2 PV of future normal cost contributions	19,948,373	5,007,203	423,983	29,339,291	980,567
3 Actuarial accrued liability (AAL) <small>[(line 1 - line 2)]</small>	154,043,443	26,530,680	5,482,241	183,996,366	5,456,529
4 Actuarial value of assets	135,040,547	24,387,950	5,149,740	170,882,097	5,311,123
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[(line 3 - line 4)]</small>	\$ 19,002,896	\$ 2,142,730	\$ 332,501	\$ 13,114,269	\$ 145,406
6 Funded ratio <small>[(line 4 ÷ line 3)]</small>	87.7%	91.9%	93.9%	92.9%	97.3%
7 Effective amortization period in years	18.0	15.7	18.1	13.1	16.4
Required employer rate for 2024					
Normal cost rate	4.62%	10.63%	5.15%	7.47%	8.39%
UAAL/(OAAL) rate	4.62%	4.74%	5.04%	3.54%	1.61%
Required rate	9.24%	15.37%	10.19%	11.01%	10.00%
Elected rate	N/A	15.76%	N/A	11.86%	N/A
Retirement plan rate (greater of required or elected rate)	9.24%	15.76%	10.19%	11.86%	10.00%
Group Term Life rate	0.13%	0.16%	N/A	N/A	N/A
Total contribution rate	9.37%	15.92%	10.19%	11.86%	10.00%
Number of annuitants	375	15	8	459	7
Number of members	1,105	59	12	1,343	20
Number of depositing members	562	41	11	572	14
Average age of depositing members	45.20	48.35	46.43	46.59	49.63
Average years of service of depositing members	10.39	12.78	20.45	10.44	10.96

Plan number	192	587	380	193	388
Plan name	Grimes County	Guadalupe AD	Guadalupe Co. GCD	Guadalupe County	Guadalupe-Blanco River Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 12,224,300	\$ 2,463,749	\$ 0	\$ 55,201,701	\$ 448,422
Members	32,534,487	8,530,939	322,364	146,491,257	31,872,826
Total	44,758,787	10,994,688	322,364	201,692,958	32,321,248
2 PV of future normal cost contributions	8,051,624	2,147,800	241,287	38,171,230	19,349,666
3 Actuarial accrued liability (AAL) <small>[(line 1 - line 2)]</small>	36,707,163	8,846,888	81,077	163,521,728	12,971,582
4 Actuarial value of assets	34,086,187	7,826,856	75,551	144,562,269	9,052,680
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[(line 3 - line 4)]</small>	\$ 2,620,976	\$ 1,020,032	\$ 5,526	\$ 18,959,459	\$ 3,918,902
6 Funded ratio <small>[(line 4 ÷ line 3)]</small>	92.9%	88.5%	93.2%	88.4%	69.8%
7 Effective amortization period in years	17.9	12.6	18.5	11.3	18.1
Required employer rate for 2024					
Normal cost rate	6.84%	9.14%	8.31%	7.28%	7.82%
UAAL/(OAAL) rate	2.25%	4.86%	0.40%	3.92%	2.06%
Required rate	9.09%	14.00%	8.71%	11.20%	9.88%
Elected rate	7.00%	15.03%	N/A	12.78%	N/A
Retirement plan rate (greater of required or elected rate)	9.09%	15.03%	8.71%	12.78%	9.88%
Group Term Life rate	0.33%	N/A	N/A	N/A	N/A
Total contribution rate	9.42%	15.03%	8.71%	12.78%	9.88%
Number of annuitants	109	15	0	351	13
Number of members	369	54	2	1,180	257
Number of depositing members	201	39	2	662	192
Average age of depositing members	48.76	49.95	42.07	45.18	45.53
Average years of service of depositing members	10.68	12.12	6.00	10.83	11.70

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	1110	526	194	787	195
Plan name	Gulf Coast Protection Dist.	Gulf Coast WA – Galveston Co.	Hale County	Hall Co. AD	Hall County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 19,554,117	\$ 23,403,464	\$ 3,462	\$ 3,324,219
Members	638,134	25,482,872	36,607,396	233,640	4,131,113
Total	638,134	45,036,989	60,010,860	237,102	7,455,332
2 PV of future normal cost contributions	569,497	9,413,774	7,701,170	74,766	737,489
3 Actuarial accrued liability (AAL) [line 1 - line 2]	68,637	35,623,215	52,309,690	162,336	6,717,843
4 Actuarial value of assets	39,481	32,382,081	45,792,863	167,085	6,118,503
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 29,156	\$ 3,241,134	\$ 6,516,827	\$ (4,749)	\$ 599,340
6 Funded ratio [line 4 ÷ line 3]	57.5%	90.9%	87.5%	102.9%	91.1%
7 Effective amortization period in years	19.9	18.0	8.7	0.0	17.8
Required employer rate for 2024					
Normal cost rate	11.46%	6.15%	7.13%	3.83%	5.14%
UAAL/(OAAL) rate	1.13%	3.14%	8.15%	(0.53%)	4.35%
Required rate	12.59%	9.29%	15.28%	3.30%	9.49%
Elected rate	N/A	8.67%	17.69%	5.00%	N/A
Retirement plan rate (greater of required or elected rate)	12.59%	9.29%	17.69%	5.00%	9.49%
Group Term Life rate	0.04%	0.16%	0.15%	N/A	N/A
Total contribution rate	12.63%	9.45%	17.84%	5.00%	9.49%
Number of annuitants	0	44	123	1	37
Number of members	2	159	334	3	93
Number of depositing members	2	99	166	3	37
Average age of depositing members	44.64	42.10	46.22	54.56	54.65
Average years of service of depositing members	9.38	7.92	12.10	18.22	13.39

Plan number	1071	196	585	197	198
Plan name	Hamilton Co. AD	Hamilton County	Hansford Co. HD	Hansford County	Hardeman County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 3,560,608	\$ 6,223,610	\$ 5,648,298	\$ 4,058,817
Members	736,922	5,453,880	20,498,887	8,342,735	6,729,526
Total	736,922	9,014,488	26,722,497	13,991,033	10,788,343
2 PV of future normal cost contributions	638,790	1,081,938	4,999,648	1,407,843	1,743,082
3 Actuarial accrued liability (AAL) [line 1 - line 2]	98,132	7,932,550	21,722,849	12,583,190	9,045,261
4 Actuarial value of assets	94,812	7,603,547	20,175,433	12,111,075	9,251,194
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 3,320	\$ 329,003	\$ 1,547,416	\$ 472,115	\$ (205,933)
6 Funded ratio [line 4 ÷ line 3]	96.6%	95.9%	92.9%	96.2%	102.3%
7 Effective amortization period in years	11.1	2.6	7.2	16.5	0.0
Required employer rate for 2024					
Normal cost rate	9.71%	4.35%	3.62%	6.50%	4.50%
UAAL/(OAAL) rate	0.11%	1.16%	1.21%	2.34%	(0.76%)
Required rate	9.82%	5.51%	4.83%	8.84%	3.74%
Elected rate	N/A	9.79%	6.00%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	9.82%	9.79%	6.00%	8.84%	7.00%
Group Term Life rate	0.05%	0.17%	N/A	N/A	N/A
Total contribution rate	9.87%	9.96%	6.00%	8.84%	7.00%
Number of annuitants	0	53	70	33	45
Number of members	7	144	664	77	95
Number of depositing members	5	52	179	42	65
Average age of depositing members	40.30	50.43	44.07	52.82	48.64
Average years of service of depositing members	7.82	8.93	8.89	15.59	12.41

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	527	887	199	571	598
	Hardin Co. AD	Hardin Co. ESD #2	Hardin County	Harlingen ID Cameron Co. #1	Harris CAD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,328,939	\$ 36,664	\$ 34,725,291	\$ 2,999,192	\$ 138,418,919
Members	3,170,063	2,343,340	55,455,898	5,156,871	239,948,637
Total	5,499,002	2,380,004	90,181,189	8,156,063	378,367,556
2 PV of future normal cost contributions	970,045	1,456,505	13,719,718	806,302	53,697,511
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	4,528,957	923,499	76,461,471	7,349,761	324,670,045
4 Actuarial value of assets	4,530,383	742,282	68,453,458	7,534,107	301,205,050
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (1,426)	\$ 181,217	\$ 8,008,013	\$ (184,346)	\$ 23,464,995
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.0%	80.4%	89.5%	102.5%	92.8%
7 Effective amortization period in years	0.0	18.0	7.5	0.0	11.6
Required employer rate for 2024					
Normal cost rate	9.25%	5.47%	7.36%	3.24%	9.77%
UAAL/(OAAL) rate	(0.50%)	1.10%	4.25%	(0.96%)	4.52%
Required rate	8.75%	6.57%	11.61%	2.28%	14.29%
Elected rate	15.00%	N/A	15.31%	5.00%	15.85%
Retirement plan rate (greater of required or elected rate)	15.00%	6.57%	15.31%	5.00%	15.85%
Group Term Life rate	0.09%	N/A	0.15%	N/A	0.18%
Total contribution rate	15.09%	6.57%	15.46%	5.00%	16.03%
Number of annuitants	11	1	203	29	342
Number of members	30	62	528	66	989
Number of depositing members	17	38	283	43	597
Average age of depositing members	39.87	38.10	48.35	52.12	46.28
Average years of service of depositing members	10.03	5.56	10.46	13.68	11.46

Plan number	374	1095	985	842	1127
	Harris Co. ESD #10	Harris Co. ESD #11	Harris Co. ESD #12	Harris Co. ESD #13	Harris Co. ESD #16
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 117,632	\$ 0	\$ 56,366	\$ 89,474	\$ 0
Members	17,141,144	31,374,986	7,086,977	15,015,751	4,996,982
Total	17,258,776	31,374,986	7,143,343	15,105,225	4,996,982
2 PV of future normal cost contributions	11,064,985	25,866,764	4,454,676	9,189,890	4,538,991
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	6,193,791	5,508,222	2,688,667	5,915,335	457,991
4 Actuarial value of assets	4,662,699	4,275,835	2,554,450	4,878,451	133,120
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,531,092	\$ 1,232,387	\$ 134,217	\$ 1,036,884	\$ 324,871
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	75.3%	77.6%	95.0%	82.5%	29.1%
7 Effective amortization period in years	17.6	19.0	16.5	19.0	20.0
Required employer rate for 2024					
Normal cost rate	10.26%	8.64%	10.78%	8.48%	4.04%
UAAL/(OAAL) rate	2.20%	0.50%	0.40%	1.66%	0.44%
Required rate	12.46%	9.14%	11.18%	10.14%	4.48%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.46%	9.14%	11.18%	10.14%	4.48%
Group Term Life rate	N/A	N/A	0.10%	N/A	0.09%
Total contribution rate	12.46%	9.14%	11.28%	10.14%	4.57%
Number of annuitants	1	0	1	2	0
Number of members	116	318	79	139	169
Number of depositing members	91	275	34	116	165
Average age of depositing members	34.84	37.55	39.16	37.67	36.82
Average years of service of depositing members	5.19	2.84	5.55	6.58	2.36

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	975	382	888	948	944
	Harris Co. ESD #17	Harris Co. ESD #24	Harris Co. ESD #29	Harris Co. ESD #46	Harris Co. ESD #48
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 103,186	\$ 39,371	\$ 18,057	\$ 0	\$ 205,196
Members	10,529,779	11,349,021	6,444,097	12,562,001	26,679,611
Total	10,632,965	11,388,392	6,462,154	12,562,001	26,884,807
2 PV of future normal cost contributions	6,440,838	7,107,349	3,900,920	8,189,135	16,741,043
3 Actuarial accrued liability (AAL) [line 1 - line 2]	4,192,127	4,281,043	2,561,234	4,372,866	10,143,764
4 Actuarial value of assets	3,331,518	4,008,564	2,493,571	4,058,164	9,093,731
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 860,609	\$ 272,479	\$ 67,663	\$ 314,702	\$ 1,050,033
6 Funded ratio [line 4 ÷ line 3]	79.5%	93.6%	97.4%	92.8%	89.6%
7 Effective amortization period in years	8.4	19.3	19.3	18.7	18.9
Required employer rate for 2024					
Normal cost rate	7.44%	10.37%	8.49%	7.13%	8.35%
UAAL/(OAAL) rate	1.52%	0.56%	0.22%	0.45%	0.80%
Required rate	8.96%	10.93%	8.71%	7.58%	9.15%
Elected rate	10.00%	N/A	N/A	N/A	5.50%
Retirement plan rate (greater of required or elected rate)	10.00%	10.93%	8.71%	7.58%	9.15%
Group Term Life rate	N/A	0.07%	0.14%	0.07%	N/A
Total contribution rate	10.00%	11.00%	8.85%	7.65%	9.15%
Number of annuitants	1	2	1	0	4
Number of members	112	110	94	158	249
Number of depositing members	83	87	80	90	171
Average age of depositing members	37.66	37.66	42.86	38.48	39.27
Average years of service of depositing members	5.73	7.55	9.80	5.05	6.06

Plan number	835	1119	1064	1116	988
	Harris Co. ESD #50	Harris Co. ESD #6	Harris Co. ESD #7	Harris Co. ESD #8	Harris Co. ESD #9
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 18,543	\$ 0	\$ 0	\$ 0	\$ 32,653
Members	22,946,866	4,764,350	25,274,107	4,656,450	73,864,714
Total	22,965,409	4,764,350	25,274,107	4,656,450	73,897,367
2 PV of future normal cost contributions	10,982,862	3,985,089	18,505,829	4,331,435	55,810,961
3 Actuarial accrued liability (AAL) [line 1 - line 2]	11,982,547	779,261	6,768,278	325,015	18,086,406
4 Actuarial value of assets	11,269,359	246,288	5,223,059	217,002	15,862,628
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 713,188	\$ 532,973	\$ 1,545,219	\$ 108,013	\$ 2,223,778
6 Funded ratio [line 4 ÷ line 3]	94.0%	31.6%	77.2%	66.8%	87.7%
7 Effective amortization period in years	13.2	19.9	17.9	20.0	19.2
Required employer rate for 2024					
Normal cost rate	8.08%	8.37%	10.51%	8.07%	8.94%
UAAL/(OAAL) rate	0.82%	1.61%	1.11%	0.27%	0.52%
Required rate	8.90%	9.98%	11.62%	8.34%	9.46%
Elected rate	9.10%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.10%	9.98%	11.62%	8.34%	9.46%
Group Term Life rate	N/A	0.11%	0.07%	N/A	N/A
Total contribution rate	9.10%	10.09%	11.69%	8.34%	9.46%
Number of annuitants	2	0	0	0	2
Number of members	155	44	172	49	488
Number of depositing members	94	44	148	49	416
Average age of depositing members	38.32	42.37	36.36	37.12	38.13
Average years of service of depositing members	8.19	8.21	3.74	0.79	4.25

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	364	797	903	569	877
Plan name	Harris Co. FWSD #61	Harris Co. Housing Auth.	Harris Co. Sports & Convention Corp.	Harris Co. WCID #1	Harris Co. WCID #36
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 675,782	\$ 25,927	\$ 1,594,889	\$ 550,780
Members	2,627,557	7,478,196	2,044,675	3,310,152	6,255,074
Total	2,627,557	8,153,978	2,070,602	4,905,041	6,805,854
2 PV of future normal cost contributions	1,222,284	2,742,025	934,519	745,975	1,625,811
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	1,405,273	5,411,953	1,136,083	4,159,066	5,180,043
4 Actuarial value of assets	1,060,454	5,545,952	1,143,095	4,019,598	5,039,820
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 344,819	\$ (133,999)	\$ (7,012)	\$ 139,468	\$ 140,223
6 Funded ratio <small>[line 4 ÷ line 3]</small>	75.5%	102.5%	100.6%	96.6%	97.3%
7 Effective amortization period in years	18.4	0.0	0.0	2.7	10.0
Required employer rate for 2024					
Normal cost rate	6.63%	10.11%	9.47%	7.57%	9.02%
UAAL/(OAAL) rate	2.14%	(0.51%)	(0.28%)	1.51%	0.86%
Required rate	8.77%	9.60%	9.19%	9.08%	9.88%
Elected rate	7.87%	N/A	11.76%	14.00%	10.28%
Retirement plan rate (greater of required or elected rate)	8.77%	9.60%	11.76%	14.00%	10.28%
Group Term Life rate	N/A	0.11%	0.12%	0.12%	N/A
Total contribution rate	8.77%	9.71%	11.88%	14.12%	10.28%
Number of annuitants	0	4	1	5	2
Number of members	22	72	7	23	15
Number of depositing members	19	39	6	11	15
Average age of depositing members	48.11	46.93	50.84	40.80	49.94
Average years of service of depositing members	17.96	5.65	19.60	13.29	16.27

Plan number	625	200	1105	201	520
Plan name	Harris Co. WCID #50	Harris County	Harris Fort Bend ESD #100	Harrison County	Hartley Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 47,697	\$ 4,145,703,792	\$ 0	\$ 43,223,689	\$ 408,237
Members	1,721,519	6,150,714,279	2,569,112	47,709,134	853,769
Total	1,769,216	10,296,418,071	2,569,112	90,932,823	1,262,006
2 PV of future normal cost contributions	360,228	1,716,928,628	2,183,463	11,648,770	249,758
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	1,408,988	8,579,489,443	385,649	79,284,053	1,012,248
4 Actuarial value of assets	1,407,316	7,513,510,277	205,645	72,534,448	951,537
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 1,672	\$ 1,065,979,166	\$ 180,004	\$ 6,749,605	\$ 60,711
6 Funded ratio <small>[line 4 ÷ line 3]</small>	99.9%	87.6%	53.3%	91.5%	94.0%
7 Effective amortization period in years	0.0	18.0	18.4	11.0	18.6
Required employer rate for 2024					
Normal cost rate	3.43%	9.01%	6.04%	6.44%	7.43%
UAAL/(OAAL) rate	(0.47%)	6.36%	1.08%	4.05%	3.21%
Required rate	2.96%	15.37%	7.12%	10.49%	10.64%
Elected rate	9.30%	15.10%	N/A	12.14%	N/A
Retirement plan rate (greater of required or elected rate)	9.30%	15.37%	7.12%	12.14%	10.64%
Group Term Life rate	0.21%	N/A	0.03%	0.31%	N/A
Total contribution rate	9.51%	15.37%	7.15%	12.45%	10.64%
Number of annuitants	2	10,705	0	254	1
Number of members	11	30,890	33	625	8
Number of depositing members	7	19,088	29	296	3
Average age of depositing members	45.85	42.57	36.10	47.34	45.30
Average years of service of depositing members	16.57	9.95	4.08	10.63	12.69

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	202	203	552	1051	878
Plan name	Hartley County	Haskell County	Haskell Memorial HD	Hays Co. ESD #4	Hays Co. ESD #5
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,008,647	\$ 4,781,452	\$ 4,050,282	\$ 0	\$ 0
Members	6,868,705	6,379,021	8,091,560	2,175,356	11,431,040
Total	9,877,352	11,160,473	12,141,842	2,175,356	11,431,040
2 PV of future normal cost contributions	1,388,124	1,050,735	3,741,448	1,736,044	6,044,306
3 Actuarial accrued liability (AAL) [line 1 - line 2]	8,489,228	10,109,738	8,400,394	439,312	5,386,734
4 Actuarial value of assets	8,002,749	9,312,481	8,917,022	169,784	3,853,876
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 486,479	\$ 797,257	\$ (516,628)	\$ 269,528	\$ 1,532,858
6 Funded ratio [line 4 ÷ line 3]	94.3%	92.1%	106.2%	38.6%	71.5%
7 Effective amortization period in years	17.7	6.5	0.0	17.8	18.3
Required employer rate for 2024					
Normal cost rate	8.63%	4.61%	3.96%	9.98%	9.31%
UAAL/(OAAL) rate	2.85%	4.19%	(0.65%)	2.14%	3.76%
Required rate	11.48%	8.80%	3.31%	12.12%	13.07%
Elected rate	8.00%	13.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	11.48%	13.00%	3.31%	12.12%	13.07%
Group Term Life rate	0.22%	N/A	N/A	0.13%	0.07%
Total contribution rate	11.70%	13.00%	3.31%	12.25%	13.14%
Number of annuitants	33	50	37	0	0
Number of members	63	94	201	28	70
Number of depositing members	32	45	92	28	47
Average age of depositing members	55.37	54.00	47.22	40.23	36.48
Average years of service of depositing members	12.93	13.67	5.81	6.76	7.37

Plan number	799	826	204	943	640
Plan name	Hays Co. ESD #6	Hays Co. ESD #8	Hays County	Heart of TX COG	Hemphill Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 285,179	\$ 116,961,498	\$ 63,540	\$ 107,666
Members	9,250,605	15,566,639	265,761,897	2,713,688	1,265,513
Total	9,250,605	15,851,818	382,723,395	2,777,228	1,373,179
2 PV of future normal cost contributions	4,699,508	6,836,153	68,349,086	848,326	405,759
3 Actuarial accrued liability (AAL) [line 1 - line 2]	4,551,097	9,015,665	314,374,309	1,928,902	967,420
4 Actuarial value of assets	3,588,868	6,755,477	267,233,904	1,554,496	1,116,635
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 962,229	\$ 2,260,188	\$ 47,140,405	\$ 374,406	\$ (149,215)
6 Funded ratio [line 4 ÷ line 3]	78.9%	74.9%	85.0%	80.6%	115.4%
7 Effective amortization period in years	18.5	5.0	18.1	18.1	0.0
Required employer rate for 2024					
Normal cost rate	7.34%	7.68%	7.77%	5.91%	11.84%
UAAL/(OAAL) rate	2.61%	3.86%	5.99%	2.25%	(6.57%)
Required rate	9.95%	11.54%	13.76%	8.16%	5.27%
Elected rate	N/A	17.00%	13.51%	N/A	12.00%
Retirement plan rate (greater of required or elected rate)	9.95%	17.00%	13.76%	8.16%	12.00%
Group Term Life rate	N/A	N/A	N/A	N/A	0.14%
Total contribution rate	9.95%	17.00%	13.76%	8.16%	12.14%
Number of annuitants	0	2	530	3	4
Number of members	71	74	2,254	36	7
Number of depositing members	46	56	1,020	28	3
Average age of depositing members	35.51	39.79	42.36	58.61	48.36
Average years of service of depositing members	7.34	9.07	10.40	17.93	12.81

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	529	839	205	746	704
Plan name	Hemphill Co. HD	Hemphill Co. UWCD	Hemphill County	Henderson Co. 911 Comm. Dist.	Henderson Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,921,397	\$ 41,019	\$ 10,827,723	\$ 146,003	\$ 2,549,625
Members	35,370,918	182,835	12,797,259	295,357	5,584,590
Total	41,292,315	223,854	23,624,982	441,360	8,134,215
2 PV of future normal cost contributions	13,699,164	74,684	3,405,794	174,288	1,547,461
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	27,593,151	149,170	20,219,188	267,072	6,586,754
4 Actuarial value of assets	26,228,972	158,464	24,440,718	417,836	5,655,425
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,364,179	\$ (9,294)	\$ (4,221,530)	\$ (150,764)	\$ 931,329
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	95.1%	106.2%	120.9%	156.5%	85.9%
7 Effective amortization period in years	17.2	0.0	0.0	0.0	15.4
Required employer rate for 2024					
Normal cost rate	8.82%	4.04%	7.25%	11.56%	9.42%
UAAL/(OAAL) rate	1.09%	(0.81%)	(7.25%)	(11.56%)	7.91%
Required rate	9.91%	3.23%	0.00%	0.00%	17.33%
Elected rate	N/A	4.00%	8.00%	12.00%	18.01%
Retirement plan rate (greater of required or elected rate)	9.91%	4.00%	8.00%	12.00%	18.01%
Group Term Life rate	0.07%	N/A	0.13%	N/A	N/A
Total contribution rate	9.98%	4.00%	8.13%	12.00%	18.01%
Number of annuitants	34	1	61	1	11
Number of members	465	3	132	3	38
Number of depositing members	193	3	60	2	23
Average age of depositing members	41.54	47.99	46.65	57.03	46.47
Average years of service of depositing members	6.33	9.33	10.28	3.63	13.12

Plan number	206	1073	414	516	401
Plan name	Henderson County	Hickory Creek SUD	Hidalgo & Cameron Co. ID #9	Hidalgo Co. AD	Hidalgo Co. DD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 46,696,487	\$ 0	\$ 4,535,675	\$ 13,673,040	\$ 10,711,447
Members	84,191,045	487,364	4,780,770	27,621,444	30,129,368
Total	130,887,532	487,364	9,316,445	41,294,484	40,840,815
2 PV of future normal cost contributions	22,328,042	369,408	1,545,455	5,947,931	12,197,496
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	108,559,490	117,956	7,770,990	35,346,553	28,643,319
4 Actuarial value of assets	96,242,751	99,861	8,373,895	30,843,859	23,914,112
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 12,316,739	\$ 18,095	\$ (602,905)	\$ 4,502,694	\$ 4,729,207
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.7%	84.7%	107.8%	87.3%	83.5%
7 Effective amortization period in years	12.0	18.0	0.0	18.1	16.8
Required employer rate for 2024					
Normal cost rate	8.66%	1.98%	5.61%	7.75%	10.06%
UAAL/(OAAL) rate	4.76%	0.22%	(2.79%)	6.48%	4.23%
Required rate	13.42%	2.20%	2.82%	14.23%	14.29%
Elected rate	15.02%	N/A	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	15.02%	2.20%	7.00%	14.23%	14.29%
Group Term Life rate	0.13%	0.14%	N/A	N/A	N/A
Total contribution rate	15.15%	2.34%	7.00%	14.23%	14.29%
Number of annuitants	292	0	32	57	79
Number of members	778	23	52	142	265
Number of depositing members	408	16	39	93	187
Average age of depositing members	44.99	36.95	49.10	44.97	45.81
Average years of service of depositing members	10.23	2.95	9.82	13.38	9.42

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	713	438	486	207	992
Plan name	Hidalgo Co. ID #1	Hidalgo Co. ID #2	Hidalgo Co. ID #6	Hidalgo County	Hidalgo MUD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 384,933	\$ 5,165,842	\$ 2,008,009	\$ 285,210,177	\$ 0
Members	2,423,841	6,825,371	1,440,757	705,252,211	494,947
Total	2,808,774	11,991,213	3,448,766	990,462,388	494,947
2 PV of future normal cost contributions	425,580	1,380,724	555,519	164,980,239	304,043
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,383,194	10,610,489	2,893,247	825,482,149	190,904
4 Actuarial value of assets	2,145,541	11,466,974	2,933,667	708,881,927	183,473
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 237,653	\$ (856,485)	\$ (40,420)	\$ 116,600,222	\$ 7,431
6 Funded ratio [line 4 ÷ line 3]	90.0%	108.1%	101.4%	85.9%	96.1%
7 Effective amortization period in years	18.2	0.0	0.0	17.8	18.6
Required employer rate for 2024					
Normal cost rate	4.30%	5.86%	5.84%	7.17%	3.30%
UAAL/(OAAL) rate	2.41%	(3.90%)	(0.55%)	5.80%	0.18%
Required rate	6.71%	1.96%	5.29%	12.97%	3.48%
Elected rate	N/A	N/A	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	6.71%	1.96%	7.00%	12.97%	3.48%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	6.71%	1.96%	7.00%	12.97%	3.48%
Number of annuitants	10	31	22	1,366	0
Number of members	27	54	39	5,618	10
Number of depositing members	23	38	17	3,219	8
Average age of depositing members	57.86	52.88	55.69	42.92	47.17
Average years of service of depositing members	16.18	13.80	7.75	10.58	12.79

Plan number	674	1019	208	728	209
Plan name	High Plains UWCD #1	High Point SUD	Hill County	Hockley Co. AD	Hockley County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,326,648	\$ 45,199	\$ 14,941,272	\$ 700,407	\$ 19,017,528
Members	3,069,976	1,151,833	32,379,944	1,661,637	21,942,324
Total	4,396,624	1,197,032	47,321,216	2,362,044	40,959,852
2 PV of future normal cost contributions	1,027,333	781,497	9,749,251	535,427	5,312,141
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,369,291	415,535	37,571,965	1,826,617	35,647,711
4 Actuarial value of assets	3,435,970	294,085	33,907,097	1,618,998	33,398,140
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (66,679)	\$ 121,450	\$ 3,664,868	\$ 207,619	\$ 2,249,571
6 Funded ratio [line 4 ÷ line 3]	102.0%	70.8%	90.2%	88.6%	93.7%
7 Effective amortization period in years	0.0	18.4	17.2	16.1	9.2
Required employer rate for 2024					
Normal cost rate	5.03%	7.95%	7.25%	7.89%	7.38%
UAAL/(OAAL) rate	(0.43%)	2.37%	2.87%	5.72%	4.37%
Required rate	4.60%	10.32%	10.12%	13.61%	11.75%
Elected rate	N/A	N/A	N/A	13.99%	12.85%
Retirement plan rate (greater of required or elected rate)	4.60%	10.32%	10.12%	13.99%	12.85%
Group Term Life rate	N/A	0.05%	0.34%	N/A	0.15%
Total contribution rate	4.60%	10.37%	10.46%	13.99%	13.00%
Number of annuitants	11	1	159	4	116
Number of members	27	11	430	11	245
Number of depositing members	16	9	208	7	122
Average age of depositing members	52.22	35.93	46.70	43.55	48.74
Average years of service of depositing members	11.32	6.40	10.55	8.65	10.33

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	971	210	661	211	772
Plan name	Hood CAD	Hood County	Hopkins Co. AD	Hopkins County	Housing Auth. City of Abilene
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,800,445	\$ 22,925,716	\$ 190,869	\$ 24,436,862	\$ 142,650
Members	3,781,252	66,099,706	1,621,136	43,854,885	3,310,921
Total	5,581,697	89,025,422	1,812,005	68,291,747	3,453,571
2 PV of future normal cost contributions	1,639,206	19,192,287	402,914	10,381,392	1,219,757
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,942,491	69,833,135	1,409,091	57,910,355	2,233,814
4 Actuarial value of assets	3,505,383	68,811,083	1,433,020	49,141,085	2,102,777
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 437,108	\$ 1,022,052	\$ (23,929)	\$ 8,769,270	\$ 131,037
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.9%	98.5%	101.7%	84.9%	94.1%
7 Effective amortization period in years	17.2	18.0	0.0	17.0	18.5
Required employer rate for 2024					
Normal cost rate	8.59%	9.77%	6.32%	7.61%	4.16%
UAAL/(OAAL) rate	3.54%	0.45%	(0.57%)	6.59%	0.94%
Required rate	12.13%	10.22%	5.75%	14.20%	5.10%
Elected rate	N/A	9.91%	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.13%	10.22%	7.00%	14.20%	5.10%
Group Term Life rate	N/A	0.15%	0.10%	N/A	N/A
Total contribution rate	12.13%	10.37%	7.10%	14.20%	5.10%
Number of annuitants	5	205	4	143	4
Number of members	24	851	16	537	47
Number of depositing members	19	352	10	244	23
Average age of depositing members	47.86	47.32	44.57	44.24	50.54
Average years of service of depositing members	9.48	9.61	10.75	8.12	9.02

Plan number	909	777	1036	1003	917
Plan name	Housing Auth. City of Edinburg	Housing Auth. City of Huntington	Housing Auth. City of Kirbyville	Housing Auth. City of Knox City	Housing Auth. City of Mercedes
1 Present value (PV) of future benefits					
Benefit recipients	\$ 117,136	\$ 59,287	\$ 0	\$ 0	\$ 72,876
Members	2,444,865	181,646	407,999	294,793	1,850,808
Total	2,562,001	240,933	407,999	294,793	1,923,684
2 PV of future normal cost contributions	1,019,510	64,480	220,003	143,516	755,072
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,542,491	176,453	187,996	151,277	1,168,612
4 Actuarial value of assets	1,768,508	191,490	143,447	103,598	863,386
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (226,017)	\$ (15,037)	\$ 44,549	\$ 47,679	\$ 305,226
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	114.7%	108.5%	76.3%	68.5%	73.9%
7 Effective amortization period in years	0.0	0.0	13.0	18.0	16.0
Required employer rate for 2024					
Normal cost rate	9.24%	2.70%	8.01%	11.55%	8.64%
UAAL/(OAAL) rate	(1.99%)	(1.43%)	1.71%	4.58%	4.13%
Required rate	7.25%	1.27%	9.72%	16.13%	12.77%
Elected rate	7.50%	4.00%	10.06%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.50%	4.00%	10.06%	16.13%	12.77%
Group Term Life rate	0.17%	N/A	N/A	0.23%	0.17%
Total contribution rate	7.67%	4.00%	10.06%	16.36%	12.94%
Number of annuitants	4	1	0	0	2
Number of members	49	4	10	4	22
Number of depositing members	23	2	7	3	17
Average age of depositing members	45.11	52.84	51.42	55.55	48.78
Average years of service of depositing members	8.76	13.50	13.63	11.78	11.72

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	1082	1002	913	912	1029
Plan name	Housing Auth. City of Mission	Housing Auth. City of Munday	Housing Auth. City of Pharr	Housing Auth. Co. of Hidalgo	Housing Auth. Starr Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 220,283	\$ 116,199	\$ 0
Members	696,452	393,480	1,699,465	3,649,852	247,917
Total	696,452	393,480	1,919,748	3,766,051	247,917
2 PV of future normal cost contributions	495,238	254,271	682,906	866,507	132,763
3 Actuarial accrued liability (AAL) [line 1 - line 2]	201,214	139,209	1,236,842	2,899,544	115,154
4 Actuarial value of assets	191,539	113,259	1,139,679	2,252,524	85,030
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 9,675	\$ 25,950	\$ 97,163	\$ 647,020	\$ 30,124
6 Funded ratio [line 4 ÷ line 3]	95.2%	81.4%	92.1%	77.7%	73.8%
7 Effective amortization period in years	13.6	15.7	17.0	17.9	18.2
Required employer rate for 2024					
Normal cost rate	3.59%	9.89%	3.41%	6.01%	4.30%
UAAL/(OAAL) rate	0.11%	1.79%	0.95%	4.51%	1.27%
Required rate	3.70%	11.68%	4.36%	10.52%	5.57%
Elected rate	N/A	N/A	N/A	N/A	4.90%
Retirement plan rate (greater of required or elected rate)	3.70%	11.68%	4.36%	10.52%	5.57%
Group Term Life rate	N/A	N/A	0.18%	0.28%	N/A
Total contribution rate	3.70%	11.68%	4.54%	10.80%	5.57%
Number of annuitants	0	0	7	2	0
Number of members	41	14	34	52	8
Number of depositing members	21	5	20	30	6
Average age of depositing members	47.21	48.88	40.85	51.46	56.42
Average years of service of depositing members	5.23	7.60	8.47	15.92	17.39

Plan number	1010	694	212	1086	213
Plan name	Housing Auth. Travis Co.	Houston Co. AD	Houston County	Howard Co. AD	Howard County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 123,038	\$ 301,524	\$ 9,288,120	\$ 0	\$ 26,208,412
Members	2,153,868	2,197,366	17,948,714	511,738	35,575,916
Total	2,276,906	2,498,890	27,236,834	511,738	61,784,328
2 PV of future normal cost contributions	1,286,562	325,066	4,026,038	365,910	10,223,778
3 Actuarial accrued liability (AAL) [line 1 - line 2]	990,344	2,173,824	23,210,796	145,828	51,560,550
4 Actuarial value of assets	856,796	2,029,050	21,853,824	106,607	49,818,693
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 133,548	\$ 144,774	\$ 1,356,972	\$ 39,221	\$ 1,741,857
6 Funded ratio [line 4 ÷ line 3]	86.5%	93.3%	94.2%	73.1%	96.6%
7 Effective amortization period in years	17.9	6.4	17.5	17.9	1.3
Required employer rate for 2024					
Normal cost rate	6.52%	6.05%	4.71%	8.03%	8.03%
UAAL/(OAAL) rate	0.77%	2.77%	1.72%	1.40%	0.93%
Required rate	7.29%	8.82%	6.43%	9.43%	8.96%
Elected rate	N/A	11.38%	N/A	N/A	16.82%
Retirement plan rate (greater of required or elected rate)	7.29%	11.38%	6.43%	9.43%	16.82%
Group Term Life rate	N/A	N/A	N/A	0.07%	0.27%
Total contribution rate	7.29%	11.38%	6.43%	9.50%	17.09%
Number of annuitants	3	2	96	0	150
Number of members	32	18	362	13	341
Number of depositing members	20	10	168	8	180
Average age of depositing members	44.93	52.54	51.62	45.50	47.29
Average years of service of depositing members	7.42	16.55	11.08	4.71	9.89

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	214	749	215	1043	778
	Hudspeth County	Hunt Co. AD	Hunt County	Hurst Creek MUD	Hutchinson Co. AD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,591,769	\$ 1,144,458	\$ 40,628,561	\$ 120,963	\$ 93,776
Members	11,210,833	7,866,921	81,900,078	1,491,631	957,882
Total	14,802,602	9,011,379	122,528,639	1,612,594	1,051,658
2 PV of future normal cost contributions	3,782,385	2,545,123	19,604,657	789,538	266,337
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	11,020,217	6,466,256	102,923,982	823,056	785,321
4 Actuarial value of assets	11,063,288	5,879,015	91,511,233	409,506	804,190
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (43,071)	\$ 587,241	\$ 11,412,749	\$ 413,550	\$ (18,869)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.4%	90.9%	88.9%	49.8%	102.4%
7 Effective amortization period in years	0.0	4.9	18.0	18.0	0.0
Required employer rate for 2024					
Normal cost rate	5.48%	10.00%	6.81%	4.46%	6.21%
UAAL/(OAAL) rate	(0.06%)	2.30%	4.14%	4.66%	(0.60%)
Required rate	5.42%	12.30%	10.95%	9.12%	5.61%
Elected rate	5.00%	16.00%	N/A	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	5.42%	16.00%	10.95%	9.12%	7.00%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	5.42%	16.00%	10.95%	9.12%	7.00%
Number of annuitants	53	11	259	2	2
Number of members	294	33	840	12	9
Number of depositing members	118	26	384	10	6
Average age of depositing members	46.07	45.78	47.05	43.37	52.21
Average years of service of depositing members	8.18	11.52	10.60	10.07	9.97

Plan number	216	711	779	217	592
	Hutchinson County	Iraan General HD	Irion Co. AD	Irion County	Jack Co. AD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 31,123,864	\$ 1,834,027	\$ 0	\$ 3,351,998	\$ 1,115,127
Members	29,415,826	13,880,511	250,801	8,278,238	553,103
Total	60,539,690	15,714,538	250,801	11,630,236	1,668,230
2 PV of future normal cost contributions	7,742,042	4,292,789	57,391	1,651,229	237,566
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	52,797,648	11,421,749	193,410	9,979,007	1,430,664
4 Actuarial value of assets	50,717,878	10,795,946	173,957	9,808,926	1,283,791
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,079,770	\$ 625,803	\$ 19,453	\$ 170,081	\$ 146,873
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.1%	94.5%	89.9%	98.3%	89.7%
7 Effective amortization period in years	7.2	17.1	18.2	5.8	18.2
Required employer rate for 2024					
Normal cost rate	7.40%	7.20%	6.32%	8.15%	3.72%
UAAL/(OAAL) rate	2.11%	1.39%	1.29%	0.67%	5.91%
Required rate	9.51%	8.59%	7.61%	8.82%	9.63%
Elected rate	11.55%	N/A	N/A	9.77%	N/A
Retirement plan rate (greater of required or elected rate)	11.55%	8.59%	7.61%	9.77%	9.63%
Group Term Life rate	0.32%	N/A	N/A	N/A	N/A
Total contribution rate	11.87%	8.59%	7.61%	9.77%	9.63%
Number of annuitants	129	13	0	34	5
Number of members	248	146	2	68	4
Number of depositing members	128	55	2	42	4
Average age of depositing members	48.42	43.84	61.88	53.95	49.41
Average years of service of depositing members	10.95	8.88	24.88	12.72	15.21

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	218	770	441	972	219
Plan name	Jack County	Jackson Co. AD	Jackson Co. County-Wide DD	Jackson Co. ESD #3	Jackson County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,216,819	\$ 167,436	\$ 2,510,674	\$ 0	\$ 15,237,946
Members	10,962,951	1,529,746	1,419,717	1,078,880	21,839,674
Total	20,179,770	1,697,182	3,930,391	1,078,880	37,077,620
2 PV of future normal cost contributions	2,905,478	616,301	457,578	470,391	4,804,418
3 Actuarial accrued liability (AAL) [line 1 - line 2]	17,274,292	1,080,881	3,472,813	608,489	32,273,202
4 Actuarial value of assets	16,228,250	1,074,263	3,247,864	517,865	30,259,503
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,046,042	\$ 6,618	\$ 224,949	\$ 90,624	\$ 2,013,699
6 Funded ratio [line 4 ÷ line 3]	93.9%	99.4%	93.5%	85.1%	93.8%
7 Effective amortization period in years	14.2	0.0	17.7	9.8	17.3
Required employer rate for 2024					
Normal cost rate	5.96%	5.93%	10.48%	9.55%	5.61%
UAAL/(OAAL) rate	2.60%	(0.28%)	7.00%	2.45%	2.88%
Required rate	8.56%	5.65%	17.48%	12.00%	8.49%
Elected rate	N/A	10.50%	17.50%	13.10%	N/A
Retirement plan rate (greater of required or elected rate)	8.56%	10.50%	17.50%	13.10%	8.49%
Group Term Life rate	N/A	0.11%	N/A	0.09%	N/A
Total contribution rate	8.56%	10.61%	17.50%	13.19%	8.49%
Number of annuitants	80	2	10	0	103
Number of members	183	13	10	8	222
Number of depositing members	73	10	7	7	119
Average age of depositing members	50.20	46.49	44.35	42.93	50.21
Average years of service of depositing members	9.14	10.58	9.13	15.83	13.18

Plan number	393	657	220	221	810
Plan name	Jasper Co. AD	Jasper Co. WCID #1	Jasper County	Jeff Davis County	Jefferson CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 26,570	\$ 432,311	\$ 24,335,522	\$ 1,552,536	\$ 596,410
Members	1,142,665	964,137	39,412,610	3,189,324	9,190,936
Total	1,169,235	1,396,448	63,748,132	4,741,860	9,787,346
2 PV of future normal cost contributions	562,203	173,917	8,626,675	899,968	3,004,765
3 Actuarial accrued liability (AAL) [line 1 - line 2]	607,032	1,222,531	55,121,457	3,841,892	6,782,581
4 Actuarial value of assets	905,739	1,003,180	46,011,610	4,228,734	5,243,453
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (298,707)	\$ 219,351	\$ 9,109,847	\$ (386,842)	\$ 1,539,128
6 Funded ratio [line 4 ÷ line 3]	149.2%	82.1%	83.5%	110.1%	77.3%
7 Effective amortization period in years	0.0	18.1	13.8	0.0	18.2
Required employer rate for 2024					
Normal cost rate	10.49%	9.91%	8.40%	5.98%	10.44%
UAAL/(OAAL) rate	(5.91%)	20.35%	10.23%	(2.51%)	5.16%
Required rate	4.58%	30.26%	18.63%	3.47%	15.60%
Elected rate	10.43%	23.74%	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	10.43%	30.26%	18.63%	7.00%	15.60%
Group Term Life rate	0.08%	N/A	0.34%	N/A	N/A
Total contribution rate	10.51%	30.26%	18.97%	7.00%	15.60%
Number of annuitants	2	3	154	23	7
Number of members	34	3	287	88	47
Number of depositing members	13	2	172	38	39
Average age of depositing members	48.30	43.54	49.10	54.87	53.65
Average years of service of depositing members	12.45	18.83	11.60	7.76	21.58

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	404	408	405	451	222
	Jefferson Co. DD #3	Jefferson Co. DD #6	Jefferson Co. DD #7	Jefferson Co. WCID #10	Jefferson County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 961,210	\$ 25,645,573	\$ 27,329,303	\$ 733,319	\$ 349,422,965
Members	1,288,325	33,452,036	47,273,619	1,977,606	350,720,740
Total	2,249,535	59,097,609	74,602,922	2,710,925	700,143,705
2 PV of future normal cost contributions	188,234	9,480,434	10,045,689	492,306	79,549,073
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,061,301	49,617,175	64,557,233	2,218,619	620,594,632
4 Actuarial value of assets	2,087,365	44,012,446	50,601,678	2,414,022	529,717,816
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (26,064)	\$ 5,604,729	\$ 13,955,555	\$ (195,403)	\$ 90,876,816
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	101.3%	88.7%	78.4%	108.8%	85.4%
7 Effective amortization period in years	0.0	17.5	12.2	0.0	12.8
Required employer rate for 2024					
Normal cost rate	8.81%	9.34%	9.11%	6.44%	8.07%
UAAL/(OAAL) rate	(0.75%)	5.96%	17.89%	(3.52%)	12.53%
Required rate	8.06%	15.30%	27.00%	2.92%	20.60%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.06%	15.30%	27.00%	2.92%	20.60%
Group Term Life rate	N/A	0.21%	0.21%	0.31%	N/A
Total contribution rate	8.06%	15.51%	27.21%	3.23%	20.60%
Number of annuitants	6	73	62	6	1,058
Number of members	14	99	90	22	1,949
Number of depositing members	7	90	83	8	1,067
Average age of depositing members	60.14	46.60	46.84	40.97	47.53
Average years of service of depositing members	18.64	11.48	14.60	13.51	12.80

Plan number	680	656	641	223	224
	Jim Hogg Co. AD	Jim Hogg Co. ESD #1	Jim Hogg Co. WCID #2	Jim Hogg County	Jim Wells County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 71,791	\$ 118,444	\$ 466,613	\$ 4,235,258	\$ 26,004,504
Members	792,282	0	1,414,199	9,651,291	47,156,119
Total	864,073	118,444	1,880,812	13,886,549	73,160,623
2 PV of future normal cost contributions	173,612	0	382,281	2,169,973	10,971,194
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	690,461	118,444	1,498,531	11,716,576	62,189,429
4 Actuarial value of assets	657,202	138,991	1,434,344	11,856,507	54,103,308
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 33,259	\$ (20,547)	\$ 64,187	\$ (139,931)	\$ 8,086,121
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	95.2%	117.3%	95.7%	101.2%	87.0%
7 Effective amortization period in years	18.1	0.0	5.7	0.0	16.8
Required employer rate for 2024					
Normal cost rate	10.92%	3.04%	4.30%	3.25%	7.77%
UAAL/(OAAL) rate	2.55%	(3.04%)	1.03%	(0.20%)	5.23%
Required rate	13.47%	0.00%	5.33%	3.05%	13.00%
Elected rate	7.00%	2.56%	6.54%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.47%	2.56%	6.54%	3.05%	13.00%
Group Term Life rate	N/A	N/A	N/A	0.42%	0.29%
Total contribution rate	13.47%	2.56%	6.54%	3.47%	13.29%
Number of annuitants	2	1	7	79	160
Number of members	6	0	24	220	510
Number of depositing members	3	0	13	128	258
Average age of depositing members	53.96	0.00	54.27	50.42	48.41
Average years of service of depositing members	17.94	0.00	12.80	13.17	10.96

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	818	225	741	496	226
Plan name	Johnson Co. ESD #1	Johnson County	Jonah Water SUD	Jones Co. AD	Jones County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 63,140,641	\$ 304,037	\$ 1,286,209	\$ 10,441,363
Members	2,826,868	151,770,562	4,546,190	1,183,310	16,629,401
Total	2,826,868	214,911,203	4,850,227	2,469,519	27,070,764
2 PV of future normal cost contributions	2,135,249	45,991,206	2,266,981	230,187	4,651,933
3 Actuarial accrued liability (AAL) [line 1 - line 2]	691,619	168,919,997	2,583,246	2,239,332	22,418,831
4 Actuarial value of assets	216,916	149,598,695	2,132,997	1,924,433	19,429,831
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 474,703	\$ 19,321,302	\$ 450,249	\$ 314,899	\$ 2,989,000
6 Funded ratio [line 4 ÷ line 3]	31.4%	88.6%	82.6%	85.9%	86.7%
7 Effective amortization period in years	15.4	8.6	18.3	18.1	15.2
Required employer rate for 2024					
Normal cost rate	6.41%	7.25%	5.47%	5.59%	7.61%
UAAL/(OAAL) rate	2.37%	2.98%	1.57%	9.60%	5.30%
Required rate	8.78%	10.23%	7.04%	15.19%	12.91%
Elected rate	N/A	12.45%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.78%	12.45%	7.04%	15.19%	12.91%
Group Term Life rate	N/A	N/A	0.11%	0.58%	N/A
Total contribution rate	8.78%	12.45%	7.15%	15.77%	12.91%
Number of annuitants	0	419	4	6	79
Number of members	71	1,461	61	6	262
Number of depositing members	67	836	39	6	96
Average age of depositing members	40.26	44.43	38.67	54.15	45.64
Average years of service of depositing members	9.52	8.50	7.61	15.13	9.79

Plan number	524	455	227	662	228
Plan name	Karnes Co. AD	Karnes Co. HD	Karnes County	Kaufman Co. AD	Kaufman County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 651,375	\$ 11,312,269	\$ 9,904,795	\$ 1,963,154	\$ 48,412,385
Members	1,151,838	37,286,563	31,466,061	4,605,509	109,975,742
Total	1,803,213	48,598,832	41,370,856	6,568,663	158,388,127
2 PV of future normal cost contributions	301,249	11,080,859	10,459,260	1,873,975	31,275,872
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,501,964	37,517,973	30,911,596	4,694,688	127,112,255
4 Actuarial value of assets	1,336,866	32,980,044	27,703,098	4,332,343	114,402,231
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 165,098	\$ 4,537,929	\$ 3,208,498	\$ 362,345	\$ 12,710,024
6 Funded ratio [line 4 ÷ line 3]	89.0%	87.9%	89.6%	92.3%	90.0%
7 Effective amortization period in years	18.3	17.6	17.7	17.9	18.1
Required employer rate for 2024					
Normal cost rate	7.42%	6.59%	7.89%	7.88%	6.64%
UAAL/(OAAL) rate	5.42%	3.37%	2.68%	2.12%	3.00%
Required rate	12.84%	9.96%	10.57%	10.00%	9.64%
Elected rate	10.23%	7.65%	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	12.84%	9.96%	10.57%	10.00%	9.64%
Group Term Life rate	N/A	N/A	N/A	0.14%	0.20%
Total contribution rate	12.84%	9.96%	10.57%	10.14%	9.84%
Number of annuitants	5	48	111	13	323
Number of members	6	293	534	51	1,163
Number of depositing members	5	155	199	29	607
Average age of depositing members	50.15	44.64	45.38	40.34	42.86
Average years of service of depositing members	12.55	9.21	9.07	6.09	8.92

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	671	619	229	854	906
Plan name	Kendall AD	Kendall Co. WCID #1	Kendall County	Kenedy Co. CAD	Kenedy Co. Fire & ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 789,286	\$ 495,171	\$ 17,029,763	\$ 49,263	\$ 14,911
Members	3,543,085	1,925,904	61,123,173	408,475	152,592
Total	4,332,371	2,421,075	78,152,936	457,738	167,503
2 PV of future normal cost contributions	1,281,860	336,748	18,929,538	196,851	105,913
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,050,511	2,084,327	59,223,398	260,887	61,590
4 Actuarial value of assets	2,867,334	1,912,475	52,352,575	250,692	63,733
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 183,177	\$ 171,852	\$ 6,870,823	\$ 10,195	\$ (2,143)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.0%	91.8%	88.4%	96.1%	103.5%
7 Effective amortization period in years	19.1	6.4	17.7	8.8	0.0
Required employer rate for 2024					
Normal cost rate	10.20%	5.84%	6.96%	14.16%	6.54%
UAAL/(OAAL) rate	1.53%	4.18%	2.87%	0.63%	(0.26%)
Required rate	11.73%	10.02%	9.83%	14.79%	6.28%
Elected rate	11.65%	13.97%	N/A	15.14%	N/A
Retirement plan rate (greater of required or elected rate)	11.73%	13.97%	9.83%	15.14%	6.28%
Group Term Life rate	0.16%	N/A	N/A	0.56%	N/A
Total contribution rate	11.89%	13.97%	9.83%	15.70%	6.28%
Number of annuitants	10	4	153	1	1
Number of members	24	11	513	2	3
Number of depositing members	16	7	312	2	1
Average age of depositing members	53.86	48.47	45.62	57.71	51.08
Average years of service of depositing members	14.28	15.52	10.56	20.04	4.25

Plan number	230	594	231	956	232
Plan name	Kenedy County	Kent Co. AD	Kent County	Kerr Co. WCD	Kerr County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 6,581,649	\$ 425,427	\$ 9,163,739	\$ 0	\$ 40,707,965
Members	17,177,980	381,447	12,789,078	52,988	74,478,339
Total	23,759,629	806,874	21,952,817	52,988	115,186,304
2 PV of future normal cost contributions	3,404,411	161,464	4,260,014	32,084	17,656,678
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	20,355,218	645,410	17,692,803	20,904	97,529,626
4 Actuarial value of assets	17,210,678	584,434	16,457,914	18,925	84,494,452
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,144,540	\$ 60,976	\$ 1,234,889	\$ 1,979	\$ 13,035,174
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	84.6%	90.6%	93.0%	90.5%	86.6%
7 Effective amortization period in years	17.2	16.4	5.3	18.3	14.9
Required employer rate for 2024					
Normal cost rate	10.92%	11.76%	8.14%	5.62%	7.99%
UAAL/(OAAL) rate	9.38%	7.00%	2.68%	0.85%	5.91%
Required rate	20.30%	18.76%	10.82%	6.47%	13.90%
Elected rate	N/A	N/A	14.14%	N/A	14.72%
Retirement plan rate (greater of required or elected rate)	20.30%	18.76%	14.14%	6.47%	14.72%
Group Term Life rate	0.43%	N/A	0.26%	N/A	0.12%
Total contribution rate	20.73%	18.76%	14.40%	6.47%	14.84%
Number of annuitants	35	4	68	0	225
Number of members	86	3	386	3	611
Number of depositing members	53	2	106	2	308
Average age of depositing members	51.94	48.94	46.27	52.05	45.77
Average years of service of depositing members	16.50	13.92	7.49	12.63	11.32

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	653	1100	233	755	234
Plan name	Kerr Emerg. 911 Network	Kimble CAD	Kimble County	King Co. AD	King County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 248,150	\$ 0	\$ 4,154,429	\$ 28,481	\$ 3,204,997
Members	560,991	171,451	7,641,841	274,372	3,279,361
Total	809,141	171,451	11,796,270	302,853	6,484,358
2 PV of future normal cost contributions	153,574	144,262	3,201,877	126,699	646,754
3 Actuarial accrued liability (AAL) [line 1 - line 2]	655,567	27,189	8,594,393	176,154	5,837,604
4 Actuarial value of assets	689,112	21,811	8,273,109	166,329	5,509,957
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (33,545)	\$ 5,378	\$ 321,284	\$ 9,825	\$ 327,647
6 Funded ratio [line 4 ÷ line 3]	105.1%	80.2%	96.3%	94.4%	94.4%
7 Effective amortization period in years	0.0	19.6	3.9	17.1	18.2
Required employer rate for 2024					
Normal cost rate	10.61%	9.75%	6.84%	13.26%	9.31%
UAAL/(OAAL) rate	(2.07%)	0.23%	0.74%	1.73%	4.24%
Required rate	8.54%	9.98%	7.58%	14.99%	13.55%
Elected rate	7.55%	N/A	9.33%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.54%	9.98%	9.33%	14.99%	13.55%
Group Term Life rate	0.18%	0.19%	0.12%	0.05%	0.27%
Total contribution rate	8.72%	10.17%	9.45%	15.04%	13.82%
Number of annuitants	2	0	49	1	16
Number of members	3	5	139	4	31
Number of depositing members	2	5	68	2	19
Average age of depositing members	53.16	62.04	45.53	47.82	55.30
Average years of service of depositing members	20.63	11.08	6.30	12.08	15.53

Plan number	579	235	236	237	731
Plan name	Kinney Co. AD	Kinney County	Kleberg County	Knox County	La Salle Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 276,135	\$ 3,562,294	\$ 27,747,688	\$ 2,537,623	\$ 458,600
Members	204,337	10,163,669	36,933,998	3,999,767	1,587,325
Total	480,472	13,725,963	64,681,686	6,537,390	2,045,925
2 PV of future normal cost contributions	84,118	2,901,056	8,785,233	1,186,355	971,023
3 Actuarial accrued liability (AAL) [line 1 - line 2]	396,354	10,824,907	55,896,453	5,351,035	1,074,902
4 Actuarial value of assets	342,190	10,518,282	49,133,767	5,412,528	1,048,717
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 54,164	\$ 306,625	\$ 6,762,686	\$ (61,493)	\$ 26,185
6 Funded ratio [line 4 ÷ line 3]	86.3%	97.2%	87.9%	101.1%	97.6%
7 Effective amortization period in years	8.7	17.9	17.4	0.0	15.8
Required employer rate for 2024					
Normal cost rate	4.44%	6.88%	5.15%	6.14%	13.99%
UAAL/(OAAL) rate	6.56%	0.78%	5.14%	(0.25%)	0.67%
Required rate	11.00%	7.66%	10.29%	5.89%	14.66%
Elected rate	N/A	N/A	N/A	6.00%	N/A
Retirement plan rate (greater of required or elected rate)	11.00%	7.66%	10.29%	6.00%	14.66%
Group Term Life rate	N/A	N/A	N/A	N/A	0.12%
Total contribution rate	11.00%	7.66%	10.29%	6.00%	14.78%
Number of annuitants	4	37	205	37	5
Number of members	3	157	669	111	22
Number of depositing members	3	79	255	45	10
Average age of depositing members	61.23	48.38	45.76	53.27	42.80
Average years of service of depositing members	10.19	8.58	9.46	6.97	12.53

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	241	540	867	1074	874
Plan name	La Salle County	Laguna Madre WD – Cameron Co.	Lake Cities MUA	Lake Fork SUD	Lake Kiowa SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 10,236,389	\$ 7,169,233	\$ 103,134	\$ 0	\$ 367,078
Members	39,588,291	16,588,550	4,955,942	516,457	1,050,974
Total	49,824,680	23,757,783	5,059,076	516,457	1,418,052
2 PV of future normal cost contributions	16,946,831	4,687,992	2,029,981	369,439	654,797
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	32,877,849	19,069,791	3,029,095	147,018	763,255
4 Actuarial value of assets	30,261,895	16,312,565	2,659,941	101,450	705,652
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,615,954	\$ 2,757,226	\$ 369,154	\$ 45,568	\$ 57,603
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.0%	85.5%	87.8%	69.0%	92.5%
7 Effective amortization period in years	12.3	11.8	17.8	17.3	17.3
Required employer rate for 2024					
Normal cost rate	8.68%	7.67%	8.49%	3.23%	11.14%
UAAL/(OAAL) rate	1.30%	5.42%	2.11%	1.13%	1.78%
Required rate	9.98%	13.09%	10.60%	4.36%	12.92%
Elected rate	10.39%	15.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	10.39%	15.00%	10.60%	4.36%	12.92%
Group Term Life rate	0.16%	N/A	N/A	0.08%	N/A
Total contribution rate	10.55%	15.00%	10.60%	4.44%	12.92%
Number of annuitants	73	57	3	0	2
Number of members	585	122	56	8	6
Number of depositing members	277	85	28	8	5
Average age of depositing members	39.69	40.01	43.56	42.94	46.46
Average years of service of depositing members	6.46	11.56	10.50	9.20	7.08

Plan number	514	808	238	239	650
Plan name	Lakeway MUD – Travis Co.	Lamar Co. AD	Lamar County	Lamb County	Lampasas CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,576,112	\$ 413,988	\$ 26,778,155	\$ 10,325,190	\$ 841,098
Members	6,545,097	2,091,507	43,484,340	18,226,312	673,455
Total	11,121,209	2,505,495	70,262,495	28,551,502	1,514,553
2 PV of future normal cost contributions	1,659,715	559,590	9,876,181	3,809,845	441,734
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	9,461,494	1,945,905	60,386,314	24,741,657	1,072,819
4 Actuarial value of assets	8,269,913	1,870,575	52,641,795	22,788,856	1,079,580
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,191,581	\$ 75,330	\$ 7,744,519	\$ 1,952,801	\$ (6,761)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.4%	96.1%	87.2%	92.1%	100.6%
7 Effective amortization period in years	18.1	2.9	14.3	8.8	0.0
Required employer rate for 2024					
Normal cost rate	6.29%	7.01%	7.43%	7.82%	8.70%
UAAL/(OAAL) rate	6.64%	0.75%	5.99%	3.65%	(0.15%)
Required rate	12.93%	7.76%	13.42%	11.47%	8.55%
Elected rate	11.00%	10.00%	14.45%	14.03%	N/A
Retirement plan rate (greater of required or elected rate)	12.93%	10.00%	14.45%	14.03%	8.55%
Group Term Life rate	0.19%	N/A	N/A	N/A	0.12%
Total contribution rate	13.12%	10.00%	14.45%	14.03%	8.67%
Number of annuitants	12	7	151	79	4
Number of members	41	25	379	178	12
Number of depositing members	23	17	200	93	7
Average age of depositing members	43.57	56.00	46.31	49.68	39.35
Average years of service of depositing members	9.27	14.12	10.64	11.41	5.38

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	240	242	439	977	243
Plan name	Lampasas County	Lavaca County	Lavaca-Navidad River Auth. – Jackson Co.	Lee CAD	Lee County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 14,795,568	\$ 31,199,434	\$ 9,745,941	\$ 29,478	\$ 11,011,758
Members	19,311,938	35,492,980	25,517,628	806,295	19,681,183
Total	34,107,506	66,692,414	35,263,569	835,773	30,692,941
2 PV of future normal cost contributions	5,310,690	9,126,241	5,873,338	369,037	5,005,976
3 Actuarial accrued liability (AAL) [line 1 - line 2]	28,796,816	57,566,173	29,390,231	466,736	25,686,965
4 Actuarial value of assets	24,938,905	50,631,013	27,553,374	453,825	23,086,807
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 3,857,911	\$ 6,935,160	\$ 1,836,857	\$ 12,911	\$ 2,600,158
6 Funded ratio [line 4 ÷ line 3]	86.6%	88.0%	93.8%	97.2%	89.9%
7 Effective amortization period in years	15.3	11.4	4.9	18.2	12.8
Required employer rate for 2024					
Normal cost rate	9.16%	8.29%	8.08%	7.27%	6.17%
UAAL/(OAAL) rate	6.33%	7.18%	2.40%	0.33%	3.27%
Required rate	15.49%	15.47%	10.48%	7.60%	9.44%
Elected rate	16.24%	17.00%	15.00%	N/A	10.33%
Retirement plan rate (greater of required or elected rate)	16.24%	17.00%	15.00%	7.60%	10.33%
Group Term Life rate	N/A	0.33%	0.18%	N/A	N/A
Total contribution rate	16.24%	17.33%	15.18%	7.60%	10.33%
Number of annuitants	103	168	39	3	83
Number of members	184	397	110	13	227
Number of depositing members	100	201	79	8	135
Average age of depositing members	48.75	48.45	49.43	52.51	49.79
Average years of service of depositing members	10.82	10.24	14.71	12.04	12.06

Plan number	468	244	481	245	695
Plan name	Leon Co. CAD	Leon County	Liberty Co. CAD	Liberty County	Limestone Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 679,448	\$ 8,030,706	\$ 5,004,750	\$ 49,751,936	\$ 1,337,787
Members	1,960,226	19,429,185	9,902,240	93,896,926	1,923,643
Total	2,639,674	27,459,891	14,906,990	143,648,862	3,261,430
2 PV of future normal cost contributions	468,314	4,368,254	3,339,689	28,365,782	627,212
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,171,360	23,091,637	11,567,301	115,283,080	2,634,218
4 Actuarial value of assets	1,832,605	24,129,395	9,826,204	98,169,630	2,330,637
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 338,755	\$ (1,037,758)	\$ 1,741,097	\$ 17,113,450	\$ 303,581
6 Funded ratio [line 4 ÷ line 3]	84.4%	104.5%	84.9%	85.2%	88.5%
7 Effective amortization period in years	13.6	0.0	18.0	8.2	18.2
Required employer rate for 2024					
Normal cost rate	6.37%	6.35%	10.27%	9.15%	10.88%
UAAL/(OAAL) rate	6.37%	(1.31%)	6.14%	4.99%	6.45%
Required rate	12.74%	5.04%	16.41%	14.14%	17.33%
Elected rate	N/A	7.00%	N/A	17.52%	N/A
Retirement plan rate (greater of required or elected rate)	12.74%	7.00%	16.41%	17.52%	17.33%
Group Term Life rate	N/A	0.47%	0.14%	0.28%	N/A
Total contribution rate	12.74%	7.47%	16.55%	17.80%	17.33%
Number of annuitants	6	94	22	303	5
Number of members	13	277	80	891	15
Number of depositing members	10	136	41	523	9
Average age of depositing members	44.38	51.78	41.37	46.33	52.25
Average years of service of depositing members	10.25	10.30	9.57	8.60	12.62

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	246	247	591	248	780
	Limestone County	Lipscomb County	Live Oak Co. AD	Live Oak County	Llano CAD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 15,630,166	\$ 6,868,491	\$ 1,500,372	\$ 11,709,814	\$ 8,862
Members	28,898,370	8,330,150	990,158	24,639,889	895,209
Total	44,528,536	15,198,641	2,490,530	36,349,703	904,071
2 PV of future normal cost contributions	6,704,250	1,821,472	433,715	6,024,614	456,263
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	37,824,286	13,377,169	2,056,815	30,325,089	447,808
4 Actuarial value of assets	37,979,131	13,081,462	1,773,899	30,129,520	398,165
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (154,845)	\$ 295,707	\$ 282,916	\$ 195,569	\$ 49,643
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.4%	97.8%	86.2%	99.4%	88.9%
7 Effective amortization period in years	0.0	2.0	17.1	0.4	15.2
Required employer rate for 2024					
Normal cost rate	5.48%	7.58%	8.53%	9.77%	7.89%
UAAL/(OAAL) rate	(0.21%)	0.83%	9.85%	0.13%	1.16%
Required rate	5.27%	8.41%	18.38%	9.90%	9.05%
Elected rate	7.00%	12.64%	N/A	12.46%	N/A
Retirement plan rate (greater of required or elected rate)	7.00%	12.64%	18.38%	12.46%	9.05%
Group Term Life rate	0.33%	0.26%	N/A	0.37%	N/A
Total contribution rate	7.33%	12.90%	18.38%	12.83%	9.05%
Number of annuitants	141	53	11	83	1
Number of members	433	101	13	240	17
Number of depositing members	188	45	7	131	9
Average age of depositing members	47.24	53.72	34.99	50.64	45.48
Average years of service of depositing members	10.62	12.50	2.92	10.87	9.09

Plan number	249	513	250	756	714
	Llano County	Loving Co. AD	Loving County	Lower Trinity GCD	Lower Valley WD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 14,351,974	\$ 74,831	\$ 2,690,399	\$ 72,529	\$ 2,409,697
Members	19,846,742	1,187,233	9,830,927	253,503	14,970,151
Total	34,198,716	1,262,064	12,521,326	326,032	17,379,848
2 PV of future normal cost contributions	5,375,747	373,581	4,082,758	116,372	5,245,807
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	28,822,969	888,483	8,438,568	209,660	12,134,041
4 Actuarial value of assets	27,151,849	1,161,214	8,630,107	194,585	11,913,529
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,671,120	\$ (272,731)	\$ (191,539)	\$ 15,075	\$ 220,512
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.2%	130.7%	102.3%	92.8%	98.2%
7 Effective amortization period in years	18.0	0.0	0.0	18.3	16.4
Required employer rate for 2024					
Normal cost rate	5.91%	15.05%	11.29%	14.11%	8.28%
UAAL/(OAAL) rate	1.98%	(11.96%)	(0.46%)	2.19%	0.40%
Required rate	7.89%	3.09%	10.83%	16.30%	8.68%
Elected rate	N/A	20.00%	10.82%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.89%	20.00%	10.83%	16.30%	8.68%
Group Term Life rate	0.19%	0.55%	0.34%	0.21%	N/A
Total contribution rate	8.08%	20.55%	11.17%	16.51%	8.68%
Number of annuitants	143	3	24	1	25
Number of members	328	9	48	1	224
Number of depositing members	155	2	29	1	119
Average age of depositing members	50.01	53.05	49.08	55.72	46.77
Average years of service of depositing members	9.96	17.08	10.23	8.17	7.44

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	499	425	251	558	647
	Lubbock CAD	Lubbock Co. WCID #1	Lubbock County	Lubbock ECD	Lubbock Reese Redevelopment Auth.
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 10,439,144	\$ 932,416	\$ 134,220,696	\$ 2,844,205	\$ 408,168
Members	14,833,699	2,054,801	266,719,237	2,924,744	1,460,082
Total	25,272,843	2,987,217	400,939,933	5,768,949	1,868,250
2 PV of future normal cost contributions	2,599,503	879,831	63,336,749	878,141	480,889
3 Actuarial accrued liability (AAL) [line 1 - line 2]	22,673,340	2,107,386	337,603,184	4,890,808	1,387,361
4 Actuarial value of assets	21,455,862	2,352,359	300,622,138	4,659,138	1,463,460
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,217,478	\$ (244,973)	\$ 36,981,046	\$ 231,670	\$ (76,099)
6 Funded ratio [line 4 ÷ line 3]	94.6%	111.6%	89.0%	95.3%	105.5%
7 Effective amortization period in years	6.8	0.0	16.6	5.8	0.0
Required employer rate for 2024					
Normal cost rate	7.65%	8.23%	6.57%	8.07%	3.03%
UAAL/(OAAL) rate	3.80%	(1.81%)	4.30%	3.23%	(0.84%)
Required rate	11.45%	6.42%	10.87%	11.30%	2.19%
Elected rate	15.00%	N/A	11.11%	15.00%	N/A
Retirement plan rate (greater of required or elected rate)	15.00%	6.42%	11.11%	15.00%	2.19%
Group Term Life rate	N/A	0.19%	N/A	0.14%	0.15%
Total contribution rate	15.00%	6.61%	11.11%	15.14%	2.34%
Number of annuitants	53	9	684	6	6
Number of members	103	74	2,300	16	23
Number of depositing members	50	17	1,162	8	9
Average age of depositing members	47.53	47.74	43.09	42.37	52.35
Average years of service of depositing members	9.71	6.21	9.77	9.35	6.96

Plan number	639	497	442	252	630
	Lumberton MUD	Lynn Co. AD	Lynn Co. HD	Lynn County	Macedonia-Eylau MUD – Bowie Co.
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,035,777	\$ 265,627	\$ 6,137,949	\$ 2,568,087	\$ 1,433,388
Members	8,616,153	450,494	24,229,584	4,056,652	1,615,033
Total	9,651,930	716,121	30,367,533	6,624,739	3,048,421
2 PV of future normal cost contributions	2,560,815	323,455	9,811,153	1,280,270	542,675
3 Actuarial accrued liability (AAL) [line 1 - line 2]	7,091,115	392,666	20,556,380	5,344,469	2,505,746
4 Actuarial value of assets	6,224,937	301,249	18,605,985	6,029,821	2,334,110
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 866,178	\$ 91,417	\$ 1,950,395	\$ (685,352)	\$ 171,636
6 Funded ratio [line 4 ÷ line 3]	87.8%	76.7%	90.5%	112.8%	93.2%
7 Effective amortization period in years	17.7	18.3	18.1	0.0	17.9
Required employer rate for 2024					
Normal cost rate	7.18%	4.84%	6.08%	3.00%	8.18%
UAAL/(OAAL) rate	3.11%	3.19%	1.55%	(1.85%)	4.36%
Required rate	10.29%	8.03%	7.63%	1.15%	12.54%
Elected rate	N/A	N/A	5.68%	3.00%	11.20%
Retirement plan rate (greater of required or elected rate)	10.29%	8.03%	7.63%	3.00%	12.54%
Group Term Life rate	0.10%	0.09%	N/A	N/A	0.10%
Total contribution rate	10.39%	8.12%	7.63%	3.00%	12.64%
Number of annuitants	7	3	48	35	4
Number of members	69	7	514	128	10
Number of depositing members	36	5	186	60	6
Average age of depositing members	39.45	47.19	41.97	44.91	41.62
Average years of service of depositing members	11.34	9.88	6.67	8.39	6.85

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	500	596	256	675	257
Plan name	Mackenzie MWA – Briscoe Co.	Madison Co. AD	Madison County	Marion Co. AD	Marion County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,133,064	\$ 337,470	\$ 4,734,831	\$ 79,566	\$ 8,087,134
Members	444,445	2,010,861	10,886,419	1,069,293	7,967,208
Total	1,577,509	2,348,331	15,621,250	1,148,859	16,054,342
2 PV of future normal cost contributions	166,572	551,144	3,587,486	480,631	2,056,003
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	1,410,937	1,797,187	12,033,764	668,228	13,998,339
4 Actuarial value of assets	1,577,395	1,540,445	10,682,989	825,851	12,888,906
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (166,458)	\$ 256,742	\$ 1,350,775	\$ (157,623)	\$ 1,109,433
6 Funded ratio <small>[line 4 ÷ line 3]</small>	111.8%	85.7%	88.8%	123.6%	92.1%
7 Effective amortization period in years	0.0	18.2	8.4	0.0	14.8
Required employer rate for 2024					
Normal cost rate	3.86%	10.16%	5.64%	11.43%	7.59%
UAAL/(OAAL) rate	(3.86%)	6.83%	2.17%	(5.36%)	4.08%
Required rate	0.00%	16.99%	7.81%	6.07%	11.67%
Elected rate	5.00%	15.25%	9.46%	1.12%	11.96%
Retirement plan rate (greater of required or elected rate)	5.00%	16.99%	9.46%	6.07%	11.96%
Group Term Life rate	0.72%	0.08%	N/A	N/A	0.47%
Total contribution rate	5.72%	17.07%	9.46%	6.07%	12.43%
Number of annuitants	7	3	76	2	79
Number of members	9	7	240	10	158
Number of depositing members	5	5	114	6	75
Average age of depositing members	54.02	47.41	49.98	43.90	51.01
Average years of service of depositing members	10.75	16.87	9.41	13.61	7.68

Plan number	931	658	595	258	924
Plan name	Marion-Cass SWCD	Marshall- Harrison Co. Health Dist.	Martin Co. AD	Martin County	Mason Co. SWCD #223
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 12,505	\$ 220,141	\$ 7,121,936	\$ 24,740
Members	60,626	607,054	1,154,180	19,057,495	12,390
Total	60,626	619,559	1,374,321	26,179,431	37,130
2 PV of future normal cost contributions	0	360,155	264,345	4,542,971	11,086
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	60,626	259,404	1,109,976	21,636,460	26,044
4 Actuarial value of assets	52,565	423,709	987,404	18,743,160	27,493
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 8,061	\$ (164,305)	\$ 122,572	\$ 2,893,300	\$ (1,449)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	86.7%	163.3%	89.0%	86.6%	105.6%
7 Effective amortization period in years	18.4	0.0	18.2	18.1	0.0
Required employer rate for 2024					
Normal cost rate	16.24%	6.41%	8.99%	6.96%	3.53%
UAAL/(OAAL) rate	3.63%	(4.87%)	4.94%	4.38%	(0.96%)
Required rate	19.87%	1.54%	13.93%	11.34%	2.57%
Elected rate	N/A	1.77%	N/A	N/A	4.00%
Retirement plan rate (greater of required or elected rate)	19.87%	1.77%	13.93%	11.34%	4.00%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	19.87%	1.77%	13.93%	11.34%	4.00%
Number of annuitants	0	2	3	59	1
Number of members	1	12	6	124	3
Number of depositing members	1	5	4	80	2
Average age of depositing members	80.00	35.42	51.96	50.94	56.63
Average years of service of depositing members	46.67	3.68	12.33	12.40	2.04

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	259	987	678	440	677
Plan name	Mason County	Matagorda Co. AD	Matagorda Co. DD	Matagorda Co. HD	Matagorda Co. ND #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,405,421	\$ 113,566	\$ 432,508	\$ 27,145,152	\$ 371,038
Members	8,007,070	3,364,239	1,602,645	66,237,281	1,070,358
Total	12,412,491	3,477,805	2,035,153	93,382,433	1,441,396
2 PV of future normal cost contributions	3,152,785	928,565	330,112	12,847,599	336,050
3 Actuarial accrued liability (AAL) [line 1 - line 2]	9,259,706	2,549,240	1,705,041	80,534,834	1,105,346
4 Actuarial value of assets	8,517,364	2,545,529	1,651,410	74,778,943	1,082,871
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 742,342	\$ 3,711	\$ 53,631	\$ 5,755,891	\$ 22,475
6 Funded ratio [line 4 ÷ line 3]	92.0%	99.9%	96.9%	92.9%	98.0%
7 Effective amortization period in years	7.4	0.0	4.5	18.1	18.8
Required employer rate for 2024					
Normal cost rate	5.55%	10.69%	8.36%	4.87%	11.38%
UAAL/(OAAL) rate	1.49%	(0.23%)	1.38%	2.69%	1.30%
Required rate	7.04%	10.46%	9.74%	7.56%	12.68%
Elected rate	8.50%	14.00%	11.80%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.50%	14.00%	11.80%	7.56%	12.68%
Group Term Life rate	N/A	0.13%	0.20%	N/A	0.16%
Total contribution rate	8.50%	14.13%	12.00%	7.56%	12.84%
Number of annuitants	57	1	3	163	3
Number of members	157	21	6	655	8
Number of depositing members	93	11	6	263	3
Average age of depositing members	48.50	48.05	55.02	43.84	50.82
Average years of service of depositing members	8.82	9.90	19.01	9.49	12.83

Plan number	260	729	453	261	844
Plan name	Matagorda County	Maverick Co. HD	Maverick Co. WCID #1	Maverick County	McCamey Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 37,149,535	\$ 1,918,761	\$ 2,273,370	\$ 18,637,217	\$ 1,171,369
Members	43,322,769	10,688,767	3,643,355	54,329,706	11,724,748
Total	80,472,304	12,607,528	5,916,725	72,966,923	12,896,117
2 PV of future normal cost contributions	10,895,246	4,303,741	1,502,708	15,705,952	5,811,638
3 Actuarial accrued liability (AAL) [line 1 - line 2]	69,577,058	8,303,787	4,414,017	57,260,971	7,084,479
4 Actuarial value of assets	63,163,581	8,638,672	5,373,144	50,733,518	7,320,267
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 6,413,477	\$ (334,885)	\$ (959,127)	\$ 6,527,453	\$ (235,788)
6 Funded ratio [line 4 ÷ line 3]	90.8%	104.0%	121.7%	88.6%	103.3%
7 Effective amortization period in years	8.4	0.0	0.0	18.0	0.0
Required employer rate for 2024					
Normal cost rate	7.22%	4.41%	5.81%	8.35%	3.65%
UAAL/(OAAL) rate	4.74%	(0.48%)	(4.90%)	3.33%	(0.22%)
Required rate	11.96%	3.93%	0.91%	11.68%	3.43%
Elected rate	14.83%	N/A	5.00%	N/A	3.25%
Retirement plan rate (greater of required or elected rate)	14.83%	3.93%	5.00%	11.68%	3.43%
Group Term Life rate	0.35%	0.13%	N/A	0.21%	N/A
Total contribution rate	15.18%	4.06%	5.00%	11.89%	3.43%
Number of annuitants	228	8	29	149	24
Number of members	431	190	78	960	325
Number of depositing members	241	96	45	384	147
Average age of depositing members	46.40	42.59	50.72	44.23	42.11
Average years of service of depositing members	9.62	4.82	8.39	7.81	6.76

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	512	253	725	491	679
Plan name	McCulloch Co. AD	McCulloch County	McLennan Co. 911 EAD	McLennan Co. AD	McLennan Co. WCID #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,002,498	\$ 3,306,204	\$ 562,802	\$ 8,148,952	\$ 61,123
Members	757,484	5,922,008	2,635,066	9,528,912	255,433
Total	1,759,982	9,228,212	3,197,868	17,677,864	316,556
2 PV of future normal cost contributions	300,892	1,988,442	948,040	2,576,808	164,916
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,459,090	7,239,770	2,249,828	15,101,056	151,640
4 Actuarial value of assets	1,272,518	7,164,790	2,205,270	13,952,718	172,892
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 186,572	\$ 74,980	\$ 44,558	\$ 1,148,338	\$ (21,252)
6 Funded ratio [line 4 ÷ line 3]	87.2%	99.0%	98.0%	92.4%	114.0%
7 Effective amortization period in years	18.2	1.2	16.5	14.6	0.0
Required employer rate for 2024					
Normal cost rate	9.26%	5.57%	14.06%	7.76%	2.91%
UAAL/(OAAL) rate	9.86%	0.13%	0.87%	4.69%	(1.04%)
Required rate	19.12%	5.70%	14.93%	12.45%	1.87%
Elected rate	12.00%	7.00%	14.00%	13.01%	2.40%
Retirement plan rate (greater of required or elected rate)	19.12%	7.00%	14.93%	13.01%	2.40%
Group Term Life rate	N/A	N/A	0.21%	N/A	N/A
Total contribution rate	19.12%	7.00%	15.14%	13.01%	2.40%
Number of annuitants	2	42	2	36	2
Number of members	4	108	11	64	4
Number of depositing members	4	60	7	39	3
Average age of depositing members	39.87	45.65	52.85	42.71	46.30
Average years of service of depositing members	9.06	9.01	15.37	10.30	6.44

Plan number	254	1037	255	841	705
Plan name	McLennan County	McMullen CAD	McMullen County	Medical Arts Hospital – Dawson Co.	Medina Co. 911 Dist.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 189,796,479	\$ 0	\$ 4,430,543	\$ 811,910	\$ 0
Members	238,666,985	991,573	10,496,174	9,187,804	763,292
Total	428,463,464	991,573	14,926,717	9,999,714	763,292
2 PV of future normal cost contributions	64,102,615	835,207	3,968,798	3,531,749	175,274
3 Actuarial accrued liability (AAL) [line 1 - line 2]	364,360,849	156,366	10,957,919	6,467,965	588,018
4 Actuarial value of assets	310,758,006	241,097	12,705,330	6,401,578	577,255
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 53,602,843	\$ (84,731)	\$ (1,747,411)	\$ 66,387	\$ 10,763
6 Funded ratio [line 4 ÷ line 3]	85.3%	154.2%	115.9%	99.0%	98.2%
7 Effective amortization period in years	17.0	0.0	0.0	15.1	18.2
Required employer rate for 2024					
Normal cost rate	7.60%	13.93%	11.29%	2.33%	7.10%
UAAL/(OAAL) rate	6.84%	(3.58%)	(4.32%)	0.08%	0.66%
Required rate	14.44%	10.35%	6.97%	2.41%	7.76%
Elected rate	N/A	15.00%	15.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	14.44%	15.00%	15.00%	2.41%	7.76%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	14.44%	15.00%	15.00%	2.41%	7.76%
Number of annuitants	687	0	43	38	0
Number of members	2,005	4	89	336	5
Number of depositing members	1,084	4	62	114	3
Average age of depositing members	42.70	32.85	53.97	43.00	50.02
Average years of service of depositing members	10.04	7.42	13.58	7.40	11.50

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	535	1111	262	419	1070
Plan name	Medina Co. AD	Medina Co. ESD #1	Medina County	Memorial Med. Ctr. – Calhoun Co.	Menard Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,151,889	\$ 0	\$ 13,428,048	\$ 20,985,134	\$ 0
Members	3,318,837	2,376,111	43,755,363	54,085,731	1,247,907
Total	4,470,726	2,376,111	57,183,411	75,070,865	1,247,907
2 PV of future normal cost contributions	643,262	2,271,749	13,942,077	13,717,773	901,408
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,827,464	104,362	43,241,334	61,353,092	346,499
4 Actuarial value of assets	3,674,196	68,610	38,834,875	55,201,996	301,396
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 153,268	\$ 35,752	\$ 4,406,459	\$ 6,151,096	\$ 45,103
6 Funded ratio [line 4 ÷ line 3]	96.0%	65.7%	89.8%	90.0%	87.0%
7 Effective amortization period in years	19.1	19.3	18.2	18.1	16.7
Required employer rate for 2024					
Normal cost rate	6.80%	9.26%	6.31%	6.50%	2.26%
UAAL/(OAAL) rate	2.23%	0.27%	2.02%	3.57%	0.24%
Required rate	9.03%	9.53%	8.33%	10.07%	2.50%
Elected rate	7.32%	N/A	8.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.03%	9.53%	8.33%	10.07%	2.50%
Group Term Life rate	N/A	0.08%	N/A	N/A	0.12%
Total contribution rate	9.03%	9.61%	8.33%	10.07%	2.62%
Number of annuitants	7	0	137	128	0
Number of members	20	16	510	762	102
Number of depositing members	13	16	314	283	49
Average age of depositing members	50.72	38.52	47.72	44.31	41.80
Average years of service of depositing members	13.79	3.54	10.06	7.26	5.36

Plan number	377	263	743	669	492
Plan name	Menard Co. UWD	Menard County	Mesa UWCD	Middle Rio Grande Dev. Council	Midland CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 10,390	\$ 2,916,073	\$ 158,256	\$ 14,029,274	\$ 9,417,637
Members	173,714	5,010,931	254,476	15,911,621	11,072,033
Total	184,104	7,927,004	412,732	29,940,895	20,489,670
2 PV of future normal cost contributions	134,319	1,696,724	181,240	3,472,655	2,522,031
3 Actuarial accrued liability (AAL) [line 1 - line 2]	49,785	6,230,280	231,492	26,468,240	17,967,639
4 Actuarial value of assets	48,608	6,049,873	227,255	23,716,818	16,622,187
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,177	\$ 180,407	\$ 4,237	\$ 2,751,422	\$ 1,345,452
6 Funded ratio [line 4 ÷ line 3]	97.6%	97.1%	98.2%	89.6%	92.5%
7 Effective amortization period in years	15.6	4.2	17.8	15.6	8.5
Required employer rate for 2024					
Normal cost rate	10.70%	6.55%	4.93%	8.28%	8.79%
UAAL/(OAAL) rate	0.27%	0.78%	0.44%	7.66%	5.81%
Required rate	10.97%	7.33%	5.37%	15.94%	14.60%
Elected rate	N/A	9.00%	N/A	N/A	17.80%
Retirement plan rate (greater of required or elected rate)	10.97%	9.00%	5.37%	15.94%	17.80%
Group Term Life rate	N/A	N/A	N/A	0.14%	N/A
Total contribution rate	10.97%	9.00%	5.37%	16.08%	17.80%
Number of annuitants	1	33	2	58	24
Number of members	4	113	3	225	64
Number of depositing members	2	56	2	92	39
Average age of depositing members	47.41	48.63	41.93	46.55	50.25
Average years of service of depositing members	2.21	10.27	7.46	8.38	11.97

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	264	570	911	265	617
	Midland County	Midland CD	Milam AD	Milam County	Mills CAD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 106,613,755	\$ 650,420	\$ 6,146	\$ 15,867,700	\$ 215,416
Members	164,842,198	1,906,524	893,201	28,889,612	696,596
Total	271,455,953	2,556,944	899,347	44,757,312	912,012
2 PV of future normal cost contributions	42,054,932	577,727	457,830	7,804,642	247,154
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	229,401,021	1,979,217	441,517	36,952,670	664,858
4 Actuarial value of assets	198,452,312	1,687,927	406,828	34,195,685	559,251
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 30,948,709	\$ 291,290	\$ 34,689	\$ 2,756,985	\$ 105,607
6 Funded ratio <small>[line 4 ÷ line 3]</small>	86.5%	85.3%	92.1%	92.5%	84.1%
7 Effective amortization period in years	12.6	18.1	12.5	10.3	18.4
Required employer rate for 2024					
Normal cost rate	6.58%	8.58%	7.88%	6.20%	8.75%
UAAL/(OAAL) rate	5.58%	7.61%	1.09%	2.52%	4.49%
Required rate	12.16%	16.19%	8.97%	8.72%	13.24%
Elected rate	13.50%	N/A	5.92%	10.00%	4.00%
Retirement plan rate (greater of required or elected rate)	13.50%	16.19%	8.97%	10.00%	13.24%
Group Term Life rate	0.19%	0.05%	0.11%	0.35%	0.08%
Total contribution rate	13.69%	16.24%	9.08%	10.35%	13.32%
Number of annuitants	428	3	1	137	4
Number of members	1,453	8	14	391	7
Number of depositing members	652	5	9	188	4
Average age of depositing members	43.03	40.54	48.76	46.60	46.73
Average years of service of depositing members	10.04	10.72	10.69	9.79	11.50

Plan number	266	484	267	919	504
	Mills County	Mitchell Co. AD	Mitchell County	Monahans Housing Auth.	Montague Co. AD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,391,280	\$ 294,406	\$ 10,211,736	\$ 31,617	\$ 1,406,777
Members	7,101,625	661,744	9,776,848	567,414	2,468,017
Total	11,492,905	956,150	19,988,584	599,031	3,874,794
2 PV of future normal cost contributions	2,175,159	403,070	2,495,295	266,895	283,434
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	9,317,746	553,080	17,493,289	332,136	3,591,360
4 Actuarial value of assets	8,302,945	566,218	16,651,633	334,717	3,227,515
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 1,014,801	\$ (13,138)	\$ 841,656	\$ (2,581)	\$ 363,845
6 Funded ratio <small>[line 4 ÷ line 3]</small>	89.1%	102.4%	95.2%	100.8%	89.9%
7 Effective amortization period in years	7.3	0.0	4.1	0.0	12.1
Required employer rate for 2024					
Normal cost rate	7.27%	11.80%	5.30%	7.09%	8.93%
UAAL/(OAAL) rate	3.35%	(0.46%)	2.08%	(0.11%)	12.77%
Required rate	10.62%	11.34%	7.38%	6.98%	21.70%
Elected rate	14.00%	N/A	11.50%	N/A	25.00%
Retirement plan rate (greater of required or elected rate)	14.00%	11.34%	11.50%	6.98%	25.00%
Group Term Life rate	0.15%	N/A	0.18%	N/A	N/A
Total contribution rate	14.15%	11.34%	11.68%	6.98%	25.00%
Number of annuitants	46	3	64	2	8
Number of members	110	9	122	10	9
Number of depositing members	54	5	71	4	6
Average age of depositing members	47.21	54.78	48.71	50.93	52.69
Average years of service of depositing members	8.82	10.77	9.24	9.54	14.97

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	268	605	667	651	973
Plan name	Montague County	Montgomery CAD	Montgomery Co. ECD	Montgomery Co. ESD #1	Montgomery Co. ESD #10
1 Present value (PV) of future benefits					
Benefit recipients	\$ 12,596,374	\$ 18,928,676	\$ 2,454,023	\$ 1,364,666	\$ 563,178
Members	27,928,410	21,338,960	4,819,544	30,484,629	30,498,726
Total	40,524,784	40,267,636	7,273,567	31,849,295	31,061,904
2 PV of future normal cost contributions	6,777,953	5,724,151	1,221,015	14,037,532	28,201,749
3 Actuarial accrued liability (AAL) [line 1 - line 2]	33,746,831	34,543,485	6,052,552	17,811,763	2,860,155
4 Actuarial value of assets	33,451,749	31,225,947	5,073,008	14,443,736	2,673,734
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 295,082	\$ 3,317,538	\$ 979,544	\$ 3,368,027	\$ 186,421
6 Funded ratio [line 4 ÷ line 3]	99.1%	90.4%	83.8%	81.1%	93.5%
7 Effective amortization period in years	0.3	13.2	15.4	18.4	19.5
Required employer rate for 2024					
Normal cost rate	10.30%	9.06%	8.81%	9.53%	10.91%
UAAL/(OAAL) rate	0.09%	5.42%	8.69%	3.26%	0.18%
Required rate	10.39%	14.48%	17.50%	12.79%	11.09%
Elected rate	14.24%	15.66%	14.63%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	14.24%	15.66%	17.50%	12.79%	11.09%
Group Term Life rate	N/A	N/A	0.20%	N/A	N/A
Total contribution rate	14.24%	15.66%	17.70%	12.79%	11.09%
Number of annuitants	108	65	12	4	1
Number of members	228	174	17	217	166
Number of depositing members	117	92	10	105	157
Average age of depositing members	50.16	47.09	50.49	32.45	42.08
Average years of service of depositing members	10.63	8.54	15.63	6.94	4.93

Plan number	696	982	999	800	989
Plan name	Montgomery Co. ESD #3	Montgomery Co. ESD #4	Montgomery Co. ESD #7	Montgomery Co. ESD #8	Montgomery Co. ESD #9
1 Present value (PV) of future benefits					
Benefit recipients	\$ 195,506	\$ 67,081	\$ 0	\$ 676,745	\$ 0
Members	12,087,247	5,033,231	4,037,528	36,395,378	4,522,289
Total	12,282,753	5,100,312	4,037,528	37,072,123	4,522,289
2 PV of future normal cost contributions	5,033,714	3,203,577	2,480,644	19,092,874	2,784,250
3 Actuarial accrued liability (AAL) [line 1 - line 2]	7,249,039	1,896,735	1,556,884	17,979,249	1,738,039
4 Actuarial value of assets	6,497,375	1,347,399	1,257,363	13,965,142	1,402,954
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 751,664	\$ 549,336	\$ 299,521	\$ 4,014,107	\$ 335,085
6 Funded ratio [line 4 ÷ line 3]	89.6%	71.0%	80.8%	77.7%	80.7%
7 Effective amortization period in years	18.7	17.2	18.3	17.6	18.4
Required employer rate for 2024					
Normal cost rate	5.72%	6.52%	2.27%	10.12%	3.30%
UAAL/(OAAL) rate	1.41%	1.69%	0.85%	3.42%	1.09%
Required rate	7.13%	8.21%	3.12%	13.54%	4.39%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.13%	8.21%	3.12%	13.54%	4.39%
Group Term Life rate	0.09%	0.11%	N/A	N/A	N/A
Total contribution rate	7.22%	8.32%	3.12%	13.54%	4.39%
Number of annuitants	2	2	0	3	0
Number of members	134	73	124	196	111
Number of depositing members	66	47	64	134	70
Average age of depositing members	36.98	37.73	34.52	36.66	36.14
Average years of service of depositing members	8.49	8.04	6.49	7.77	7.11

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	763	804	269	733	412
Plan name	Montgomery Co. HD	Montgomery Co. Housing Auth.	Montgomery County	Moore Co. AD	Moore Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,957,844	\$ 587,740	\$ 280,507,875	\$ 254,279	\$ 17,433,158
Members	102,562,535	291,268	682,213,249	993,092	83,304,224
Total	106,520,379	879,008	962,721,124	1,247,371	100,737,382
2 PV of future normal cost contributions	36,999,960	170,094	192,151,140	595,709	23,766,360
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	69,520,419	708,914	770,569,984	651,662	76,971,022
4 Actuarial value of assets	66,374,631	615,330	687,395,179	702,866	70,413,069
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 3,145,788	\$ 93,584	\$ 83,174,805	\$ (51,204)	\$ 6,557,953
6 Funded ratio <small>[line 4 ÷ line 3]</small>	95.5%	86.8%	89.2%	107.9%	91.5%
7 Effective amortization period in years	4.3	18.2	15.2	0.0	18.2
Required employer rate for 2024					
Normal cost rate	7.34%	7.53%	8.25%	9.70%	5.99%
UAAL/(OAAL) rate	0.69%	5.88%	3.81%	(1.92%)	2.03%
Required rate	8.03%	13.41%	12.06%	7.78%	8.02%
Elected rate	9.50%	N/A	12.54%	10.00%	N/A
Retirement plan rate (greater of required or elected rate)	9.50%	13.41%	12.54%	10.00%	8.02%
Group Term Life rate	N/A	0.23%	N/A	N/A	0.07%
Total contribution rate	9.50%	13.64%	12.54%	10.00%	8.09%
Number of annuitants	33	6	1,179	4	91
Number of members	702	5	4,719	14	1,071
Number of depositing members	398	4	2,622	5	368
Average age of depositing members	37.06	54.59	42.61	39.95	39.97
Average years of service of depositing members	7.88	10.31	10.12	6.13	7.88

Plan number	270	1089	271	738	1109
Plan name	Moore County	Morris Co. AD	Morris County	Mustang SUD	Nacogdoches CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 21,531,045	\$ 0	\$ 11,911,745	\$ 0	\$ 0
Members	34,224,459	488,444	11,291,845	9,961,682	884,803
Total	55,755,504	488,444	23,203,590	9,961,682	884,803
2 PV of future normal cost contributions	8,881,407	324,565	2,785,317	5,687,151	648,778
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	46,874,097	163,879	20,418,273	4,274,531	236,025
4 Actuarial value of assets	44,095,619	106,423	19,226,443	4,138,751	111,948
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 2,778,478	\$ 57,456	\$ 1,191,830	\$ 135,780	\$ 124,077
6 Funded ratio <small>[line 4 ÷ line 3]</small>	94.1%	64.9%	94.2%	96.8%	47.4%
7 Effective amortization period in years	6.5	17.3	17.7	19.3	20.0
Required employer rate for 2024					
Normal cost rate	6.69%	8.74%	8.26%	7.22%	7.83%
UAAL/(OAAL) rate	2.57%	1.77%	3.81%	0.29%	1.72%
Required rate	9.26%	10.51%	12.07%	7.51%	9.55%
Elected rate	12.23%	N/A	11.78%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.23%	10.51%	12.07%	7.51%	9.55%
Group Term Life rate	0.11%	0.12%	N/A	0.08%	N/A
Total contribution rate	12.34%	10.63%	12.07%	7.59%	9.55%
Number of annuitants	100	0	70	0	0
Number of members	253	6	125	148	20
Number of depositing members	142	6	63	87	18
Average age of depositing members	44.34	50.80	50.45	38.52	54.12
Average years of service of depositing members	11.19	18.60	13.09	3.52	15.36

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	273	515	274	572	275
	Nacogdoches County	Navarro CAD	Navarro County	Newton CAD	Newton County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 29,290,826	\$ 2,704,941	\$ 38,328,729	\$ 1,425,613	\$ 7,425,419
Members	55,904,901	2,222,803	72,917,716	4,295,872	11,440,743
Total	85,195,727	4,927,744	111,246,445	5,721,485	18,866,162
2 PV of future normal cost contributions	10,412,997	508,553	17,777,784	756,072	2,826,602
3 Actuarial accrued liability (AAL) [line 1 - line 2]	74,782,730	4,419,191	93,468,661	4,965,413	16,039,560
4 Actuarial value of assets	66,287,726	3,570,967	84,362,754	4,240,454	15,381,815
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 8,495,004	\$ 848,224	\$ 9,105,907	\$ 724,959	\$ 657,745
6 Funded ratio [line 4 ÷ line 3]	88.6%	80.8%	90.3%	85.4%	95.9%
7 Effective amortization period in years	17.1	18.1	13.6	18.2	8.0
Required employer rate for 2024					
Normal cost rate	6.07%	8.14%	7.05%	10.03%	6.19%
UAAL/(OAAL) rate	5.45%	13.97%	4.10%	11.04%	1.36%
Required rate	11.52%	22.11%	11.15%	21.07%	7.55%
Elected rate	11.70%	N/A	12.05%	N/A	8.67%
Retirement plan rate (greater of required or elected rate)	11.70%	22.11%	12.05%	21.07%	8.67%
Group Term Life rate	0.14%	0.25%	0.25%	0.15%	N/A
Total contribution rate	11.84%	22.36%	12.30%	21.22%	8.67%
Number of annuitants	176	13	214	7	75
Number of members	676	21	496	29	242
Number of depositing members	252	12	306	12	109
Average age of depositing members	46.01	49.51	47.95	52.25	52.70
Average years of service of depositing members	11.92	13.28	11.52	10.89	8.02

Plan number	276	962	1030	556	938
	Nolan County	Nortex Reg. Plan. Comsn.	North Blanco Co. ESD #1	North Central TX MWA	North East TX Reg. Mob. Auth.
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 12,673,385	\$ 237,538	\$ 0	\$ 595,503	\$ 0
Members	19,792,082	1,414,299	1,065,316	2,635,836	1,864,215
Total	32,465,467	1,651,837	1,065,316	3,231,339	1,864,215
2 PV of future normal cost contributions	5,270,493	630,000	858,253	305,444	1,143,120
3 Actuarial accrued liability (AAL) [line 1 - line 2]	27,194,974	1,021,837	207,063	2,925,895	721,095
4 Actuarial value of assets	24,405,035	921,884	115,700	2,825,025	809,061
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 2,789,939	\$ 99,953	\$ 91,363	\$ 100,870	\$ (87,966)
6 Funded ratio [line 4 ÷ line 3]	89.7%	90.2%	55.9%	96.6%	112.2%
7 Effective amortization period in years	9.3	17.9	16.4	11.2	0.0
Required employer rate for 2024					
Normal cost rate	5.49%	3.25%	8.02%	3.63%	9.63%
UAAL/(OAAL) rate	3.35%	0.88%	1.69%	1.95%	(0.86%)
Required rate	8.84%	4.13%	9.71%	5.58%	8.77%
Elected rate	11.00%	N/A	N/A	6.17%	N/A
Retirement plan rate (greater of required or elected rate)	11.00%	4.13%	9.71%	6.17%	8.77%
Group Term Life rate	N/A	N/A	0.07%	0.35%	N/A
Total contribution rate	11.00%	4.13%	9.78%	6.52%	8.77%
Number of annuitants	81	8	0	6	0
Number of members	191	45	32	19	11
Number of depositing members	127	28	19	9	7
Average age of depositing members	47.07	53.37	36.88	50.83	52.00
Average years of service of depositing members	9.82	11.26	4.86	17.68	16.20

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	852	838	927	646	1056
Plan name	North Hunt SUD	North Plains GCD	North TX Emerg. Comm. Ctr.	North TX Tollway Auth.	Northeast Gaines Co. ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 377,093	\$ 537,945	\$ 49,415,255	\$ 0
Members	676,813	1,973,601	10,430,143	197,607,647	773,979
Total	676,813	2,350,694	10,968,088	247,022,902	773,979
2 PV of future normal cost contributions	336,452	705,535	5,655,584	53,356,986	543,910
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	340,361	1,645,159	5,312,504	193,665,916	230,069
4 Actuarial value of assets	284,625	1,649,497	5,127,952	185,787,306	177,773
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 55,736	\$ (4,338)	\$ 184,552	\$ 7,878,610	\$ 52,296
6 Funded ratio <small>[line 4 ÷ line 3]</small>	83.6%	100.3%	96.5%	95.9%	77.3%
7 Effective amortization period in years	17.8	0.0	17.3	18.2	18.2
Required employer rate for 2024					
Normal cost rate	4.99%	4.44%	8.30%	8.22%	6.02%
UAAL/(OAAL) rate	1.32%	(0.26%)	0.40%	1.26%	0.97%
Required rate	6.31%	4.18%	8.70%	9.48%	6.99%
Elected rate	N/A	7.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	6.31%	7.00%	8.70%	9.48%	6.99%
Group Term Life rate	N/A	N/A	0.05%	N/A	0.13%
Total contribution rate	6.31%	7.00%	8.75%	9.48%	7.12%
Number of annuitants	0	5	7	274	0
Number of members	9	24	125	1,896	21
Number of depositing members	8	16	58	702	9
Average age of depositing members	36.53	44.50	38.63	46.44	45.32
Average years of service of depositing members	8.14	11.02	6.93	8.30	9.63

Plan number	562	632	368	683	400
Plan name	Northeast TX MWD	Northeast TX Public Health Dist.	Northern Trinity GCD	Nueces Co. AD	Nueces Co. DD #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,663,284	\$ 5,432,992	\$ 96,705	\$ 6,618,638	\$ 1,944,842
Members	3,738,495	20,599,375	568,693	17,289,272	1,542,011
Total	5,401,779	26,032,367	665,398	23,907,910	3,486,853
2 PV of future normal cost contributions	1,049,735	5,405,949	416,584	5,270,785	729,249
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	4,352,044	20,626,418	248,814	18,637,125	2,757,604
4 Actuarial value of assets	4,342,157	19,607,350	226,033	16,794,360	2,950,622
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 9,887	\$ 1,019,068	\$ 22,781	\$ 1,842,765	\$ (193,018)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	99.8%	95.1%	90.8%	90.1%	107.0%
7 Effective amortization period in years	0.0	8.9	18.4	18.3	0.0
Required employer rate for 2024					
Normal cost rate	5.20%	5.24%	4.62%	10.07%	6.67%
UAAL/(OAAL) rate	(0.26%)	1.06%	0.77%	3.77%	(2.05%)
Required rate	4.94%	6.30%	5.39%	13.84%	4.62%
Elected rate	9.10%	7.00%	N/A	13.79%	4.42%
Retirement plan rate (greater of required or elected rate)	9.10%	7.00%	5.39%	13.84%	4.62%
Group Term Life rate	0.36%	0.18%	0.25%	N/A	0.33%
Total contribution rate	9.46%	7.18%	5.64%	13.84%	4.95%
Number of annuitants	11	69	1	50	17
Number of members	22	367	3	143	32
Number of depositing members	15	158	3	82	24
Average age of depositing members	50.47	40.91	46.83	49.02	46.62
Average years of service of depositing members	16.93	8.12	8.53	12.12	8.68

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	791	416	450	277	1042
Plan name	Nueces Co. ESD #2	Nueces Co. WCID #3	Nueces Co. WCID #4	Nueces County	Ochiltree Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 330,759	\$ 4,903,554	\$ 3,727,979	\$ 233,644,802	\$ 0
Members	2,338,634	6,519,089	5,876,830	292,603,228	580,766
Total	2,669,393	11,422,643	9,604,809	526,248,030	580,766
2 PV of future normal cost contributions	1,807,502	1,573,514	1,885,967	58,267,665	406,033
3 Actuarial accrued liability (AAL) [line 1 - line 2]	861,891	9,849,129	7,718,842	467,980,365	174,733
4 Actuarial value of assets	935,067	9,101,741	7,515,214	420,116,165	148,345
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (73,176)	\$ 747,388	\$ 203,628	\$ 47,864,200	\$ 26,388
6 Funded ratio [line 4 ÷ line 3]	108.5%	92.4%	97.4%	89.8%	84.9%
7 Effective amortization period in years	0.0	17.6	0.8	17.9	17.2
Required employer rate for 2024					
Normal cost rate	10.62%	5.43%	8.70%	6.77%	8.00%
UAAL/(OAAL) rate	(1.09%)	3.39%	0.65%	5.87%	0.82%
Required rate	9.53%	8.82%	9.35%	12.64%	8.82%
Elected rate	N/A	N/A	16.57%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.53%	8.82%	16.57%	12.64%	8.82%
Group Term Life rate	N/A	0.16%	0.13%	N/A	0.07%
Total contribution rate	9.53%	8.98%	16.70%	12.64%	8.89%
Number of annuitants	1	14	9	1,056	0
Number of members	30	39	28	2,859	7
Number of depositing members	11	29	24	1,180	6
Average age of depositing members	35.27	49.66	43.72	47.50	39.00
Average years of service of depositing members	3.36	16.37	10.00	11.63	6.39

Plan number	278	517	279	490	421
Plan name	Ochiltree County	Oldham Co. AD	Oldham County	Orange Co. AD	Orange Co. DD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,307,958	\$ 337,933	\$ 5,045,432	\$ 3,868,748	\$ 10,714,657
Members	15,633,676	240,460	7,519,455	4,089,826	15,481,567
Total	24,941,634	578,393	12,564,887	7,958,574	26,196,224
2 PV of future normal cost contributions	3,426,608	73,566	1,468,287	1,337,896	4,416,305
3 Actuarial accrued liability (AAL) [line 1 - line 2]	21,515,026	504,827	11,096,600	6,620,678	21,779,919
4 Actuarial value of assets	22,191,895	790,514	9,968,549	6,270,857	20,250,230
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (676,869)	\$ (285,687)	\$ 1,128,051	\$ 349,821	\$ 1,529,689
6 Funded ratio [line 4 ÷ line 3]	103.1%	156.6%	89.8%	94.7%	93.0%
7 Effective amortization period in years	0.0	0.0	17.7	17.5	8.1
Required employer rate for 2024					
Normal cost rate	6.80%	7.72%	8.56%	7.96%	7.94%
UAAL/(OAAL) rate	(1.24%)	(7.72%)	6.54%	3.27%	3.16%
Required rate	5.56%	0.00%	15.10%	11.23%	11.10%
Elected rate	9.00%	14.00%	N/A	N/A	13.50%
Retirement plan rate (greater of required or elected rate)	9.00%	14.00%	15.10%	11.23%	13.50%
Group Term Life rate	N/A	0.14%	0.16%	0.27%	0.25%
Total contribution rate	9.00%	14.14%	15.26%	11.50%	13.75%
Number of annuitants	65	2	31	17	40
Number of members	167	3	54	23	77
Number of depositing members	83	2	32	18	62
Average age of depositing members	47.87	57.69	51.91	43.19	44.92
Average years of service of depositing members	9.18	11.54	11.71	10.90	9.69

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	665	803	660	631	280
Plan name	Orange Co. ESD #1	Orange Co. ESD #2	Orange Co. Nav. & Port Dist.	Orange Co. WCID #1	Orange County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 60,480	\$ 0	\$ 2,049,327	\$ 1,871,446	\$ 96,472,322
Members	1,338,658	1,321,905	2,031,971	5,013,614	93,538,367
Total	1,399,138	1,321,905	4,081,298	6,885,060	190,010,689
2 PV of future normal cost contributions	531,163	554,684	897,434	1,562,300	24,925,403
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	867,975	767,221	3,183,864	5,322,760	165,085,286
4 Actuarial value of assets	934,938	649,380	3,274,926	5,034,254	148,967,841
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (66,963)	\$ 117,841	\$ (91,062)	\$ 288,506	\$ 16,117,445
6 Funded ratio <small>[line 4 ÷ line 3]</small>	107.7%	84.6%	102.9%	94.6%	90.2%
7 Effective amortization period in years	0.0	18.4	0.0	7.8	15.5
Required employer rate for 2024					
Normal cost rate	8.63%	8.03%	8.71%	6.09%	8.11%
UAAL/(OAAL) rate	(1.39%)	2.79%	(1.08%)	1.67%	6.12%
Required rate	7.24%	10.82%	7.63%	7.76%	14.23%
Elected rate	N/A	N/A	N/A	9.00%	N/A
Retirement plan rate (greater of required or elected rate)	7.24%	10.82%	7.63%	9.00%	14.23%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	7.24%	10.82%	7.63%	9.00%	14.23%
Number of annuitants	2	0	7	13	431
Number of members	18	8	8	38	684
Number of depositing members	7	8	8	26	410
Average age of depositing members	40.54	43.30	49.07	44.12	48.01
Average years of service of depositing members	5.68	13.30	9.42	10.85	10.57

Plan number	730	723	281	282	717
Plan name	Palo Duro WD	Palo Pinto AD	Palo Pinto County	Panola County	Parker Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 331,480	\$ 51,423	\$ 22,074,314	\$ 43,001,546	\$ 3,211,950
Members	517,113	4,232,815	33,199,931	38,517,948	12,060,738
Total	848,593	4,284,238	55,274,245	81,519,494	15,272,688
2 PV of future normal cost contributions	443,261	787,831	8,157,884	11,057,565	3,171,950
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	405,332	3,496,407	47,116,361	70,461,929	12,100,738
4 Actuarial value of assets	504,987	3,215,654	42,707,963	81,073,464	10,192,251
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (99,655)	\$ 280,753	\$ 4,408,398	\$ (10,611,535)	\$ 1,908,487
6 Funded ratio <small>[line 4 ÷ line 3]</small>	124.6%	92.0%	90.6%	115.1%	84.2%
7 Effective amortization period in years	0.0	11.6	12.7	0.0	16.6
Required employer rate for 2024					
Normal cost rate	7.95%	8.06%	7.29%	10.18%	7.55%
UAAL/(OAAL) rate	(4.50%)	3.28%	4.05%	(9.08%)	6.31%
Required rate	3.45%	11.34%	11.34%	1.10%	13.86%
Elected rate	7.00%	12.31%	12.48%	23.50%	14.10%
Retirement plan rate (greater of required or elected rate)	7.00%	12.31%	12.48%	23.50%	14.10%
Group Term Life rate	N/A	0.17%	0.28%	0.37%	N/A
Total contribution rate	7.00%	12.48%	12.76%	23.87%	14.10%
Number of annuitants	2	2	135	182	8
Number of members	5	15	299	289	45
Number of depositing members	4	14	157	179	39
Average age of depositing members	40.83	52.42	48.42	44.26	46.14
Average years of service of depositing members	6.17	19.23	11.94	9.70	14.63

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	922	784	754	283	747
	Parker Co. ESD #1	Parker Co. HD	Parker Co. SUD	Parker County	Parmer Co. AD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 122,581	\$ 2,654,592	\$ 136,752	\$ 55,780,808	\$ 0
Members	8,701,837	20,749,570	864,735	134,023,164	886,585
Total	8,824,418	23,404,162	1,001,487	189,803,972	886,585
2 PV of future normal cost contributions	5,826,821	9,983,581	420,090	27,466,594	360,651
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,997,597	13,420,581	581,397	162,337,378	525,934
4 Actuarial value of assets	2,295,770	11,316,108	694,818	137,871,366	525,747
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 701,827	\$ 2,104,473	\$ (113,421)	\$ 24,466,012	\$ 187
6 Funded ratio [line 4 ÷ line 3]	76.6%	84.3%	119.5%	84.9%	100.0%
7 Effective amortization period in years	18.4	8.6	0.0	16.2	20.0
Required employer rate for 2024					
Normal cost rate	7.36%	2.93%	3.60%	6.77%	8.32%
UAAL/(OAAL) rate	1.48%	1.35%	(2.11%)	6.05%	0.02%
Required rate	8.84%	4.28%	1.49%	12.82%	8.34%
Elected rate	N/A	5.18%	4.10%	13.31%	7.00%
Retirement plan rate (greater of required or elected rate)	8.84%	5.18%	4.10%	13.31%	8.34%
Group Term Life rate	N/A	N/A	0.18%	0.26%	0.07%
Total contribution rate	8.84%	5.18%	4.28%	13.57%	8.41%
Number of annuitants	3	11	1	310	0
Number of members	72	185	13	890	8
Number of depositing members	62	138	7	495	4
Average age of depositing members	35.65	39.42	50.17	47.64	41.22
Average years of service of depositing members	4.95	7.00	12.33	12.51	14.83

Plan number	284	765	494	774	285
	Parmer County	Pecan Valley GCD	Pecos Co. AD	Pecos Co. WCID #1	Pecos County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,761,435	\$ 21,818	\$ 690,717	\$ 153,705	\$ 50,445,948
Members	7,711,628	184,924	1,369,385	550,371	95,369,783
Total	13,473,063	206,742	2,060,102	704,076	145,815,731
2 PV of future normal cost contributions	2,148,356	79,394	378,930	331,834	20,110,159
3 Actuarial accrued liability (AAL) [line 1 - line 2]	11,324,707	127,348	1,681,172	372,242	125,705,572
4 Actuarial value of assets	10,725,663	198,239	1,578,225	384,600	110,646,952
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 599,044	\$ (70,891)	\$ 102,947	\$ (12,358)	\$ 15,058,620
6 Funded ratio [line 4 ÷ line 3]	94.7%	155.7%	93.9%	103.3%	88.0%
7 Effective amortization period in years	17.6	0.0	17.2	0.0	17.8
Required employer rate for 2024					
Normal cost rate	5.26%	7.04%	7.45%	5.59%	6.16%
UAAL/(OAAL) rate	1.92%	(5.38%)	2.62%	(0.56%)	5.34%
Required rate	7.18%	1.66%	10.07%	5.03%	11.50%
Elected rate	N/A	8.37%	2.87%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.18%	8.37%	10.07%	5.03%	11.50%
Group Term Life rate	0.17%	N/A	0.13%	N/A	0.27%
Total contribution rate	7.35%	8.37%	10.20%	5.03%	11.77%
Number of annuitants	54	1	4	3	301
Number of members	100	2	15	15	947
Number of depositing members	55	2	7	5	402
Average age of depositing members	47.47	59.76	40.04	44.70	46.66
Average years of service of depositing members	9.53	23.13	8.56	9.38	10.13

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	796	673	707	697	739
Plan name	Permian Basin Reg. Plan. Comsn.	Permian Reg. Med Ctr.	Pineywoods GCD	Polk CAD	Polk Co. FWSD #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,369,489	\$ 22,986,042	\$ 232,701	\$ 842,634	\$ 60,563
Members	3,718,127	88,308,702	172,447	4,426,290	2,571,419
Total	5,087,616	111,294,744	405,148	5,268,924	2,631,982
2 PV of future normal cost contributions	1,325,762	27,219,783	105,478	1,417,744	1,281,168
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,761,854	84,074,961	299,670	3,851,180	1,350,814
4 Actuarial value of assets	3,508,559	76,013,428	324,102	3,335,927	1,327,257
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 253,295	\$ 8,061,533	\$ (24,432)	\$ 515,253	\$ 23,557
6 Funded ratio [line 4 ÷ line 3]	93.3%	90.4%	108.2%	86.6%	98.3%
7 Effective amortization period in years	5.7	18.1	0.0	18.1	19.5
Required employer rate for 2024					
Normal cost rate	6.35%	7.46%	10.84%	10.86%	11.05%
UAAL/(OAAL) rate	1.43%	2.47%	(1.97%)	5.71%	0.36%
Required rate	7.78%	9.93%	8.87%	16.57%	11.41%
Elected rate	9.44%	N/A	N/A	13.54%	N/A
Retirement plan rate (greater of required or elected rate)	9.44%	9.93%	8.87%	16.57%	11.41%
Group Term Life rate	N/A	0.09%	0.28%	0.16%	N/A
Total contribution rate	9.44%	10.02%	9.15%	16.73%	11.41%
Number of annuitants	12	134	3	8	2
Number of members	49	1,116	2	25	12
Number of depositing members	24	384	2	17	10
Average age of depositing members	46.97	42.83	60.07	45.55	43.78
Average years of service of depositing members	9.24	8.03	16.21	12.77	13.93

Plan number	286	676	449	620	622
Plan name	Polk County	Port of Bay City Auth.	Port of Beaumont ND	Port of Corpus Christi Auth.	Port of Port Arthur ND
1 Present value (PV) of future benefits					
Benefit recipients	\$ 40,162,822	\$ 0	\$ 13,004,694	\$ 36,778,178	\$ 4,563,616
Members	59,318,761	937,197	18,171,529	67,147,063	8,294,318
Total	99,481,583	937,197	31,176,223	103,925,241	12,857,934
2 PV of future normal cost contributions	13,422,848	221,758	4,693,915	25,114,624	2,221,837
3 Actuarial accrued liability (AAL) [line 1 - line 2]	86,058,735	715,439	26,482,308	78,810,617	10,636,097
4 Actuarial value of assets	77,302,407	674,998	24,509,453	77,159,188	10,077,731
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 8,756,328	\$ 40,441	\$ 1,972,855	\$ 1,651,429	\$ 558,366
6 Funded ratio [line 4 ÷ line 3]	89.8%	94.3%	92.6%	97.9%	94.8%
7 Effective amortization period in years	17.1	18.3	3.3	1.6	16.7
Required employer rate for 2024					
Normal cost rate	8.72%	10.41%	8.69%	8.78%	8.82%
UAAL/(OAAL) rate	5.31%	2.68%	3.64%	0.42%	2.33%
Required rate	14.03%	13.09%	12.33%	9.20%	11.15%
Elected rate	14.21%	9.64%	21.00%	12.00%	8.22%
Retirement plan rate (greater of required or elected rate)	14.21%	13.09%	21.00%	12.00%	11.15%
Group Term Life rate	N/A	0.13%	0.21%	N/A	0.22%
Total contribution rate	14.21%	13.22%	21.21%	12.00%	11.37%
Number of annuitants	247	0	43	149	11
Number of members	678	2	51	359	22
Number of depositing members	310	2	44	251	20
Average age of depositing members	45.90	46.60	51.26	47.67	52.20
Average years of service of depositing members	9.58	21.13	13.89	11.02	11.49

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	726	287	560	840	626
	Post Oak Savannah GCD	Potter County	Potter-Randall Co. ECD	Prairielands GCD	Presidio AD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 116,975,960	\$ 780,839	\$ 147,504	\$ 111,551
Members	1,422,178	168,751,709	2,681,646	1,608,681	655,721
Total	1,422,178	285,727,669	3,462,485	1,756,185	767,272
2 PV of future normal cost contributions	629,199	37,043,663	684,478	1,248,938	183,799
3 Actuarial accrued liability (AAL) [line 1 - line 2]	792,979	248,684,006	2,778,007	507,247	583,473
4 Actuarial value of assets	798,482	218,322,997	2,782,119	526,762	526,295
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (5,503)	\$ 30,361,009	\$ (4,112)	\$ (19,515)	\$ 57,178
6 Funded ratio [line 4 ÷ line 3]	100.7%	87.8%	100.1%	103.8%	90.2%
7 Effective amortization period in years	0.0	18.0	0.0	0.0	18.0
Required employer rate for 2024					
Normal cost rate	5.14%	7.86%	13.60%	10.50%	3.83%
UAAL/(OAAL) rate	(0.10%)	7.00%	(0.13%)	(0.26%)	2.91%
Required rate	5.04%	14.86%	13.47%	10.24%	6.74%
Elected rate	N/A	N/A	N/A	10.64%	N/A
Retirement plan rate (greater of required or elected rate)	5.04%	14.86%	13.47%	10.64%	6.74%
Group Term Life rate	N/A	0.11%	0.13%	N/A	N/A
Total contribution rate	5.04%	14.97%	13.60%	10.64%	6.74%
Number of annuitants	0	429	3	3	1
Number of members	12	962	6	12	9
Number of depositing members	7	575	4	10	5
Average age of depositing members	50.11	43.65	45.86	44.86	45.49
Average years of service of depositing members	4.37	11.89	18.52	7.98	13.00

Plan number	288	537	289	564	290
	Presidio County	Rains Co. AD	Rains County	Randall Co. AD	Randall County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,244,711	\$ 1,493,760	\$ 5,070,048	\$ 17,028,102	\$ 65,766,840
Members	8,948,658	1,524,193	8,468,950	12,115,469	136,740,298
Total	13,193,369	3,017,953	13,538,998	29,143,571	202,507,138
2 PV of future normal cost contributions	2,348,657	310,942	2,413,052	2,385,594	34,102,812
3 Actuarial accrued liability (AAL) [line 1 - line 2]	10,844,712	2,707,011	11,125,946	26,757,977	168,404,326
4 Actuarial value of assets	10,377,918	2,321,361	10,752,264	25,508,988	148,170,922
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 466,794	\$ 385,650	\$ 373,682	\$ 1,248,989	\$ 20,233,404
6 Funded ratio [line 4 ÷ line 3]	95.7%	85.8%	96.6%	95.3%	88.0%
7 Effective amortization period in years	16.0	16.8	17.4	14.7	17.9
Required employer rate for 2024					
Normal cost rate	6.91%	10.38%	6.45%	7.88%	6.92%
UAAL/(OAAL) rate	1.41%	13.99%	1.03%	5.48%	4.80%
Required rate	8.32%	24.37%	7.48%	13.36%	11.72%
Elected rate	N/A	25.00%	N/A	14.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.32%	25.00%	7.48%	14.00%	11.72%
Group Term Life rate	0.18%	N/A	0.37%	N/A	0.11%
Total contribution rate	8.50%	25.00%	7.85%	14.00%	11.83%
Number of annuitants	41	8	64	65	266
Number of members	252	13	182	68	1,068
Number of depositing members	78	6	80	35	525
Average age of depositing members	48.21	45.66	46.82	43.96	42.03
Average years of service of depositing members	10.12	5.44	8.09	11.73	10.62

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	406	823	291	445	1007
Plan name	Rankin Co. HD – Upton Co.	Rayburn Country MUD	Reagan County	Reagan HD	Real Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,562,542	\$ 0	\$ 9,169,213	\$ 3,966,499	\$ 0
Members	21,780,354	1,057,542	24,046,593	15,286,670	608,110
Total	24,342,896	1,057,542	33,215,806	19,253,169	608,110
2 PV of future normal cost contributions	9,745,810	775,217	6,149,179	6,005,170	500,138
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	14,597,086	282,325	27,066,627	13,247,999	107,972
4 Actuarial value of assets	12,949,870	262,565	24,135,269	14,494,251	95,286
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 1,647,216	\$ 19,760	\$ 2,931,358	\$ (1,246,252)	\$ 12,686
6 Funded ratio <small>[line 4 ÷ line 3]</small>	88.7%	93.0%	89.2%	109.4%	88.3%
7 Effective amortization period in years	18.7	16.6	17.1	0.0	18.6
Required employer rate for 2024					
Normal cost rate	8.05%	7.94%	8.63%	6.05%	8.88%
UAAL/(OAAL) rate	1.63%	0.48%	4.43%	(1.56%)	0.53%
Required rate	9.68%	8.42%	13.06%	4.49%	9.41%
Elected rate	5.00%	N/A	13.17%	8.57%	N/A
Retirement plan rate (greater of required or elected rate)	9.68%	8.42%	13.17%	8.57%	9.41%
Group Term Life rate	0.13%	N/A	N/A	N/A	0.09%
Total contribution rate	9.81%	8.42%	13.17%	8.57%	9.50%
Number of annuitants	24	0	57	29	0
Number of members	153	13	215	288	7
Number of depositing members	88	8	106	98	5
Average age of depositing members	47.24	46.24	46.27	45.85	35.36
Average years of service of depositing members	10.21	9.04	10.92	6.18	7.33

Plan number	292	505	845	435	921
Plan name	Real County	Red Bluff WPCD – Reeves Co.	Red River AD	Red River Auth. of TX	Red River Co. SWCD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 6,084,460	\$ 165,240	\$ 90,049	\$ 5,456,967	\$ 0
Members	4,588,561	1,227,235	670,614	5,509,976	107,312
Total	10,673,021	1,392,475	760,663	10,966,943	107,312
2 PV of future normal cost contributions	1,388,412	325,400	227,660	1,678,603	8,711
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	9,284,609	1,067,075	533,003	9,288,340	98,601
4 Actuarial value of assets	7,681,108	1,012,641	515,691	10,406,183	83,640
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 1,603,501	\$ 54,434	\$ 17,312	\$ (1,117,843)	\$ 14,961
6 Funded ratio <small>[line 4 ÷ line 3]</small>	82.7%	94.9%	96.8%	112.0%	84.8%
7 Effective amortization period in years	15.8	5.9	12.5	0.0	16.7
Required employer rate for 2024					
Normal cost rate	9.57%	8.28%	8.92%	6.04%	2.95%
UAAL/(OAAL) rate	11.30%	1.88%	0.66%	(3.98%)	4.82%
Required rate	20.87%	10.16%	9.58%	2.06%	7.77%
Elected rate	N/A	12.06%	9.00%	7.00%	7.97%
Retirement plan rate (greater of required or elected rate)	20.87%	12.06%	9.58%	7.00%	7.97%
Group Term Life rate	N/A	N/A	0.14%	0.20%	N/A
Total contribution rate	20.87%	12.06%	9.72%	7.20%	7.97%
Number of annuitants	44	3	2	21	0
Number of members	102	5	8	67	1
Number of depositing members	43	5	6	37	1
Average age of depositing members	51.08	42.40	48.44	40.00	59.31
Average years of service of depositing members	8.45	9.75	18.43	6.62	35.25

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	293	786	1087	1088	588
Plan name	Red River County	Reeves Co. AD	Reeves Co. ESD #1	Reeves Co. ESD #2	Reeves Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,791,522	\$ 50,455	\$ 0	\$ 0	\$ 13,456,752
Members	9,716,661	2,311,212	4,754,351	2,698,516	66,296,796
Total	15,508,183	2,361,667	4,754,351	2,698,516	79,753,548
2 PV of future normal cost contributions	2,201,225	1,475,629	3,932,662	2,363,516	21,032,850
3 Actuarial accrued liability (AAL) [line 1 - line 2]	13,306,958	886,038	821,689	335,000	58,720,698
4 Actuarial value of assets	12,455,341	974,882	587,587	244,097	49,911,253
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 851,617	\$ (88,844)	\$ 234,102	\$ 90,903	\$ 8,809,445
6 Funded ratio [line 4 ÷ line 3]	93.6%	110.0%	71.5%	72.9%	85.0%
7 Effective amortization period in years	17.9	0.0	19.0	19.5	14.6
Required employer rate for 2024					
Normal cost rate	7.75%	12.57%	8.29%	8.14%	7.88%
UAAL/(OAAL) rate	2.88%	(1.68%)	0.75%	0.45%	3.86%
Required rate	10.63%	10.89%	9.04%	8.59%	11.74%
Elected rate	7.43%	N/A	8.24%	8.24%	10.48%
Retirement plan rate (greater of required or elected rate)	10.63%	10.89%	9.04%	8.59%	11.74%
Group Term Life rate	0.18%	N/A	0.07%	0.04%	N/A
Total contribution rate	10.81%	10.89%	9.11%	8.63%	11.74%
Number of annuitants	67	1	0	0	71
Number of members	259	27	40	26	840
Number of depositing members	86	7	37	25	289
Average age of depositing members	48.76	34.70	36.07	32.55	42.72
Average years of service of depositing members	9.17	4.06	3.66	1.78	7.46

Plan number	294	543	1107	295	1091
Plan name	Reeves County	Refugio Co. DD #1	Refugio Co. WCID #1	Refugio County	Reg. Pub. Defender Off. Local Govt. Corp
1 Present value (PV) of future benefits					
Benefit recipients	\$ 48,542,551	\$ 73,970	\$ 0	\$ 9,258,606	\$ 15,709
Members	65,670,224	1,283,836	181,106	17,797,433	7,669,553
Total	114,212,775	1,357,806	181,106	27,056,039	7,685,262
2 PV of future normal cost contributions	14,353,043	76,423	173,980	4,394,741	5,485,466
3 Actuarial accrued liability (AAL) [line 1 - line 2]	99,859,732	1,281,383	7,126	22,661,298	2,199,796
4 Actuarial value of assets	108,799,534	1,250,998	4,997	22,295,373	1,390,249
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (8,939,802)	\$ 30,385	\$ 2,129	\$ 365,925	\$ 809,547
6 Funded ratio [line 4 ÷ line 3]	109.0%	97.6%	70.1%	98.4%	63.2%
7 Effective amortization period in years	0.0	3.6	20.0	5.8	19.3
Required employer rate for 2024					
Normal cost rate	8.14%	3.87%	5.15%	4.59%	8.44%
UAAL/(OAAL) rate	(3.79%)	1.31%	0.23%	0.49%	1.70%
Required rate	4.35%	5.18%	5.38%	5.08%	10.14%
Elected rate	7.00%	8.00%	N/A	5.73%	N/A
Retirement plan rate (greater of required or elected rate)	7.00%	8.00%	5.38%	5.73%	10.14%
Group Term Life rate	N/A	N/A	0.06%	N/A	N/A
Total contribution rate	7.00%	8.00%	5.44%	5.73%	10.14%
Number of annuitants	281	3	0	94	1
Number of members	1,171	11	3	248	62
Number of depositing members	301	8	3	125	47
Average age of depositing members	46.93	65.21	40.57	48.19	45.11
Average years of service of depositing members	8.81	16.65	4.47	9.04	8.40

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	801	970	296	904	370
Plan name	Rio Grande COG	Riverside SUD	Roberts County	Robertson Co. AD	Robertson Co. ESD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 813,359	\$ 0	\$ 4,190,648	\$ 0	\$ 0
Members	6,234,386	397,159	5,184,033	818,168	503,671
Total	7,047,745	397,159	9,374,681	818,168	503,671
2 PV of future normal cost contributions	2,021,097	214,506	1,604,548	276,627	75,485
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	5,026,648	182,653	7,770,133	541,541	428,186
4 Actuarial value of assets	4,447,261	186,010	7,546,278	565,351	319,778
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 579,387	\$ (3,357)	\$ 223,855	\$ (23,810)	\$ 108,408
6 Funded ratio <small>[line 4 ÷ line 3]</small>	88.5%	101.8%	97.1%	104.4%	74.7%
7 Effective amortization period in years	11.3	0.0	15.6	0.0	0.0
Required employer rate for 2024					
Normal cost rate	10.15%	2.48%	5.62%	3.72%	6.16%
UAAL/(OAAL) rate	3.54%	(0.11%)	1.06%	(0.90%)	0.62%
Required rate	13.69%	2.37%	6.68%	2.82%	6.78%
Elected rate	14.75%	2.81%	6.73%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	14.75%	2.81%	6.73%	7.00%	6.78%
Group Term Life rate	N/A	N/A	0.42%	0.09%	0.06%
Total contribution rate	14.75%	2.81%	7.15%	7.09%	6.84%
Number of annuitants	14	0	39	0	0
Number of members	60	16	62	8	1
Number of depositing members	32	7	40	7	1
Average age of depositing members	49.66	36.69	53.31	47.72	49.34
Average years of service of depositing members	13.43	8.60	11.42	19.07	22.42

Plan number	297	698	298	299	612
Plan name	Robertson County	Rockwall CAD	Rockwall County	Runnels County	Rusk Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 12,605,299	\$ 2,058,299	\$ 31,645,669	\$ 8,464,946	\$ 1,162,223
Members	27,039,452	3,983,114	88,257,605	8,967,924	2,664,473
Total	39,644,751	6,041,413	119,903,274	17,432,870	3,826,696
2 PV of future normal cost contributions	5,699,298	1,805,471	21,644,583	2,348,578	797,996
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	33,945,453	4,235,942	98,258,691	15,084,292	3,028,700
4 Actuarial value of assets	30,978,706	4,320,893	90,680,059	15,862,444	2,760,448
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 2,966,747	\$ (84,951)	\$ 7,578,632	\$ (778,152)	\$ 268,252
6 Funded ratio <small>[line 4 ÷ line 3]</small>	91.3%	102.0%	92.3%	105.2%	91.1%
7 Effective amortization period in years	18.2	0.0	17.8	0.0	18.3
Required employer rate for 2024					
Normal cost rate	5.65%	10.13%	6.58%	5.27%	8.79%
UAAL/(OAAL) rate	3.50%	(0.74%)	2.63%	(1.84%)	4.30%
Required rate	9.15%	9.39%	9.21%	3.43%	13.09%
Elected rate	N/A	11.40%	9.00%	6.00%	N/A
Retirement plan rate (greater of required or elected rate)	9.15%	11.40%	9.21%	6.00%	13.09%
Group Term Life rate	0.28%	0.08%	N/A	0.48%	N/A
Total contribution rate	9.43%	11.48%	9.21%	6.48%	13.09%
Number of annuitants	86	15	182	88	5
Number of members	220	30	684	147	14
Number of depositing members	129	19	367	74	11
Average age of depositing members	49.67	41.05	44.62	52.02	45.90
Average years of service of depositing members	12.66	8.13	10.46	10.17	10.52

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	848	300	863	301	568
	Rusk Co. GCD	Rusk County	Sabine Co. AD	Sabine County	Sabine Pass Port Auth.
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 11,028	\$ 32,798,142	\$ 121,100	\$ 4,119,466	\$ 437,407
Members	283,670	43,079,568	378,114	9,336,616	800,382
Total	294,698	75,877,710	499,214	13,456,082	1,237,789
2 PV of future normal cost contributions	129,066	9,472,313	208,369	2,225,992	198,276
3 Actuarial accrued liability (AAL) [line 1 - line 2]	165,632	66,405,397	290,845	11,230,090	1,039,513
4 Actuarial value of assets	161,972	58,323,126	270,344	10,820,662	1,051,124
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 3,660	\$ 8,082,271	\$ 20,501	\$ 409,428	\$ (11,611)
6 Funded ratio [line 4 ÷ line 3]	97.8%	87.8%	93.0%	96.4%	101.1%
7 Effective amortization period in years	14.7	17.2	18.1	16.2	0.0
Required employer rate for 2024					
Normal cost rate	5.60%	5.43%	5.83%	6.56%	4.48%
UAAL/(OAAL) rate	0.36%	5.53%	1.11%	1.19%	(0.37%)
Required rate	5.96%	10.96%	6.94%	7.75%	4.11%
Elected rate	N/A	N/A	N/A	6.44%	N/A
Retirement plan rate (greater of required or elected rate)	5.96%	10.96%	6.94%	7.75%	4.11%
Group Term Life rate	0.09%	N/A	N/A	N/A	0.23%
Total contribution rate	6.05%	10.96%	6.94%	7.75%	4.34%
Number of annuitants	1	219	3	45	7
Number of members	4	478	11	126	18
Number of depositing members	2	276	6	75	8
Average age of depositing members	45.34	51.59	53.54	53.01	58.16
Average years of service of depositing members	12.42	11.04	9.75	11.29	6.68

Plan number	706	302	553	990	303
	Sabine-Neches ND Jefferson Co.	San Augustine County	San Jacinto Co. CAD	San Jacinto Co. ESD	San Jacinto County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 32,646	\$ 3,338,249	\$ 665,700	\$ 0	\$ 10,302,593
Members	4,333,460	7,197,452	3,503,313	129,296	21,159,731
Total	4,366,106	10,535,701	4,169,013	129,296	31,462,324
2 PV of future normal cost contributions	1,195,055	1,510,421	945,406	78,269	5,522,850
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,171,051	9,025,280	3,223,607	51,027	25,939,474
4 Actuarial value of assets	2,871,696	8,617,536	3,105,128	43,049	24,450,234
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 299,355	\$ 407,744	\$ 118,479	\$ 7,978	\$ 1,489,240
6 Funded ratio [line 4 ÷ line 3]	90.6%	95.5%	96.3%	84.4%	94.3%
7 Effective amortization period in years	18.1	16.5	16.3	18.1	17.7
Required employer rate for 2024					
Normal cost rate	8.33%	5.16%	8.27%	14.41%	6.71%
UAAL/(OAAL) rate	2.79%	1.35%	1.24%	1.70%	1.62%
Required rate	11.12%	6.51%	9.51%	16.11%	8.33%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	11.12%	6.51%	9.51%	16.11%	8.33%
Group Term Life rate	N/A	N/A	0.26%	N/A	0.44%
Total contribution rate	11.12%	6.51%	9.77%	16.11%	8.77%
Number of annuitants	2	37	11	0	145
Number of members	12	146	51	1	583
Number of depositing members	9	71	15	1	188
Average age of depositing members	45.54	48.80	46.90	50.25	50.74
Average years of service of depositing members	11.28	11.17	11.63	23.50	8.83

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	781	1072	495	426	750
	San Jacinto SUD	San Marcos Housing Auth.	San Patricio Co. AD	San Patricio Co. DD	San Patricio Co. ND
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 1,590,222	\$ 5,859,373	\$ 82,489
Members	589,480	951,746	3,449,778	2,521,622	345,403
Total	589,480	951,746	5,040,000	8,380,995	427,892
2 PV of future normal cost contributions	485,983	657,844	1,640,112	494,031	152,805
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	103,497	293,902	3,399,888	7,886,964	275,087
4 Actuarial value of assets	28,269	225,245	3,548,288	6,701,986	265,808
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 75,228	\$ 68,657	\$ (148,400)	\$ 1,184,978	\$ 9,279
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	27.3%	76.6%	104.4%	85.0%	96.6%
7 Effective amortization period in years	19.9	17.3	0.0	6.2	18.1
Required employer rate for 2024					
Normal cost rate	11.22%	4.28%	10.10%	2.01%	11.89%
UAAL/(OAAL) rate	2.36%	0.63%	(1.02%)	11.96%	1.26%
Required rate	13.58%	4.91%	9.08%	13.97%	13.15%
Elected rate	N/A	N/A	9.57%	16.03%	N/A
Retirement plan rate (greater of required or elected rate)	13.58%	4.91%	9.57%	16.03%	13.15%
Group Term Life rate	0.08%	0.17%	0.13%	0.29%	N/A
Total contribution rate	13.66%	5.08%	9.70%	16.32%	13.15%
Number of annuitants	0	0	13	19	1
Number of members	6	28	50	28	7
Number of depositing members	4	23	24	20	2
Average age of depositing members	40.55	48.21	38.24	54.54	53.50
Average years of service of depositing members	6.92	9.61	6.56	16.62	3.25

Plan number	304	422	305	766	306
	San Patricio County	San Patricio MWD	San Saba County	Santo SUD	Schleicher County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 59,147,143	\$ 4,960,857	\$ 3,216,070	\$ 494,140	\$ 6,098,362
Members	102,157,991	14,173,225	7,381,092	476,978	5,166,317
Total	161,305,134	19,134,082	10,597,162	971,118	11,264,679
2 PV of future normal cost contributions	24,093,955	3,220,402	1,369,879	364,928	1,247,503
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	137,211,179	15,913,680	9,227,283	606,190	10,017,176
4 Actuarial value of assets	121,704,222	16,403,196	8,816,008	541,209	9,416,799
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 15,506,957	\$ (489,516)	\$ 411,275	\$ 64,981	\$ 600,377
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.7%	103.1%	95.5%	89.3%	94.0%
7 Effective amortization period in years	18.1	0.0	17.9	10.4	17.8
Required employer rate for 2024					
Normal cost rate	6.54%	4.69%	6.39%	9.35%	3.85%
UAAL/(OAAL) rate	4.47%	(1.02%)	1.92%	3.51%	3.27%
Required rate	11.01%	3.67%	8.31%	12.86%	7.12%
Elected rate	N/A	6.09%	N/A	14.22%	7.00%
Retirement plan rate (greater of required or elected rate)	11.01%	6.09%	8.31%	14.22%	7.12%
Group Term Life rate	N/A	0.14%	0.55%	N/A	0.44%
Total contribution rate	11.01%	6.23%	8.86%	14.22%	7.56%
Number of annuitants	335	17	35	2	35
Number of members	1,027	49	125	3	84
Number of depositing members	511	37	50	3	40
Average age of depositing members	48.24	45.19	54.23	43.48	52.95
Average years of service of depositing members	11.27	14.28	11.11	9.11	8.99

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	893	760	307	983	470
	Scurry Co. AD	Scurry Co. HD	Scurry County	Seis Lagos UD	Shackelford Co. AD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 243,394	\$ 3,054,367	\$ 34,804,132	\$ 0	\$ 153,926
Members	2,001,537	55,629,367	40,377,848	302,018	1,611,047
Total	2,244,931	58,683,734	75,181,980	302,018	1,764,973
2 PV of future normal cost contributions	776,804	21,931,013	8,717,891	206,953	248,873
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,468,127	36,752,721	66,464,089	95,065	1,516,100
4 Actuarial value of assets	1,243,579	35,181,314	62,285,298	69,220	1,390,793
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 224,548	\$ 1,571,407	\$ 4,178,791	\$ 25,845	\$ 125,307
6 Funded ratio [line 4 ÷ line 3]	84.7%	95.7%	93.7%	72.8%	91.7%
7 Effective amortization period in years	18.2	17.8	17.8	18.1	17.8
Required employer rate for 2024					
Normal cost rate	11.72%	7.55%	6.84%	4.38%	11.27%
UAAL/(OAAL) rate	3.48%	0.65%	3.58%	0.76%	6.93%
Required rate	15.20%	8.20%	10.42%	5.14%	18.20%
Elected rate	12.44%	N/A	N/A	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	15.20%	8.20%	10.42%	5.14%	18.20%
Group Term Life rate	0.24%	N/A	N/A	0.21%	N/A
Total contribution rate	15.44%	8.20%	10.42%	5.35%	18.20%
Number of annuitants	4	54	236	0	3
Number of members	15	621	462	8	9
Number of depositing members	10	282	187	5	4
Average age of depositing members	53.41	44.29	46.52	46.55	53.07
Average years of service of depositing members	14.74	7.13	9.89	9.87	6.79

Plan number	308	627	309	469	310
	Shackelford County	Shelby Co. AD	Shelby County	Sherman Co. AD	Sherman County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,378,110	\$ 309,476	\$ 8,431,332	\$ 1,155,412	\$ 7,263,740
Members	5,971,243	1,488,484	15,526,964	365,782	8,551,027
Total	11,349,353	1,797,960	23,958,296	1,521,194	15,814,767
2 PV of future normal cost contributions	1,410,516	290,523	3,615,004	164,886	1,938,446
3 Actuarial accrued liability (AAL) [line 1 - line 2]	9,938,837	1,507,437	20,343,292	1,356,308	13,876,321
4 Actuarial value of assets	9,216,641	1,454,762	19,383,896	1,352,506	13,230,764
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 722,196	\$ 52,675	\$ 959,396	\$ 3,802	\$ 645,557
6 Funded ratio [line 4 ÷ line 3]	92.7%	96.5%	95.3%	99.7%	95.3%
7 Effective amortization period in years	17.6	18.0	17.5	2.8	7.1
Required employer rate for 2024					
Normal cost rate	9.66%	6.48%	5.59%	7.14%	8.65%
UAAL/(OAAL) rate	4.60%	1.52%	1.54%	0.34%	2.39%
Required rate	14.26%	8.00%	7.13%	7.48%	11.04%
Elected rate	N/A	N/A	N/A	N/A	13.50%
Retirement plan rate (greater of required or elected rate)	14.26%	8.00%	7.13%	7.48%	13.50%
Group Term Life rate	0.41%	N/A	0.21%	0.09%	0.51%
Total contribution rate	14.67%	8.00%	7.34%	7.57%	14.01%
Number of annuitants	36	5	89	4	51
Number of members	92	17	276	5	96
Number of depositing members	38	7	127	3	45
Average age of depositing members	51.54	47.73	49.97	43.82	50.19
Average years of service of depositing members	8.78	14.44	9.64	10.25	11.66

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	555	606	385	311	507
Plan name	Smith Co. 911 Comm. Dist.	Smith Co. AD	Smith Co. ESD #2	Smith County	Somervell Co. CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,425,844	\$ 9,015,179	\$ 56,627	\$ 104,439,393	\$ 83,036
Members	2,044,859	13,089,238	10,200,362	176,796,339	2,216,439
Total	4,470,703	22,104,417	10,256,989	281,235,732	2,299,475
2 PV of future normal cost contributions	477,738	2,514,566	7,537,869	46,738,955	642,147
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,992,965	19,589,851	2,719,120	234,496,777	1,657,328
4 Actuarial value of assets	3,613,645	21,196,440	1,806,190	205,423,663	1,494,776
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 379,320	\$ (1,606,589)	\$ 912,930	\$ 29,073,114	\$ 162,552
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.5%	108.2%	66.4%	87.6%	90.2%
7 Effective amortization period in years	16.6	0.0	17.3	18.0	18.7
Required employer rate for 2024					
Normal cost rate	8.31%	8.80%	4.37%	6.67%	8.03%
UAAL/(OAAL) rate	9.26%	(5.55%)	1.26%	4.52%	3.37%
Required rate	17.57%	3.25%	5.63%	11.19%	11.40%
Elected rate	7.33%	12.00%	N/A	N/A	4.00%
Retirement plan rate (greater of required or elected rate)	17.57%	12.00%	5.63%	11.19%	11.40%
Group Term Life rate	0.23%	0.19%	N/A	0.22%	0.08%
Total contribution rate	17.80%	12.19%	5.63%	11.41%	11.48%
Number of annuitants	8	25	1	581	4
Number of members	29	82	173	1,907	18
Number of depositing members	5	32	131	928	8
Average age of depositing members	46.05	43.40	35.76	44.41	45.80
Average years of service of depositing members	13.25	9.56	5.21	10.04	11.17

Plan number	699	312	795	894	645
Plan name	Somervell Co. WD	Somervell County	South Plains Assoc. of Governments	South Rains SUD	South TX Dev. Council
1 Present value (PV) of future benefits					
Benefit recipients	\$ 425,271	\$ 24,309,555	\$ 447,280	\$ 5,776	\$ 2,952,542
Members	3,092,614	33,961,169	7,144,784	737,793	5,270,731
Total	3,517,885	58,270,724	7,592,064	743,569	8,223,273
2 PV of future normal cost contributions	1,281,022	11,058,416	2,142,392	467,131	1,415,700
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,236,863	47,212,308	5,449,672	276,438	6,807,573
4 Actuarial value of assets	2,095,041	42,142,522	5,425,786	274,571	5,825,176
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 141,822	\$ 5,069,786	\$ 23,886	\$ 1,867	\$ 982,397
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.7%	89.3%	99.6%	99.3%	85.6%
7 Effective amortization period in years	18.4	10.5	18.8	0.6	15.2
Required employer rate for 2024					
Normal cost rate	12.82%	9.61%	8.33%	4.90%	5.77%
UAAL/(OAAL) rate	2.21%	4.27%	0.15%	0.03%	7.09%
Required rate	15.03%	13.88%	8.48%	4.93%	12.86%
Elected rate	7.00%	15.92%	N/A	5.37%	13.53%
Retirement plan rate (greater of required or elected rate)	15.03%	15.92%	8.48%	5.37%	13.53%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	15.03%	15.92%	8.48%	5.37%	13.53%
Number of annuitants	3	132	8	1	10
Number of members	12	562	77	12	66
Number of depositing members	10	268	37	7	34
Average age of depositing members	45.12	41.23	49.20	46.47	44.13
Average years of service of depositing members	12.73	6.94	12.27	14.19	9.65

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	768	1106	930	536	313
Plan name	Southeast TX GCD	Southwest Fannin SUD	STAR Transit	Starr Co. AD	Starr County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 51,191	\$ 2,724,018	\$ 19,447,038
Members	449,681	985,604	2,936,949	2,606,922	54,051,312
Total	449,681	985,604	2,988,140	5,330,940	73,498,350
2 PV of future normal cost contributions	126,722	398,774	1,571,406	769,954	12,919,651
3 Actuarial accrued liability (AAL) [line 1 - line 2]	322,959	586,830	1,416,734	4,560,986	60,578,699
4 Actuarial value of assets	293,811	92,901	1,345,566	4,273,242	53,885,027
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 29,148	\$ 493,929	\$ 71,168	\$ 287,744	\$ 6,693,672
6 Funded ratio [line 4 ÷ line 3]	91.0%	15.8%	95.0%	93.7%	89.0%
7 Effective amortization period in years	18.1	20.0	18.5	17.8	18.0
Required employer rate for 2024					
Normal cost rate	13.72%	2.49%	2.28%	7.21%	4.40%
UAAL/(OAAL) rate	3.34%	7.88%	0.16%	3.97%	2.46%
Required rate	17.06%	10.37%	2.44%	11.18%	6.86%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	17.06%	10.37%	2.44%	11.18%	6.86%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	17.06%	10.37%	2.44%	11.18%	6.86%
Number of annuitants	0	0	3	13	205
Number of members	2	11	171	35	1,378
Number of depositing members	1	10	92	21	599
Average age of depositing members	55.72	38.78	58.83	44.41	42.47
Average years of service of depositing members	16.92	7.75	7.30	12.17	8.04

Plan number	869	314	837	315	724
Plan name	Stephens Co. TAD	Stephens County	Sterling Co. AD	Sterling County	Stonewall Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 70,824	\$ 7,474,817	\$ 66,824	\$ 5,876,965	\$ 0
Members	430,244	9,131,765	277,964	9,926,091	273,077
Total	501,068	16,606,582	344,788	15,803,056	273,077
2 PV of future normal cost contributions	299,801	2,162,209	236,865	3,768,674	147,296
3 Actuarial accrued liability (AAL) [line 1 - line 2]	201,267	14,444,373	107,923	12,034,382	125,781
4 Actuarial value of assets	217,683	15,264,419	92,503	12,273,329	228,810
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (16,416)	\$ (820,046)	\$ 15,420	\$ (238,947)	\$ (103,029)
6 Funded ratio [line 4 ÷ line 3]	108.2%	105.7%	85.7%	102.0%	181.9%
7 Effective amortization period in years	0.0	0.0	17.5	0.0	0.0
Required employer rate for 2024					
Normal cost rate	11.73%	6.45%	14.97%	9.33%	7.10%
UAAL/(OAAL) rate	(0.73%)	(2.42%)	0.94%	(0.42%)	(7.10%)
Required rate	11.00%	4.03%	15.91%	8.91%	0.00%
Elected rate	N/A	12.00%	N/A	N/A	6.89%
Retirement plan rate (greater of required or elected rate)	11.00%	12.00%	15.91%	8.91%	6.89%
Group Term Life rate	N/A	0.17%	N/A	N/A	0.06%
Total contribution rate	11.00%	12.17%	15.91%	8.91%	6.95%
Number of annuitants	1	34	1	50	0
Number of members	4	92	3	307	3
Number of depositing members	4	60	3	109	2
Average age of depositing members	57.52	47.66	51.12	44.72	43.11
Average years of service of depositing members	4.38	11.94	10.14	6.17	6.92

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	316	458	539	573	317
Plan name	Stonewall County	Stonewall Memorial HD	Stratford HD – Sherman Co.	Sutton Co. HD	Sutton County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,256,854	\$ 2,141,075	\$ 682,522	\$ 3,144,438	\$ 10,175,317
Members	4,017,765	8,738,757	5,306,490	16,616,098	14,211,624
Total	6,274,619	10,879,832	5,989,012	19,760,536	24,386,941
2 PV of future normal cost contributions	707,722	3,304,565	1,522,689	5,474,047	3,084,338
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	5,566,897	7,575,267	4,466,323	14,286,489	21,302,603
4 Actuarial value of assets	5,463,600	7,049,692	4,551,430	13,635,779	21,229,896
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 103,297	\$ 525,575	\$ (85,107)	\$ 650,710	\$ 72,707
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	98.1%	93.1%	101.9%	95.4%	99.7%
7 Effective amortization period in years	0.5	18.3	0.0	18.1	2.6
Required employer rate for 2024					
Normal cost rate	5.72%	2.41%	4.08%	7.02%	6.28%
UAAL/(OAAL) rate	0.34%	0.64%	(0.23%)	1.00%	0.17%
Required rate	6.06%	3.05%	3.85%	8.02%	6.45%
Elected rate	13.80%	N/A	N/A	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	13.80%	3.05%	3.85%	8.02%	7.00%
Group Term Life rate	0.69%	N/A	0.08%	0.09%	N/A
Total contribution rate	14.49%	3.05%	3.93%	8.11%	7.00%
Number of annuitants	31	26	13	29	47
Number of members	73	259	266	219	126
Number of depositing members	29	113	59	78	70
Average age of depositing members	55.42	46.07	40.50	42.14	49.20
Average years of service of depositing members	13.25	6.66	7.55	5.93	11.23

Plan number	460	318	574	356	607
Plan name	Swisher Co. AD	Swisher County	TAD of Cottle Co.	Talty SUD	Tarrant AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,044,534	\$ 3,412,797	\$ 120,517	\$ 45,133	\$ 38,409,666
Members	119,705	7,399,603	255,083	869,698	84,711,991
Total	1,164,239	10,812,400	375,600	914,831	123,121,657
2 PV of future normal cost contributions	46,937	2,085,452	59,837	588,119	17,587,469
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,117,302	8,726,948	315,763	326,712	105,534,188
4 Actuarial value of assets	1,162,175	8,212,508	304,374	277,033	104,088,680
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (44,873)	\$ 514,440	\$ 11,389	\$ 49,679	\$ 1,445,508
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	104.0%	94.1%	96.4%	84.8%	98.6%
7 Effective amortization period in years	0.0	16.2	18.3	14.7	1.9
Required employer rate for 2024					
Normal cost rate	8.03%	6.89%	5.47%	6.02%	10.22%
UAAL/(OAAL) rate	(6.65%)	2.05%	2.28%	0.83%	0.62%
Required rate	1.38%	8.94%	7.75%	6.85%	10.84%
Elected rate	N/A	N/A	7.00%	N/A	14.00%
Retirement plan rate (greater of required or elected rate)	1.38%	8.94%	7.75%	6.85%	14.00%
Group Term Life rate	0.15%	0.47%	N/A	N/A	N/A
Total contribution rate	1.53%	9.41%	7.75%	6.85%	14.00%
Number of annuitants	5	42	1	1	134
Number of members	10	119	2	24	299
Number of depositing members	2	70	2	12	203
Average age of depositing members	57.95	47.11	49.92	36.97	46.39
Average years of service of depositing members	16.92	8.99	17.17	4.83	12.46

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	545	319	320	354	753
	Tarrant Co. 911 EAD	Tarrant County	Taylor County	TCDRS	Terrell Co. WCID #1
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 8,575,173	\$ 1,088,939,002	\$ 75,522,961	\$ 18,158,613	\$ 0
Members	8,494,271	1,604,829,230	125,049,975	74,377,630	443,529
Total	17,069,444	2,693,768,232	200,572,936	92,536,243	443,529
2 PV of future normal cost contributions	3,133,601	443,223,251	33,741,717	16,521,698	99,512
3 Actuarial accrued liability (AAL) [line 1 - line 2]	13,935,843	2,250,544,981	166,831,219	76,014,545	344,017
4 Actuarial value of assets	13,609,887	2,030,155,255	148,644,622	68,874,873	451,092
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 325,956	\$ 220,389,726	\$ 18,186,597	\$ 7,139,672	\$ (107,075)
6 Funded ratio [line 4 ÷ line 3]	97.7%	90.2%	89.1%	90.6%	131.1%
7 Effective amortization period in years	3.7	4.8	11.6	9.6	0.0
Required employer rate for 2024					
Normal cost rate	8.83%	8.03%	7.01%	7.88%	7.20%
UAAL/(OAAL) rate	0.89%	4.04%	4.06%	3.51%	(7.20%)
Required rate	9.72%	12.07%	11.07%	11.39%	0.00%
Elected rate	12.00%	19.50%	12.50%	13.50%	7.89%
Retirement plan rate (greater of required or elected rate)	12.00%	19.50%	12.50%	13.50%	7.89%
Group Term Life rate	N/A	N/A	N/A	0.15%	N/A
Total contribution rate	12.00%	19.50%	12.50%	13.65%	7.89%
Number of annuitants	14	3,246	389	62	0
Number of members	34	7,403	1,333	234	3
Number of depositing members	27	4,644	653	141	3
Average age of depositing members	45.47	44.57	44.76	46.93	56.21
Average years of service of depositing members	9.38	11.16	11.50	11.48	25.47

Plan number	321	322	402	1081	323
	Terrell County	Terry County	Terry Memorial HD	Throckmorton CAD	Throckmorton County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,832,352	\$ 13,203,428	\$ 12,317,536	\$ 0	\$ 2,499,746
Members	3,232,549	13,305,063	22,771,761	84,482	2,321,854
Total	9,064,901	26,508,491	35,089,297	84,482	4,821,600
2 PV of future normal cost contributions	1,094,112	3,894,953	4,995,375	62,887	556,308
3 Actuarial accrued liability (AAL) [line 1 - line 2]	7,970,789	22,613,538	30,093,922	21,595	4,265,292
4 Actuarial value of assets	8,016,907	22,023,684	29,501,995	19,063	4,046,503
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (46,118)	\$ 589,854	\$ 591,927	\$ 2,532	\$ 218,789
6 Funded ratio [line 4 ÷ line 3]	100.6%	97.4%	98.0%	88.3%	94.9%
7 Effective amortization period in years	0.0	1.0	19.2	19.1	6.3
Required employer rate for 2024					
Normal cost rate	4.54%	6.30%	4.22%	3.42%	4.73%
UAAL/(OAAL) rate	(0.19%)	0.64%	0.60%	0.21%	5.48%
Required rate	4.35%	6.94%	4.82%	3.63%	10.21%
Elected rate	N/A	14.00%	4.50%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	4.35%	14.00%	4.82%	3.63%	10.21%
Group Term Life rate	0.33%	N/A	N/A	0.16%	N/A
Total contribution rate	4.68%	14.00%	4.82%	3.79%	10.21%
Number of annuitants	43	95	84	0	28
Number of members	130	146	515	3	48
Number of depositing members	53	85	149	3	24
Average age of depositing members	46.52	46.48	44.78	62.28	50.61
Average years of service of depositing members	6.61	9.30	8.28	14.08	9.77

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	742	501	324	325	601
	Titus Co. AD	Titus Co. FWSD	Titus County	Tom Green County	Travis CAD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 155,915	\$ 2,066,403	\$ 21,440,394	\$ 63,105,986	\$ 29,313,142
Members	1,158,996	2,046,641	23,641,438	109,207,572	38,889,622
Total	1,314,911	4,113,044	45,081,832	172,313,558	68,202,764
2 PV of future normal cost contributions	507,997	623,893	5,706,739	24,411,044	12,478,674
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	806,914	3,489,151	39,375,093	147,902,514	55,724,090
4 Actuarial value of assets	824,586	3,487,226	34,813,121	136,313,481	54,565,346
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (17,672)	\$ 1,925	\$ 4,561,972	\$ 11,589,033	\$ 1,158,744
6 Funded ratio <small>[line 4 ÷ line 3]</small>	102.2%	99.9%	88.4%	92.2%	97.9%
7 Effective amortization period in years	0.0	0.0	18.0	17.9	18.7
Required employer rate for 2024					
Normal cost rate	5.12%	7.95%	6.78%	4.53%	9.38%
UAAL/(OAAL) rate	(0.20%)	(0.14%)	5.70%	2.71%	1.01%
Required rate	4.92%	7.81%	12.48%	7.24%	10.39%
Elected rate	2.14%	9.99%	8.00%	N/A	10.05%
Retirement plan rate (greater of required or elected rate)	4.92%	9.99%	12.48%	7.24%	10.39%
Group Term Life rate	0.04%	N/A	N/A	N/A	N/A
Total contribution rate	4.96%	9.99%	12.48%	7.24%	10.39%
Number of annuitants	4	11	121	422	96
Number of members	18	10	299	1,825	289
Number of depositing members	9	6	145	702	142
Average age of depositing members	40.37	43.40	44.99	44.79	42.11
Average years of service of depositing members	8.94	12.29	9.43	9.99	6.97

Plan number	720	980	957	836	371
	Travis Co. ESD #1	Travis Co. ESD #11	Travis Co. ESD #12	Travis Co. ESD #2	Travis Co. ESD #5
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 153,864	\$ 13,467	\$ 0	\$ 734,545	\$ 0
Members	12,884,004	14,464,511	7,766,946	45,278,035	3,267,336
Total	13,037,868	14,477,978	7,766,946	46,012,580	3,267,336
2 PV of future normal cost contributions	7,123,449	7,780,471	4,672,497	24,634,301	2,056,854
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	5,914,419	6,697,507	3,094,449	21,378,279	1,210,482
4 Actuarial value of assets	4,980,056	5,610,686	2,215,293	18,864,631	1,055,350
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 934,363	\$ 1,086,821	\$ 879,156	\$ 2,513,648	\$ 155,132
6 Funded ratio <small>[line 4 ÷ line 3]</small>	84.2%	83.8%	71.6%	88.2%	87.2%
7 Effective amortization period in years	18.6	5.4	17.2	8.1	18.1
Required employer rate for 2024					
Normal cost rate	7.75%	9.02%	8.75%	7.98%	7.60%
UAAL/(OAAL) rate	1.66%	1.84%	2.47%	1.19%	1.07%
Required rate	9.41%	10.86%	11.22%	9.17%	8.67%
Elected rate	N/A	13.08%	N/A	10.00%	N/A
Retirement plan rate (greater of required or elected rate)	9.41%	13.08%	11.22%	10.00%	8.67%
Group Term Life rate	0.09%	N/A	N/A	N/A	N/A
Total contribution rate	9.50%	13.08%	11.22%	10.00%	8.67%
Number of annuitants	4	1	0	7	0
Number of members	120	167	72	341	38
Number of depositing members	67	93	48	246	22
Average age of depositing members	36.65	30.97	37.24	33.98	37.58
Average years of service of depositing members	6.97	4.07	6.78	6.02	4.02

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	1123	326	659	633	857
Plan name	Travis Co. ESD #8	Travis County	Tri-County SUD	Trinity Bay Conservation Dist.	Trinity Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 1,206,672,440	\$ 428,559	\$ 6,531,167	\$ 74,303
Members	7,019,309	1,832,927,437	774,149	10,328,907	1,551,372
Total	7,019,309	3,039,599,877	1,202,708	16,860,074	1,625,675
2 PV of future normal cost contributions	5,824,846	472,754,637	185,140	2,859,673	594,608
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,194,463	2,566,845,240	1,017,568	14,000,401	1,031,067
4 Actuarial value of assets	1,120,853	2,169,071,803	980,315	12,187,794	877,206
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 73,610	\$ 397,773,437	\$ 37,253	\$ 1,812,607	\$ 153,861
6 Funded ratio [line 4 ÷ line 3]	93.8%	84.5%	96.3%	87.1%	85.1%
7 Effective amortization period in years	0.0	17.6	18.1	9.7	18.4
Required employer rate for 2024					
Normal cost rate	9.40%	9.07%	3.85%	7.19%	6.33%
UAAL/(OAAL) rate	(0.04%)	8.53%	1.73%	5.49%	2.44%
Required rate	9.36%	17.60%	5.58%	12.68%	8.77%
Elected rate	11.89%	17.17%	N/A	15.44%	8.75%
Retirement plan rate (greater of required or elected rate)	11.89%	17.60%	5.58%	15.44%	8.77%
Group Term Life rate	0.08%	N/A	0.16%	0.26%	N/A
Total contribution rate	11.97%	17.60%	5.74%	15.70%	8.77%
Number of annuitants	0	3,210	3	26	2
Number of members	50	9,489	12	63	26
Number of depositing members	49	5,063	4	42	13
Average age of depositing members	37.44	45.00	46.05	47.11	46.77
Average years of service of depositing members	5.99	11.64	14.44	14.59	13.46

Plan number	327	829	790	735	437
Plan name	Trinity County	Trinity Glen Rose GCD	Trophy Club MUD #1	Two Way SUD	TX Assoc. of Counties
1 Present value (PV) of future benefits					
Benefit recipients	\$ 7,836,549	\$ 0	\$ 349,390	\$ 21,805	\$ 35,263,233
Members	6,994,945	535,304	4,033,945	2,255,555	76,794,010
Total	14,831,494	535,304	4,383,335	2,277,360	112,057,243
2 PV of future normal cost contributions	2,303,006	349,915	1,532,578	836,793	21,411,214
3 Actuarial accrued liability (AAL) [line 1 - line 2]	12,528,488	185,389	2,850,757	1,440,567	90,646,029
4 Actuarial value of assets	11,766,858	165,148	2,674,694	1,326,458	92,212,984
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 761,630	\$ 20,241	\$ 176,063	\$ 114,109	\$ (1,566,955)
6 Funded ratio [line 4 ÷ line 3]	93.9%	89.1%	93.8%	92.1%	101.7%
7 Effective amortization period in years	17.8	18.5	4.0	18.0	0.0
Required employer rate for 2024					
Normal cost rate	5.03%	11.43%	8.67%	10.87%	7.77%
UAAL/(OAAL) rate	1.93%	0.90%	1.12%	2.74%	(0.45%)
Required rate	6.96%	12.33%	9.79%	13.61%	7.32%
Elected rate	N/A	N/A	11.80%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	6.96%	12.33%	11.80%	13.61%	7.32%
Group Term Life rate	N/A	N/A	0.18%	0.17%	0.11%
Total contribution rate	6.96%	12.33%	11.98%	13.78%	7.43%
Number of annuitants	85	0	4	1	98
Number of members	246	3	30	8	296
Number of depositing members	94	3	15	7	190
Average age of depositing members	50.00	50.50	48.40	43.37	45.36
Average years of service of depositing members	8.27	13.50	12.85	13.13	10.44

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	634	471	328	561	834
Plan name	TX Eastern 911 Network	Tyler Co. AD	Tyler County	United ID – Hidalgo Co.	Upper Brushy Creek WCID
1 Present value (PV) of future benefits					
Benefit recipients	\$ 257,246	\$ 1,928,494	\$ 11,787,730	\$ 1,625,762	\$ 0
Members	1,353,067	2,451,113	25,866,752	4,495,878	1,035,766
Total	1,610,313	4,379,607	37,654,482	6,121,640	1,035,766
2 PV of future normal cost contributions	178,462	602,668	4,974,364	1,069,394	476,693
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,431,851	3,776,939	32,680,118	5,052,246	559,073
4 Actuarial value of assets	1,465,769	3,742,647	32,537,762	5,231,470	534,777
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (33,918)	\$ 34,292	\$ 142,356	\$ (179,224)	\$ 24,296
6 Funded ratio [line 4 ÷ line 3]	102.4%	99.1%	99.6%	103.5%	95.7%
7 Effective amortization period in years	0.0	18.3	19.7	0.0	19.2
Required employer rate for 2024					
Normal cost rate	11.73%	11.19%	7.32%	5.43%	8.22%
UAAL/(OAAL) rate	(2.11%)	0.51%	0.21%	(1.58%)	0.42%
Required rate	9.62%	11.70%	7.53%	3.85%	8.64%
Elected rate	15.00%	N/A	6.89%	7.00%	7.50%
Retirement plan rate (greater of required or elected rate)	15.00%	11.70%	7.53%	7.00%	8.64%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Total contribution rate	15.00%	11.70%	7.53%	7.00%	8.64%
Number of annuitants	1	9	108	24	0
Number of members	3	18	274	59	7
Number of depositing members	3	12	150	29	5
Average age of depositing members	58.00	48.81	51.30	50.25	53.98
Average years of service of depositing members	18.14	8.74	12.08	10.20	17.08

Plan number	830	387	792	329	682
Plan name	Upper Leon River MWD	Upper Sabine Valley SWMD	Upper Trinity GCD	Upshur County	Upton Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 42,175	\$ 9,994	\$ 32,145	\$ 24,408,942	\$ 499,077
Members	2,021,300	677,028	1,599,087	29,919,035	828,658
Total	2,063,475	687,022	1,631,232	54,327,977	1,327,735
2 PV of future normal cost contributions	658,734	408,766	879,126	6,793,972	278,801
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,404,741	278,256	752,106	47,534,005	1,048,934
4 Actuarial value of assets	1,259,612	284,935	680,807	44,541,842	1,086,881
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 145,129	\$ (6,679)	\$ 71,299	\$ 2,992,163	\$ (37,947)
6 Funded ratio [line 4 ÷ line 3]	89.7%	102.4%	90.5%	93.7%	103.6%
7 Effective amortization period in years	8.9	0.0	18.7	17.1	0.0
Required employer rate for 2024					
Normal cost rate	6.86%	11.17%	6.15%	5.35%	8.20%
UAAL/(OAAL) rate	1.65%	(0.33%)	0.88%	2.95%	(1.79%)
Required rate	8.51%	10.84%	7.03%	8.30%	6.41%
Elected rate	9.40%	13.00%	N/A	N/A	11.00%
Retirement plan rate (greater of required or elected rate)	9.40%	13.00%	7.03%	8.30%	11.00%
Group Term Life rate	N/A	N/A	0.09%	N/A	0.11%
Total contribution rate	9.40%	13.00%	7.12%	8.30%	11.11%
Number of annuitants	1	2	2	171	4
Number of members	15	11	22	484	7
Number of depositing members	13	8	14	214	4
Average age of depositing members	50.18	54.36	35.27	49.24	47.82
Average years of service of depositing members	13.63	10.83	5.85	10.85	15.69

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	330	843	331	332	663
Plan name	Upton County	Uvalde Co. AD	Uvalde County	Val Verde County	Valley MUD #2 – Cameron Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,929,635	\$ 135,072	\$ 21,571,412	\$ 33,725,665	\$ 312,998
Members	22,808,465	921,614	44,915,426	47,626,035	2,222,459
Total	32,738,100	1,056,686	66,486,838	81,351,700	2,535,457
2 PV of future normal cost contributions	6,262,555	447,435	10,027,991	12,368,659	775,650
3 Actuarial accrued liability (AAL) [line 1 - line 2]	26,475,545	609,251	56,458,847	68,983,041	1,759,807
4 Actuarial value of assets	25,854,482	304,329	50,532,396	61,091,429	1,634,635
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 621,063	\$ 304,922	\$ 5,926,451	\$ 7,891,612	\$ 125,172
6 Funded ratio [line 4 ÷ line 3]	97.7%	50.0%	89.5%	88.6%	92.9%
7 Effective amortization period in years	7.7	18.0	18.0	18.1	16.9
Required employer rate for 2024					
Normal cost rate	8.27%	5.92%	6.80%	7.64%	7.98%
UAAL/(OAAL) rate	0.94%	5.61%	3.99%	4.71%	1.67%
Required rate	9.21%	11.53%	10.79%	12.35%	9.65%
Elected rate	10.00%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	10.00%	11.53%	10.79%	12.35%	9.65%
Group Term Life rate	N/A	0.17%	N/A	N/A	N/A
Total contribution rate	10.00%	11.70%	10.79%	12.35%	9.65%
Number of annuitants	68	2	156	161	8
Number of members	172	19	523	577	19
Number of depositing members	84	12	244	297	13
Average age of depositing members	46.75	43.47	46.28	44.39	48.54
Average years of service of depositing members	11.37	11.41	9.97	9.16	12.95

Plan number	586	672	333	420	1113
Plan name	Valwood Improvement Auth. – Dallas Co.	Van Zandt Co. AD	Van Zandt County	Velasco DD – Brazoria Co.	Verona SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 19,751	\$ 1,760,116	\$ 18,585,431	\$ 6,086,608	\$ 0
Members	4,132,964	2,866,547	26,178,789	8,618,831	169,376
Total	4,152,715	4,626,663	44,764,220	14,705,439	169,376
2 PV of future normal cost contributions	212,174	986,828	6,167,774	1,885,261	147,969
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,940,541	3,639,835	38,596,446	12,820,178	21,407
4 Actuarial value of assets	3,616,073	3,301,662	36,671,245	12,307,784	16,042
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 324,468	\$ 338,173	\$ 1,925,201	\$ 512,394	\$ 5,365
6 Funded ratio [line 4 ÷ line 3]	91.8%	90.7%	95.0%	96.0%	74.9%
7 Effective amortization period in years	18.1	7.6	17.7	18.1	20.0
Required employer rate for 2024					
Normal cost rate	4.56%	7.53%	5.68%	3.45%	4.32%
UAAL/(OAAL) rate	4.39%	3.76%	1.91%	1.89%	0.24%
Required rate	8.95%	11.29%	7.59%	5.34%	4.56%
Elected rate	N/A	14.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.95%	14.00%	7.59%	5.34%	4.56%
Group Term Life rate	N/A	N/A	N/A	0.19%	N/A
Total contribution rate	8.95%	14.00%	7.59%	5.53%	4.56%
Number of annuitants	1	14	168	18	0
Number of members	7	29	693	46	5
Number of depositing members	7	17	201	32	5
Average age of depositing members	62.09	43.48	48.28	44.44	53.83
Average years of service of depositing members	30.21	6.82	9.13	13.94	15.38

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	423	767	334	872	1085
Plan name	Victoria Co. DD #3	Victoria Co. GCD	Victoria County	Walker Co. AD	Walker Co. ESD #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,479,814	\$ 54,258	\$ 92,226,911	\$ 149,458	\$ 0
Members	599,419	1,089,874	150,023,394	2,442,115	1,828,989
Total	2,079,233	1,144,132	242,250,305	2,591,573	1,828,989
2 PV of future normal cost contributions	282,321	733,011	32,704,415	1,140,439	1,717,485
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,796,912	411,121	209,545,890	1,451,134	111,504
4 Actuarial value of assets	1,650,231	395,367	178,036,693	1,359,520	86,737
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 146,681	\$ 15,754	\$ 31,509,197	\$ 91,614	\$ 24,767
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.8%	96.2%	85.0%	93.7%	77.8%
7 Effective amortization period in years	12.9	0.5	17.6	16.3	19.8
Required employer rate for 2024					
Normal cost rate	8.77%	10.92%	7.29%	10.27%	10.72%
UAAL/(OAAL) rate	7.05%	0.17%	7.77%	1.06%	0.30%
Required rate	15.82%	11.09%	15.06%	11.33%	11.02%
Elected rate	N/A	14.00%	N/A	9.98%	N/A
Retirement plan rate (greater of required or elected rate)	15.82%	14.00%	15.06%	11.33%	11.02%
Group Term Life rate	N/A	0.15%	0.22%	N/A	0.09%
Total contribution rate	15.82%	14.15%	15.28%	11.33%	11.11%
Number of annuitants	8	1	433	2	0
Number of members	5	6	1,169	34	11
Number of depositing members	5	6	590	19	11
Average age of depositing members	48.75	43.07	45.57	46.75	38.07
Average years of service of depositing members	6.83	8.72	11.95	10.21	6.17

Plan number	748	335	773	336	1048
Plan name	Walker Co. SUD	Walker County	Waller Co. AD	Waller County	Waller-Harris Co. ESD #200
1 Present value (PV) of future benefits					
Benefit recipients	\$ 55,880	\$ 44,819,657	\$ 712,293	\$ 27,378,463	\$ 0
Members	2,163,344	101,754,722	4,045,388	55,271,419	3,480,718
Total	2,219,224	146,574,379	4,757,681	82,649,882	3,480,718
2 PV of future normal cost contributions	544,691	23,238,518	1,390,640	15,975,096	2,963,628
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,674,533	123,335,861	3,367,041	66,674,786	517,090
4 Actuarial value of assets	1,543,413	103,942,241	2,879,746	60,493,135	304,505
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 131,120	\$ 19,393,620	\$ 487,295	\$ 6,181,651	\$ 212,585
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.2%	84.3%	85.5%	90.7%	58.9%
7 Effective amortization period in years	18.2	17.4	18.4	9.3	19.9
Required employer rate for 2024					
Normal cost rate	6.26%	7.35%	9.31%	6.76%	3.79%
UAAL/(OAAL) rate	2.14%	6.79%	3.70%	2.65%	0.52%
Required rate	8.40%	14.14%	13.01%	9.41%	4.31%
Elected rate	5.00%	N/A	N/A	11.03%	N/A
Retirement plan rate (greater of required or elected rate)	8.40%	14.14%	13.01%	11.03%	4.31%
Group Term Life rate	N/A	N/A	0.14%	0.24%	0.10%
Total contribution rate	8.40%	14.14%	13.15%	11.27%	4.41%
Number of annuitants	1	267	7	183	0
Number of members	19	912	30	605	133
Number of depositing members	11	413	23	334	96
Average age of depositing members	47.56	43.90	48.91	44.80	38.82
Average years of service of depositing members	11.54	12.00	14.57	9.91	5.07

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	565	337	444	338	604
Plan name	Ward Co. CAD	Ward County	Ward Memorial Hospital	Washington County	Webb Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 877,719	\$ 26,540,958	\$ 10,086,958	\$ 23,715,573	\$ 4,413,419
Members	503,325	44,146,264	30,601,676	53,343,642	12,617,694
Total	1,381,044	70,687,222	40,688,634	77,059,215	17,031,113
2 PV of future normal cost contributions	148,267	11,540,389	6,107,925	12,461,698	3,614,266
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,232,777	59,146,833	34,580,709	64,597,517	13,416,847
4 Actuarial value of assets	1,210,373	53,920,260	32,095,584	55,771,264	12,064,880
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 22,404	\$ 5,226,573	\$ 2,485,125	\$ 8,826,253	\$ 1,351,967
6 Funded ratio [line 4 ÷ line 3]	98.2%	91.2%	92.8%	86.3%	89.9%
7 Effective amortization period in years	15.4	11.3	17.8	18.2	18.2
Required employer rate for 2024					
Normal cost rate	10.93%	9.05%	6.78%	6.83%	5.22%
UAAL/(OAAL) rate	1.71%	4.01%	3.01%	5.07%	3.55%
Required rate	12.64%	13.06%	9.79%	11.90%	8.77%
Elected rate	N/A	14.46%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.64%	14.46%	9.79%	11.90%	8.77%
Group Term Life rate	0.30%	N/A	N/A	N/A	N/A
Total contribution rate	12.94%	14.46%	9.79%	11.90%	8.77%
Number of annuitants	5	134	77	140	20
Number of members	8	373	326	532	108
Number of depositing members	2	200	94	233	59
Average age of depositing members	42.70	44.44	45.32	43.67	42.05
Average years of service of depositing members	13.46	9.62	7.87	10.54	10.86

Plan number	339	443	410	454	688
Plan name	Webb County	West Central TX COG	West Central TX MWD	West Jefferson Co. MWD	West Nueces-Las Moras SWCD #236
1 Present value (PV) of future benefits					
Benefit recipients	\$ 174,623,815	\$ 19,715,303	\$ 2,806,124	\$ 2,691,035	\$ 0
Members	361,562,188	29,857,735	5,272,083	2,494,885	47,606
Total	536,186,003	49,573,038	8,078,207	5,185,920	47,606
2 PV of future normal cost contributions	86,154,602	3,977,549	1,077,931	678,474	10,441
3 Actuarial accrued liability (AAL) [line 1 - line 2]	450,031,401	45,595,489	7,000,276	4,507,446	37,165
4 Actuarial value of assets	398,116,349	38,424,433	6,421,705	4,007,091	49,627
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 51,915,052	\$ 7,171,056	\$ 578,571	\$ 500,355	\$ (12,462)
6 Funded ratio [line 4 ÷ line 3]	88.5%	84.3%	91.7%	88.9%	133.5%
7 Effective amortization period in years	18.0	18.0	16.1	18.2	0.0
Required employer rate for 2024					
Normal cost rate	8.12%	7.25%	5.84%	6.76%	15.55%
UAAL/(OAAL) rate	5.00%	13.74%	3.46%	8.16%	(10.30%)
Required rate	13.12%	20.99%	9.30%	14.92%	5.25%
Elected rate	12.30%	11.00%	9.56%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.12%	20.99%	9.56%	14.92%	5.25%
Group Term Life rate	N/A	0.33%	0.24%	N/A	N/A
Total contribution rate	13.12%	21.32%	9.80%	14.92%	5.25%
Number of annuitants	768	91	22	11	0
Number of members	3,150	213	43	17	1
Number of depositing members	1,661	64	22	11	1
Average age of depositing members	43.19	47.42	54.55	45.28	59.89
Average years of service of depositing members	10.64	10.14	11.32	12.28	16.08

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	358	993	621	923	340
Plan name	West Travis Co. PUA	Wharton Co. CAD	Wharton Co. WCID #1	Wharton Co. WCID #2	Wharton County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 45,512	\$ 342,036	\$ 0	\$ 0	\$ 38,174,546
Members	8,249,784	1,728,245	564,891	584,195	48,415,812
Total	8,295,296	2,070,281	564,891	584,195	86,590,358
2 PV of future normal cost contributions	4,964,301	646,626	142,951	295,196	12,560,832
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,330,995	1,423,655	421,940	288,999	74,029,526
4 Actuarial value of assets	3,131,107	1,068,641	439,629	266,178	66,796,976
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 199,888	\$ 355,014	\$ (17,689)	\$ 22,821	\$ 7,232,550
6 Funded ratio [line 4 ÷ line 3]	94.0%	75.1%	104.2%	92.1%	90.2%
7 Effective amortization period in years	17.8	9.1	0.0	18.1	11.2
Required employer rate for 2024					
Normal cost rate	10.43%	8.35%	14.85%	10.94%	8.36%
UAAL/(OAAL) rate	0.57%	5.84%	(1.24%)	1.22%	5.02%
Required rate	11.00%	14.19%	13.61%	12.16%	13.38%
Elected rate	9.24%	17.14%	8.64%	N/A	15.17%
Retirement plan rate (greater of required or elected rate)	11.00%	17.14%	13.61%	12.16%	15.17%
Group Term Life rate	N/A	0.12%	0.59%	N/A	N/A
Total contribution rate	11.00%	17.26%	14.20%	12.16%	15.17%
Number of annuitants	2	2	0	0	223
Number of members	66	16	9	4	389
Number of depositing members	38	11	3	4	237
Average age of depositing members	41.46	43.32	61.60	53.03	48.63
Average years of service of depositing members	4.51	9.18	17.69	13.21	12.13

Plan number	476	341	427	740	446
Plan name	Wheeler Co. AD	Wheeler County	White River MWD – Dickens Co.	Wichita AD	Wichita Co. WID #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 345,983	\$ 5,524,265	\$ 1,876,084	\$ 848,891	\$ 4,045,838
Members	594,830	14,453,006	787,994	6,414,904	1,842,808
Total	940,813	19,977,271	2,664,078	7,263,795	5,888,646
2 PV of future normal cost contributions	127,076	3,922,803	369,959	1,406,286	344,994
3 Actuarial accrued liability (AAL) [line 1 - line 2]	813,737	16,054,468	2,294,119	5,857,509	5,543,652
4 Actuarial value of assets	740,539	16,219,133	3,110,603	5,382,965	5,359,312
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 73,198	\$ (164,665)	\$ (816,484)	\$ 474,544	\$ 184,340
6 Funded ratio [line 4 ÷ line 3]	91.0%	101.0%	135.6%	91.9%	96.7%
7 Effective amortization period in years	18.5	0.0	0.0	18.5	6.7
Required employer rate for 2024					
Normal cost rate	8.13%	8.11%	3.44%	9.62%	4.82%
UAAL/(OAAL) rate	5.25%	(0.29%)	(3.44%)	3.82%	4.02%
Required rate	13.38%	7.82%	0.00%	13.44%	8.84%
Elected rate	7.00%	8.00%	N/A	13.43%	11.00%
Retirement plan rate (greater of required or elected rate)	13.38%	8.00%	0.00%	13.44%	11.00%
Group Term Life rate	N/A	N/A	N/A	0.16%	0.46%
Total contribution rate	13.38%	8.00%	0.00%	13.60%	11.46%
Number of annuitants	3	52	10	6	14
Number of members	5	159	16	26	16
Number of depositing members	3	90	10	19	11
Average age of depositing members	56.94	48.82	40.49	48.95	54.82
Average years of service of depositing members	14.11	10.67	11.22	17.81	10.86

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	342	559	655	715	530
Plan name	Wichita County	Wichita-Wilbarger 911 Dist.	Wickson Creek SUD – Brazos Co.	Wilbarger Co. AD	Wilbarger Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 80,366,748	\$ 2,143,789	\$ 570,495	\$ 78,360	\$ 8,396,272
Members	98,089,197	931,404	4,823,882	1,224,161	19,446,547
Total	178,455,945	3,075,193	5,394,377	1,302,521	27,842,819
2 PV of future normal cost contributions	25,033,846	305,593	771,385	659,841	5,533,820
3 Actuarial accrued liability (AAL) [line 1 - line 2]	153,422,099	2,769,600	4,622,992	642,680	22,308,999
4 Actuarial value of assets	135,525,518	2,801,924	4,206,298	674,220	23,509,772
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 17,896,581	\$ (32,324)	\$ 416,694	\$ (31,540)	\$ (1,200,773)
6 Funded ratio [line 4 ÷ line 3]	88.3%	101.2%	91.0%	104.9%	105.4%
7 Effective amortization period in years	15.8	0.0	17.8	0.0	0.0
Required employer rate for 2024					
Normal cost rate	6.55%	11.68%	8.05%	13.26%	2.37%
UAAL/(OAAL) rate	5.56%	(1.08%)	5.32%	(0.86%)	(0.69%)
Required rate	12.11%	10.60%	13.37%	12.40%	1.68%
Elected rate	12.00%	9.06%	13.43%	9.93%	N/A
Retirement plan rate (greater of required or elected rate)	12.11%	10.60%	13.43%	12.40%	1.68%
Group Term Life rate	0.10%	0.13%	0.20%	N/A	N/A
Total contribution rate	12.21%	10.73%	13.63%	12.40%	1.68%
Number of annuitants	400	5	4	3	79
Number of members	1,073	3	17	10	909
Number of depositing members	478	3	11	5	214
Average age of depositing members	42.37	55.57	48.21	50.82	42.53
Average years of service of depositing members	9.15	8.69	16.11	9.98	7.94

Plan number	343	575	652	344	608
Plan name	Wilbarger County	Willacy Co. AD	Willacy Co. Housing Auth.	Willacy County	Williamson CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 13,555,855	\$ 442,044	\$ 66,711	\$ 7,948,529	\$ 14,188,949
Members	17,157,010	1,093,288	440,003	18,136,295	29,485,245
Total	30,712,865	1,535,332	506,714	26,084,824	43,674,194
2 PV of future normal cost contributions	3,909,970	194,143	179,658	5,621,885	7,652,458
3 Actuarial accrued liability (AAL) [line 1 - line 2]	26,802,895	1,341,189	327,056	20,462,939	36,021,736
4 Actuarial value of assets	24,012,447	1,369,088	327,515	21,668,413	31,149,134
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 2,790,448	\$ (27,899)	\$ (459)	\$ (1,205,474)	\$ 4,872,602
6 Funded ratio [line 4 ÷ line 3]	89.6%	102.1%	100.1%	105.9%	86.5%
7 Effective amortization period in years	17.8	0.0	0.0	0.0	13.4
Required employer rate for 2024					
Normal cost rate	6.68%	7.54%	8.06%	7.26%	10.11%
UAAL/(OAAL) rate	5.35%	(1.55%)	(0.01%)	(1.44%)	7.30%
Required rate	12.03%	5.99%	8.05%	5.82%	17.41%
Elected rate	N/A	N/A	N/A	8.09%	19.00%
Retirement plan rate (greater of required or elected rate)	12.03%	5.99%	8.05%	8.09%	19.00%
Group Term Life rate	0.23%	0.20%	N/A	0.10%	0.10%
Total contribution rate	12.26%	6.19%	8.05%	8.19%	19.10%
Number of annuitants	82	1	4	76	54
Number of members	132	7	9	327	126
Number of depositing members	86	6	5	143	78
Average age of depositing members	48.93	60.94	55.06	43.74	43.73
Average years of service of depositing members	11.10	22.74	8.77	7.93	10.36

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	798	361	897	1044	345
Plan name	Williamson Co. ESD #3	Williamson Co. ESD #4	Williamson Co. ESD #5	Williamson Co. ESD #7	Williamson County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 52,749	\$ 0	\$ 267,692,946
Members	14,220,141	9,391,843	3,371,776	1,448,379	580,647,286
Total	14,220,141	9,391,843	3,424,525	1,448,379	848,340,232
2 PV of future normal cost contributions	8,136,609	5,599,532	2,615,198	1,207,863	154,182,006
3 Actuarial accrued liability (AAL) [line 1 - line 2]	6,083,532	3,792,311	809,327	240,516	694,158,226
4 Actuarial value of assets	4,318,529	2,726,001	671,029	139,025	588,312,241
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,765,003	\$ 1,066,310	\$ 138,298	\$ 101,491	\$ 105,845,985
6 Funded ratio [line 4 ÷ line 3]	71.0%	71.9%	82.9%	57.8%	84.8%
7 Effective amortization period in years	16.1	18.6	0.4	16.9	16.7
Required employer rate for 2024					
Normal cost rate	10.72%	10.26%	10.86%	5.77%	8.92%
UAAL/(OAAL) rate	3.64%	3.15%	0.28%	0.96%	6.36%
Required rate	14.36%	13.41%	11.14%	6.73%	15.28%
Elected rate	N/A	N/A	17.50%	4.39%	15.54%
Retirement plan rate (greater of required or elected rate)	14.36%	13.41%	17.50%	6.73%	15.54%
Group Term Life rate	0.07%	0.07%	N/A	N/A	N/A
Total contribution rate	14.43%	13.48%	17.50%	6.73%	15.54%
Number of annuitants	0	0	2	0	1,029
Number of members	71	52	38	37	3,983
Number of depositing members	58	44	25	24	1,905
Average age of depositing members	35.28	36.45	35.80	34.32	43.49
Average years of service of depositing members	6.65	8.60	5.65	4.62	10.11

Plan number	479	1023	1017	346	533
Plan name	Wilson Co. AD	Wilson Co. ESD #1	Wilson Co. ESD #3	Wilson County	Winkler Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,497,814	\$ 0	\$ 0	\$ 19,889,969	\$ 146,049
Members	2,685,850	3,306,752	4,089,903	26,130,736	963,233
Total	5,183,664	3,306,752	4,089,903	46,020,705	1,109,282
2 PV of future normal cost contributions	840,678	2,634,359	3,010,050	9,302,774	104,945
3 Actuarial accrued liability (AAL) [line 1 - line 2]	4,342,986	672,393	1,079,853	36,717,931	1,004,337
4 Actuarial value of assets	3,833,350	471,689	601,205	32,846,394	929,881
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 509,636	\$ 200,704	\$ 478,648	\$ 3,871,537	\$ 74,456
6 Funded ratio [line 4 ÷ line 3]	88.3%	70.2%	55.7%	89.5%	92.6%
7 Effective amortization period in years	17.8	17.5	15.3	17.3	18.1
Required employer rate for 2024					
Normal cost rate	7.74%	7.73%	7.47%	6.96%	8.57%
UAAL/(OAAL) rate	7.97%	1.04%	2.15%	3.35%	9.33%
Required rate	15.71%	8.77%	9.62%	10.31%	17.90%
Elected rate	N/A	N/A	N/A	8.90%	N/A
Retirement plan rate (greater of required or elected rate)	15.71%	8.77%	9.62%	10.31%	17.90%
Group Term Life rate	N/A	0.07%	0.05%	0.32%	N/A
Total contribution rate	15.71%	8.84%	9.67%	10.63%	17.90%
Number of annuitants	15	0	0	130	3
Number of members	30	48	62	505	6
Number of depositing members	12	30	34	210	2
Average age of depositing members	42.29	33.36	33.35	46.81	49.60
Average years of service of depositing members	7.83	4.37	4.01	8.21	15.88

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	389	347	937	493	348
	Winkler Co. HD	Winkler County	Wintergarden GCD	Wise Co. AD	Wise County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 171,087	\$ 22,063,544	\$ 58,321	\$ 2,577,889	\$ 47,035,968
Members	14,114,077	39,583,522	188,531	5,714,577	103,397,421
Total	14,285,164	61,647,066	246,852	8,292,466	150,433,389
2 PV of future normal cost contributions	8,207,210	6,976,151	88,031	1,157,314	23,420,065
3 Actuarial accrued liability (AAL) [line 1 - line 2]	6,077,954	54,670,915	158,821	7,135,152	127,013,324
4 Actuarial value of assets	5,080,703	57,666,641	170,107	6,235,237	110,605,712
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 997,251	\$ (2,995,726)	\$ (11,286)	\$ 899,915	\$ 16,407,612
6 Funded ratio [line 4 ÷ line 3]	83.6%	105.5%	107.1%	87.4%	87.1%
7 Effective amortization period in years	17.7	0.0	0.0	18.2	18.1
Required employer rate for 2024					
Normal cost rate	9.25%	9.22%	6.12%	8.92%	7.61%
UAAL/(OAAL) rate	1.19%	(3.23%)	(0.77%)	6.39%	5.21%
Required rate	10.44%	5.99%	5.35%	15.31%	12.82%
Elected rate	N/A	12.92%	7.00%	12.80%	N/A
Retirement plan rate (greater of required or elected rate)	10.44%	12.92%	7.00%	15.31%	12.82%
Group Term Life rate	0.08%	0.30%	0.29%	0.12%	0.19%
Total contribution rate	10.52%	13.22%	7.29%	15.43%	13.01%
Number of annuitants	7	137	1	16	227
Number of members	200	389	2	33	840
Number of depositing members	105	123	2	17	427
Average age of depositing members	40.94	50.32	64.83	49.18	44.49
Average years of service of depositing members	7.27	10.94	12.58	13.66	9.89

Plan number	700	349	1084	991	776
	Wood Co. AD	Wood County	Woodbine SUD	Wylie Northeast SUD	Yoakum Co. AD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 805,437	\$ 24,177,540	\$ 0	\$ 0	\$ 206,325
Members	3,715,976	41,354,048	695,215	961,344	323,449
Total	4,521,413	65,531,588	695,215	961,344	529,774
2 PV of future normal cost contributions	550,597	11,212,892	523,485	503,154	200,075
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,970,816	54,318,696	171,730	458,190	329,699
4 Actuarial value of assets	3,548,615	51,626,768	176,532	395,389	341,451
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 422,201	\$ 2,691,928	\$ (4,802)	\$ 62,801	\$ (11,752)
6 Funded ratio [line 4 ÷ line 3]	89.4%	95.0%	102.8%	86.3%	103.6%
7 Effective amortization period in years	10.5	4.1	0.0	18.0	0.0
Required employer rate for 2024					
Normal cost rate	8.39%	7.49%	3.63%	3.77%	8.74%
UAAL/(OAAL) rate	6.10%	1.69%	(0.09%)	1.20%	(1.38%)
Required rate	14.49%	9.18%	3.54%	4.97%	7.36%
Elected rate	16.77%	13.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	16.77%	13.00%	3.54%	4.97%	7.36%
Group Term Life rate	N/A	N/A	0.04%	N/A	0.04%
Total contribution rate	16.77%	13.00%	3.58%	4.97%	7.40%
Number of annuitants	6	163	0	0	3
Number of members	17	388	15	13	8
Number of depositing members	13	213	11	9	2
Average age of depositing members	55.54	46.23	32.79	42.77	41.67
Average years of service of depositing members	18.12	10.45	4.62	8.00	2.17

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Plan number	350	1108	351	649	352
	Yoakum County	Young CAD	Young County	Zapata Co. AD	Zapata County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 37,049,061	\$ 0	\$ 13,486,634	\$ 463,218	\$ 30,282,631
Members	58,705,689	541,245	19,235,490	1,245,232	51,961,016
Total	95,754,750	541,245	32,722,124	1,708,450	82,243,647
2 PV of future normal cost contributions	15,384,821	426,302	4,323,009	232,829	11,106,952
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	80,369,929	114,943	28,399,115	1,475,621	71,136,695
4 Actuarial value of assets	80,308,426	60,650	26,870,580	1,284,775	66,043,391
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 61,503	\$ 54,293	\$ 1,528,535	\$ 190,846	\$ 5,093,304
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.9%	52.8%	94.6%	87.1%	92.8%
7 Effective amortization period in years	0.0	20.0	18.1	18.1	18.1
Required employer rate for 2024					
Normal cost rate	5.36%	8.65%	5.68%	9.46%	8.40%
UAAL/(OAAL) rate	(0.38%)	1.60%	2.45%	8.57%	4.13%
Required rate	4.98%	10.25%	8.13%	18.03%	12.53%
Elected rate	12.00%	N/A	N/A	17.06%	7.38%
Retirement plan rate (greater of required or elected rate)	12.00%	10.25%	8.13%	18.03%	12.53%
Group Term Life rate	N/A	0.08%	N/A	0.19%	0.28%
Total contribution rate	12.00%	10.33%	8.13%	18.22%	12.81%
Number of annuitants	230	0	104	4	194
Number of members	677	11	244	7	490
Number of depositing members	334	8	108	5	276
Average age of depositing members	44.44	38.90	47.18	50.69	44.23
Average years of service of depositing members	9.48	6.27	10.13	20.42	11.19

Plan number	935	566	353
	Zapata SWCD	Zavala Co. AD	Zavala County
Plan name			
1 Present value (PV) of future benefits			
Benefit recipients	\$ 0	\$ 287,853	\$ 6,602,921
Members	120,058	1,741,508	16,525,236
Total	120,058	2,029,361	23,128,157
2 PV of future normal cost contributions	50,838	322,555	4,558,099
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	69,220	1,706,806	18,570,058
4 Actuarial value of assets	71,713	1,675,197	18,467,837
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (2,493)	\$ 31,609	\$ 102,221
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	103.6%	98.1%	99.4%
7 Effective amortization period in years	0.0	13.7	0.0
Required employer rate for 2024			
Normal cost rate	5.02%	8.61%	8.92%
UAAL/(OAAL) rate	(0.63%)	1.12%	(0.09%)
Required rate	4.39%	9.73%	8.83%
Elected rate	5.64%	7.00%	13.00%
Retirement plan rate (greater of required or elected rate)	5.64%	9.73%	13.00%
Group Term Life rate	N/A	0.12%	N/A
Total contribution rate	5.64%	9.85%	13.00%
Number of annuitants	0	4	40
Number of members	1	15	240
Number of depositing members	1	9	118
Average age of depositing members	41.37	48.08	43.52
Average years of service of depositing members	20.50	8.16	8.51

* For explanatory notes and a list of plan name abbreviations, see page 87.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

***EXPLANATORY NOTES**

1. Due to rounding, totals and detail may not equal.
2. If an **elected rate** is less than the total **required employer rate**, the employer must contribute the required rate; however, the elected rate is displayed for information purposes only.

LIST OF ABBREVIATIONS

AD	Appraisal District	MUD	Municipal Utility District
Assoc.	Association	MWA	Municipal Water Authority
Auth.	Authority	MWD	Municipal Water District
CAD	Central Appraisal District	MWSD	Municipal Water Supply District
CLD	Community Library District	Nav.	Navigation
Co.	County	ND	Navigation District
COG	Council of Governments	PUA	Public Utility Agency
Comm.	Communications	Reg. Med. Ctr.	Regional Medical Center
CRD	Conservation and Reclamation District	Reg. Mob. Auth.	Regional Mobility Authority
DD	Drainage District	Reg. Plan. Comsn.	Regional Planning Commission
Dev.	Development	SUD	Special Utility District
Dist.	District	SWCD	Soil and Water Conservation District
EAD	Emergency Assistance District	SWMD	Solid Waste Management District
ECD	Emergency Communication(s) District	TAD	Tax Appraisal District
Emerg.	Emergency	TX	Texas
ESD	Emergency Service(s) District	UD	Utility District
ESJPB	Emergency Services Joint Powers Board	UWCD	Underground Water Conservation District
FWSD	Fresh Water Supply District	UWD	Underground Water District
GCD	Groundwater Conservation District	WA	Water Authority
HD	Hospital District	WCD	Water Conservation District
ID	Irrigation District	WCID	Water Control & Improvement District
Med. Ctr.	Medical Center	WD	Water District
MHMR	Mental Health & Mental Retardation	WID	Water Improvement District
MIWA	Municipal and Industrial Water Authority	WPCD	Water Power Control District
MUA	Municipal Utility Agency/Authority	WSD	Water Supply District

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2022*

Changes in the Employees Saving Fund



CHANGES IN EMPLOYEES SAVING FUND

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
638	Acton MUD	\$ 1,413,248	\$ 73,238	\$ -	\$ 97,500	\$ -	\$ 16,421	\$ 17,401	\$ -	\$ 1,550,164
1120	Agua Poquita SWCD	-	493	-	-	-	-	-	-	493
789	Agua SUD	893,108	106,134	-	60,218	-	-	60,737	-	998,722
615	Alamo Area COG	11,555,195	1,087,029	-	783,865	-	328,750	480,037	-	12,617,302
916	Alliance Reg. WA	90,292	17,808	-	6,320	-	-	-	-	114,420
691	Anderson Co. CAD	621,350	37,912	-	43,276	-	-	4,913	-	697,625
100	Anderson County	12,287,161	781,403	-	817,405	-	642,887	164,304	-	13,078,777
875	Andrews Co. AD	200,945	22,007	-	14,066	-	-	-	-	237,018
101	Andrews County	14,306,886	905,069	-	939,260	-	1,103,893	185,270	-	14,862,052
502	Angelina Co. AD	790,206	65,956	-	54,936	-	-	6,213	-	904,885
102	Angelina County	18,557,457	1,118,159	23,773	1,216,071	-	1,616,318	340,970	649	18,957,522
684	Angelina-Nacogdoches Co. WCID #1	206,176	11,266	-	6,517	-	203,261	-	-	20,698
576	Angleton DD	1,146,145	39,181	-	80,230	-	-	-	-	1,265,556
614	Aquilla WSD – Hill Co.	493,659	47,151	-	34,556	-	-	-	-	575,367
459	Aransas Co. AD	582,538	35,375	-	35,559	-	74,555	-	-	578,917
668	Aransas Co. ND	686,256	60,993	-	41,264	-	133,210	-	-	655,303
103	Aransas County	8,368,153	821,343	-	559,070	-	281,098	189,745	-	9,277,723
503	Archer Co. AD	345,696	7,561	-	24,199	-	-	-	-	377,456
104	Archer County	2,476,192	201,387	-	164,156	-	185,277	6,153	2,901	2,647,404
964	Ark-Tex COG	623,169	154,668	-	42,517	-	-	29,342	-	791,011
1011	Armstrong Co. AD	16,141	5,872	-	1,130	-	-	-	-	23,143
105	Armstrong County	818,367	54,057	-	42,638	-	281,171	3,417	-	630,473
551	Atascosa CAD	663,521	50,071	-	42,283	-	26,563	45,342	-	683,971
106	Atascosa County	14,202,499	1,233,138	-	947,830	-	754,655	310,926	13,514	15,304,372
950	Athens MWA	61,868	17,817	-	4,331	-	-	-	-	84,016
461	Austin Co. AD	1,013,381	64,490	-	70,870	-	-	7,338	-	1,141,402
994	Austin Co. ECD	23,162	4,080	-	1,621	-	-	-	-	28,863
1065	Austin Co. ESD #2	-	26,987	-	-	-	-	279	-	26,708
107	Austin County	11,935,621	820,264	-	816,686	-	477,950	41,736	-	13,052,885
597	Bacliff MUD	1,015,212	45,559	-	65,384	-	191,664	6,504	-	927,986
108	Bailey County	2,827,912	230,671	-	153,706	-	765,677	20,332	-	2,426,280
945	Ballinger Memorial HD	1,353,067	481,314	-	90,630	-	41,195	68,886	-	1,814,931
109	Bandera County	9,579,938	687,116	-	635,324	-	407,034	186,279	-	10,309,065

¹ For a list of abbreviations, see page 28.

² For employers that terminated their participation in TCDRS, their Employees Saving Fund account balance at termination was transferred to the System Accounts for Terminated Employers.

³ When a member retires; amounts are transferred to the Subdivision Accumulation Fund (SAF) if the member is from a participating plan, or the Closed Subdivision Annuity Reserve Fund (CSARF) if the member is from a terminated plan.

Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
918	Bastrop CAD	402,474	90,281	-	26,658	-	23,668	12,917	-	482,827
812	Bastrop Co. ESD #1	439,124	62,049	-	30,731	-	-	112	-	531,791
915	Bastrop Co. ESD #2	128,225	49,923	-	8,976	-	-	-	-	187,123
398	Bastrop Co. WCID #2	145,874	57,626	-	9,624	-	-	1,749	-	211,374
110	Bastrop County	26,462,303	2,090,083	-	1,708,858	-	2,054,206	701,714	(185)	27,505,509
1058	Bastrop Travis Counties ESD #1	7,871	17,834	-	551	-	-	-	-	26,256
685	Baylor Co. AD	79,992	3,391	-	5,599	-	-	-	-	88,983
111	Baylor County	1,672,519	91,538	-	88,912	-	420,346	30,123	-	1,402,500
613	Bayview ID #11	229,606	6,922	-	16,072	-	-	-	-	252,600
690	Bayview MUD	142,693	10,434	-	9,798	-	-	6,466	-	156,458
1096	Bee Co. AD	10,168	11,908	-	640	-	-	1,650	-	21,067
112	Bee County	7,389,690	488,669	-	456,624	-	1,139,865	157,777	-	7,037,342
506	Bell Co. AD	3,266,818	189,615	-	219,522	-	314,405	41,944	-	3,319,606
418	Bell Co. WCID #1	2,436,812	218,139	-	168,778	-	-	57,760	-	2,765,969
378	Bell Co. WCID #3	113,773	36,364	-	7,964	-	-	-	-	158,101
113	Bell County	60,986,286	4,588,481	-	4,046,194	-	4,323,704	1,512,751	-	63,784,507
708	Benbrook WA	2,651,097	201,516	-	175,417	-	149,026	53,504	-	2,825,500
472	Bexar AD	14,250,317	693,837	-	956,904	-	1,107,394	92,120	-	14,701,544
373	Bexar Co. ESD #10	228,863	191,849	-	15,929	-	-	16,890	-	419,752
1103	Bexar Co. ESD #11	28,560	86,153	-	1,999	-	-	-	-	116,712
1080	Bexar Co. ESD #12	81,236	103,677	-	5,686	-	-	-	-	190,600
861	Bexar Co. ESD #2	2,297,291	784,247	-	160,760	-	-	2,247	-	3,240,051
1083	Bexar Co. ESD #5	110,132	137,458	-	7,639	-	-	12,314	-	242,914
1001	Bexar Co. ESD #6	1,080	250	-	76	-	-	-	-	1,406
828	Bexar Co. ESD #7	1,374,155	313,784	-	95,618	-	-	29,223	-	1,754,334
979	Bexar Co. ESD #8	213,056	87,464	-	14,914	-	-	-	-	315,434
544	Bexar Co. WCID #10	225,490	33,194	-	15,725	-	-	4,577	-	269,833
114	Bexar County	350,283,023	22,317,286	13,758	23,585,652	-	18,458,236	4,581,368	(1,755)	373,161,868
716	Bexar Metro 911 Network Dist.	1,901,089	167,982	-	133,076	-	-	-	-	2,202,148
737	Bexar-Medina-Atascosa WCID #1	884,079	68,357	-	60,590	-	-	41,892	-	971,134
616	Bistone MWSO – Limestone Co.	710,292	33,004	-	48,618	-	21,172	-	-	770,742
1016	Blanco Co. ESD #2	68,371	29,439	-	4,494	-	-	5,642	-	96,662
115	Blanco County	3,089,517	246,965	-	189,167	-	525,395	13,406	-	2,986,848

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
965	Bluebonnet GCD	31,517	7,126	-	2,206	-	-	-	-	40,850
525	Borden Co. AD	70,263	7,043	-	4,918	-	-	-	-	82,224
116	Borden County	1,333,723	63,427	-	93,042	-	-	7,958	-	1,482,234
521	Bosque Co. CAD	253,796	23,617	-	17,714	-	902	-	-	294,225
117	Bosque County	3,128,906	263,622	-	214,006	-	42,204	88,745	-	3,475,585
118	Bowie County	14,997,691	1,291,206	-	1,019,492	-	548,595	291,316	-	16,468,478
508	Brazoria Co. AD	4,494,542	229,183	-	279,538	-	544,944	93,714	-	4,364,605
413	Brazoria Co. CRD #3	4,142,449	237,934	-	289,872	-	-	1,415	-	4,668,841
424	Brazoria Co. DD #4	4,635,583	339,332	-	310,693	-	303,224	70,232	-	4,912,152
681	Brazoria Co. DD #5	370,524	77,430	-	22,355	-	-	51,581	-	418,728
1050	Brazoria Co.ESD #3	182,685	86,451	-	11,926	-	-	34,041	-	247,020
119	Brazoria County	96,986,529	6,519,112	-	6,414,618	-	7,436,018	808,443	(10,173)	101,685,972
689	Brazos CAD	1,602,023	108,011	-	98,273	-	193,983	34,749	-	1,579,575
600	Brazos Co. ECD	3,123,334	200,929	-	217,050	-	-	45,875	-	3,495,439
120	Brazos County	57,245,334	3,642,550	3,667	3,893,426	-	2,759,251	577,157	(7)	61,448,576
849	Brazos Regional PUA	384,759	44,532	-	23,643	-	-	63,759	-	389,175
744	Brazos River Auth.	12,708,886	1,090,656	-	843,782	-	762,606	301,142	-	13,579,576
967	Brazos Transit Dist.	853,646	235,188	-	56,610	-	9,438	75,525	-	1,060,480
806	Brazos Valley COG	2,718,781	486,451	-	177,685	-	215,385	59,420	-	3,108,112
809	Brazos Valley GCD	148,023	16,386	-	10,362	-	-	-	-	174,770
581	Brewster Co. AD	233,865	18,579	-	16,371	-	-	-	-	268,815
121	Brewster County	3,703,820	282,552	-	228,429	-	416,163	91,433	-	3,707,204
745	Bright Star-Salem SUD	362,043	36,650	-	25,082	-	12,341	-	-	411,433
122	Briscoe County	916,716	52,910	-	61,063	-	206,474	11,402	-	812,813
1052	Brookeland FWSD	42,033	20,123	-	2,935	-	-	1,958	-	63,132
876	Brookesmith SUD	169,651	37,429	-	11,804	-	-	1,394	-	217,489
123	Brooks County	3,027,403	220,570	-	202,200	-	98,823	86,052	-	3,265,298
522	Brookshire MWD	459,896	16,024	-	32,193	-	-	-	-	508,113
554	Brookshire-Katy DD	297,267	37,895	-	19,822	-	-	17,203	-	337,781
124	Brown County	6,694,792	464,210	-	433,749	-	649,660	90,899	-	6,852,191
702	Brownsville ID	742,499	31,174	-	51,975	-	-	-	-	825,648
1055	Brush Country GCD	11,645	4,920	-	815	-	-	-	-	17,381
642	Brushy Creek MUD – Williamson Co.	2,695,808	248,079	-	183,496	-	61,750	46,922	-	3,018,711

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
978	Burleson Co. AD	122,588	28,062	-	8,277	-	-	8,999	-	149,928
125	Burleson County	4,897,540	421,406	-	332,039	-	94,142	99,891	-	5,456,953
609	Burnet CAD	1,564,528	67,807	-	108,830	-	126,218	-	-	1,614,947
126	Burnet County	14,956,212	1,528,723	2,360	999,601	-	1,080,253	213,747	(504)	16,193,400
719	CAD of Bandera Co.	390,730	32,148	-	27,003	-	-	2,042	-	447,839
635	CAD of Johnson Co.	2,875,922	146,550	-	198,603	-	122,062	40,856	-	3,058,157
602	CAD of Taylor Co.	3,199,897	137,710	-	189,416	-	687,625	-	-	2,839,398
718	Caldwell Co. AD	748,659	58,879	-	52,236	-	-	3,179	-	856,595
127	Caldwell County	7,445,678	607,669	-	501,267	-	273,385	258,693	-	8,022,535
709	Calhoun Co. AD	1,011,829	47,916	-	63,090	-	188,506	-	-	934,328
788	Calhoun Co. E911 ECD	49,596	4,696	-	3,472	-	-	-	-	57,764
128	Calhoun County	13,428,540	846,764	-	906,040	-	906,007	127,920	-	14,147,418
542	Callahan Co. AD	182,742	14,541	-	12,792	-	-	-	-	210,074
129	Callahan County	2,181,846	148,219	-	147,661	-	45,365	75,662	-	2,356,699
618	Cameron Co. AD	3,994,892	230,510	-	278,652	-	-	12,517	-	4,491,536
692	Cameron Co. DD #1	848,776	58,566	-	52,415	-	102,725	-	-	857,031
664	Cameron Co. DD #3	860,004	66,433	-	57,635	-	26,282	21,533	-	936,258
686	Cameron Co. DD #5	299,913	17,336	-	20,994	-	-	-	-	338,243
851	Cameron Co. ECD	300,315	46,993	-	17,033	-	124,563	-	-	239,778
462	Cameron Co. ID #2	2,261,725	79,718	-	144,563	-	195,137	17,872	-	2,272,997
590	Cameron Co. ID #6	427,250	28,240	-	29,877	-	-	2,781	-	482,585
900	Cameron Co. Reg. Mob. Auth.	529,933	84,414	-	36,624	-	-	13,915	-	637,057
130	Cameron County	90,478,142	5,279,700	-	6,122,489	-	3,423,743	2,231,012	(3,296)	96,228,872
670	Camp CAD	323,068	22,496	-	22,615	-	-	-	-	368,179
131	Camp County	1,849,422	163,410	-	126,272	-	117,589	14,485	-	2,007,029
367	Caney Creek MUD	112,110	35,943	-	7,155	-	11,937	2,193	-	141,078
379	Canyon Lake CLD	42,060	22,035	-	2,944	-	-	-	-	67,039
1021	Canyon Reg. WA	131,709	89,022	-	8,714	-	15,258	-	-	214,187
132	Carson County	3,591,538	209,770	-	230,604	-	566,593	12,787	-	3,452,531
610	Cass Co. AD	288,653	22,074	-	18,145	-	23,108	18,621	-	287,142
133	Cass County	7,581,955	452,063	-	458,258	-	1,514,396	117,214	-	6,860,666
134	Castro County	2,890,537	171,917	-	197,426	-	106,090	26,514	-	3,127,276
862	Central TX GCD	103,104	15,552	-	7,217	-	-	-	-	125,873

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
712	Central TX Reg. Mob. Auth.	2,801,079	262,445	-	162,532	-	526,537	7,265	-	2,692,255
648	Central WCID — Angelina Co.	217,924	12,161	-	15,255	-	-	-	-	245,339
531	Chambers Co. AD	996,181	73,674	-	66,078	-	73,257	-	-	1,062,676
548	Chambers Co. Public HD	4,596,363	473,634	-	320,565	-	-	62,511	-	5,328,050
135	Chambers County	23,160,742	2,241,197	-	1,577,110	-	719,829	404,147	-	25,855,073
1099	Chambers-Liberty Co. ND	13,094	18,935	-	917	-	-	-	-	32,945
136	Cherokee County	9,911,141	756,952	-	677,905	-	193,766	172,165	(9,791)	10,989,859
511	Childress Co. AD	105,206	2,746	-	7,364	-	-	-	-	115,317
582	Childress Co. HD	15,240,342	1,187,048	-	1,034,038	-	553,556	207,389	-	16,700,484
137	Childress County	1,550,206	134,199	-	94,987	-	232,680	20,110	-	1,526,602
1098	Childress Housing Auth.	3,509	4,741	-	225	-	-	2,497	-	5,978
1114	Chillicothe HD	-	18,408	-	-	-	-	-	-	18,408
986	City of Quanah Housing Auth.	109,008	19,898	-	6,538	-	-	15,412	-	120,033
485	Clay Co. AD	202,848	14,855	-	10,169	-	101,592	-	-	126,279
138	Clay County	4,037,796	257,830	-	233,231	-	964,774	53,164	-	3,510,919
703	Coastal Bend GCD	193,879	11,015	-	13,572	-	-	-	-	218,466
722	Coastal Plains GCD	74,107	4,161	-	5,188	-	-	-	-	83,456
477	Cochran Co. AD	124,331	7,016	-	5,636	-	59,446	-	-	77,537
139	Cochran County	2,897,298	150,612	-	186,997	-	101,948	144,824	-	2,988,136
751	Coke CAD	74,669	6,753	-	5,227	-	-	-	-	86,649
946	Coke Co. SWCD #219	4,284	981	-	300	-	-	-	-	5,565
140	Coke County	1,237,759	85,901	-	85,184	-	20,673	8,256	-	1,379,915
141	Coleman County	2,240,295	148,545	-	147,415	-	154,051	215	-	2,381,990
457	Collin Co. CAD	8,494,814	627,295	-	579,412	-	236,298	53,081	-	9,412,141
142	Collin County	138,527,825	8,663,235	-	9,271,025	-	7,913,270	1,076,794	-	147,472,020
961	Collingsworth Co. AD	51,254	6,106	-	2,672	-	29,046	-	-	30,986
143	Collingsworth County	1,096,205	74,669	-	71,197	-	139,970	7,659	-	1,094,442
144	Colorado County	10,206,204	583,227	-	685,091	-	858,700	201,601	-	10,414,221
623	Comal AD	1,189,209	137,668	-	76,373	-	124,029	-	-	1,279,222
775	Comal Co. ESD #3	2,914,464	398,063	-	198,420	-	76,154	11,265	-	3,423,528
145	Comal County	38,404,054	2,910,286	-	2,573,401	-	2,292,334	371,796	9,781	41,213,828
996	Comanche CAD	49,128	21,285	-	3,439	-	-	-	-	73,852
146	Comanche County	3,311,052	236,808	-	221,157	-	211,425	59,492	-	3,498,099

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
762	Combined Consumers SUD	604,834	63,725	-	42,338	-	-	-	-	710,897
366	Concho CAD	39,567	13,894	-	2,770	-	-	-	-	56,230
636	Concho Co. HD	1,330,499	168,034	-	91,277	-	29,388	40,897	(366)	1,519,891
147	Concho County	1,704,874	115,635	-	115,310	-	20,260	30,177	-	1,885,382
759	Concho Valley COG	3,804,237	578,029	-	251,756	-	114,158	199,310	(57)	4,320,611
487	Cooke Co. AD	978,746	64,229	-	56,611	-	218,077	-	-	881,509
148	Cooke County	12,740,020	1,005,022	-	841,474	-	806,341	362,524	-	13,417,651
149	Coryell County	9,236,671	701,014	-	596,532	-	957,724	99,942	3,706	9,472,845
150	Cottle County	385,487	43,813	-	26,961	-	-	401	-	455,859
727	Cow Creek GCD	218,825	11,733	-	15,318	-	-	-	-	245,876
392	Crane Co. AD	14,424	3,518	-	1,010	-	-	-	-	18,952
757	Crane Co. HD	2,386,407	253,589	-	162,478	-	99,328	43,911	-	2,659,235
151	Crane County	4,228,630	255,155	-	292,490	-	55,790	58,228	(1,746)	4,664,005
907	Crockett Co. AD	35,486	7,160	-	2,484	-	-	-	-	45,130
409	Crockett Co. WCID #1	920,840	31,574	-	39,106	-	433,524	357	-	557,640
152	Crockett County	7,050,205	457,740	-	467,324	-	510,774	74,595	-	7,389,899
532	Crosby Co. AD	69,969	9,332	-	4,898	-	-	-	-	84,199
153	Crosby County	1,949,620	106,920	-	135,759	-	-	16,314	-	2,175,985
603	Crosby MUD	875,943	45,055	-	58,731	-	89,520	6,936	-	883,272
710	Cross Roads SUD	120,434	11,516	-	7,310	-	-	24,574	-	114,686
902	Crystal Clear SUD	483,924	121,615	-	30,118	-	31,874	56,477	-	547,307
154	Culberson County	3,326,873	259,484	-	231,864	-	12,698	8,100	826	3,796,597
1000	Cypress Springs SUD	186,031	56,160	-	12,525	-	13,723	1,495	-	239,499
771	Dallam Co. AD	214,986	19,821	-	15,049	-	-	-	-	249,856
155	Dallam County	3,009,859	207,377	-	168,562	-	607,913	36,271	-	2,741,614
467	Dallas CAD	31,349,465	1,148,897	-	2,133,251	-	1,693,698	39,256	-	32,898,658
430	Dallas Co. Park Cities MUD	2,450,466	123,901	-	145,025	-	498,285	26,165	-	2,194,941
156	Dallas County	570,940,259	36,592,017	71,643	38,019,034	-	37,938,906	7,007,995	(10,015)	600,686,068
463	Dawson Co. CAD	349,881	14,672	-	24,399	-	-	1,615	-	387,336
157	Dawson County	6,679,685	353,986	-	449,690	-	314,513	146,015	-	7,022,832
578	Deaf Smith Co. HD	6,057,234	498,993	-	415,288	-	6,511	199,507	-	6,765,498
158	Deaf Smith County	7,075,736	413,980	-	480,020	-	395,376	50,352	(11)	7,524,019
363	Deep East TX COG	793,754	205,603	-	51,693	-	38,424	41,772	-	970,853

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
855	Delta Co. AD	70,144	9,464	-	4,910	-	-	-	-	84,519
734	Delta Co. MUD	170,222	12,842	-	10,958	-	13,680	-	-	180,342
159	Delta County	1,430,153	124,813	-	99,144	-	-	29,541	-	1,624,569
732	Delta Lake ID	771,864	81,824	-	53,892	-	-	16,663	-	890,917
583	Denco Area 911 Dist. – Denton Co.	2,013,164	79,516	-	140,908	-	-	2,675	-	2,230,913
482	Denton CAD	7,601,668	488,637	-	404,721	-	2,553,234	30,781	-	5,911,011
783	Denton Co. Transportation Auth.	1,285,383	141,244	-	88,993	-	16,304	6,382	-	1,492,935
160	Denton County	119,439,277	8,535,627	5,153	7,951,525	-	9,352,376	1,691,779	(48)	124,887,474
466	DeWitt Co. AD	805,092	37,323	-	56,356	-	-	-	-	898,771
161	DeWitt County	6,765,651	532,513	-	458,358	-	209,122	137,240	-	7,410,160
764	Dickens Co. AD	87,713	4,181	-	5,064	-	65,676	-	-	31,282
162	Dickens County	1,094,446	72,899	-	69,570	-	104,533	39,721	-	1,092,661
163	Dimmit County	4,720,079	515,609	-	303,734	-	267,224	456,580	-	4,815,617
164	Donley County	1,167,653	80,762	-	79,061	-	62,516	1,727	-	1,263,233
929	Duval Co. AD	71,599	15,242	-	5,012	-	-	-	-	91,852
880	Duval Co. GCD	31,590	4,341	-	2,211	-	-	-	-	38,142
165	Duval County	4,659,505	334,912	-	290,333	-	198,087	211,600	-	4,875,063
1062	East Central SUD	77,526	78,957	-	5,368	-	-	965	-	160,885
879	East Fork SUD	309,219	48,065	-	21,645	-	-	-	-	378,930
376	East Harris Co. ESJPB	203,856	67,912	-	12,857	-	-	26,244	-	258,381
825	East Medina Co. SUD	293,189	33,429	-	18,021	-	48,065	28,922	-	267,650
1102	East TX COG	63,187	542,357	-	4,392	-	-	3,087	-	606,849
1079	East TX MUD Smith Co.	32,693	32,658	-	1,918	-	6,936	-	-	60,332
593	Eastland Co. AD	422,767	29,966	-	29,594	-	-	-	-	482,327
166	Eastland County	3,937,022	330,733	-	267,511	-	120,139	53,961	104	4,361,061
624	ECD of Ector Co.	544,010	20,116	-	21,542	-	411,099	-	-	174,569
939	Ector Co. AD	659,039	136,558	-	45,761	-	-	8,454	-	832,904
580	Ector Co. HD	128,005,627	7,242,862	-	8,551,760	-	8,440,379	1,749,712	54	133,610,104
167	Ector County	39,384,841	2,840,418	-	2,556,738	-	3,415,151	818,484	12,079	40,536,283
448	Edwards Aquifer Auth. – Bexar Co.	7,500,237	581,401	42,117	520,612	-	117,485	-	-	8,526,882
628	Edwards CAD	82,023	9,364	-	5,498	-	6,149	-	-	90,735
168	Edwards County	1,368,090	112,597	-	94,167	-	-	48,967	-	1,525,887
819	El Paso CAD	6,307,273	602,565	-	408,808	-	523,313	99,288	-	6,696,045

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
567	El Paso Co. 911 Dist.	953,600	81,051	-	68,069	-	9,360	9,519	-	1,083,840
1013	El Paso Co. ESD #1	63,535	35,153	-	4,447	-	-	-	-	103,135
936	El Paso Co. ESD #2	508,313	113,752	-	33,982	-	-	36,055	-	619,992
541	El Paso Co. HD	156,984,224	11,897,700	-	10,589,688	-	8,024,120	1,377,043	14,488	170,055,961
1004	El Paso Co. WID #1	744,148	233,090	-	49,490	-	62,875	29,535	-	934,320
170	El Paso County	226,844,686	13,645,521	80,185	15,075,179	-	19,589,528	1,638,751	19,016	234,398,276
963	El Paso MHMR	6,953,400	1,561,064	-	471,167	-	137,285	328,133	-	8,520,212
395	Electra Housing Auth.	34,037	13,272	-	2,383	-	-	-	-	49,691
976	Ellis AD	514,080	120,492	-	35,610	-	-	13,520	-	656,662
169	Ellis County	29,107,513	2,428,623	-	1,939,133	-	1,861,885	386,945	(383)	31,226,822
1005	Elm Ridge WCID of Denton Co.	284,939	133,587	-	18,494	-	38,671	21,592	-	376,757
859	Emerald Bay MUD	24,185	5,895	-	1,686	-	-	1,003	-	30,763
850	Erath Co. AD	338,502	64,283	-	23,695	-	-	-	-	426,480
171	Erath County	10,695,689	689,596	-	717,889	-	702,864	111,277	-	11,289,032
563	Falls Co. AD	200,076	20,807	-	11,223	-	23,919	35,697	-	172,490
172	Falls County	4,423,019	309,517	-	279,130	-	345,708	123,490	-	4,542,469
644	Fannin CAD	576,163	70,687	-	35,139	-	103,560	12,499	-	565,929
173	Fannin County	6,286,324	435,108	-	427,429	-	222,872	159,996	-	6,765,993
174	Fayette County	14,621,693	766,668	-	997,842	-	436,799	153,878	-	15,795,526
951	Fern Bluff MUD	147,076	38,866	-	10,295	-	-	-	-	196,237
914	Fisher Co. AD	-	7,012	-	-	-	-	-	-	7,012
432	Fisher Co. HD	3,337,768	187,998	-	190,954	-	933,924	12,360	(2,688)	2,773,125
175	Fisher County	1,285,125	135,692	-	86,452	-	45,922	93,148	1,906	1,366,294
176	Floyd County	2,538,867	153,603	-	164,657	-	211,297	55,022	-	2,590,809
1090	Foard Co. AD	2,593	2,733	-	182	-	-	-	-	5,508
360	Foard County	205,568	45,341	-	14,390	-	-	-	-	265,299
474	Fort Bend CAD	5,399,331	609,663	-	371,363	-	325,919	32,238	-	6,022,201
974	Fort Bend Co. ESD #2	1,265,868	280,657	-	86,306	-	70,231	19,140	-	1,543,459
390	Fort Bend Co. ESD #4	514,518	190,497	-	35,471	-	-	15,620	-	724,866
1063	Fort Bend Co. ESD #7	89,286	67,937	-	6,231	-	-	5,360	-	158,093
782	Fort Bend Co. WCID #2	1,658,247	212,978	-	114,240	-	38,592	17,125	-	1,929,749
178	Fort Bend County	192,668,138	13,634,612	-	12,890,117	-	12,744,555	1,945,075	(74)	204,503,312
932	Fort Clark MUD	89,922	14,710	-	5,273	-	-	16,360	-	93,546

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
860	Fort Griffin SUD	39,260	11,833	-	2,748	-	-	-	-	53,842
769	Four Way SUD	194,440	15,711	-	13,182	-	-	19,223	-	204,110
179	Franklin County	3,105,939	255,057	-	214,920	-	6,980	53,950	-	3,514,986
1038	Freer WCID	33,115	10,741	-	2,318	-	-	-	-	46,174
693	Freestone Co. AD	793,283	38,084	-	53,076	-	57,980	2,149	-	824,314
180	Freestone County	5,117,435	356,368	-	333,815	-	519,353	36,268	-	5,251,998
509	Frio Co. AD	564,413	28,479	-	39,509	-	-	-	-	632,401
181	Frio County	5,321,501	499,432	-	349,173	-	277,448	192,279	-	5,700,379
761	Gaines Co. AD	238,426	24,603	-	16,312	-	-	12,644	-	266,698
182	Gaines County	9,577,197	619,130	-	645,490	-	452,796	166,905	-	10,222,115
546	Galveston CAD	3,887,323	182,143	-	235,613	-	905,810	32,011	-	3,367,258
547	Galveston Co. Consolidated DD	1,224,916	36,699	-	77,950	-	270,392	1,380	-	1,067,794
464	Galveston Co. DD #1	627,593	39,579	-	43,393	-	13,773	-	-	696,792
433	Galveston Co. DD #2	1,172,741	33,847	-	67,469	-	561,879	-	-	712,178
589	Galveston Co. ECD	947,350	35,415	-	54,712	-	181,875	-	-	855,602
821	Galveston Co. FWSD #6	260,095	24,182	-	18,207	-	-	-	-	302,483
752	Galveston Co. Health Dist.	11,394,321	1,351,587	-	768,123	-	398,274	380,109	-	12,735,649
407	Galveston Co. WCID #1	4,452,088	186,085	-	303,384	-	355,225	8,716	-	4,577,617
1020	Galveston Co. WCID #8	134,198	42,977	-	8,478	-	-	16,103	-	169,551
183	Galveston County	86,990,066	5,465,720	20,589	5,754,024	-	6,527,778	1,558,933	187,302	89,956,385
473	Garza CAD	111,282	9,506	-	6,119	-	103,812	-	-	23,095
908	Garza Co. Health Care Dist.	33,100	4,780	-	2,317	-	-	-	-	40,197
184	Garza County	3,044,080	207,430	-	208,702	-	258,731	34,661	-	3,166,820
885	Gillespie CAD	355,836	45,128	-	24,909	-	-	-	-	425,872
955	Gillespie Co. SWCD	13,115	2,021	-	918	-	-	-	-	16,054
185	Gillespie County	9,640,788	620,146	-	609,095	-	1,456,394	82,505	-	9,331,129
942	Glasscock Co. AD	46,464	8,602	-	3,066	-	-	3,241	-	54,891
186	Glasscock County	1,864,158	162,541	-	130,383	-	-	1,876	-	2,155,206
187	Goliad County	3,951,730	308,558	-	259,196	-	264,758	76,296	-	4,178,430
498	Gonzales CAD	945,321	51,175	-	66,072	-	-	-	-	1,062,567
1067	Gonzales Co. ESD #1	62,938	80,336	-	4,379	-	-	4,589	-	143,064
188	Gonzales County	7,058,100	591,039	-	468,309	-	467,995	170,524	-	7,478,928
886	Graham Reg. Med. Ctr.	2,763,731	327,233	-	181,010	-	80,317	187,285	-	3,004,372

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
518	Gray Co. AD	464,183	23,044	-	30,114	-	42,723	-	-	474,618
189	Gray County	6,328,497	354,044	-	419,098	-	361,715	166,514	(26)	6,573,436
475	Grayson CAD	2,862,822	226,247	-	174,493	-	424,149	6,692	-	2,832,721
190	Grayson County	26,126,604	1,278,921	-	1,767,735	-	1,402,264	394,251	7,326	27,369,419
528	Greater Harris Co. 911 Emerg. Network	5,741,044	257,782	-	372,366	-	1,155,248	-	-	5,215,943
429	Greenbelt MIWA – Donley Co.	1,680,767	39,694	-	117,635	-	-	3,211	-	1,834,885
191	Gregg County	35,191,218	1,969,977	16,427	2,313,939	-	2,944,866	535,595	-	36,011,099
483	Grimes Co. AD	906,048	51,969	-	63,423	-	-	-	-	1,021,441
192	Grimes County	7,949,044	650,845	-	541,228	-	167,085	190,186	-	8,783,846
587	Guadalupe AD	1,802,107	124,910	-	123,578	-	63,023	10,124	-	1,977,448
380	Guadalupe Co. GCD	19,925	6,501	-	1,395	-	-	-	-	27,821
193	Guadalupe County	33,640,401	2,421,955	-	2,259,120	-	2,027,818	453,382	-	35,840,276
388	Guadalupe-Blanco River Auth.	2,649,128	1,123,111	-	178,458	-	89,509	99,517	-	3,761,672
1110	Gulf Coast Protection Dist.	-	14,592	-	-	-	-	-	-	14,592
526	Gulf Coast WA – Galveston Co.	7,639,349	604,999	-	442,170	-	1,748,079	1,629	-	6,936,810
194	Hale County	9,228,731	568,282	-	627,525	-	256,564	68,586	-	10,099,389
787	Hall Co. AD	68,132	4,804	-	4,769	-	-	-	-	77,705
195	Hall County	1,272,790	78,472	-	87,986	-	12,848	4,926	-	1,421,474
1071	Hamilton Co. AD	26,446	15,896	-	1,758	-	-	7,307	-	36,794
196	Hamilton County	1,755,293	115,394	-	119,010	-	94,544	25,562	-	1,869,591
585	Hansford Co. HD	5,278,268	369,340	-	356,901	-	142,163	89,536	(148)	5,772,958
197	Hansford County	2,993,626	134,429	-	208,571	-	-	44,974	-	3,291,653
198	Hardeman County	1,901,223	161,206	-	129,858	-	29,151	39,859	-	2,123,277
527	Hardin Co. AD	605,604	47,945	-	41,678	-	-	18,208	-	677,019
887	Hardin Co. ESD #2	237,472	79,336	-	15,838	-	11,710	21,087	-	299,849
199	Hardin County	14,074,446	1,004,118	-	912,034	-	1,414,639	280,050	(37)	14,295,945
571	Harlingen ID Cameron Co. #1	2,052,978	76,127	-	131,777	-	151,752	109,614	-	1,999,515
598	Harris CAD	52,311,429	2,853,825	-	3,483,350	-	3,508,416	407,729	-	54,732,459
374	Harris Co. ESD #10	1,431,938	431,873	-	99,742	-	40,104	4,857	-	1,918,592
1095	Harris Co. ESD #11	512,239	1,384,903	-	34,647	-	-	106,915	-	1,824,873
985	Harris Co. ESD #12	676,282	198,265	-	45,020	-	-	80,800	-	838,768
842	Harris Co. ESD #13	1,430,866	394,446	-	98,043	-	17,202	25,863	-	1,880,289
1127	Harris Co. ESD #16	-	72,113	-	-	-	-	-	-	72,113

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
975	Harris Co. ESD #17	1,006,984	302,294	-	68,489	-	-	29,275	-	1,348,492
382	Harris Co. ESD #24	950,609	278,412	-	66,399	-	-	17,571	-	1,277,849
888	Harris Co. ESD #29	739,489	197,417	-	49,761	-	25,454	4,574	-	956,638
948	Harris Co. ESD #46	1,341,528	382,603	-	92,897	-	-	58,904	-	1,758,124
944	Harris Co. ESD #48	3,142,654	760,815	-	218,757	-	-	32,037	-	4,090,189
835	Harris Co. ESD #50	3,311,361	480,413	-	229,936	-	-	47,404	-	3,974,306
1119	Harris Co. ESD #6	-	101,652	-	-	-	-	-	-	101,652
1064	Harris Co. ESD #7	1,213,683	796,388	-	84,256	-	-	46,325	-	2,048,003
1116	Harris Co. ESD #8	-	100,265	-	-	-	-	-	-	100,265
988	Harris Co. ESD #9	3,539,717	2,351,649	-	242,494	-	-	122,125	-	6,011,735
364	Harris Co. FWSD #61	321,248	91,629	-	22,013	-	-	4,619	-	430,271
797	Harris Co. Housing Auth.	1,470,847	144,904	-	96,931	-	174,216	41,846	-	1,496,621
903	Harris Co. Sports & Convention Corp.	277,109	48,837	-	19,398	-	-	-	-	345,343
569	Harris Co. WCID #1	856,375	47,618	-	59,519	-	-	21,555	-	941,957
877	Harris Co. WCID #36	751,123	99,904	-	52,579	-	-	-	-	903,605
625	Harris Co. WCID #50	511,074	29,100	-	35,775	-	-	-	-	575,950
200	Harris County	1,372,325,210	88,449,047	123,394	90,352,590	-	122,235,213	16,227,367	115,190	1,412,672,469
1105	Harris Fort Bend ESD #100	28,468	106,561	-	1,978	-	-	4,909	-	132,097
201	Harrison County	13,368,646	951,814	-	868,066	-	1,429,471	252,895	-	13,506,160
520	Hartley Co. AD	183,979	12,670	-	12,879	-	-	-	-	209,527
202	Hartley County	1,646,490	99,939	-	115,135	-	2,311	-	-	1,859,253
203	Haskell County	2,232,176	106,641	-	148,105	-	140,131	14,113	-	2,332,678
552	Haskell Memorial HD	1,732,700	279,406	-	114,093	-	42,841	111,320	-	1,972,038
1051	Hays Co. ESD #4	12,064	71,693	-	845	-	-	-	-	84,602
878	Hays Co. ESD #5	1,222,998	255,743	519	84,520	-	-	23,564	-	1,540,216
799	Hays Co. ESD #6	1,174,190	238,628	-	82,193	-	-	-	-	1,495,011
826	Hays Co. ESD #8	1,563,969	330,310	-	109,174	-	-	9,570	-	1,993,883
204	Hays County	58,490,003	4,283,915	-	3,954,170	-	2,891,984	940,286	45	62,895,774
943	Heart of TX COG	409,516	66,102	-	28,666	-	-	-	-	504,285
640	Hemphill Co. AD	287,223	13,706	-	20,106	-	-	-	-	321,034
529	Hemphill Co. HD	6,549,686	712,172	-	436,474	-	322,448	207,358	-	7,168,527
839	Hemphill Co. UWCD	56,957	4,218	-	3,194	-	17,662	-	-	46,707
205	Hemphill County	3,457,827	202,597	-	221,747	-	347,238	25,031	-	3,509,902

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
746	Henderson Co. 911 Comm. Dist.	32,638	7,842	-	2,285	-	-	-	-	42,765
704	Henderson Co. AD	1,240,597	79,075	-	79,585	-	213,663	2,187	-	1,183,406
206	Henderson County	17,909,356	1,357,996	-	1,207,326	-	625,302	372,196	-	19,477,180
1073	Hickory Creek SUD	35,719	27,984	-	2,392	-	-	3,439	-	62,655
414	Hidalgo & Cameron Co. ID #9	1,371,542	101,970	-	86,982	-	244,994	31,698	-	1,283,802
516	Hidalgo Co. AD	7,055,282	372,964	-	461,464	-	800,216	49,205	-	7,040,289
401	Hidalgo Co. DD #1	4,519,482	601,656	-	298,369	-	220,824	73,576	-	5,125,106
713	Hidalgo Co. ID #1	671,714	44,888	-	46,798	-	-	14,687	-	748,713
438	Hidalgo Co. ID #2	1,941,814	108,305	-	135,744	-	-	12,790	-	2,173,073
486	Hidalgo Co. ID #6	496,422	45,597	-	29,464	-	128,978	-	-	442,504
207	Hidalgo County	174,681,835	11,063,463	-	11,618,009	-	12,044,022	3,213,378	(1,291)	182,107,197
992	Hidalgo MUD #1	72,913	16,233	-	5,034	-	-	1,354	-	92,827
674	High Plains UWCD #1	1,239,958	85,286	-	69,294	-	345,865	-	-	1,048,672
1019	High Point SUD	70,338	33,853	-	4,924	-	-	-	-	109,115
208	Hill County	7,780,660	712,052	-	524,616	-	250,690	107,237	-	8,659,400
728	Hockley Co. AD	286,352	23,733	-	20,045	-	-	-	-	330,130
209	Hockley County	7,328,613	366,699	-	443,686	-	1,186,562	104,749	-	6,847,688
971	Hood CAD	354,544	80,962	-	24,191	-	-	13,141	-	446,556
210	Hood County	15,182,148	1,281,379	-	1,015,725	-	912,194	180,673	630	16,385,754
661	Hopkins Co. AD	442,174	25,819	-	30,370	-	-	22,992	-	475,371
211	Hopkins County	9,612,040	714,760	-	651,782	-	432,773	98,597	-	10,447,212
772	Housing Auth. City of Abilene	827,339	90,819	-	57,662	-	-	7,558	-	968,261
909	Housing Auth. City of Edinburg	329,394	68,470	-	22,819	-	-	10,570	-	410,114
777	Housing Auth. City of Huntington	54,082	3,938	-	3,786	-	-	-	-	61,806
1036	Housing Auth. City of Kirbyville	36,291	13,927	-	2,540	-	-	-	-	52,759
1003	Housing Auth. City of Knox City	17,511	5,921	-	1,226	-	-	-	-	24,657
917	Housing Auth. City of Mercedes	335,334	52,223	-	22,623	-	26,860	142	-	383,179
1082	Housing Auth. City of Mission	66,568	49,955	-	4,403	-	-	8,220	-	112,706
1002	Housing Auth. City of Munday	32,903	10,269	-	2,250	-	-	1,038	-	44,383
913	Housing Auth. City of Pharr	460,357	67,929	-	27,813	-	52,458	56,225	-	447,416
912	Housing Auth. Co. of Hidalgo	573,419	70,943	-	39,726	-	2,872	6,203	-	675,012
1029	Housing Auth. Starr Co.	29,772	11,142	-	1,909	-	-	2,501	-	40,322
1010	Housing Auth. Travis Co.	201,534	70,634	-	13,676	-	-	6,170	-	279,673

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
694	Houston Co. AD	609,249	31,923	-	42,507	-	-	1,702	-	681,977
212	Houston County	5,979,493	425,015	-	380,176	-	694,692	116,603	10,220	5,963,168
1086	Howard Co. AD	25,307	23,259	-	1,634	-	-	5,108	-	45,092
213	Howard County	7,874,745	650,479	-	529,064	-	320,700	185,260	-	8,548,329
214	Hudspeth County	2,529,296	288,061	-	172,749	-	62,013	62,279	(260)	2,866,074
749	Hunt Co. AD	1,288,621	136,140	-	90,204	-	-	-	-	1,514,965
215	Hunt County	19,289,422	1,479,090	1,189	1,305,110	-	620,573	465,260	-	20,988,977
1043	Hurst Creek MUD	114,278	51,957	-	7,485	-	8,520	369	-	164,830
778	Hutchinson Co. AD	266,587	20,188	-	18,661	-	-	-	-	305,436
216	Hutchinson County	8,323,605	518,346	-	535,827	-	660,060	164,101	-	8,553,617
711	Iraan General HD	3,397,637	270,507	-	227,610	-	47,398	198,718	-	3,649,638
779	Irion Co. AD	54,730	5,760	-	3,831	-	-	-	-	64,321
217	Irion County	1,934,193	124,776	-	135,360	-	-	-	-	2,194,329
592	Jack Co. AD	265,481	15,833	-	16,621	-	157,651	4,959	-	135,325
218	Jack County	3,048,784	241,285	-	207,785	-	133,617	57,063	55	3,307,119
770	Jackson Co. AD	353,519	36,066	-	24,746	-	-	-	-	414,331
441	Jackson Co. County-Wide DD	622,411	28,977	-	41,615	-	89,723	-	-	603,280
972	Jackson Co. ESD #3	147,802	23,382	-	10,346	-	-	-	-	181,531
219	Jackson County	7,218,160	391,337	-	445,918	-	807,860	149,174	-	7,098,380
393	Jasper Co. AD	132,298	32,785	-	8,664	-	782	16,597	-	156,368
657	Jasper Co. WCID #1	209,197	7,168	-	14,589	-	-	3,277	-	227,678
220	Jasper County	9,456,836	616,430	-	625,833	-	663,338	257,560	-	9,778,201
221	Jeff Davis County	864,582	82,338	-	59,851	-	-	12,840	-	993,931
810	Jefferson CAD	1,335,025	198,463	-	93,452	-	-	-	-	1,626,940
404	Jefferson Co. DD #3	463,991	18,979	-	28,508	-	77,040	-	-	434,438
408	Jefferson Co. DD #6	8,022,453	525,129	-	491,438	-	1,585,970	62,547	-	7,390,503
405	Jefferson Co. DD #7	12,328,327	541,798	-	752,206	-	2,106,907	-	-	11,515,424
451	Jefferson Co. WCID #10	538,009	36,873	-	37,012	-	-	19,711	-	592,183
222	Jefferson County	92,231,914	5,175,508	-	6,040,382	-	10,436,745	786,137	(14,927)	92,239,849
680	Jim Hogg Co. AD	221,564	8,821	-	15,509	-	-	-	-	245,894
656	Jim Hogg Co. ESD #1	55,731	1,970	-	3,945	-	-	-	-	61,646
641	Jim Hogg Co. WCID #2	378,676	31,808	-	26,507	-	-	-	-	436,991
223	Jim Hogg County	3,235,845	186,831	-	206,414	-	251,116	53,001	-	3,324,974

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			Regular	Other						
224	Jim Wells County	9,810,620	699,038	27,776	662,075	-	499,314	95,216	-	10,604,978
818	Johnson Co. ESD #1	22,262	97,194	-	1,557	-	-	418	-	120,595
225	Johnson County	33,032,977	3,265,769	-	2,220,345	-	2,092,412	345,557	(32)	36,081,154
741	Jonah Water SUD	714,767	121,601	-	49,016	-	55,050	20,278	-	810,056
496	Jones Co. AD	654,192	22,681	-	26,338	-	294,694	22,548	-	385,969
226	Jones County	3,477,575	327,115	-	226,239	-	300,662	30,433	-	3,699,834
524	Karnes Co. AD	279,522	17,359	-	19,567	-	-	-	-	316,448
455	Karnes Co. HD	8,471,888	634,572	-	581,885	-	141,138	90,588	-	9,456,619
227	Karnes County	6,732,274	646,432	-	449,336	-	218,857	283,714	(25,340)	7,350,810
662	Kaufman Co. AD	857,586	103,034	-	55,579	-	58,730	24,118	-	933,352
228	Kaufman County	26,324,259	2,331,455	18,359	1,743,608	-	2,533,249	800,871	-	27,083,560
671	Kendall AD	564,277	59,384	-	39,499	-	-	-	-	663,160
619	Kendall Co. WCID #1	566,871	25,171	-	39,681	-	-	-	-	631,723
229	Kendall County	15,632,680	1,301,831	-	1,066,611	-	612,013	217,926	(28)	17,171,212
854	Kenedy Co. CAD	71,462	10,146	-	5,002	-	-	-	-	86,610
906	Kenedy Co. Fire & ESD #1	20,800	4,494	-	1,456	-	-	-	-	26,750
230	Kenedy County	3,657,116	204,191	-	246,064	-	127,903	35,702	-	3,943,765
594	Kent Co. TAD	60,898	6,187	-	4,263	-	-	-	-	71,348
231	Kent County	2,934,269	268,529	-	193,249	-	153,246	107,245	(5,199)	3,140,756
956	Kerr Co. SWCD	8,478	1,550	-	593	-	-	-	-	10,621
232	Kerr County	17,367,021	1,294,662	-	1,125,406	-	1,473,839	210,873	-	18,102,377
653	Kerr Emerg. 911 Network	143,645	8,855	-	10,055	-	-	-	-	162,555
1100	Kimble CAD	-	7,262	-	-	-	-	-	-	7,262
233	Kimble County	1,606,896	187,443	-	110,417	-	48,721	15,475	-	1,840,560
755	King Co. AD	43,424	3,704	-	2,890	-	-	2,592	-	47,426
234	King County	719,389	43,505	-	50,357	-	-	-	-	813,251
579	Kinney Co. AD	44,754	8,274	-	3,133	-	-	-	-	56,161
235	Kinney County	2,310,402	217,842	-	155,217	-	87,393	54,539	-	2,541,528
236	Kleberg County	10,489,156	711,040	-	695,024	-	738,148	373,558	-	10,783,513
237	Knox County	1,058,263	102,406	-	71,271	-	-	65,253	-	1,166,687
731	La Salle Co. AD	194,945	25,471	-	12,721	-	8,565	16,441	-	208,132
241	La Salle County	6,300,290	1,074,692	-	421,392	-	178,366	364,477	4,054	7,249,478
540	Laguna Madre WD – Cameron Co.	3,671,070	271,596	-	239,001	-	146,597	57,953	-	3,977,117

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
867	Lake Cities MUA	850,864	113,625	-	57,902	-	-	41,576	-	980,815
1074	Lake Fork SUD	35,868	23,586	-	2,511	-	-	-	-	61,964
874	Lake Kiowa SUD	249,772	26,342	-	12,888	-	131,581	16,508	-	140,913
514	Lakeway MUD – Travis Co.	1,608,851	116,328	-	112,145	-	-	23,358	-	1,813,965
808	Lamar Co. AD	477,295	51,417	-	33,411	-	-	-	-	562,122
238	Lamar County	9,889,109	695,287	-	676,119	-	367,190	143,605	-	10,749,721
239	Lamb County	4,849,997	267,815	-	320,950	-	304,712	35,755	-	5,098,295
650	Lampasas CAD	154,463	19,571	-	5,914	-	108,469	-	-	71,479
240	Lampasas County	4,699,171	338,845	-	302,206	-	527,259	56,164	-	4,756,798
242	Lavaca County	9,520,348	622,019	-	631,407	-	824,140	125,304	-	9,824,330
439	Lavaca-Navidad River Auth. – Jackson Co.	6,203,272	370,310	-	429,430	-	288,486	34,816	-	6,679,709
977	Lee CAD	121,007	24,363	-	8,470	-	-	-	-	153,840
243	Lee County	5,223,803	308,227	-	350,304	-	226,528	90,197	-	5,565,609
468	Leon Co. CAD	525,456	33,573	-	34,778	-	20,179	16,381	-	557,246
244	Leon County	5,851,447	365,835	-	387,522	-	501,348	52,191	-	6,051,266
481	Liberty Co. CAD	1,850,164	143,738	-	119,884	-	263,797	4,112	-	1,845,878
245	Liberty County	17,992,186	1,853,439	-	1,191,108	-	1,636,924	224,496	478	19,174,835
695	Limestone Co. AD	488,020	28,979	-	24,088	-	176,970	-	-	364,117
246	Limestone County	8,426,218	573,404	-	576,179	-	477,372	82,603	-	9,015,826
247	Lipscomb County	2,445,139	145,430	-	164,067	-	145,856	-	-	2,608,780
591	Live Oak Co. AD	181,455	19,431	6,379	12,702	-	-	-	-	219,966
248	Live Oak County	5,881,838	394,731	-	404,490	-	232,839	83,320	1,126	6,363,774
780	Llano CAD	135,495	32,022	-	9,317	-	-	17,852	-	158,982
249	Llano County	5,585,158	472,956	14,285	367,266	-	447,859	128,257	-	5,863,549
513	Loving Co. AD	200,797	16,756	-	13,667	-	-	6,937	-	224,284
250	Loving County	1,468,291	208,952	-	100,416	-	32,164	46,686	-	1,698,810
756	Lower Trinity GCD	34,523	4,594	-	2,417	-	-	-	-	41,534
714	Lower Valley WD	2,750,164	293,737	-	179,607	-	105,058	169,946	-	2,948,505
499	Lubbock CAD	3,821,788	193,238	-	260,966	-	141,132	10,986	-	4,123,873
425	Lubbock Co. WCID #1	388,036	61,387	-	26,457	-	-	17,150	-	458,730
251	Lubbock County	65,309,170	4,748,439	-	4,364,927	-	4,231,507	1,141,984	-	69,049,046
558	Lubbock ECD	1,099,608	54,711	-	54,189	-	500,141	-	-	708,367
647	Lubbock Reese Redevelopment Auth.	463,559	34,660	-	31,236	-	-	23,655	-	505,800

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
639	Lumberton MUD	1,732,481	130,424	-	120,716	-	-	36,607	-	1,947,014
497	Lynn Co. AD	48,809	5,358	-	3,417	-	-	-	-	57,584
442	Lynn Co. HD	4,837,940	615,915	-	327,584	-	204,280	101,735	-	5,475,425
252	Lynn County	1,264,582	119,556	-	83,341	-	132,234	45,463	-	1,289,782
630	Macedonia-Eylau MUD – Bowie Co.	571,897	29,550	-	32,685	-	220,227	-	-	413,904
500	Mackenzie MWA – Briscoe Co.	144,028	16,457	-	8,748	-	-	25,670	-	143,563
596	Madison Co. AD	397,607	25,043	-	27,832	-	-	-	-	450,483
256	Madison County	2,598,071	308,211	-	172,173	-	116,459	76,349	-	2,885,647
675	Marion Co. AD	224,174	16,212	-	14,173	-	24,317	4,850	-	225,392
257	Marion County	2,407,907	152,376	-	152,643	-	317,880	19,775	-	2,375,270
931	Marion-Cass SWCD	13,613	1,546	-	953	-	-	-	-	16,111
658	Marshall-Harrison Co. Health Dist.	100,938	15,011	-	6,665	-	-	5,729	-	116,884
595	Martin Co. AD	284,815	16,207	-	19,937	-	-	-	-	320,960
258	Martin County	4,100,476	330,555	-	286,462	-	20,114	-	-	4,697,380
924	Mason Co. SWCD #223	221	423	-	15	-	-	-	-	659
259	Mason County	1,926,513	222,233	-	131,860	-	61,500	7,484	-	2,211,622
987	Matagorda Co. AD	214,738	44,548	-	15,032	-	-	-	-	274,318
678	Matagorda Co. DD	454,219	25,248	-	27,818	-	88,795	-	-	418,490
440	Matagorda Co. HD	19,884,961	1,032,823	-	1,347,910	-	820,804	454,915	84	20,989,891
677	Matagorda Co. ND #1	233,778	11,870	-	16,364	-	-	-	-	262,012
260	Matagorda County	10,290,504	779,004	-	685,640	-	620,010	230,642	-	10,904,497
729	Maverick Co. HD	2,278,181	309,676	-	154,188	-	86,379	43,171	-	2,612,496
453	Maverick Co. WCID #1	1,254,113	84,340	-	76,520	-	207,120	160,474	-	1,047,378
261	Maverick County	10,188,208	1,062,496	-	685,939	-	373,276	334,882	-	11,228,487
844	McCamey Co. HD	2,687,881	399,561	-	177,245	-	-	208,406	-	3,056,281
512	McCulloch Co. AD	117,073	11,918	-	8,151	-	-	-	-	137,142
253	McCulloch County	1,256,400	192,838	-	101,752	-	-	38,045	-	1,512,946
725	McLennan Co. 911 EAD	511,762	37,419	-	30,958	-	85,222	-	-	494,918
491	McLennan Co. AD	2,352,775	140,094	-	154,588	-	173,275	4,531	-	2,469,651
679	McLennan Co. WCID #2	38,866	6,736	-	2,721	-	-	-	-	48,322
254	McLennan County	49,169,181	3,794,133	15,923	3,223,955	-	4,737,770	848,184	(67)	50,617,305
1037	McMullen CAD	32,425	11,490	-	2,270	-	-	-	-	46,185
255	McMullen County	2,198,836	206,247	-	152,212	-	66,640	10,405	7,217	2,473,033

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
841	Medical Arts Hospital – Dawson Co.	2,781,059	294,876	-	187,783	-	95,359	102,444	-	3,065,915
705	Medina Co. 911 Dist.	222,146	9,486	-	15,550	-	-	-	-	247,183
535	Medina Co. AD	864,767	39,534	-	60,475	-	-	1,023	-	963,753
1111	Medina Co. ESD #1	-	24,489	-	-	-	-	-	-	24,489
262	Medina County	9,046,770	877,674	-	614,010	-	412,288	115,126	-	10,011,040
419	Memorial Med. Ctr. – Calhoun Co.	13,810,854	934,247	-	932,770	-	598,876	235,992	-	14,843,002
1070	Menard Co. HD	122,271	66,690	-	7,684	-	-	26,413	-	170,232
377	Menard Co. UWD	11,774	3,180	-	824	-	-	-	-	15,778
263	Menard County	1,173,947	101,243	-	77,513	-	118,598	1,631	-	1,232,475
743	Mesa UWCD	31,140	6,584	-	2,180	-	-	-	-	39,904
669	Middle Rio Grande Dev. Council	3,559,307	235,726	-	235,616	-	405,724	63,665	-	3,561,260
492	Midland CAD	2,536,049	138,176	-	172,736	-	-	25,351	-	2,821,610
264	Midland County	39,221,120	3,082,196	-	2,634,671	-	1,987,655	1,018,802	(224)	41,931,753
570	Midland ECD	511,338	25,310	-	35,016	-	141,824	-	-	429,841
911	Milam AD	120,621	25,886	-	7,976	-	-	10,242	-	144,241
265	Milam County	7,692,317	570,182	-	512,367	-	392,474	123,774	(37)	8,258,655
617	Mills CAD	125,800	12,054	-	8,806	-	-	-	-	146,660
266	Mills County	1,658,349	149,701	-	109,693	-	154,401	34,544	-	1,728,798
484	Mitchell Co. AD	67,614	12,683	-	4,733	-	-	-	-	85,029
267	Mitchell County	3,266,215	215,326	-	199,995	-	384,783	45,370	-	3,251,382
919	Monahans Housing Auth.	95,623	13,468	-	6,694	-	-	-	-	115,785
504	Montague Co. TAD	806,873	19,871	-	47,921	-	189,144	781	-	684,739
268	Montague County	5,916,644	410,140	-	403,191	-	218,313	76,147	(712)	6,436,228
605	Montgomery CAD	4,088,384	308,495	-	272,255	-	200,102	55,256	-	4,413,775
667	Montgomery Co. ECD	948,479	72,127	-	66,203	-	8,544	-	-	1,078,264
651	Montgomery Co. ESD #1	4,450,273	559,018	-	292,918	-	344,806	44,513	-	4,912,889
973	Montgomery Co. ESD #10	50,984	703,504	-	3,569	-	-	-	-	758,057
696	Montgomery Co. ESD #3	2,920,570	288,240	-	198,183	-	59,724	26,078	-	3,321,192
982	Montgomery Co. ESD #4	413,144	129,126	-	28,920	-	-	-	-	571,190
999	Montgomery Co. ESD #7	599,591	163,494	-	41,597	-	-	10,063	-	794,619
800	Montgomery Co. ESD #8	4,797,805	723,309	-	325,419	-	149,251	59,790	-	5,637,491
989	Montgomery Co. ESD #9	693,861	171,531	-	48,384	-	-	12,981	-	900,795
763	Montgomery Co. HD	21,796,180	2,123,827	-	1,478,100	-	605,449	523,325	-	24,269,333

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CHANGES IN EMPLOYEES SAVING FUND, continued

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			Regular	Other						
804	Montgomery Co. Housing Auth.	69,795	10,438	-	4,886	-	-	-	-	85,118
269	Montgomery County	134,019,320	9,851,044	-	9,014,337	-	7,081,332	1,760,481	(542)	144,043,431
733	Moore Co. AD	137,257	17,484	-	9,608	-	-	-	-	164,349
412	Moore Co. HD	20,037,940	1,801,213	-	1,378,135	-	594,461	404,460	(143)	22,218,510
270	Moore County	9,566,029	558,711	-	644,713	-	891,652	202,593	-	9,675,210
1089	Morris Co. AD	22,578	20,097	-	1,234	-	-	7,090	-	36,819
271	Morris County	3,717,729	188,623	-	250,415	-	220,069	18,826	(546)	3,918,418
738	Mustang SUD	1,228,388	313,507	-	85,043	-	-	22,812	-	1,604,126
1109	Nacogdoches CAD	-	46,295	-	-	-	-	-	-	46,295
273	Nacogdoches County	14,533,519	864,532	-	967,306	-	857,536	93,213	-	15,414,608
515	Navarro CAD	768,913	41,075	-	33,198	-	296,620	985	-	545,581
274	Navarro County	19,902,447	1,154,930	-	1,280,588	-	1,916,578	318,766	-	20,102,620
572	Newton CAD	869,975	43,983	-	60,898	-	-	-	-	974,856
275	Newton County	3,348,851	283,655	-	221,795	-	306,986	57,502	-	3,489,814
276	Nolan County	5,202,560	431,541	-	356,202	-	69,578	162,793	-	5,757,931
962	Nortex Reg. Plan. Comsn.	376,610	65,163	-	22,183	-	44,739	16,204	-	403,013
1030	North Blanco Co. ESD #1	55,704	19,133	-	3,293	-	-	12,224	-	65,906
556	North Central TX MWA	1,078,852	35,646	-	75,520	-	-	-	-	1,190,018
938	North East TX Reg. Mob. Auth.	197,761	58,120	-	13,821	-	-	3,921	-	265,781
852	North Hunt SUD	125,946	14,947	-	8,346	-	-	9,604	-	139,635
838	North Plains GCD	565,766	65,473	-	35,767	-	75,788	6,021	-	585,197
927	North TX Emerg. Comm. Ctr.	1,385,992	336,932	-	89,449	-	77,964	86,045	-	1,648,364
646	North TX Tollway Auth.	43,001,884	2,895,686	-	2,916,252	-	1,602,637	522,048	-	46,689,138
1056	Northeast Gaines Co. ESD #1	48,723	37,033	-	3,411	-	-	-	-	89,166
562	Northeast TX MWD	1,294,040	79,301	-	73,985	-	239,660	24,516	-	1,183,150
632	Northeast TX Public Health Dist.	4,952,694	361,984	-	329,358	-	304,152	117,819	-	5,222,064
368	Northern Trinity GCD	52,809	19,549	-	3,697	-	-	-	-	76,054
683	Nueces Co. AD	3,530,620	303,581	-	236,786	-	229,456	7,203	-	3,834,328
400	Nueces Co. DD #2	516,152	48,552	-	21,321	-	226,864	76,683	-	282,476
791	Nueces Co. ESD #2	272,464	34,294	-	18,609	-	-	23,691	-	301,677
416	Nueces Co. WCID #3	2,671,620	128,303	-	154,134	-	698,906	32,634	-	2,222,517
450	Nueces Co. WCID #4	1,108,469	100,025	-	76,401	-	29,042	7,717	-	1,248,136
277	Nueces County	76,987,245	4,620,446	8,203	5,128,341	-	4,910,184	1,454,606	(189)	80,379,636

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			Regular	Other						
1042	Ochiltree Co. AD	43,824	19,469	-	2,893	-	-	7,425	-	58,761
278	Ochiltree County	4,314,581	258,181	-	289,917	-	122,647	31,811	-	4,708,221
517	Oldham Co. AD	54,860	5,610	-	3,739	-	-	5,670	-	58,538
279	Oldham County	2,398,156	107,823	-	158,695	-	154,162	59,591	-	2,450,921
490	Orange Co. AD	767,593	72,470	-	53,009	-	-	-	-	893,071
421	Orange Co. DD	3,501,484	263,313	-	232,938	-	172,870	91,434	-	3,733,431
665	Orange Co. ESD #1	333,821	31,029	-	21,499	-	-	49,827	-	336,522
803	Orange Co. ESD #2	203,265	28,170	-	14,148	-	-	3,603	-	241,979
660	Orange Co. Nav. & Port Dist.	286,823	44,647	-	20,078	-	-	-	-	351,547
631	Orange Co. WCID #1	1,478,918	104,355	-	99,877	-	90,102	13,388	-	1,579,660
280	Orange County	23,121,631	1,578,894	-	1,491,968	-	2,372,742	147,414	-	23,672,336
730	Palo Duro WD	31,658	13,184	-	2,077	-	-	14,871	-	32,048
723	Palo Pinto AD	958,542	54,997	-	67,098	-	-	-	-	1,080,637
281	Palo Pinto County	8,256,242	605,742	-	556,460	-	453,369	88,562	-	8,876,512
282	Panola County	7,917,553	574,772	-	539,989	-	430,234	63,553	-	8,538,527
717	Parker Co. AD	2,196,601	165,502	-	150,490	-	136,755	6,759	-	2,369,081
922	Parker Co. ESD #1	676,913	280,333	2,244	46,977	-	-	8,537	-	997,930
784	Parker Co. HD	4,064,669	709,063	-	278,065	-	172,186	111,791	-	4,767,820
754	Parker Co. SUD	212,565	25,170	-	14,289	-	-	25,893	-	226,132
283	Parker County	31,910,564	2,178,380	-	2,176,406	-	1,030,893	312,977	204	34,921,276
747	Parmer Co. AD	185,668	15,012	-	12,997	-	-	-	-	213,676
284	Parmer County	2,758,683	186,363	-	160,890	-	499,835	81,193	-	2,524,908
765	Pecan Valley GCD	34,159	8,136	-	2,391	-	-	-	-	44,686
494	Pecos Co. AD	297,690	19,511	-	20,838	-	-	-	-	338,040
774	Pecos Co. WCID #1	118,107	16,838	-	7,815	-	-	28,274	-	114,485
285	Pecos County	26,749,717	1,622,175	-	1,811,098	-	1,095,565	362,982	34,656	28,689,787
796	Permian Basin Reg. Plan. Comsn.	849,975	88,680	-	54,718	-	61,889	12,925	-	918,559
673	Permian Reg. Med Ctr.	19,428,286	1,716,340	-	1,299,108	-	1,231,894	307,410	-	20,904,430
707	Pineywoods GCD	36,043	6,783	-	1,445	-	-	20,890	-	23,381
697	Polk CAD	701,761	60,497	-	49,123	-	-	-	-	811,381
739	Polk Co. FWSD #2	422,006	44,105	-	29,540	-	-	-	-	495,652
286	Polk County	13,116,857	896,796	-	870,580	-	903,015	365,811	(1,263)	13,616,670
676	Port of Bay City Auth.	221,685	10,068	-	15,518	-	-	-	-	247,271

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
449	Port of Beaumont ND	4,544,319	284,252	-	277,918	-	636,105	2,911	-	4,467,474
620	Port of Corpus Christi Auth.	16,470,242	1,481,978	-	1,067,090	-	1,849,888	52,749	-	17,116,673
622	Port of Port Arthur ND	2,074,844	147,163	-	127,111	-	353,018	-	-	1,996,099
726	Post Oak Savannah GCD	357,416	34,612	-	25,019	-	-	-	-	417,048
489	Potter Co. AD	224,958	-	-	15,747	-	-	-	-	240,705
287	Potter County	41,157,868	2,333,546	-	2,757,384	-	2,668,269	494,447	(56)	43,086,140
560	Potter-Randall Co. ECD	681,425	29,168	-	47,700	-	-	-	-	758,293
840	Prairielands GCD	90,315	33,390	-	5,264	-	15,121	-	-	113,846
626	Presidio AD	197,465	12,761	-	13,823	-	-	-	-	224,049
288	Presidio County	2,430,675	159,281	-	164,489	-	68,284	29,801	-	2,656,360
537	Rains Co. AD	498,971	15,665	-	27,494	-	164,082	-	-	378,047
289	Rains County	2,351,126	201,684	-	149,581	-	511,932	100,634	-	2,089,825
564	Randall Co. AD	3,867,607	139,555	-	231,445	-	767,018	19,833	-	3,451,756
290	Randall County	34,208,878	2,333,563	-	2,228,146	-	3,337,990	412,385	-	35,020,212
406	Rankin Co. HD – Upton Co.	3,380,525	521,305	-	235,920	-	-	33,091	-	4,104,659
823	Rayburn Country MUD	94,759	19,337	-	6,633	-	-	-	-	120,729
291	Reagan County	5,383,466	356,680	-	367,694	-	153,344	69,502	-	5,884,994
445	Reagan HD	3,794,771	394,795	-	249,393	-	125,695	198,277	-	4,114,987
1007	Real Co. AD	26,900	14,778	-	1,883	-	-	-	-	43,561
292	Real County	872,977	88,181	-	60,884	-	-	6,552	-	1,015,491
505	Red Bluff WPCD – Reeves Co.	250,412	17,668	-	17,529	-	-	-	-	285,609
845	Red River AD	143,488	16,113	-	8,541	-	-	23,561	-	144,580
435	Red River Auth. of TX	1,417,033	138,969	-	97,670	-	173,128	19,138	-	1,461,406
921	Red River Co. SWCD	9,036	1,176	-	633	-	-	-	-	10,845
293	Red River County	2,498,109	179,240	-	167,065	-	189,148	45,321	-	2,609,946
786	Reeves Co. AD	282,022	31,531	-	19,239	-	14,857	-	-	317,935
1087	Reeves Co. ESD #1	68,055	174,809	-	4,622	-	-	13,099	-	234,387
1088	Reeves Co. ESD #2	17,139	91,842	-	1,200	-	-	-	-	110,182
588	Reeves Co. HD	14,192,389	1,357,353	-	954,035	-	579,472	171,803	(1,152)	15,753,655
294	Reeves County	20,764,917	1,432,970	66,147	1,310,858	-	2,194,075	1,543,504	-	19,837,313
543	Refugio Co. DD #1	558,291	15,623	-	39,080	-	-	-	-	612,994
1107	Refugio Co. WCID #1	-	2,828	-	-	-	-	-	-	2,828
295	Refugio County	5,501,903	383,594	-	374,612	-	145,620	56,397	-	6,058,093

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
1091	Reg. Pub. Defender Off. Local Govt. Corp	250,183	312,441	-	17,034	-	5,299	13,971	-	560,389
801	Rio Grande COG	1,042,784	115,938	-	70,036	-	76,212	-	-	1,152,545
970	Riverside SUD	91,579	20,081	-	6,208	-	-	15,535	-	102,333
296	Roberts County	1,749,300	130,712	-	110,962	-	349,907	4,348	-	1,636,718
904	Robertson Co. AD	218,988	23,681	-	15,329	-	-	-	-	257,998
370	Robertson Co. ESD	19,281	3,896	-	1,350	-	-	-	-	24,527
297	Robertson County	8,113,325	468,204	-	544,867	-	478,739	42,719	-	8,604,939
698	Rockwall CAD	727,981	93,715	-	50,233	-	-	17,308	-	854,622
298	Rockwall County	20,910,170	1,555,122	-	1,390,247	-	1,291,253	188,099	-	22,376,188
299	Runnels County	2,963,534	216,894	-	189,265	-	320,361	47,783	-	3,001,550
612	Rusk Co. AD	542,147	41,544	-	37,950	-	-	-	-	621,641
848	Rusk Co. GCD	68,945	6,270	-	4,826	-	-	-	-	80,040
300	Rusk County	13,987,323	811,156	5,620	900,146	-	1,729,380	163,158	98	13,811,610
863	Sabine Co. AD	96,265	14,119	-	5,714	-	31,678	-	-	84,421
301	Sabine County	2,654,582	196,908	-	173,093	-	243,625	79,271	-	2,701,687
568	Sabine Pass Port Auth.	272,178	16,958	-	19,052	-	-	-	-	308,188
706	Sabine-Neches ND Jefferson Co.	919,168	71,894	-	64,342	-	-	-	-	1,055,404
302	San Augustine County	1,851,126	131,283	-	124,448	-	151,821	24,474	-	1,930,561
553	San Jacinto Co. CAD	842,564	56,568	-	56,599	-	-	87,780	-	867,951
990	San Jacinto Co. ESD	10,074	3,134	-	705	-	-	-	-	13,913
303	San Jacinto County	5,671,819	510,828	-	360,891	-	420,997	202,827	-	5,919,714
781	San Jacinto SUD	-	9,601	-	-	-	-	-	-	9,601
1072	San Marcos Housing Auth.	74,767	40,414	-	4,840	-	-	8,547	-	111,474
495	San Patricio Co. AD	550,581	83,102	-	36,566	-	-	38,538	-	631,711
426	San Patricio Co. DD	792,092	56,109	-	55,052	-	-	6,355	-	896,898
750	San Patricio Co. ND	55,327	5,306	-	3,873	-	-	-	-	64,505
304	San Patricio County	24,607,667	1,808,906	-	1,651,608	-	1,408,664	289,142	(93)	26,370,467
422	San Patricio MWD	4,811,286	231,206	-	313,716	-	372,465	6,374	-	4,977,369
305	San Saba County	2,231,352	124,487	-	150,057	-	76,328	46,925	-	2,382,642
766	Santo SUD	25,487	11,771	-	1,784	-	-	-	-	39,043
306	Schleicher County	1,573,764	111,681	-	108,457	-	28,391	6,329	-	1,759,182
893	Scurry Co. AD	278,671	43,027	-	19,507	-	-	-	-	341,205
760	Scurry Co. HD	10,980,446	1,381,313	-	744,491	-	123,755	380,098	-	12,602,398

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
307	Scurry County	12,660,827	628,277	-	780,440	-	2,020,360	182,172	-	11,867,011
983	Seis Lagos UD	16,920	16,238	-	1,184	-	-	-	-	34,343
470	Shackelford Co. AD	544,613	12,162	-	37,097	-	-	17,786	-	576,087
308	Shackelford County	1,282,838	106,954	-	87,874	-	-	41,827	-	1,435,839
627	Shelby Co. AD	491,144	23,228	-	33,217	-	-	-	-	547,589
309	Shelby County	4,555,786	361,217	-	297,541	-	605,010	64,008	-	4,545,526
469	Sherman Co. AD	376,810	9,788	-	14,163	-	309,485	-	-	91,276
310	Sherman County	2,207,617	134,046	-	144,010	-	186,511	20,255	-	2,278,907
555	Smith Co. 911 Comm. Dist.	503,106	24,162	-	35,217	-	-	-	-	562,485
606	Smith Co. AD	3,005,032	147,577	-	192,326	-	242,819	29,569	-	3,072,547
385	Smith Co. ESD #2	585,111	441,129	-	39,847	-	-	28,851	-	1,037,235
311	Smith County	45,363,572	3,484,609	-	3,011,484	-	3,057,849	1,139,116	(100)	47,662,800
507	Somervell Co. CAD	464,484	32,471	-	32,514	-	-	-	-	529,469
699	Somervell Co. WD	553,553	42,965	-	37,094	-	50,296	-	-	583,316
312	Somervell County	6,730,215	568,480	-	437,512	-	543,946	149,166	4,406	7,038,689
795	South Plains Assoc. of Governments	1,156,097	136,652	-	79,789	-	3,084	15,887	-	1,353,566
894	South Rains SUD	119,852	17,667	-	8,390	-	-	-	-	145,909
645	South TX Dev. Council	1,686,608	91,024	-	95,222	-	357,129	7,060	-	1,508,665
768	Southeast TX GCD	83,965	5,815	-	5,878	-	-	-	-	95,658
1106	Southwest Fannin SUD	-	26,214	-	-	-	-	-	-	26,214
930	STAR Transit	576,864	143,673	-	38,457	-	9,019	30,097	1,053	718,825
536	Starr Co. AD	645,158	48,306	-	39,795	-	91,691	33,864	-	607,705
313	Starr County	13,346,864	925,780	-	908,779	-	157,132	465,964	(1,062)	14,559,389
869	Stephens Co. TAD	30,903	11,769	-	2,163	-	-	-	-	44,836
314	Stephens County	2,299,246	164,940	-	157,287	-	72,461	56,134	-	2,492,879
837	Sterling Co. AD	31,424	6,178	-	348	-	26,455	-	-	11,494
315	Sterling County	1,813,706	183,290	-	117,955	-	192,370	26,148	1,000	1,895,433
724	Stonewall Co. AD	47,625	5,488	-	3,334	-	-	-	-	56,447
316	Stonewall County	1,307,086	65,638	-	86,435	-	120,088	1,745	-	1,337,326
458	Stonewall Memorial HD	2,325,874	264,550	-	159,907	-	19,744	59,424	-	2,671,164
539	Stratford HD – Sherman Co.	1,433,469	100,362	-	98,277	-	17,639	36,456	-	1,578,015
573	Sutton Co. HD	4,073,695	356,338	-	275,312	-	446,250	105,478	-	4,153,616
317	Sutton County	4,533,628	205,799	-	293,967	-	535,783	41,865	-	4,455,744

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
460	Swisher Co. AD	37,908	8,919	-	2,611	-	-	2,546	-	46,892
318	Swisher County	1,796,665	137,607	-	123,879	-	41,569	34,940	-	1,981,642
574	TAD of Cottle Co.	82,417	3,393	-	5,769	-	-	-	-	91,578
356	Talty SUD	109,722	30,041	-	7,331	-	-	889	-	146,205
607	Tarrant AD	20,634,000	973,503	-	1,413,814	-	610,448	38,372	-	22,372,497
545	Tarrant Co. 911 EAD	2,160,445	170,343	-	140,827	-	667,346	16,712	-	1,787,557
319	Tarrant County	380,717,135	25,936,158	59,593	25,086,105	-	32,648,830	3,995,542	-	395,154,619
320	Taylor County	34,691,128	2,378,590	-	2,314,248	-	2,346,474	828,506	-	36,208,986
354	TCDRS	17,614,790	1,018,701	-	1,199,438	-	427,645	160,548	-	19,244,736
753	Terrell Co. WCID #1	119,208	7,784	-	8,345	-	-	-	-	135,336
321	Terrell County	757,502	71,058	-	47,804	-	40,296	75,430	-	760,637
322	Terry County	4,167,831	294,605	-	250,539	-	895,898	144,327	-	3,672,750
402	Terry Memorial HD	6,089,240	425,556	-	414,171	-	210,868	302,690	(156,378)	6,571,787
1081	Throckmorton CAD	5,505	4,522	-	385	-	-	-	-	10,412
323	Throckmorton County	1,182,179	53,106	-	81,597	-	6,057	16,582	-	1,294,242
742	Titus Co. AD	269,123	27,265	-	18,290	-	-	34,336	-	280,342
501	Titus Co. FWSD	413,404	34,821	-	28,938	-	-	-	-	477,164
324	Titus County	5,322,346	439,890	-	368,081	-	21,685	90,049	(17,242)	6,035,826
325	Tom Green County	33,612,763	2,300,545	-	2,235,744	-	2,741,237	614,505	-	34,793,310
601	Travis CAD	8,132,962	604,987	-	523,561	-	878,039	19,521	-	8,363,949
720	Travis Co. ESD #1	1,719,850	340,744	-	119,732	-	-	15,401	-	2,164,925
980	Travis Co. ESD #11	1,418,371	318,958	-	95,115	-	-	96,103	-	1,736,341
957	Travis Co. ESD #12	781,386	223,640	-	53,372	-	-	25,678	-	1,032,720
836	Travis Co. ESD #2	5,867,040	1,137,913	-	395,417	-	208,568	148,138	-	7,043,664
371	Travis Co. ESD #5	348,278	94,896	-	20,346	-	-	72,062	-	391,458
1123	Travis Co. ESD #8	-	44,784	-	-	-	-	-	-	44,784
326	Travis County	415,939,638	25,809,484	-	27,502,401	-	36,458,526	3,869,128	9,610	428,914,259
659	Tri-County SUD	273,158	18,895	-	19,121	-	-	-	-	311,174
633	Trinity Bay Conservation Dist.	2,463,405	188,504	-	153,666	-	342,480	114,532	-	2,348,562
857	Trinity Co. AD	299,816	34,379	-	20,987	-	-	-	-	355,182
327	Trinity County	1,767,940	218,528	-	118,932	-	50,643	42,808	-	2,011,950
829	Trinity Glen Rose GCD	45,025	14,856	-	3,152	-	-	-	-	63,033
790	Trophy Club MUD #1	856,256	95,508	-	51,989	-	89,846	53,830	-	860,078

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CHANGES IN EMPLOYEES SAVING FUND, continued

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			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
735	Two Way SUD	429,676	27,579	-	29,883	-	-	7,191	-	479,946
437	TX Assoc. of Counties	16,360,209	1,363,154	-	1,092,509	-	1,229,899	14,368	-	17,571,605
634	TX Eastern 911 Network	326,768	11,180	-	22,874	-	-	-	-	360,821
471	Tyler Co. AD	629,431	34,528	-	31,935	-	173,217	-	-	522,676
328	Tyler County	6,761,302	393,334	-	465,038	-	110,570	87,735	-	7,421,369
561	United ID – Hidalgo Co.	1,375,349	79,044	-	88,527	-	174,323	1,425	-	1,367,173
834	Upper Brushy Creek WCID	140,116	18,573	-	9,808	-	-	-	-	168,497
830	Upper Leon River MWD	295,875	46,262	-	20,711	-	-	-	-	362,848
387	Upper Sabine Valley SWMD	70,037	23,695	-	4,501	-	-	16,528	-	81,705
792	Upper Trinity GCD	210,884	37,430	-	14,762	-	-	-	-	263,076
329	Upshur County	9,037,807	598,120	-	610,216	-	489,564	112,012	-	9,644,567
682	Upton Co. AD	281,674	17,196	-	13,549	-	98,509	-	-	213,910
330	Upton County	7,333,154	375,113	-	455,018	-	866,810	66,401	-	7,230,074
843	Uvalde Co. AD	73,276	39,278	-	4,942	-	15,371	-	-	102,124
331	Uvalde County	11,151,454	803,677	-	759,176	-	259,216	313,744	(171)	12,141,518
332	Val Verde County	10,581,706	911,195	-	699,237	-	745,968	165,332	737	11,280,102
663	Valley MUD #2 – Cameron Co.	539,334	51,966	-	36,448	-	31,636	45,229	-	550,883
586	Valwood Improvement Auth. – Dallas Co.	1,236,604	28,236	-	86,562	-	-	-	-	1,351,402
672	Van Zandt Co. AD	842,851	61,113	-	48,940	-	237,321	22,168	-	693,415
333	Van Zandt County	8,015,338	599,533	-	529,858	-	569,945	157,867	-	8,416,916
420	Velasco DD – Brazoria Co.	3,055,014	164,282	-	212,873	-	74,598	31,756	-	3,325,815
1113	Verona SUD	-	9,132	-	-	-	-	-	-	9,132
423	Victoria Co. DD #3	88,023	14,639	-	6,162	-	-	-	-	108,824
767	Victoria Co. GCD	130,495	17,393	-	8,762	-	-	7,271	-	149,379
334	Victoria County	37,840,552	2,238,991	-	2,493,580	-	2,683,707	360,008	-	39,529,407
872	Walker Co. AD	347,757	64,248	-	22,345	-	35,109	20,338	-	378,903
1085	Walker Co. ESD #2	5,533	27,111	-	387	-	-	-	-	33,031
748	Walker Co. SUD	379,494	34,688	-	26,469	-	-	2,799	-	437,852
335	Walker County	23,901,887	1,577,328	-	1,604,054	-	1,269,749	137,292	-	25,676,228
773	Waller Co. AD	623,062	84,411	-	43,614	-	-	-	-	751,087
336	Waller County	13,501,755	1,186,509	-	921,934	-	322,060	278,025	-	15,010,112
1048	Waller-Harris Co. ESD #200	-	189,341	-	-	-	-	2,227	-	187,114
565	Ward Co. CAD	130,770	10,591	-	8,952	-	-	6,059	-	144,254

¹ For a list of abbreviations, see page 28.

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
337	Ward County	9,669,126	725,159	-	658,021	-	753,835	178,965	34	10,119,471
444	Ward Memorial Hospital	7,716,762	525,408	-	527,961	-	147,532	132,210	-	8,490,389
338	Washington County	13,015,756	931,934	-	892,173	-	295,649	194,536	-	14,349,678
604	Webb Co. AD	3,709,237	224,062	-	240,298	-	348,868	61,539	-	3,763,190
339	Webb County	76,792,496	4,915,494	25,000	5,198,765	-	5,343,311	1,049,106	(118)	80,539,457
443	West Central TX COG	7,902,811	293,486	-	530,236	-	791,585	95,735	-	7,839,214
410	West Central TX MWD	1,505,241	95,743	-	105,296	-	-	2,215	-	1,704,065
454	West Jefferson Co. MWD	551,323	34,629	-	38,593	-	-	-	-	624,544
688	West Nueces-Las Moras SWCD #236	8,847	672	-	619	-	-	-	-	10,139
358	West Travis Co. PUA	894,776	226,980	-	59,815	-	12,556	31,012	-	1,138,004
993	Wharton Co. CAD	200,451	42,610	-	12,582	-	25,534	929	-	229,181
621	Wharton Co. WCID #1	133,611	7,836	-	9,353	-	-	-	-	150,799
923	Wharton Co. WCID #2	83,774	12,431	-	5,864	-	-	-	-	102,069
340	Wharton County	12,556,286	783,045	-	818,824	-	1,144,266	89,913	-	12,923,977
476	Wheeler Co. AD	142,044	9,393	-	9,943	-	-	-	-	161,380
341	Wheeler County	3,669,622	246,749	-	244,977	-	255,564	168,147	(53)	3,737,691
427	White River MWD – Dickens Co.	667,934	23,202	-	18,630	-	493,989	-	-	215,778
740	Wichita AD	1,249,781	82,424	-	87,251	-	-	7,647	-	1,411,809
446	Wichita Co. WID #2	938,353	37,826	-	60,868	-	358,133	-	-	678,913
342	Wichita County	27,283,553	1,912,483	-	1,757,147	-	3,316,370	553,906	(920)	27,083,827
559	Wichita-Wilbarger 911 Dist.	150,379	15,020	-	10,527	-	-	-	-	175,926
655	Wickson Creek SUD – Brazos Co.	1,139,282	53,806	-	72,718	-	99,004	1,971	-	1,164,830
715	Wilbarger Co. AD	162,825	19,894	-	10,369	-	-	19,946	-	173,141
530	Wilbarger Co. HD	6,674,052	568,873	-	449,354	-	235,078	101,659	796	7,354,746
343	Wilbarger County	4,839,576	277,502	-	325,379	-	299,853	55,701	-	5,086,903
575	Willacy Co. AD	275,371	17,884	-	19,276	-	-	-	-	312,531
652	Willacy Co. Housing Auth.	83,165	7,861	-	5,715	-	-	2,056	-	94,686
344	Willacy County	4,066,131	385,774	-	273,006	-	146,311	126,714	-	4,451,886
608	Williamson CAD	5,629,520	364,964	-	383,360	-	118,501	69,476	(994)	6,190,861
798	Williamson Co. ESD #3	1,278,521	316,544	-	88,540	-	-	14,997	-	1,668,608
361	Williamson Co. ESD #4	817,058	223,260	-	57,194	-	-	-	-	1,097,512
897	Williamson Co. ESD #5	220,029	93,551	-	14,763	-	22,084	5,136	-	301,122
1044	Williamson Co. ESD #7	34,993	52,409	-	2,450	-	-	-	-	89,851

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions				Deductions			Balances Dec. 31, 2022
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
345	Williamson County	117,461,558	8,817,254	188,245	7,852,784	-	7,081,226	1,468,055	1,101	125,769,460
479	Wilson Co. AD	893,310	48,559	-	56,008	-	329,872	-	-	668,005
1023	Wilson Co. ESD #1	117,101	106,082	-	8,197	-	-	780	-	230,600
1017	Wilson Co. ESD #3	181,459	155,622	-	12,555	-	-	3,698	-	345,938
346	Wilson County	7,127,686	641,832	-	470,909	-	701,475	194,829	-	7,344,124
533	Winkler Co. AD	296,641	5,362	-	20,765	-	-	-	-	322,768
389	Winkler Co. HD	1,350,543	478,828	-	90,435	-	14,220	72,493	-	1,833,093
347	Winkler County	8,697,948	457,207	-	590,883	-	188,961	150,820	-	9,406,257
937	Wintergarden GCD	35,325	9,779	-	2,473	-	-	-	-	47,577
493	Wise Co. AD	1,774,022	83,176	-	123,131	-	13,106	12,466	-	1,954,757
348	Wise County	24,999,182	1,713,714	-	1,641,393	-	2,493,337	299,886	-	25,561,065
700	Wood Co. AD	982,117	47,313	-	68,748	-	-	-	-	1,098,177
349	Wood County	9,933,182	742,866	-	665,964	-	706,837	418,437	-	10,216,738
1084	Woodbine SUD	42,527	34,884	-	2,930	-	-	917	-	79,423
991	Wylie Northeast SUD	185,450	36,826	-	12,981	-	-	-	-	235,257
776	Yoakum Co. AD	110,191	9,291	-	4,617	-	60,016	-	-	64,082
350	Yoakum County	17,452,872	1,214,290	-	1,132,632	-	1,726,480	188,256	-	17,885,057
1108	Young CAD	-	24,536	-	-	-	-	945	-	23,591
351	Young County	6,165,693	344,526	-	386,384	-	777,843	52,166	-	6,066,594
649	Zapata Co. AD	356,345	16,656	-	22,639	-	83,983	-	-	311,658
352	Zapata County	12,965,807	666,841	-	850,093	-	1,254,268	124,907	-	13,103,565
935	Zapata SWCD	20,032	2,624	-	1,402	-	-	-	-	24,058
566	Zavala Co. AD	415,592	21,659	-	28,869	-	-	6,022	-	460,097
353	Zavala County	3,129,757	273,673	-	213,666	-	26,679	94,808	-	3,495,608
	Subtotal	8,294,251,313	587,192,820	842,547	550,981,866	-	599,270,106	115,909,778	195,997	8,717,892,665
	System Accounts for Terminated Employers ²	16,189,488	-	-	1,066,975	-	1,444,878	383,120	60,778	15,367,687
	Totals	\$ 8,310,440,801	\$ 587,192,820	\$ 842,547	\$ 552,048,841	\$ -	\$ 600,714,984	\$116,292,898	\$ 256,775	\$ 8,733,260,352

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Due to rounding, totals and detail may not equal.

CHANGES IN EMPLOYEES SAVING FUND, continued

LIST OF ABBREVIATIONS

AD	Appraisal District	FWSD	Fresh Water Supply District	Reg. Plan. Comsn.	Regional Planning Commission
Assoc.	Association	GCD	Groundwater Conservation District	SUD	Special Utility District
Auth.	Authority	HD	Hospital District	SWCD	Soil and Water Conservation District
CAD	Central Appraisal District	ID	Irrigation District	SWMD	Solid Waste Management District
CLD	Community Library District	Med. Ctr.	Medical Center	TAD	Tax Appraisal District
Co.	County	MHMR	Mental Health & Mental Retardation	TX	Texas
COG	Council of Governments	MIWA	Municipal and Industrial Water Authority	UD	Utility District
Comm.	Communications	MUA	Municipal Utility Agency/Authority	UWCD	Underground Water Conservation District
CRD	Conservation and Reclamation District	MUD	Municipal Utility District	UWD	Underground Water District
DD	Drainage District	MWA	Municipal Water Authority	WA	Water Authority
Dev.	Development	MWD	Municipal Water District	WCD	Water Conservation District
Dist.	District	MWSD	Municipal Water Supply District	WCID	Water Control & Improvement District
EAD	Emergency Assistance District	Nav.	Navigation	WD	Water District
ECD	Emergency Communication(s) District	ND	Navigation District	WID	Water Improvement District
Emerg.	Emergency	PUA	Public Utility Agency	WPCD	Water Power Control District
ESD	Emergency Service(s) District	Reg. Med. Ctr.	Regional Medical Center	WSD	Water Supply District
ESJPB	Emergency Services Joint Powers Board	Reg. Mob. Auth.	Regional Mobility Authority		

Changes in the Subdivision Accumulation Fund



CHANGES IN SUBDIVISION ACCUMULATION FUND

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
638	Acton MUD	\$ 3,395,222	\$ 189,349	\$ 16,421	\$ (1,331)	\$ 81,219	\$ -	\$ 3,518,441
1120	Agua Poquita SWCD	-	3,740	-	-	-	-	3,740
789	Agua SUD	1,755,962	144,608	-	(7,236)	7,565	-	1,885,769
615	Alamo Area COG	32,133,768	1,545,393	328,750	89,914	1,673,173	-	32,424,652
916	Alliance Reg. WA	130,174	29,474	-	(1,911)	-	-	157,737
691	Anderson Co. CAD	1,560,172	49,918	-	354	83,701	-	1,526,742
100	Anderson County	40,372,201	1,472,388	642,887	235,782	2,847,337	-	39,875,922
875	Andrews Co. AD	435,519	40,738	-	(1,337)	3,532	-	471,387
101	Andrews County	72,352,057	2,540,541	1,103,893	793,919	5,510,942	-	71,279,468
502	Angelina Co. AD	5,534,820	141,334	-	71,565	431,916	-	5,315,802
102	Angelina County	63,972,242	1,757,103	1,616,318	434,523	4,122,755	-	63,657,432
684	Angelina-Nacogdoches Co. WCID #1	496,844	16,429	203,261	7,544	48,107	-	675,971
576	Angleton DD	2,928,634	58,324	-	1,265	188,804	-	2,799,419
614	Aquilla WSD – Hill Co.	1,327,433	70,727	-	1,866	73,659	-	1,326,367
459	Aransas Co. AD	2,879,680	108,046	74,555	33,686	207,467	-	2,888,500
668	Aransas Co. ND	2,129,144	118,846	133,210	15,044	140,875	-	2,255,368
103	Aransas County	28,594,389	1,181,558	281,098	180,181	1,811,558	-	28,425,668
503	Archer Co. AD	1,064,578	24,314	-	4,007	55,560	-	1,037,339
104	Archer County	8,761,801	230,444	185,277	60,604	680,986	-	8,557,140
964	Ark-Tex COG	841,258	157,558	-	(13,228)	2,184	-	983,404
1011	Armstrong Co. AD	20,604	7,256	-	(395)	-	-	27,465
105	Armstrong County	2,659,528	58,690	281,171	26,920	249,591	-	2,776,719
551	Atascosa CAD	2,303,136	105,364	26,563	17,050	134,755	-	2,317,358
106	Atascosa County	45,079,201	1,734,610	754,655	237,804	2,650,781	-	45,155,489
950	Athens MWA	96,657	15,323	-	(1,160)	4,768	-	106,052
461	Austin Co. AD	4,515,537	143,719	-	39,709	240,502	-	4,458,462
994	Austin Co. ECD	58,347	6,755	-	9	2,067	-	63,043
1065	Austin Co. ESD #2	-	16,530	-	-	-	-	16,530
107	Austin County	34,751,217	1,072,203	477,950	117,051	2,059,320	-	34,359,101
597	Bacliff MUD	2,351,804	59,487	191,664	1,956	73,073	-	2,531,838
108	Bailey County	6,800,487	149,937	765,677	38,862	560,178	-	7,194,785
945	Ballinger Memorial HD	1,928,149	446,733	41,195	(25,006)	10,143	-	2,380,927
109	Bandera County	27,188,229	1,164,171	407,034	100,039	1,412,030	-	27,447,443
918	Bastrop CAD	994,934	126,394	23,668	1,291	17,254	-	1,129,033
812	Bastrop Co. ESD #1	527,841	101,672	-	(11,392)	-	-	618,121
915	Bastrop Co. ESD #2	176,412	79,461	-	(2,883)	-	-	252,990
398	Bastrop Co. WCID #2	239,684	87,015	-	(1,913)	1,424	-	323,362
110	Bastrop County	91,696,897	3,574,034	2,054,206	654,326	5,562,006	-	92,417,457

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
1058	Bastrop Travis Counties ESD #1	5,683	12,876	-	(280)	-	-	18,279
685	Baylor Co. AD	227,147	3,212	-	543	13,497	-	217,404
111	Baylor County	6,418,263	162,546	420,346	72,904	551,497	-	6,522,562
613	Bayview ID #11	378,524	5,824	-	(3,910)	19,733	-	360,705
690	Bayview MUD	235,097	7,826	-	(2,242)	3,381	-	237,299
1096	Bee Co. AD	12,463	14,596	-	(188)	-	-	26,871
112	Bee County	26,121,195	527,063	1,139,865	213,593	1,599,927	-	26,401,790
506	Bell Co. AD	13,925,579	335,618	314,405	124,326	993,321	-	13,706,606
418	Bell Co. WCID #1	8,057,558	311,626	-	41,110	383,648	-	8,026,646
378	Bell Co. WCID #3	117,111	27,169	-	(3,346)	2,971	-	137,962
113	Bell County	261,582,210	9,734,133	4,323,704	2,405,175	17,828,138	-	260,217,084
708	Benbrook WA	5,865,613	340,850	149,026	(5,083)	283,373	-	6,067,034
472	Bexar AD	76,295,183	1,603,755	1,107,394	854,006	4,985,594	-	74,874,743
373	Bexar Co. ESD #10	147,427	357,936	-	(8,403)	-	-	496,959
1103	Bexar Co. ESD #11	51,612	155,690	-	(396)	-	-	206,907
1080	Bexar Co. ESD #12	45,727	207,508	-	(3,147)	-	-	250,088
861	Bexar Co. ESD #2	2,628,283	1,110,269	-	(62,248)	540	-	3,675,764
1083	Bexar Co. ESD #5	86,441	136,083	-	(3,707)	-	-	218,817
1001	Bexar Co. ESD #6	1,950	469	-	(15)	-	-	2,404
828	Bexar Co. ESD #7	2,327,738	558,409	-	(21,580)	3,282	-	2,861,285
979	Bexar Co. ESD #8	263,669	122,200	-	(5,379)	-	-	380,489
544	Bexar Co. WCID #10	658,381	21,339	-	1,952	47,871	-	633,802
114	Bexar County	1,324,756,152	46,036,955	18,458,236	9,915,132	90,636,353	-	1,308,530,122
716	Bexar Metro 911 Network Dist.	12,627,848	489,974	-	157,502	457,846	-	12,817,478
737	Bexar-Medina-Atascosa WCID #1	1,801,915	95,992	-	(6,870)	39,273	-	1,851,763
616	Bistone MWSD – Limestone Co.	1,584,725	64,641	21,172	(2,718)	35,660	-	1,632,160
1016	Blanco Co. ESD #2	31,375	18,032	-	(2,499)	-	-	46,907
115	Blanco County	8,011,134	296,005	525,395	32,846	600,540	-	8,264,840
965	Bluebonnet GCD	20,682	5,630	-	(1,162)	-	-	25,149
525	Borden Co. AD	172,442	9,669	-	(64)	517	-	181,530
116	Borden County	4,777,261	133,922	-	29,178	333,262	-	4,607,099
521	Bosque Co. CAD	1,613,813	42,728	902	19,638	135,274	-	1,541,808
117	Bosque County	11,106,474	369,069	42,204	70,702	600,620	-	10,987,829
118	Bowie County	65,472,794	2,431,152	548,595	589,918	4,999,722	-	64,042,737
508	Brazoria Co. AD	12,746,933	548,839	544,944	65,292	712,045	-	13,193,963
413	Brazoria Co. CRD #3	11,198,684	637,664	-	16,950	343,576	-	11,509,722
424	Brazoria Co. DD #4	21,363,499	835,867	303,224	209,289	1,042,158	-	21,669,722
681	Brazoria Co. DD #5	882,284	81,080	-	2,701	50,408	-	915,656

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
1050	Brazoria Co.ESD #3	250,789	124,900	-	(3,257)	-	-	372,433
119	Brazoria County	354,735,435	12,116,236	7,436,018	2,619,821	22,773,812	-	354,133,698
689	Brazos CAD	6,073,394	277,590	193,983	55,235	338,848	-	6,261,354
600	Brazos Co. ECD	8,714,427	341,867	-	19,705	359,147	-	8,716,852
120	Brazos County	213,111,822	8,716,640	2,759,251	1,513,717	12,756,364	-	213,345,066
849	Brazos Regional PUA	1,190,791	67,911	-	7,868	47,585	-	1,218,985
744	Brazos River Auth.	30,363,940	1,694,152	762,606	17,675	1,066,848	-	31,771,525
967	Brazos Transit Dist.	6,203,674	112,420	9,438	84,537	256,904	-	6,153,165
806	Brazos Valley COG	5,210,150	685,710	215,385	(19,107)	129,235	-	5,962,902
809	Brazos Valley GCD	384,641	32,702	-	292	-	-	417,635
581	Brewster Co. AD	922,024	20,703	-	6,747	39,915	-	909,559
121	Brewster County	11,777,899	430,206	416,163	81,205	809,586	-	11,895,887
745	Bright Star-Salem SUD	458,708	39,568	12,341	(8,667)	1,225	-	500,725
122	Briscoe County	2,206,590	67,498	206,474	1,403	139,023	-	2,342,941
1052	Brookeland FWSD	35,744	19,174	-	(1,379)	-	-	53,539
876	Brookesmith SUD	173,430	26,637	-	(4,942)	2,192	-	192,933
123	Brooks County	19,570,605	167,185	98,823	249,760	1,336,889	-	18,749,483
522	Brookshire MWD	1,473,593	13,163	-	6,477	69,825	-	1,423,408
554	Brookshire-Katy DD	825,800	56,843	-	2,640	60,151	-	825,132
124	Brown County	22,562,416	792,864	649,660	151,395	1,384,438	-	22,771,897
702	Brownsville ID	912,347	26,721	-	(18,878)	14,763	-	905,427
1055	Brush Country GCD	28,721	9,146	-	(8)	-	-	37,859
642	Brushy Creek MUD – Williamson Co.	5,394,998	355,166	61,750	(21,680)	159,798	-	5,630,436
978	Burleson Co. AD	200,619	32,290	-	(1,813)	5,730	-	225,366
125	Burleson County	13,719,826	414,456	94,142	40,308	938,026	-	13,330,705
609	Burnet CAD	4,955,517	154,019	126,218	21,571	232,000	-	5,025,325
126	Burnet County	50,999,455	2,561,703	1,080,253	319,513	3,298,190	-	51,662,734
719	CAD of Bandera Co.	1,153,702	52,448	-	3,886	34,077	-	1,175,958
635	CAD of Johnson Co.	10,186,991	295,403	122,062	62,656	422,287	-	10,244,824
602	CAD of Taylor Co.	10,975,703	611,865	687,625	94,096	664,995	-	11,704,294
718	Caldwell Co. AD	1,307,759	95,216	-	(11,108)	25,262	-	1,366,605
127	Caldwell County	18,956,191	731,634	273,385	26,770	1,039,727	-	18,948,253
709	Calhoun Co. AD	2,047,050	98,089	188,506	(1,912)	62,654	-	2,269,080
788	Calhoun Co. E911 ECD	90,933	9,640	-	(661)	-	-	99,911
128	Calhoun County	46,994,504	1,503,614	906,007	302,421	2,894,975	-	46,811,570
542	Callahan Co. AD	847,677	14,478	-	7,816	69,281	-	800,691
129	Callahan County	5,513,801	122,281	45,365	6,252	376,350	-	5,311,348
618	Cameron Co. AD	13,918,896	430,395	-	79,624	731,565	-	13,697,350

¹ For a list of abbreviations, see page 25.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
692	Cameron Co. DD #1	1,150,824	42,084	102,725	(12,423)	53,367	-	1,229,844
664	Cameron Co. DD #3	1,620,835	66,433	26,282	(8,018)	55,418	-	1,650,114
686	Cameron Co. DD #5	411,487	27,266	-	(6,766)	-	-	431,987
851	Cameron Co. ECD	868,275	117,482	124,563	6,338	21,127	-	1,095,531
462	Cameron Co. ID #2	4,043,162	79,718	195,137	(18,465)	235,834	-	4,063,717
590	Cameron Co. ID #6	843,749	31,023	-	(4,457)	54,699	-	815,616
900	Cameron Co. Reg. Mob. Auth.	838,397	131,784	-	(9,257)	-	-	960,923
130	Cameron County	288,755,254	9,164,203	3,423,743	1,462,179	16,040,184	-	286,765,194
670	Camp CAD	550,778	28,666	-	(5,138)	19,777	-	554,529
131	Camp County	8,551,998	292,969	117,589	81,757	701,223	-	8,343,090
367	Caney Creek MUD	91,512	24,745	11,937	(3,083)	1,869	-	123,242
379	Canyon Lake CLD	67,300	22,035	-	(757)	2,271	-	86,306
1021	Canyon Reg. WA	222,441	168,994	15,258	(1,631)	2,908	-	402,153
132	Carson County	11,556,871	329,938	566,593	72,365	699,881	-	11,825,885
610	Cass Co. AD	1,177,860	98,994	23,108	11,185	68,231	-	1,242,917
133	Cass County	26,809,320	723,300	1,514,396	229,567	2,125,185	-	27,151,398
134	Castro County	9,878,304	308,468	106,090	57,951	652,183	-	9,698,629
862	Central TX GCD	174,738	26,919	-	(1,660)	2,979	-	197,017
712	Central TX Reg. Mob. Auth.	11,016,602	902,280	526,537	113,821	614,663	-	11,944,577
648	Central WCID – Angelina Co.	365,152	10,336	-	(3,593)	10,181	-	361,714
531	Chambers Co. AD	5,287,006	147,348	73,257	59,586	261,350	-	5,305,848
548	Chambers Co. Public HD	9,865,056	743,605	-	(31,337)	273,181	-	10,304,143
135	Chambers County	98,586,150	4,552,704	719,829	857,828	6,346,861	-	98,369,649
1099	Chambers-Liberty Co. ND	8,937	12,923	-	(476)	-	-	21,384
136	Cherokee County	36,593,172	1,154,333	193,766	252,181	2,760,064	-	35,433,387
511	Childress Co. AD	142,916	4,016	-	(2,402)	-	-	144,530
582	Childress Co. HD	27,840,588	1,134,531	553,556	(172,419)	1,202,604	-	28,153,652
137	Childress County	3,490,955	147,619	232,680	5,836	182,097	-	3,694,993
1098	Childress Housing Auth.	3,942	5,335	-	(76)	-	-	9,201
1114	Chillicothe HD	-	13,695	-	-	-	-	13,695
986	City of Quanah Housing Auth.	130,811	29,130	-	(1,742)	-	-	158,198
485	Clay Co. AD	1,159,294	76,850	101,592	17,074	136,147	-	1,218,663
138	Clay County	14,791,919	405,161	964,774	143,363	1,231,423	-	15,073,795
703	Coastal Bend GCD	249,777	15,169	-	(4,698)	-	-	260,248
722	Coastal Plains GCD	95,379	8,846	-	(1,798)	-	-	102,427
477	Cochran Co. AD	443,123	571	59,446	5,713	22,676	-	486,177
139	Cochran County	13,018,852	279,709	101,948	131,326	746,547	-	12,785,288
751	Coke CAD	161,344	12,164	-	(507)	6,192	-	166,811

¹ For a list of abbreviations, see page 25.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
946	Coke Co. SWCD #219	7,067	839	-	(73)	341	-	7,492
140	Coke County	5,987,991	183,213	20,673	59,331	501,933	-	5,749,275
141	Coleman County	7,516,974	130,929	154,051	47,730	521,281	-	7,328,403
457	Collin Co. CAD	43,875,652	1,632,186	236,298	467,998	2,194,730	-	44,017,403
142	Collin County	577,976,972	26,348,423	7,913,270	5,059,071	30,825,819	-	586,471,917
961	Collingsworth Co. AD	91,907	9,336	29,046	191	6,227	-	124,254
143	Collingsworth County	2,951,920	125,977	139,970	9,765	125,124	-	3,102,507
144	Colorado County	27,364,444	1,099,791	858,700	66,322	1,447,329	-	27,941,927
623	Comal AD	5,596,246	393,339	124,029	59,336	369,378	-	5,803,571
775	Comal Co. ESD #3	4,680,095	568,662	76,154	(46,529)	40,902	-	5,237,480
145	Comal County	111,927,914	5,030,637	2,292,334	433,239	6,850,041	-	112,834,082
996	Comanche CAD	76,708	32,748	-	(922)	-	-	108,533
146	Comanche County	14,264,799	533,765	211,425	130,360	1,214,803	-	13,925,547
762	Combined Consumers SUD	935,625	110,425	-	(11,529)	-	-	1,034,521
366	Concho CAD	89,312	23,858	-	(192)	-	-	112,978
636	Concho Co. HD	3,520,396	141,148	29,388	5,741	194,677	-	3,501,996
147	Concho County	5,000,663	162,436	20,260	18,800	239,865	-	4,962,295
759	Concho Valley COG	11,936,517	988,431	114,158	63,059	306,101	-	12,796,063
487	Cooke Co. AD	4,285,973	154,149	218,077	48,684	337,524	-	4,369,358
148	Cooke County	42,185,617	1,702,706	806,341	257,039	2,184,479	-	42,767,224
149	Coryell County	32,490,214	1,132,636	957,724	238,005	2,116,783	-	32,701,797
150	Cottle County	1,785,263	43,813	-	16,454	133,902	-	1,711,628
727	Cow Creek GCD	276,174	17,111	-	(5,418)	-	-	287,867
392	Crane Co. AD	50,655	5,645	-	292	-	-	56,592
757	Crane Co. HD	5,516,291	406,105	99,328	(4,424)	169,835	-	5,847,464
151	Crane County	23,341,032	690,337	55,790	258,903	1,643,796	-	22,702,266
907	Crockett Co. AD	115,543	10,341	-	537	6,960	-	119,461
409	Crockett Co. WCID #1	2,234,532	31,574	433,524	24,001	172,667	-	2,550,964
152	Crockett County	23,990,036	631,683	510,774	153,481	1,836,413	-	23,449,560
532	Crosby Co. AD	435,556	4,306	-	5,213	27,888	-	417,187
153	Crosby County	6,492,092	168,781	-	33,076	504,390	-	6,189,559
603	Crosby MUD	2,335,181	54,001	89,520	5,491	105,809	-	2,378,386
710	Cross Roads SUD	227,879	8,177	-	(343)	13,182	-	222,529
902	Crystal Clear SUD	570,691	65,151	31,874	(9,026)	15,907	-	642,783
154	Culberson County	8,199,973	340,295	12,698	(1,327)	399,161	-	8,152,478
1000	Cypress Springs SUD	507,234	180,765	13,723	1,340	32,278	-	670,784
771	Dallam Co. AD	253,863	27,240	-	(5,672)	-	-	275,432
155	Dallam County	12,655,476	506,887	607,913	144,744	978,903	-	12,936,118

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
467	Dallas CAD	127,501,814	3,526,175	1,693,698	1,043,774	7,643,297	-	126,122,164
430	Dallas Co. Park Cities MUD	8,012,669	297,179	498,285	64,238	542,113	-	8,330,257
156	Dallas County	2,059,326,620	72,818,744	37,938,906	14,586,304	135,722,272	-	2,048,948,302
463	Dawson Co. CAD	1,583,037	23,789	-	14,260	76,159	-	1,544,927
157	Dawson County	21,389,970	375,731	314,513	111,704	1,443,641	-	20,748,278
578	Deaf Smith Co. HD	12,038,096	396,201	6,511	(53,381)	587,194	-	11,800,232
158	Deaf Smith County	25,049,821	698,141	395,376	162,491	1,653,167	-	24,652,661
363	Deep East TX COG	1,124,532	236,150	38,424	(13,327)	27,601	-	1,358,177
855	Delta Co. AD	152,680	9,870	-	(454)	4,963	-	157,134
734	Delta Co. MUD	176,590	9,155	13,680	(4,022)	3,813	-	191,590
159	Delta County	3,390,973	118,928	-	(2,722)	209,365	-	3,297,815
732	Delta Lake ID	1,303,350	71,351	-	(12,388)	52,861	-	1,309,452
583	Denco Area 911 Dist. — Denton Co.	5,357,659	105,643	-	6,508	127,364	-	5,342,447
482	Denton CAD	35,673,295	1,181,145	2,553,234	460,778	2,143,232	-	37,725,220
783	Denton Co. Transportation Auth.	2,187,533	219,221	16,304	(19,535)	24,348	-	2,379,174
160	Denton County	407,666,485	17,827,291	9,352,376	2,590,590	24,391,435	-	413,045,307
466	DeWitt Co. AD	2,565,862	59,023	-	11,063	119,948	-	2,516,000
161	DeWitt County	17,795,634	562,941	209,122	32,867	1,055,550	-	17,545,014
764	Dickens Co. AD	136,495	6,427	65,676	(580)	4,007	-	204,011
162	Dickens County	4,126,901	120,389	104,533	34,857	361,679	-	4,025,000
163	Dimmit County	17,843,999	1,129,350	267,224	147,548	457,282	-	18,930,839
164	Donley County	2,674,389	70,493	62,516	(2,220)	197,162	-	2,608,017
929	Duval Co. AD	162,164	21,861	-	(337)	-	-	183,688
880	Duval Co. GCD	69,260	10,287	-	(194)	-	-	79,354
165	Duval County	15,538,319	331,568	198,087	113,623	1,220,205	-	14,961,392
1062	East Central SUD	152,408	143,812	-	(769)	2,905	-	292,546
879	East Fork SUD	883,277	98,337	-	2,205	438	-	983,381
376	East Harris Co. ESJPB	331,638	90,130	-	(2,147)	-	-	419,620
825	East Medina Co. SUD	431,124	61,241	48,065	(3,534)	15,408	-	521,487
1102	East TX COG	49,938	445,465	-	(2,130)	-	-	493,274
1079	East TX MUD Smith Co.	16,393	60,883	6,936	(936)	27,069	-	56,207
593	Eastland Co. AD	1,859,369	65,283	-	16,049	132,758	-	1,807,943
166	Eastland County	16,645,997	863,007	120,139	144,150	1,283,842	-	16,489,451
624	ECD of Ector Co.	1,957,438	43,105	411,099	28,487	117,755	-	2,322,374
939	Ector Co. AD	2,349,823	273,116	-	14,416	41,335	-	2,596,020
580	Ector Co. HD	405,890,886	10,864,818	8,440,379	2,126,170	23,676,453	-	403,645,801
167	Ector County	229,830,230	7,750,285	3,415,151	2,827,563	17,860,394	-	225,962,836
448	Edwards Aquifer Auth. — Bexar Co.	18,860,960	921,105	117,485	6,612	775,229	-	19,130,934

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
628	Edwards CAD	368,552	15,383	6,149	3,514	7,938	-	385,659
168	Edwards County	3,598,305	159,452	-	5,160	132,533	-	3,630,385
819	El Paso CAD	12,774,400	1,190,674	523,313	(27,175)	363,024	-	14,098,189
567	El Paso Co. 911 Dist.	3,896,701	958,416	9,360	28,937	239,990	-	4,653,424
1013	El Paso Co. ESD #1	148,330	109,559	-	(210)	1,011	-	256,668
936	El Paso Co. ESD #2	958,304	192,078	-	(4,650)	-	-	1,145,733
541	El Paso Co. HD	389,604,795	19,536,023	8,024,120	342,092	19,795,276	-	397,711,755
1004	El Paso Co. WID #1	702,012	241,529	62,875	(20,567)	7,802	-	978,047
170	El Paso County	943,133,406	36,802,730	19,589,528	8,324,383	57,889,392	-	949,960,655
963	El Paso MHMR	7,699,322	1,617,613	137,285	(178,112)	16,113	-	9,259,995
395	Electra Housing Auth.	139,503	22,013	-	1,088	5,642	-	156,963
976	Ellis AD	3,659,871	281,013	-	47,869	27,183	-	3,961,570
169	Ellis County	98,811,772	5,011,758	1,861,885	619,253	6,091,037	-	100,213,632
1005	Elm Ridge WCID of Denton Co.	421,829	202,289	38,671	(4,359)	8,366	-	650,064
859	Emerald Bay MUD	46,210	1,916	-	(279)	-	-	47,847
850	Erath Co. AD	1,290,026	148,955	-	8,875	14,442	-	1,433,413
171	Erath County	41,259,372	956,921	702,864	321,213	2,301,859	-	40,938,511
563	Falls Co. AD	610,397	31,317	23,919	4,987	29,011	-	641,610
172	Falls County	16,156,471	500,976	345,708	132,459	1,286,342	-	15,849,273
644	Fannin CAD	2,082,611	134,864	103,560	18,037	97,154	-	2,241,917
173	Fannin County	24,477,831	730,979	222,872	187,854	1,497,678	-	24,121,858
174	Fayette County	46,414,047	1,634,100	436,799	222,873	3,198,207	-	45,509,611
951	Fern Bluff MUD	242,688	66,350	-	(2,500)	-	-	306,538
914	Fisher Co. AD	-	12,143	-	-	-	-	12,143
432	Fisher Co. HD	8,313,800	173,428	933,924	42,077	491,479	-	8,971,751
175	Fisher County	5,062,441	159,548	45,922	40,499	433,781	-	4,874,630
176	Floyd County	9,497,596	199,463	211,297	76,072	565,483	-	9,418,945
1090	Foard Co. AD	7,650	19,150	-	23	-	-	26,823
360	Foard County	1,345,420	77,872	-	16,630	6,134	-	1,433,789
474	Fort Bend CAD	23,981,050	1,263,745	325,919	216,244	1,408,696	-	24,378,261
974	Fort Bend Co. ESD #2	1,471,250	419,382	70,231	(31,564)	8,788	-	1,920,512
390	Fort Bend Co. ESD #4	1,640,308	240,843	-	7,626	-	-	1,888,777
1063	Fort Bend Co. ESD #7	111,954	93,074	-	(2,206)	-	-	202,822
782	Fort Bend Co. WCID #2	2,928,442	393,301	38,592	(22,507)	43,939	-	3,293,890
178	Fort Bend County	624,927,153	26,197,926	12,744,555	3,461,788	37,331,345	-	630,000,077
932	Fort Clark MUD	66,124	10,781	-	(2,152)	-	-	74,753
860	Fort Griffin SUD	31,401	8,964	-	(1,335)	-	-	39,030
769	Four Way SUD	243,276	21,995	-	(4,428)	-	-	260,843

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
179	Franklin County	12,388,469	437,239	6,980	94,969	695,789	-	12,231,867
1038	Freer WCID	303,426	117,133	-	4,413	-	-	424,972
693	Freestone Co. AD	2,398,861	81,608	57,980	10,767	82,971	-	2,466,244
180	Freestone County	25,933,509	892,448	519,353	287,204	2,218,295	-	25,414,219
509	Frio Co. AD	2,448,429	80,147	-	20,748	200,435	-	2,348,889
181	Frio County	18,166,142	806,936	277,448	120,580	1,010,998	-	18,360,109
761	Gaines Co. AD	672,366	29,725	-	1,903	35,541	-	668,453
182	Gaines County	36,637,248	735,878	452,796	278,799	2,476,017	-	35,628,704
546	Galveston CAD	17,573,976	639,322	905,810	193,613	1,277,170	-	18,035,551
547	Galveston Co. Consolidated DD	3,646,393	85,947	270,392	19,476	170,238	-	3,851,969
464	Galveston Co. DD #1	1,672,843	69,828	13,773	2,615	91,088	-	1,667,972
433	Galveston Co. DD #2	4,370,246	85,728	561,879	43,390	221,497	-	4,839,746
589	Galveston Co. ECD	3,672,731	101,186	181,875	37,690	175,146	-	3,818,335
821	Galveston Co. FWSD #6	703,035	29,260	-	1,056	3,472	-	729,879
752	Galveston Co. Health Dist.	14,023,134	727,926	398,274	(259,774)	380,857	-	14,508,702
407	Galveston Co. WCID #1	15,549,471	411,780	355,225	96,647	854,650	-	15,558,473
1020	Galveston Co. WCID #8	198,975	73,614	-	(1,815)	-	-	270,774
183	Galveston County	381,117,364	10,158,417	6,527,778	3,608,125	27,274,634	-	374,137,050
473	Garza CAD	612,412	21,075	103,812	8,354	66,241	-	679,412
908	Garza Co. Health Care Dist.	162,135	9,225	-	1,588	-	-	172,948
184	Garza County	10,107,345	214,839	258,731	54,327	528,228	-	10,107,014
885	Gillespie CAD	755,191	68,015	-	(2,688)	3,539	-	816,979
955	Gillespie Co. SWCD	10,763	1,878	-	(441)	-	-	12,200
185	Gillespie County	30,380,923	1,328,883	1,456,394	191,339	1,874,919	-	31,482,620
942	Glasscock Co. AD	78,268	15,262	-	(571)	-	-	92,959
186	Glasscock County	10,140,860	248,687	-	109,717	531,568	-	9,967,697
187	Goliad County	12,141,999	280,788	264,758	62,679	735,681	-	12,014,542
498	Gonzales CAD	2,868,205	116,971	-	10,199	116,784	-	2,878,591
1067	Gonzales Co. ESD #1	29,548	47,068	-	(2,529)	-	-	74,086
188	Gonzales County	24,833,147	1,500,952	467,995	169,516	1,407,105	-	25,564,505
886	Graham Reg. Med. Ctr.	3,453,792	217,610	80,317	(56,659)	58,060	-	3,637,000
518	Gray Co. AD	2,364,344	43,191	42,723	26,457	159,141	-	2,317,573
189	Gray County	23,566,596	545,211	361,715	178,804	1,550,716	-	23,101,610
475	Grayson CAD	11,065,511	444,412	424,149	104,074	665,030	-	11,373,116
190	Grayson County	105,232,545	3,053,424	1,402,264	859,448	6,716,549	-	103,831,132
528	Greater Harris Co. 911 Emerg. Network	17,271,508	580,377	1,155,248	87,885	597,532	-	18,497,487
429	Greenbelt MIWA – Donley Co.	3,259,471	58,634	-	(18,830)	108,337	-	3,190,938
191	Gregg County	131,507,974	3,433,605	2,944,866	1,020,045	8,566,612	-	130,339,877

¹ For a list of abbreviations, see page 25.

Due to rounding, totals and detail may not be equal.

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
483	Grimes Co. AD	4,241,922	117,808	-	39,536	260,646	-	4,138,620
192	Grimes County	24,571,591	944,654	167,085	109,185	1,387,483	-	24,405,032
587	Guadalupe AD	5,530,359	252,854	63,023	23,072	234,433	-	5,634,875
380	Guadalupe Co. GCD	35,051	11,404	-	(295)	-	-	46,159
193	Guadalupe County	103,169,598	5,134,409	2,027,818	477,080	5,826,094	-	104,982,812
388	Guadalupe-Blanco River Auth.	3,457,492	1,622,107	89,509	(56,326)	29,921	-	5,082,860
1110	Gulf Coast Protection Dist.	-	24,889	-	-	-	-	24,889
526	Gulf Coast WA – Galveston Co.	23,518,989	872,927	1,748,079	180,997	1,759,737	-	24,561,255
194	Hale County	34,940,263	1,436,130	256,564	255,855	2,412,261	-	34,476,550
787	Hall Co. AD	83,216	4,804	-	(1,742)	764	-	85,514
195	Hall County	4,796,702	121,827	12,848	33,404	396,968	-	4,567,814
1071	Hamilton Co. AD	32,805	23,685	-	(573)	-	-	55,917
196	Hamilton County	5,592,861	188,285	94,544	27,953	353,071	-	5,550,573
585	Hansford Co. HD	13,785,576	554,009	142,163	24,376	642,448	-	13,863,675
197	Hansford County	8,859,539	207,790	-	28,492	548,890	-	8,546,932
198	Hardeman County	7,179,135	161,206	29,151	51,749	520,974	-	6,900,266
527	Hardin Co. AD	3,829,429	102,739	-	47,023	260,940	-	3,718,252
887	Hardin Co. ESD #2	314,102	107,421	11,710	(4,807)	2,146	-	426,280
199	Hardin County	51,952,477	2,196,152	1,414,639	408,505	3,605,905	-	52,365,869
571	Harlingen ID Cameron Co. #1	5,409,344	76,127	151,752	17,469	291,204	-	5,363,488
598	Harris CAD	237,885,650	8,441,951	3,508,416	2,320,592	14,059,319	-	238,097,290
374	Harris Co. ESD #10	2,059,210	583,028	40,104	(29,919)	1,019	-	2,651,405
1095	Harris Co. ESD #11	650,825	1,760,348	-	(11,385)	-	-	2,399,787
985	Harris Co. ESD #12	1,330,560	343,282	-	(4,884)	5,129	-	1,663,829
842	Harris Co. ESD #13	2,269,945	645,091	17,202	(24,026)	8,591	-	2,899,621
1127	Harris Co. ESD #16	-	61,007	-	-	-	-	61,007
975	Harris Co. ESD #17	1,514,621	431,849	-	(18,057)	9,361	-	1,919,052
382	Harris Co. ESD #24	2,036,500	618,859	-	(6,656)	3,257	-	2,645,445
888	Harris Co. ESD #29	1,142,990	354,785	25,454	(12,111)	35,881	-	1,475,237
948	Harris Co. ESD #46	1,656,882	597,976	-	(32,928)	-	-	2,221,930
944	Harris Co. ESD #48	3,318,051	1,628,078	-	(89,542)	14,631	-	4,841,955
835	Harris Co. ESD #50	6,434,172	624,538	-	(35,025)	1,894	-	7,021,791
1119	Harris Co. ESD #6	-	144,636	-	-	-	-	144,636
1064	Harris Co. ESD #7	1,663,222	1,431,224	-	(26,718)	-	-	3,067,727
1116	Harris Co. ESD #8	-	116,737	-	-	-	-	116,737
988	Harris Co. ESD #9	5,848,256	3,729,185	-	(54,735)	2,705	-	9,520,002
364	Harris Co. FWSD #61	482,094	134,236	-	(5,946)	-	-	610,384
797	Harris Co. Housing Auth.	3,552,407	210,318	174,216	3,534	38,775	-	3,901,700

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
903	Harris Co. Sports & Convention Corp.	692,818	82,046	-	1	2,444	-	772,420
569	Harris Co. WCID #1	3,025,596	95,237	-	18,120	172,259	-	2,966,694
877	Harris Co. WCID #36	3,885,589	146,716	-	40,156	56,093	-	4,016,369
625	Harris Co. WCID #50	780,770	54,126	-	(9,938)	27,308	-	797,650
200	Harris County	5,913,454,287	198,225,380	122,235,213	55,363,000	397,051,666	-	5,892,226,214
1105	Harris Fort Bend ESD #100	15,332	57,391	-	(1,102)	-	-	71,621
201	Harrison County	57,739,218	1,662,960	1,429,471	554,091	4,223,998	-	57,161,742
520	Hartley Co. AD	736,496	18,390	-	5,531	42,123	-	718,293
202	Hartley County	6,075,117	191,312	2,311	39,297	369,673	-	5,938,364
203	Haskell County	6,936,867	198,047	140,131	35,276	533,425	-	6,776,896
552	Haskell Memorial HD	6,820,383	210,071	42,841	56,969	422,248	-	6,708,015
1051	Hays Co. ESD #4	12,168	72,308	-	(360)	-	-	84,115
878	Hays Co. ESD #5	1,764,022	494,703	-	(24,779)	-	-	2,233,945
799	Hays Co. ESD #6	1,691,132	350,102	-	(24,887)	-	-	2,016,347
826	Hays Co. ESD #8	3,842,017	802,181	-	(1,054)	22,140	-	4,621,003
204	Hays County	194,983,571	8,768,819	2,891,984	1,115,301	10,877,574	-	196,882,102
943	Heart of TX COG	890,860	136,505	-	(2,659)	6,242	-	1,018,465
640	Hemphill Co. AD	753,718	23,496	-	713	11,088	-	766,838
529	Hemphill Co. HD	17,443,638	1,157,788	322,448	43,392	602,333	-	18,364,933
839	Hemphill Co. UWCD	89,016	4,218	17,662	(274)	2,638	-	107,984
205	Hemphill County	20,696,527	231,503	347,238	261,340	1,271,379	-	20,265,229
746	Henderson Co. 911 Comm. Dist.	359,071	13,444	-	5,550	13,594	-	364,471
704	Henderson Co. AD	4,102,321	204,093	213,663	27,273	217,773	-	4,329,577
206	Henderson County	74,737,175	2,913,872	625,302	645,604	4,781,521	-	74,140,432
1073	Hickory Creek SUD	18,460	18,050	-	(1,308)	-	-	35,202
414	Hidalgo & Cameron Co. ID #9	7,029,575	101,970	244,994	81,041	527,777	-	6,929,803
516	Hidalgo Co. AD	22,958,825	748,058	800,216	138,818	1,686,948	-	22,958,969
401	Hidalgo Co. DD #1	17,972,816	1,061,485	220,824	151,477	1,247,847	-	18,158,756
713	Hidalgo Co. ID #1	1,332,867	63,472	-	(6,706)	43,933	-	1,345,699
438	Hidalgo Co. ID #2	8,078,955	1,519,290	-	64,672	572,485	-	9,090,431
486	Hidalgo Co. ID #6	2,436,580	45,597	128,978	29,196	224,643	-	2,415,708
207	Hidalgo County	502,483,410	20,593,817	12,044,022	1,925,296	29,499,840	-	507,546,705
992	Hidalgo MUD #1	74,910	13,961	-	(2,078)	-	-	86,793
674	High Plains UWCD #1	2,028,310	56,898	345,865	(3,928)	107,847	-	2,319,298
1019	High Point SUD	129,045	54,758	-	(936)	4,219	-	178,648
208	Hill County	24,494,117	1,076,247	250,690	120,880	1,519,998	-	24,421,936
728	Hockley Co. AD	1,253,640	47,432	-	10,755	66,733	-	1,245,094
209	Hockley County	25,551,693	722,921	1,186,562	213,920	1,983,749	-	25,691,346

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
971	Hood CAD	3,016,366	112,768	-	43,227	179,345	-	2,993,017
210	Hood County	49,146,641	2,578,815	912,194	270,851	2,235,104	-	50,673,398
661	Hopkins Co. AD	919,696	25,819	-	(3,133)	22,163	-	920,220
211	Hopkins County	37,525,228	1,507,936	432,773	290,964	2,425,035	-	37,331,866
772	Housing Auth. City of Abilene	1,057,612	63,443	-	(19,963)	17,478	-	1,083,615
909	Housing Auth. City of Edinburg	1,232,146	90,506	-	8,411	11,925	-	1,319,138
777	Housing Auth. City of Huntington	127,252	3,938	-	(159)	5,853	-	125,179
1036	Housing Auth. City of Kirbyville	64,144	23,757	-	(532)	-	-	87,369
1003	Housing Auth. City of Knox City	62,126	14,655	-	367	-	-	77,148
917	Housing Auth. City of Mercedes	366,281	81,394	26,860	(8,591)	4,070	-	461,874
1082	Housing Auth. City of Mission	41,686	35,052	-	(2,238)	-	-	74,500
1002	Housing Auth. City of Munday	53,562	13,789	-	(520)	-	-	66,831
913	Housing Auth. City of Pharr	583,796	53,437	52,458	(6,930)	16,024	-	666,738
912	Housing Auth. Co. of Hidalgo	1,383,119	153,946	2,872	(596)	9,728	-	1,529,614
1029	Housing Auth. Starr Co.	30,739	12,634	-	(699)	-	-	42,674
1010	Housing Auth. Travis Co.	428,191	134,382	-	(1,081)	2,258	-	559,234
694	Houston Co. AD	1,281,437	52,644	-	(4,693)	34,650	-	1,294,739
212	Houston County	15,105,429	466,302	694,692	41,523	932,848	-	15,375,098
1086	Howard Co. AD	28,288	31,632	-	(562)	-	-	59,358
213	Howard County	40,248,370	1,863,012	320,700	433,398	2,874,061	-	39,991,419
214	Hudspeth County	7,944,724	247,378	62,013	36,731	380,675	-	7,910,171
749	Hunt Co. AD	3,966,596	341,178	-	14,901	101,164	-	4,221,511
215	Hunt County	68,601,073	2,590,526	620,573	452,700	4,148,198	-	68,116,674
1043	Hurst Creek MUD	158,703	80,706	8,520	(2,025)	10,708	-	235,197
778	Hutchinson Co. AD	473,103	20,188	-	(3,867)	9,519	-	479,905
216	Hutchinson County	41,935,864	855,271	660,060	469,363	3,141,619	-	40,778,938
711	Iraan General HD	6,661,264	359,808	47,398	(26,432)	158,565	-	6,883,473
779	Irion Co. AD	95,811	10,771	-	(820)	-	-	105,762
217	Irion County	7,290,820	374,151	-	49,141	378,674	-	7,335,437
592	Jack Co. AD	1,006,964	23,726	157,651	8,828	82,230	-	1,114,939
218	Jack County	12,942,388	370,201	133,617	112,038	1,053,915	-	12,504,329
770	Jackson Co. AD	603,389	54,100	-	(5,608)	15,476	-	636,404
441	Jackson Co. County-Wide DD	2,508,872	72,445	89,723	21,011	138,684	-	2,553,367
972	Jackson Co. ESD #3	283,591	43,758	-	(1,718)	-	-	325,631
219	Jackson County	22,527,447	584,210	807,860	148,995	1,615,176	-	22,453,335
393	Jasper Co. AD	583,631	148,617	782	5,654	2,584	-	736,100
657	Jasper Co. WCID #1	759,470	24,310	-	4,784	40,590	-	747,975
220	Jasper County	34,989,917	1,644,975	663,338	263,102	2,526,692	-	35,034,640

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
221	Jeff Davis County	3,212,772	82,338	-	21,696	180,578	-	3,136,229
810	Jefferson CAD	3,144,064	431,230	-	(3,870)	63,289	-	3,508,134
404	Jefferson Co. DD #3	1,602,155	24,613	77,040	12,815	100,373	-	1,616,249
408	Jefferson Co. DD #6	34,720,635	1,252,809	1,585,970	363,424	2,513,643	-	35,409,194
405	Jefferson Co. DD #7	37,028,932	1,139,324	2,106,907	234,939	2,600,548	-	37,909,554
451	Jefferson Co. WCID #10	1,810,769	22,598	-	9,963	87,080	-	1,756,251
222	Jefferson County	426,735,463	14,971,996	10,436,745	4,338,966	32,863,188	-	423,619,982
680	Jim Hogg Co. AD	391,316	16,785	-	(3,252)	9,749	-	395,101
656	Jim Hogg Co. ESD #1	74,245	1,261	-	(1,345)	-	-	74,161
641	Jim Hogg Co. WCID #2	983,227	34,670	-	731	53,093	-	965,536
223	Jim Hogg County	8,330,254	118,106	251,116	24,908	485,906	-	8,238,477
224	Jim Wells County	42,523,114	1,231,471	499,314	384,599	2,735,194	-	41,903,305
818	Johnson Co. ESD #1	15,435	80,031	-	(803)	-	-	94,663
225	Johnson County	107,486,717	5,808,389	2,092,412	590,049	6,346,987	-	109,630,580
741	Jonah Water SUD	1,083,748	179,726	55,050	(13,046)	30,096	-	1,275,383
496	Jones Co. AD	1,262,697	51,940	294,694	12,000	133,792	-	1,487,538
226	Jones County	15,209,112	675,232	300,662	147,495	1,110,615	-	15,221,885
524	Karnes Co. AD	1,005,319	36,599	-	6,130	65,581	-	982,467
455	Karnes Co. HD	22,366,046	1,073,287	141,138	34,873	983,045	-	22,632,298
227	Karnes County	19,472,006	1,087,249	218,857	74,750	1,196,444	-	19,656,419
662	Kaufman Co. AD	3,220,341	172,508	58,730	25,979	202,432	-	3,275,126
228	Kaufman County	82,660,643	3,492,961	2,533,249	436,090	4,749,554	-	84,373,389
671	Kendall AD	2,097,165	98,831	-	13,729	80,835	-	2,128,890
619	Kendall Co. WCID #1	1,238,764	50,233	-	(3,568)	53,304	-	1,232,125
229	Kendall County	33,172,211	1,737,028	612,013	(90,514)	1,539,867	-	33,890,872
854	Kenedy Co. CAD	144,089	20,639	-	(691)	5,251	-	158,786
906	Kenedy Co. Fire & ESD #1	33,306	4,019	-	(374)	1,335	-	35,617
230	Kenedy County	12,735,229	607,615	127,903	81,783	754,613	-	12,797,917
594	Kent Co. TAD	528,899	16,016	-	7,533	57,510	-	494,938
231	Kent County	13,086,619	542,464	153,246	127,169	1,000,836	-	12,908,661
956	Kerr Co. SWCD	6,759	1,433	-	(289)	-	-	7,903
232	Kerr County	63,514,913	2,722,501	1,473,839	492,233	4,057,787	-	64,145,698
653	Kerr Emerg. 911 Network	519,602	9,715	-	3,210	25,866	-	506,661
1100	Kimble CAD	-	14,548	-	-	-	-	14,548
233	Kimble County	6,259,967	247,426	48,721	46,921	383,634	-	6,219,400
755	King Co. AD	108,578	8,515	-	150	2,479	-	114,764
234	King County	4,761,865	86,263	-	59,268	357,620	-	4,549,777
579	Kinney Co. AD	301,338	10,566	-	3,789	39,230	-	276,464

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
235	Kinney County	7,664,628	268,568	87,393	44,284	374,576	-	7,690,298
236	Kleberg County	38,107,030	859,336	738,148	276,900	3,075,146	-	36,906,269
237	Knox County	4,278,677	97,725	-	35,468	298,298	-	4,113,572
731	La Salle Co. AD	780,677	56,654	8,565	6,791	38,751	-	813,937
241	La Salle County	21,109,578	1,675,122	178,366	126,806	850,171	-	22,239,701
540	Laguna Madre WD – Cameron Co.	11,901,494	581,990	146,597	72,450	797,114	-	11,905,417
867	Lake Cities MUA	1,458,110	181,313	-	(11,722)	8,683	-	1,619,018
1074	Lake Fork SUD	21,665	17,138	-	(1,360)	-	-	37,443
874	Lake Kiowa SUD	391,004	44,179	131,581	(72)	19,089	-	547,603
514	Lakeway MUD – Travis Co.	6,408,995	206,731	-	48,212	431,834	-	6,232,104
808	Lamar Co. AD	1,234,369	73,452	-	823	45,360	-	1,263,284
238	Lamar County	40,949,675	1,435,266	367,190	340,656	2,630,301	-	40,462,486
239	Lamb County	17,443,425	536,772	304,712	124,919	1,314,602	-	17,095,226
650	Lampasas CAD	899,296	24,548	108,469	15,161	69,500	-	977,973
240	Lampasas County	19,489,137	786,120	527,259	181,560	1,476,696	-	19,507,380
242	Lavaca County	39,717,138	1,510,614	824,140	353,343	2,884,232	-	39,521,004
439	Lavaca-Navidad River Auth. – Jackson Co.	19,867,712	793,522	288,486	91,990	893,802	-	20,147,907
977	Lee CAD	263,986	31,307	-	(771)	3,793	-	290,729
243	Lee County	17,119,530	636,796	226,528	96,562	1,142,779	-	16,936,637
468	Leon Co. CAD	1,256,105	50,743	20,179	853	89,186	-	1,238,695
244	Leon County	17,455,039	365,835	501,348	78,608	854,760	-	17,546,070
481	Liberty Co. CAD	7,488,257	367,969	263,797	66,885	489,316	-	7,697,592
245	Liberty County	74,708,186	4,638,887	1,636,924	662,900	5,333,365	-	76,313,532
695	Limestone Co. AD	1,737,683	87,413	176,970	20,426	119,709	-	1,902,783
246	Limestone County	28,453,223	573,404	477,372	161,410	1,671,018	-	27,994,391
247	Lipscomb County	10,406,923	262,605	145,856	92,974	755,926	-	10,152,431
591	Live Oak Co. AD	1,577,243	51,381	-	22,472	148,130	-	1,502,967
248	Live Oak County	22,695,255	703,344	232,839	167,052	857,773	-	22,940,717
780	Llano CAD	186,709	48,184	-	(2,872)	794	-	231,227
249	Llano County	20,936,525	574,976	447,859	163,168	1,511,392	-	20,611,136
513	Loving Co. AD	864,479	47,875	-	7,638	14,129	-	905,863
250	Loving County	6,513,498	497,755	32,164	59,219	406,071	-	6,696,565
756	Lower Trinity GCD	143,472	10,697	-	1,143	7,389	-	147,923
714	Lower Valley WD	8,256,619	494,947	105,058	40,528	244,316	-	8,652,836
499	Lubbock CAD	17,062,322	414,081	141,132	156,716	1,082,370	-	16,691,880
425	Lubbock Co. WCID #1	1,851,705	54,985	-	18,337	102,102	-	1,822,925
251	Lubbock County	222,873,566	8,072,356	4,231,507	1,398,728	12,944,680	-	223,631,477
558	Lubbock ECD	3,391,250	117,238	500,141	35,628	218,823	-	3,825,434

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
647	Lubbock Reese Redevelopment Auth.	952,651	26,341	-	(2,912)	49,571	-	926,509
639	Lumberton MUD	4,018,615	209,983	-	(5,694)	103,453	-	4,119,451
497	Lynn Co. AD	257,837	14,380	-	2,716	38,776	-	236,157
442	Lynn Co. HD	12,203,861	821,221	204,280	13,252	606,283	-	12,636,331
252	Lynn County	4,632,409	71,733	132,234	34,599	276,394	-	4,594,581
630	Macedonia-Eylau MUD – Bowie Co.	1,701,957	54,203	220,227	12,792	129,493	-	1,859,686
500	Mackenzie MWA – Briscoe Co.	1,511,937	11,755	-	24,371	148,937	-	1,399,126
596	Madison Co. AD	1,033,630	61,464	-	792	44,193	-	1,051,693
256	Madison County	7,385,383	572,165	116,459	27,496	567,878	-	7,533,624
675	Marion Co. AD	540,615	19,154	24,317	1,123	6,440	-	578,770
257	Marion County	10,236,011	282,113	317,880	100,236	777,720	-	10,158,520
931	Marion-Cass SWCD	31,774	3,652	-	(45)	-	-	35,381
658	Marshall-Harrison Co. Health Dist.	290,901	3,795	-	1,172	1,462	-	294,406
595	Martin Co. AD	632,443	33,433	-	(1,592)	24,018	-	640,266
258	Martin County	13,701,519	574,220	20,114	69,578	801,947	-	13,563,484
924	Mason Co. SWCD #223	27,199	422	-	533	2,011	-	26,143
259	Mason County	6,156,562	269,854	61,500	29,801	418,062	-	6,099,656
987	Matagorda Co. AD	2,113,479	89,096	-	31,533	9,195	-	2,224,912
678	Matagorda Co. DD	1,091,251	42,561	88,795	3,092	34,597	-	1,191,103
440	Matagorda Co. HD	52,524,566	1,380,539	820,804	100,281	3,032,834	-	51,793,355
677	Matagorda Co. ND #1	804,969	20,705	-	4,410	41,068	-	789,016
260	Matagorda County	51,730,816	1,650,376	620,010	554,786	3,935,085	-	50,620,903
729	Maverick Co. HD	5,725,016	172,386	86,379	5,876	191,094	-	5,798,564
453	Maverick Co. WCID #1	4,159,858	84,340	207,120	31,759	264,914	-	4,218,164
261	Maverick County	37,493,978	1,950,440	373,276	267,704	2,018,805	-	38,066,594
844	McCamey Co. HD	4,017,282	233,458	-	(43,142)	114,859	-	4,092,739
512	McCulloch Co. AD	1,142,065	30,293	-	17,032	90,714	-	1,098,676
253	McCulloch County	5,606,694	192,838	-	35,510	365,682	-	5,469,359
725	McLennan Co. 911 EAD	1,532,739	76,762	85,222	9,932	53,548	-	1,651,107
491	McLennan Co. AD	11,627,913	260,179	173,275	125,026	1,090,402	-	11,095,991
679	McLennan Co. WCID #2	124,288	4,041	-	542	8,402	-	120,470
254	McLennan County	252,325,761	9,295,625	4,737,770	2,805,944	17,976,954	-	251,188,146
1037	McMullen CAD	161,141	24,622	-	1,602	-	-	187,365
255	McMullen County	9,651,251	691,958	66,640	84,789	539,257	-	9,955,382
841	Medical Arts Hospital – Dawson Co.	3,030,354	197,567	95,359	(71,555)	62,097	-	3,189,628
705	Medina Co. 911 Dist.	308,303	12,427	-	(4,941)	-	-	315,789
535	Medina Co. AD	2,687,956	52,515	-	10,580	131,135	-	2,619,915
1111	Medina Co. ESD #1	-	44,121	-	-	-	-	44,121

¹ For a list of abbreviations, see page 25.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
262	Medina County	27,331,275	1,332,602	412,288	113,551	1,368,266	-	27,821,449
419	Memorial Med. Ctr. — Calhoun Co.	38,883,536	1,429,394	598,876	121,118	2,146,537	-	38,886,387
1070	Menard Co. HD	80,810	46,850	-	(3,622)	-	-	124,037
377	Menard Co. UWD	28,510	4,842	-	(18)	1,475	-	31,858
263	Menard County	4,707,065	130,169	118,598	40,107	327,898	-	4,668,042
743	Mesa UWCD	192,464	5,154	-	2,292	17,113	-	182,798
669	Middle Rio Grande Dev. Council	19,494,702	641,510	405,724	225,464	1,324,507	-	19,442,893
492	Midland CAD	13,287,156	826,362	-	143,728	904,658	-	13,352,587
264	Midland County	152,142,481	5,944,236	1,987,655	1,192,601	10,029,872	-	151,237,101
570	Midland ECD	1,061,969	59,552	141,824	(3,550)	45,665	-	1,214,130
911	Milam AD	220,498	35,612	-	(1,154)	617	-	254,338
265	Milam County	25,415,837	814,540	392,474	149,796	1,717,807	-	25,054,840
617	Mills CAD	400,097	23,005	-	1,712	28,539	-	396,276
266	Mills County	6,325,662	299,599	154,401	49,988	471,508	-	6,358,142
484	Mitchell Co. AD	473,112	20,256	-	6,082	34,173	-	465,277
267	Mitchell County	13,314,042	353,750	384,783	131,610	1,155,981	-	13,028,205
919	Monahans Housing Auth.	195,777	21,899	-	(866)	4,660	-	212,151
504	Montague Co. TAD	2,327,819	70,966	189,144	14,773	154,068	-	2,448,634
268	Montague County	25,589,390	1,484,342	218,313	226,929	1,381,244	-	26,137,730
605	Montgomery CAD	26,280,397	1,050,932	200,102	335,121	1,972,101	-	25,894,452
667	Montgomery Co. ECD	3,876,004	207,623	8,544	30,287	275,326	-	3,847,131
651	Montgomery Co. ESD #1	8,144,775	1,052,551	344,806	(41,017)	313,741	-	9,187,373
973	Montgomery Co. ESD #10	809,879	1,122,759	-	13,648	49,366	-	1,896,920
696	Montgomery Co. ESD #3	2,814,785	298,123	59,724	(83,476)	45,447	-	3,043,708
982	Montgomery Co. ESD #4	579,152	187,249	-	(9,074)	6,942	-	750,385
999	Montgomery Co. ESD #7	356,003	104,963	-	(22,485)	-	-	438,480
800	Montgomery Co. ESD #8	6,919,769	1,113,896	149,251	(91,067)	64,620	-	8,027,228
989	Montgomery Co. ESD #9	390,293	110,270	-	(26,701)	-	-	473,863
763	Montgomery Co. HD	35,301,761	5,382,338	605,449	(336,141)	310,420	-	40,642,987
804	Montgomery Co. Housing Auth.	530,887	21,079	-	7,128	47,217	-	511,877
269	Montgomery County	519,586,753	20,588,704	7,081,332	4,057,784	27,521,631	-	523,792,942
733	Moore Co. AD	519,596	24,976	-	3,529	25,274	-	522,827
412	Moore Co. HD	45,470,233	2,115,139	594,461	(67,971)	1,726,551	-	46,385,311
270	Moore County	33,365,043	976,153	891,652	213,908	2,180,211	-	33,266,545
1089	Morris Co. AD	33,610	33,706	-	(110)	-	-	67,206
271	Morris County	15,339,508	348,403	220,069	130,730	1,208,438	-	14,830,272
738	Mustang SUD	2,058,847	403,976	-	(19,298)	-	-	2,443,525
1109	Nacogdoches CAD	-	65,653	-	-	-	-	65,653

¹ For a list of abbreviations, see page 25.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
273	Nacogdoches County	49,599,995	1,556,155	857,536	315,364	3,221,625	-	49,107,425
515	Navarro CAD	2,753,471	134,904	296,620	37,250	291,799	-	2,930,445
274	Navarro County	61,712,135	1,974,990	1,916,578	351,704	3,892,265	-	62,063,143
572	Newton CAD	3,151,702	127,237	-	19,535	152,266	-	3,146,209
275	Newton County	11,501,803	351,326	306,986	75,218	744,237	-	11,491,096
276	Nolan County	18,495,188	678,135	69,578	117,753	1,337,727	-	18,022,927
962	Nortex Reg. Plan. Comsn.	435,203	50,287	44,739	(5,947)	24,712	-	499,570
1030	North Blanco Co. ESD #1	33,580	14,828	-	(1,507)	-	-	46,901
556	North Central TX MWA	1,629,232	31,420	-	(21,358)	63,708	-	1,575,586
938	North East TX Reg. Mob. Auth.	438,800	89,020	-	(1,090)	-	-	526,730
852	North Hunt SUD	117,511	24,546	-	(3,477)	-	-	138,580
838	North Plains GCD	923,130	65,473	75,788	(5,989)	32,943	-	1,025,459
927	North TX Emerg. Comm. Ctr.	2,885,787	462,078	77,964	(4,014)	43,336	-	3,378,480
646	North TX Tollway Auth.	128,926,672	7,498,032	1,602,637	522,319	4,515,601	-	134,034,058
1056	Northeast Gaines Co. ESD #1	48,100	38,302	-	(1,474)	-	-	84,928
562	Northeast TX MWD	2,890,526	109,301	239,660	9,706	193,192	-	3,056,001
632	Northeast TX Public Health Dist.	13,520,643	506,728	304,152	40,109	539,411	-	13,832,221
368	Northern Trinity GCD	138,234	17,399	-	124	10,576	-	145,181
683	Nueces Co. AD	12,206,879	598,055	229,456	77,964	597,083	-	12,515,271
400	Nueces Co. DD #2	2,483,042	51,319	226,864	38,663	209,806	-	2,590,082
791	Nueces Co. ESD #2	562,741	50,020	-	(1,905)	-	-	610,856
416	Nueces Co. WCID #3	6,298,342	140,217	698,906	25,266	482,224	-	6,680,507
450	Nueces Co. WCID #4	6,050,333	306,776	29,042	66,775	379,154	-	6,073,773
277	Nueces County	334,209,644	9,452,110	4,910,184	3,095,597	23,567,086	-	328,100,448
1042	Ochiltree Co. AD	60,540	26,506	-	(806)	-	-	86,240
278	Ochiltree County	17,471,811	331,968	122,647	145,811	1,135,520	-	16,936,717
517	Oldham Co. AD	725,701	15,707	-	11,873	45,421	-	707,861
279	Oldham County	7,267,644	240,137	154,162	34,621	442,545	-	7,254,019
490	Orange Co. AD	5,397,582	152,601	-	70,295	418,548	-	5,201,929
421	Orange Co. DD	16,238,265	507,895	172,870	161,857	1,110,752	-	15,970,135
665	Orange Co. ESD #1	548,259	39,983	-	(3,858)	6,708	-	577,676
803	Orange Co. ESD #2	353,540	42,858	-	(3,012)	-	-	393,386
660	Orange Co. Nav. & Port Dist.	3,001,287	51,536	-	45,685	223,146	-	2,875,362
631	Orange Co. WCID #1	3,309,248	134,122	90,102	(4,114)	189,926	-	3,339,433
280	Orange County	123,556,994	3,390,113	2,372,742	1,441,605	9,471,658	-	121,289,796
730	Palo Duro WD	468,016	13,184	-	7,917	29,062	-	460,056
723	Palo Pinto AD	1,883,008	196,183	-	(10,267)	5,234	-	2,063,691
281	Palo Pinto County	32,882,233	1,189,956	453,369	266,310	2,058,280	-	32,733,588

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
282	Panola County	69,997,073	2,634,758	430,234	1,018,304	3,891,589	-	70,188,779
717	Parker Co. AD	7,294,472	385,375	136,755	39,331	306,253	-	7,549,680
922	Parker Co. ESD #1	897,295	382,054	-	(15,493)	9,959	-	1,253,897
784	Parker Co. HD	5,798,514	612,158	172,186	(80,801)	213,027	-	6,289,030
754	Parker Co. SUD	447,252	20,639	-	(1,093)	14,639	-	452,159
283	Parker County	98,879,187	4,244,915	1,030,893	439,389	5,345,718	-	99,248,666
747	Parmer Co. AD	285,445	17,675	-	(3,574)	-	-	299,545
284	Parmer County	7,747,823	220,972	499,835	49,240	581,609	-	7,936,261
765	Pecan Valley GCD	141,783	9,728	-	1,128	2,424	-	150,216
494	Pecos Co. AD	1,230,611	26,926	-	9,728	71,456	-	1,195,808
774	Pecos Co. WCID #1	261,248	16,133	-	(228)	16,596	-	260,557
285	Pecos County	80,006,077	2,771,604	1,095,565	324,018	5,142,028	-	79,055,236
796	Permian Basin Reg. Plan. Comsn.	2,423,951	139,523	61,889	10,761	129,639	-	2,506,485
673	Permian Reg. Med Ctr.	51,284,971	2,535,280	1,231,894	115,157	2,058,953	-	53,108,350
707	Pineywoods GCD	304,896	8,401	-	5,374	25,569	-	293,102
697	Polk CAD	2,375,369	145,539	-	12,419	100,122	-	2,433,205
739	Polk Co. FWSD #2	743,846	69,748	-	(6,223)	7,850	-	799,521
286	Polk County	61,737,933	1,980,650	903,015	626,516	3,837,790	-	61,410,324
676	Port of Bay City Auth.	395,653	17,907	-	(3,171)	-	-	410,389
449	Port of Beaumont ND	19,216,406	852,756	636,105	197,296	1,408,602	-	19,493,961
620	Port of Corpus Christi Auth.	57,094,362	2,540,533	1,849,888	404,202	3,865,288	-	58,023,698
622	Port of Port Arthur ND	7,689,672	231,887	353,018	68,179	459,076	-	7,883,680
726	Post Oak Savannah GCD	348,335	25,754	-	(10,904)	-	-	363,184
489	Potter Co. AD	3,320,820	-	-	55,169	327,564	-	-
	Transfer from Randall Co. AD #564	-	66,189	-	-	-	-	3,114,614
287	Potter County	171,782,568	5,177,243	2,668,269	1,501,424	11,787,183	-	169,342,321
560	Potter-Randall Co. ECD	1,810,130	166,773	-	2,131	30,088	-	1,948,946
840	Prairielands GCD	329,576	71,053	15,121	3,134	16,603	-	402,281
626	Presidio AD	291,689	12,761	-	(4,039)	9,153	-	291,258
288	Presidio County	7,481,639	234,143	68,284	33,757	376,277	-	7,441,546
537	Rains Co. AD	1,771,271	56,248	164,082	17,911	135,249	-	1,874,263
289	Rains County	8,054,333	263,342	511,932	58,529	513,190	-	8,374,945
564	Randall Co. AD	17,947,936	337,922	767,018	204,866	1,263,058	-	-
	Transfer to Potter Co. AD #489	-	(66,189)	-	-	-	-	17,928,496
290	Randall County	107,640,346	4,007,045	3,337,990	608,839	6,345,336	-	109,248,885
406	Rankin Co. HD – Upton Co.	8,111,601	733,551	-	(6,077)	305,149	-	8,533,926
823	Rayburn Country MUD	116,399	22,663	-	(2,410)	-	-	136,652
291	Reagan County	17,518,825	718,965	153,344	90,352	856,122	-	17,625,365

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
445	Reagan HD	9,798,242	483,813	125,695	22,467	408,165	-	10,022,053
1007	Real Co. AD	30,748	19,591	-	(730)	-	-	49,610
292	Real County	6,701,128	274,411	-	90,598	619,272	-	6,446,865
505	Red Bluff WPCD – Reeves Co.	540,480	181,904	-	(1,711)	15,052	-	705,620
845	Red River AD	337,562	31,511	-	1,080	10,865	-	359,288
435	Red River Auth. of TX	8,730,344	138,969	173,128	105,278	498,536	-	8,649,182
921	Red River Co. SWCD	67,322	2,341	-	895	-	-	70,558
293	Red River County	9,567,647	275,775	189,148	74,250	597,332	-	9,509,489
786	Reeves Co. AD	565,462	58,693	14,857	(2,289)	2,164	-	634,559
1087	Reeves Co. ESD #1	91,066	256,821	-	(1,440)	-	-	346,447
1088	Reeves Co. ESD #2	20,124	112,618	-	(454)	-	-	132,288
588	Reeves Co. HD	29,865,180	3,855,955	579,472	(72,883)	1,263,514	-	32,964,210
294	Reeves County	85,365,174	1,432,970	2,194,075	811,744	3,986,846	-	85,817,117
543	Refugio Co. DD #1	622,774	17,855	-	(15,459)	12,251	-	612,919
1107	Refugio Co. WCID #1	-	2,169	-	-	-	-	2,169
295	Refugio County	16,184,229	334,823	145,620	59,110	1,009,538	-	15,714,244
1091	Reg. Pub. Defender Off. Local Govt. Corp	336,999	468,218	5,299	(5,291)	1,201	-	804,025
801	Rio Grande COG	2,919,251	257,865	76,212	9,205	75,612	-	3,186,921
970	Riverside SUD	70,486	12,129	-	(2,967)	-	-	79,648
296	Roberts County	5,608,562	153,306	349,907	36,195	417,205	-	5,730,766
904	Robertson Co. AD	276,669	23,682	-	(5,416)	-	-	294,934
370	Robertson Co. ESD	25,584	268,968	-	(452)	-	-	294,100
297	Robertson County	21,676,539	605,319	478,739	50,930	1,222,371	-	21,589,157
698	Rockwall CAD	3,333,755	153,961	-	31,001	172,909	-	3,345,808
298	Rockwall County	65,265,587	2,143,843	1,291,253	333,268	3,260,886	-	65,773,064
299	Runnels County	12,776,332	216,894	320,361	125,532	896,745	-	12,542,375
612	Rusk Co. AD	2,092,763	88,429	-	14,748	117,304	-	2,078,636
848	Rusk Co. GCD	75,249	6,225	-	(1,942)	1,271	-	78,260
300	Rusk County	43,462,247	1,238,767	1,729,380	248,846	3,568,363	-	43,110,877
863	Sabine Co. AD	144,223	14,159	31,678	(905)	9,459	-	179,695
301	Sabine County	7,789,740	237,978	243,625	35,793	474,211	-	7,832,924
568	Sabine Pass Port Auth.	756,909	13,930	-	1,529	46,155	-	726,213
706	Sabine-Neches ND Jefferson Co.	1,642,512	121,604	-	(13,108)	3,733	-	1,747,274
302	San Augustine County	6,317,893	224,494	151,821	38,932	294,733	-	6,438,407
553	San Jacinto Co. CAD	2,125,496	92,925	-	2,762	71,630	-	2,149,553
990	San Jacinto Co. ESD	21,044	7,145	-	(83)	-	-	28,106
303	San Jacinto County	17,863,636	688,893	420,997	109,818	1,175,807	-	17,907,536
781	San Jacinto SUD	-	18,668	-	-	-	-	18,668

¹ For a list of abbreviations, see page 25.

Due to rounding, totals and detail may not be equal.

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
1072	San Marcos Housing Auth.	68,712	41,869	-	(1,970)	-	-	108,610
495	San Patricio Co. AD	2,880,296	127,740	-	32,052	219,121	-	2,820,966
426	San Patricio Co. DD	5,943,260	224,857	-	79,655	629,342	-	5,618,429
750	San Patricio Co. ND	192,825	9,391	-	1,090	8,943	-	194,362
304	San Patricio County	92,881,214	3,235,355	1,408,664	698,169	6,137,166	-	92,086,237
422	San Patricio MWD	11,038,474	201,150	372,465	3,279	573,957	-	11,041,412
305	San Saba County	6,257,482	179,439	76,328	19,720	329,148	-	6,203,822
766	Santo SUD	505,221	23,912	-	8,830	49,971	-	487,992
306	Schleicher County	7,831,863	177,635	28,391	79,655	724,326	-	7,393,219
893	Scurry Co. AD	808,801	94,354	-	2,242	29,884	-	875,513
760	Scurry Co. HD	20,329,366	1,712,829	123,755	(118,295)	317,339	-	21,730,315
307	Scurry County	48,853,759	1,012,423	2,020,360	449,852	3,592,635	-	48,743,759
983	Seis Lagos UD	15,968	18,025	-	(527)	-	-	33,466
470	Shackelford Co. AD	787,990	33,360	-	(10,445)	30,732	-	780,172
308	Shackelford County	7,682,088	268,364	-	91,424	531,220	-	7,510,656
627	Shelby Co. AD	882,390	27,972	-	(5,747)	32,782	-	871,834
309	Shelby County	14,093,297	457,713	605,010	75,440	889,914	-	14,341,547
469	Sherman Co. AD	978,623	15,339	309,485	12,945	84,070	-	1,232,323
310	Sherman County	10,711,581	295,476	186,511	114,374	739,976	-	10,567,966
555	Smith Co. 911 Comm. Dist.	3,098,512	45,044	-	36,815	234,922	-	2,945,449
606	Smith Co. AD	17,861,154	352,990	242,819	224,998	1,208,880	-	17,473,081
385	Smith Co. ESD #2	373,167	387,562	-	(20,681)	5,620	-	734,428
311	Smith County	152,097,245	6,088,672	3,057,849	937,732	9,775,889	-	152,405,610
507	Somervell Co. CAD	891,603	49,773	-	(5,392)	8,842	-	927,142
699	Somervell Co. WD	1,357,100	93,472	50,296	1,119	41,413	-	1,460,574
312	Somervell County	34,091,301	1,292,886	543,946	378,919	2,361,736	-	33,945,316
795	South Plains Assoc. of Governments	3,683,725	279,599	3,084	17,008	46,589	-	3,936,828
894	South Rains SUD	114,703	13,553	-	(3,699)	1,662	-	122,896
645	South TX Dev. Council	3,972,996	175,936	357,129	17,970	364,443	-	4,159,589
768	Southeast TX GCD	177,569	13,948	-	(647)	-	-	190,871
1106	Southwest Fannin SUD	-	66,688	-	-	-	-	66,688
930	STAR Transit	518,543	94,116	9,019	(16,549)	4,887	-	600,242
536	Starr Co. AD	3,565,667	95,161	91,691	44,421	250,917	-	3,546,024
313	Starr County	38,295,984	1,396,077	157,132	124,078	2,087,276	-	37,885,995
869	Stephens Co. TAD	156,068	16,006	-	1,576	5,244	-	168,406
314	Stephens County	12,725,492	282,754	72,461	143,208	860,294	-	12,363,621
837	Sterling Co. AD	45,159	13,661	26,455	1,184	7,293	-	79,166
315	Sterling County	10,087,860	279,386	192,370	120,076	660,681	-	10,019,011

¹ For a list of abbreviations, see page 25.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
724	Stonewall Co. AD	160,887	5,402	-	836	-	-	167,125
316	Stonewall County	4,016,069	129,400	120,088	20,028	283,452	-	4,002,134
458	Stonewall Memorial HD	4,267,346	212,963	19,744	(28,043)	270,380	-	4,201,631
539	Stratford HD – Sherman Co.	2,857,266	83,702	17,639	(12,463)	91,175	-	2,854,969
573	Sutton Co. HD	8,677,522	457,640	446,250	(20,288)	435,953	-	9,125,172
317	Sutton County	16,393,825	222,262	535,783	124,582	1,042,164	-	16,234,289
460	Swisher Co. AD	1,168,853	28,350	-	21,524	132,357	-	1,086,370
318	Swisher County	6,182,562	208,967	41,569	35,706	454,046	-	6,014,759
574	TAD of Cottle Co.	216,086	3,829	-	201	14,716	-	205,399
356	Talty SUD	84,713	44,694	-	(3,442)	-	-	125,965
607	Tarrant AD	78,887,169	3,275,906	610,448	576,609	4,603,048	-	78,747,085
545	Tarrant Co. 911 EAD	10,968,829	363,512	667,346	121,758	702,208	-	11,419,236
319	Tarrant County	1,571,185,824	72,250,754	32,648,830	13,951,955	108,235,023	-	1,581,802,340
320	Taylor County	109,180,937	4,247,416	2,346,474	563,193	7,645,649	-	108,692,371
354	TCDRS	46,969,061	2,204,637	427,645	92,239	1,894,122	-	47,799,460
753	Terrell Co. WCID #1	295,416	8,773	-	(52)	-	-	304,137
321	Terrell County	7,334,794	92,454	40,296	114,042	566,361	-	7,015,225
322	Terry County	17,453,988	589,210	895,898	181,898	1,310,761	-	17,810,233
402	Terry Memorial HD	22,808,550	440,876	210,868	163,785	1,589,163	-	22,034,917
1081	Throckmorton CAD	4,358	4,081	-	(188)	-	-	8,250
323	Throckmorton County	2,770,523	97,487	6,057	(2,542)	208,229	-	2,663,296
742	Titus Co. AD	528,492	16,320	-	(2,338)	17,374	-	525,100
501	Titus Co. FWSD	2,797,749	261,953	-	35,285	174,840	-	2,920,147
324	Titus County	28,715,281	835,162	21,685	312,671	2,149,254	-	27,735,545
325	Tom Green County	98,460,862	2,721,216	2,741,237	405,728	6,345,420	-	97,983,624
601	Travis CAD	43,799,126	2,478,479	878,039	515,081	2,985,818	-	44,684,908
720	Travis Co. ESD #1	2,285,862	483,857	-	(39,618)	16,765	-	2,713,336
980	Travis Co. ESD #11	3,161,884	596,633	-	(3,510)	1,219	-	3,753,787
957	Travis Co. ESD #12	853,016	305,051	-	(20,684)	-	-	1,137,383
836	Travis Co. ESD #2	9,807,511	1,625,589	208,568	(81,926)	124,906	-	11,434,837
371	Travis Co. ESD #5	516,290	129,091	-	(3,054)	-	-	642,326
1123	Travis Co. ESD #8	-	1,076,069	-	-	-	-	1,076,069
326	Travis County	1,674,542,763	63,274,930	36,458,526	14,307,247	109,946,283	-	1,678,637,184
659	Tri-County SUD	676,988	14,171	-	(118)	43,578	-	647,463
633	Trinity Bay Conservation Dist.	9,252,164	415,796	342,480	80,646	578,547	-	9,512,539
857	Trinity Co. AD	466,342	48,588	-	(5,664)	6,851	-	502,415
327	Trinity County	9,929,936	260,361	50,643	115,026	858,559	-	9,497,407
829	Trinity Glen Rose GCD	73,644	25,999	-	(778)	-	-	98,864

¹ For a list of abbreviations, see page 25.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
790	Trophy Club MUD #1	1,546,394	148,993	89,846	(3,937)	31,818	-	1,749,478
735	Two Way SUD	768,253	54,212	-	(5,924)	3,309	-	813,232
437	TX Assoc. of Counties	72,021,733	1,538,618	1,229,899	675,130	3,518,270	-	71,947,111
634	TX Eastern 911 Network	1,057,641	23,956	-	4,814	23,090	-	1,063,322
471	Tyler Co. AD	3,041,136	58,204	173,217	41,476	207,862	-	3,106,172
328	Tyler County	24,667,600	477,919	110,570	163,540	1,172,240	-	24,247,389
561	United ID – Hidalgo Co.	3,710,593	79,044	174,323	13,192	237,493	-	3,739,658
834	Upper Brushy Creek WCID	315,713	38,771	-	(692)	-	-	353,792
830	Upper Leon River MWD	803,455	72,477	-	1,275	6,388	-	870,819
387	Upper Sabine Valley SWMD	154,861	44,006	-	(3)	985	-	197,879
792	Upper Trinity GCD	348,804	61,535	-	(3,568)	3,447	-	403,325
329	Upshur County	34,566,639	782,681	489,564	261,872	2,420,772	-	33,679,986
682	Upton Co. AD	784,426	27,023	98,509	7,773	73,317	-	844,414
330	Upton County	17,500,212	504,256	866,810	41,649	893,492	-	18,019,435
843	Uvalde Co. AD	112,647	71,616	15,371	(1,223)	2,890	-	195,521
331	Uvalde County	37,427,291	1,346,729	259,216	212,399	2,194,892	-	37,050,743
332	Val Verde County	48,552,160	1,683,103	745,968	483,440	3,349,702	-	48,114,968
663	Valley MUD #2 – Cameron Co.	1,006,551	79,582	31,636	(5,530)	61,641	-	1,050,598
586	Valwood Improvement Auth. – Dallas Co.	2,125,622	66,705	-	(19,318)	2,116	-	2,170,893
672	Van Zandt Co. AD	2,365,180	122,227	237,321	15,221	221,133	-	2,518,815
333	Van Zandt County	27,580,669	757,982	569,945	182,062	1,793,439	-	27,297,219
420	Velasco DD – Brazoria Co.	9,179,040	129,079	74,598	31,808	641,224	-	8,773,302
1113	Verona SUD	-	6,910	-	-	-	-	6,910
423	Victoria Co. DD #3	1,605,923	49,710	-	27,717	187,967	-	1,495,383
767	Victoria Co. GCD	217,971	26,089	-	(1,792)	5,407	-	236,861
334	Victoria County	134,811,145	4,778,640	2,683,707	959,454	9,449,799	-	133,783,148
872	Walker Co. AD	814,912	112,322	35,109	909	10,686	-	952,566
1085	Walker Co. ESD #2	8,756	44,463	-	(102)	-	-	53,117
748	Walker Co. SUD	1,018,174	52,147	-	1,484	7,490	-	1,064,315
335	Walker County	75,215,806	3,321,403	1,269,749	378,300	4,602,604	-	75,582,653
773	Waller Co. AD	1,965,180	158,089	-	8,151	77,049	-	2,054,370
336	Waller County	44,341,016	1,854,344	322,060	234,922	2,793,169	-	43,959,174
1048	Waller-Harris Co. ESD #200	-	117,391	-	-	-	-	117,391
565	Ward Co. CAD	1,049,652	67,875	-	14,656	96,696	-	1,035,487
337	Ward County	41,517,511	1,997,973	753,835	365,712	2,358,412	-	42,276,620
444	Ward Memorial Hospital	22,735,672	846,657	147,532	81,088	1,124,367	-	22,686,583
338	Washington County	40,104,077	1,729,400	295,649	170,224	2,319,055	-	39,980,295
604	Webb Co. AD	7,794,507	278,798	348,868	(10,223)	412,058	-	7,999,891

¹ For a list of abbreviations, see page 25.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
339	Webb County	301,897,908	12,628,173	5,343,311	2,375,043	15,985,883	-	306,258,552
443	West Central TX COG	29,682,133	734,870	791,585	221,463	1,982,816	-	29,447,235
410	West Central TX MWD	4,737,273	130,756	-	19,555	305,972	-	4,581,611
454	West Jefferson Co. MWD	3,418,285	87,322	-	40,800	284,429	-	3,261,977
688	West Nueces-Las Moras SWCD #236	37,488	250	-	307	-	-	38,045
358	West Travis Co. PUA	1,505,517	427,695	12,556	(11,809)	3,378	-	1,930,581
993	Wharton Co. CAD	714,267	104,334	25,534	5,712	33,229	-	816,618
621	Wharton Co. WCID #1	263,375	15,616	-	(1,413)	-	-	277,578
923	Wharton Co. WCID #2	138,283	21,773	-	(1,423)	-	-	158,633
340	Wharton County	52,753,413	1,696,966	1,144,266	487,370	3,924,205	-	52,157,810
476	Wheeler Co. AD	587,451	17,069	-	4,647	50,379	-	558,788
341	Wheeler County	12,075,695	437,750	255,564	69,929	774,562	-	12,064,375
427	White River MWD – Dickens Co.	2,472,497	-	493,989	44,178	184,203	-	2,826,462
740	Wichita AD	3,735,602	172,136	-	12,457	97,404	-	3,822,791
446	Wichita Co. WID #2	4,430,373	69,654	358,133	46,506	328,712	-	4,575,954
342	Wichita County	104,469,473	3,800,380	3,316,370	877,914	7,581,294	-	104,882,843
559	Wichita-Wilbarger 911 Dist.	2,641,394	87,441	-	45,309	227,221	-	2,546,923
655	Wickson Creek SUD – Brazos Co.	2,797,331	102,770	99,004	6,015	78,825	-	2,926,296
715	Wilbarger Co. AD	454,179	33,593	-	1,972	6,597	-	483,146
530	Wilbarger Co. HD	15,985,170	261,682	235,078	3,830	886,567	-	15,599,193
343	Wilbarger County	18,650,298	522,897	299,853	144,419	1,329,617	-	18,287,850
575	Willacy Co. AD	1,028,301	37,630	-	6,797	56,157	-	1,016,572
652	Willacy Co. Housing Auth.	218,945	12,546	-	327	7,148	-	224,670
344	Willacy County	16,757,439	445,845	146,311	143,465	876,745	-	16,616,316
608	Williamson CAD	24,258,612	990,618	118,501	214,403	1,518,513	-	24,063,621
798	Williamson Co. ESD #3	2,034,093	549,882	-	(22,287)	-	-	2,561,688
361	Williamson Co. ESD #4	1,174,996	415,582	-	(17,353)	-	-	1,573,226
897	Williamson Co. ESD #5	247,866	93,551	22,084	(5,405)	1,928	-	356,168
1044	Williamson Co. ESD #7	15,978	32,868	-	(1,430)	-	-	47,416
345	Williamson County	439,383,585	21,080,460	7,081,226	3,284,119	24,667,987	-	446,161,403
479	Wilson Co. AD	2,795,199	120,217	329,872	17,762	202,836	-	3,060,213
1023	Wilson Co. ESD #1	88,105	148,970	-	(4,093)	-	-	232,982
1017	Wilson Co. ESD #3	100,571	150,875	-	(6,915)	-	-	244,531
346	Wilson County	24,526,176	1,035,184	701,475	162,169	1,748,310	-	24,676,693
533	Winkler Co. AD	591,623	13,681	-	(3,000)	18,998	-	583,306
389	Winkler Co. HD	2,398,815	777,069	14,220	(15,448)	24,117	-	3,150,539
347	Winkler County	46,172,012	2,243,873	188,961	506,517	2,553,404	-	46,557,959
937	Wintergarden GCD	114,215	9,779	-	518	5,202	-	119,311

¹ For a list of abbreviations, see page 25.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2022	Additions			Deductions		Balances Dec. 31, 2022
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income ²	Benefit Payments	Employer Termination Transfers	
493	Wise Co. AD	4,044,148	181,325	13,106	(6,767)	125,003	-	4,106,809
348	Wise County	79,871,758	3,258,505	2,493,337	456,026	4,056,442	-	82,023,184
700	Wood Co. AD	2,256,850	163,348	-	(3,969)	52,836	-	2,363,393
349	Wood County	39,967,234	1,479,610	706,837	332,044	2,416,106	-	40,069,619
1084	Woodbine SUD	69,917	23,172	-	(681)	-	-	92,409
991	Wylie Northeast SUD	131,431	27,641	-	(6,644)	-	-	152,429
776	Yoakum Co. AD	211,815	12,250	60,016	1,823	17,571	-	268,335
350	Yoakum County	60,006,367	2,081,639	1,726,480	416,553	3,862,999	-	60,368,040
1108	Young CAD	-	37,059	-	-	-	-	37,059
351	Young County	20,195,296	426,230	777,843	140,836	1,403,316	-	20,136,889
649	Zapata Co. AD	842,483	40,592	83,983	1,337	29,108	-	939,287
352	Zapata County	50,839,694	1,255,567	1,254,268	426,017	2,768,079	-	51,007,468
935	Zapata SWCD	34,226	12,665	-	(317)	-	-	46,574
566	Zavala Co. AD	1,184,229	21,659	-	3,128	36,335	-	1,172,681
353	Zavala County	14,367,174	633,250	26,679	136,273	735,754	-	14,427,622
	Totals	\$ 30,993,529,524	\$ 1,200,119,263	\$ 599,270,106	\$ 234,773,751	\$ 1,961,032,317	\$ -	\$ 31,066,660,327

¹ For a list of abbreviations, see page 25.

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LIST OF ABBREVIATIONS

AD	Appraisal District	FWSD	Fresh Water Supply District	Reg. Plan. Comsn.	Regional Planning Commission
Assoc.	Association	GCD	Groundwater Conservation District	SUD	Special Utility District
Auth.	Authority	HD	Hospital District	SWCD	Soil and Water Conservation District
CAD	Central Appraisal District	ID	Irrigation District	SWMD	Solid Waste Management District
CLD	Community Library District	Med. Ctr.	Medical Center	TAD	Tax Appraisal District
Co.	County	MHMR	Mental Health & Mental Retardation	TX	Texas
COG	Council of Governments	MIWA	Municipal and Industrial Water Authority	UD	Utility District
Comm.	Communications	MUA	Municipal Utility Agency/Authority	UWCD	Underground Water Conservation District
CRD	Conservation and Reclamation District	MUD	Municipal Utility District	UWD	Underground Water District
DD	Drainage District	MWA	Municipal Water Authority	WA	Water Authority
Dev.	Development	MWD	Municipal Water District	WCD	Water Conservation District
Dist.	District	MWSD	Municipal Water Supply District	WCID	Water Control & Improvement District
EAD	Emergency Assistance District	Nav.	Navigation	WD	Water District
ECD	Emergency Communication(s) District	ND	Navigation District	WID	Water Improvement District
Emerg.	Emergency	PUA	Public Utility Agency	WPCD	Water Power Control District
ESD	Emergency Service(s) District	Reg. Med. Ctr.	Regional Medical Center	WSD	Water Supply District
ESJPB	Emergency Services Joint Powers Board	Reg. Mob. Auth.	Regional Mobility Authority		

Employer Plan Selections

Detail of benefit structure and options for individual employers
as of Jan. 1, 2023



EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
638	Acton MUD	5%	2	100%	10	80	30
1120	Agua Poquita SWCD	4%	1.25	25%	10	80	30
789	Agua SUD	4%	2	0%	5	80	20
615	Alamo Area COG	6%	2	100%	8	80	30
916	Alliance Reg. WA	5%	2	0%	5	80	30
691	Anderson Co. CAD	6%	1.5	0%	10	80	30
100	Anderson County	7%	2	105%	8	75	20
875	Andrews Co. AD	7%	2	0%	8	75	20
101	Andrews County	7%	2	170%	8	75	30
502	Angelina Co. AD	7%	2	150%	10	75	30
102	Angelina County	7%	1.8	135%	8	75	30
684	Angelina-Nacogdoches Co. WCID #1	6%	1.5	10%	10	80	30
576	Angleton DD	7%	1.25	110%	8	75	30
614	Aquilla WSD – Hill Co.	6%	1.5	115%	10	75	30
459	Aransas Co. AD	7%	2.5	150%	5	75	20
668	Aransas Co. ND	7%	2	10%	10	75	30
103	Aransas County	7%	1.9	120%	8	75	30
503	Archer Co. AD	7%	1.75	150%	10	80	30
104	Archer County	7%	1.25	115%	8	75	30
964	Ark-Tex COG	4%	2	0%	8	75	30
1011	Armstrong Co. AD	7%	1.5	0%	8	80	30
105	Armstrong County	7%	1.5	110%	8	80	30
551	Atascosa CAD	7%	2	140%	8	75	20
106	Atascosa County	6%	2	135%	8	75	30
950	Athens MWA	7%	1	0%	8	75	20
461	Austin Co. AD	7%	2.25	160%	8	75	30
994	Austin Co. ECD	7%	2	0%	5	80	20
1065	Austin Co. ESD #2	4%	1	0%	8	75	20
107	Austin County	7%	1.5	125%	8	75	30
597	Bacliff MUD	7%	1.5	100%	5	75	20
108	Bailey County	7%	1	115%	8	80	30
945	Ballinger Memorial HD	7%	1.6	0%	5	75	30
109	Bandera County	7%	2	150%	8	75	30
918	Bastrop CAD	7%	2	0%	8	75	30
812	Bastrop Co. ESD #1	7%	2	0%	8	75	30
915	Bastrop Co. ESD #2	6%	2.5	0%	8	75	30
398	Bastrop Co. WCID #2	7%	2	0%	5	80	20
110	Bastrop County	7%	2	140%	8	75	30
1058	Bastrop Travis Counties ESD #1	5%	1	0%	10	80	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
CPI	2023	100%	No	Jul-95	Active & Retired	638
			No	Aug-22	Active & Retired	1120
			No	May-10		789
Flat-Rate	2020	2%	Yes	Jan-92		615
			No	Nov-14		916
			No	Jan-03		691
Flat-Rate	2019	2%	No	Jan-68	Active Only	100
			No	Sep-13	Active Only	875
			No	Jan-68	Active Only	101
Flat-Rate	2009	3%	No	Mar-82	Active & Retired	502
CPI	2008	60%	Yes	Jan-77		102
			No	Jul-02		684
			No	Jul-89	Active Only	576
Flat-Rate	2011	3%	No	Nov-91	Active Only	614
			No	Nov-80		459
			Yes	Jan-01	Active Only	668
CPI	2013	30%	No	Jan-69		103
			No	Mar-82		503
			No	Dec-75		104
			No	Jan-17		964
			No	Jan-19	Active Only	1011
CPI	2018	30%	No	Feb-73	Active & Retired	105
			No	Oct-86	Active & Retired	551
Flat-Rate	2020	1%	No	Jun-71		106
			No	Aug-15	Active Only	950
			No	Nov-80		461
			No	Jun-16		994
			No	Jan-22	Active Only	1065
			No	Jan-68	Active Only	107
			No	Jan-91	Active & Retired	597
			No	Oct-71		108
Flat-Rate	2023	3%	No	Apr-16		945
			No	Jan-68	Active & Retired	109
			No	May-16	Active Only	918
			No	Jul-10		812
			No	Nov-14		915
Flat-Rate	2023	4%	No	Jan-18		398
			No	Jan-68	Active & Retired	110
			No	Apr-21	Active Only	1058

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
685	Baylor Co. AD	7%	1	10%	8	75	30
111	Baylor County	7%	1.75	125%	8	75	30
613	Bayview ID #11	7%	1	20%	10	80	30
690	Bayview MUD	4%	1	0%	10	80	30
1096	Bee Co. AD	7%	1.75	0%	10	80	20
112	Bee County	7%	1.75	135%	8	75	30
506	Bell Co. AD	7%	2	150%	8	75	30
418	Bell Co. WCID #1	7%	2	110%	8	75	20
378	Bell Co. WCID #3	7%	1	0%	5	75	20
113	Bell County	7%	2.25	165%	8	75	30
708	Benbrook WA	7%	2	0%	5	80	20
472	Bexar AD	7%	2.5	150%	10	75	30
373	Bexar Co. ESD #10	7%	2.5	0%	8	80	20
1103	Bexar Co. ESD #11	7%	2.5	0%	5	75	20
1080	Bexar Co. ESD #12	7%	2.5	100%	8	75	20
861	Bexar Co. ESD #2	7%	2.5	0%	5	75	20
1083	Bexar Co. ESD #5	6%	1.5	0%	5	75	20
1001	Bexar Co. ESD #6	4%	2	0%	5	75	20
828	Bexar Co. ESD #7	7%	2.5	0%	5	75	20
979	Bexar Co. ESD #8	7%	2.5	0%	5	75	20
544	Bexar Co. WCID #10	7%	1	70%	8	80	30
114	Bexar County	7%	2	155%	8	75	20
716	Bexar Metro 911 Network Dist.	7%	2	100%	10	80	30
737	Bexar-Medina-Atascosa WCID #1	7%	2	0%	5	80	30
616	Bistone MWSD – Limestone Co.	7%	2	25%	10	80	30
1016	Blanco Co. ESD #2	7%	2	0%	10	80	20
115	Blanco County	7%	1.5	125%	8	75	30
965	Bluebonnet GCD	4%	1	0%	10	80	20
525	Borden Co. AD	7%	1.75	100%	10	75	30
116	Borden County	7%	1.75	105%	8	75	30
521	Bosque Co. CAD	7%	2.5	150%	8	75	20
117	Bosque County	5%	2	115%	8	75	30
118	Bowie County	7%	2	165%	10	75	30
508	Brazoria Co. AD	7%	2	150%	10	80	30
413	Brazoria Co. CRD #3	7%	2.5	115%	8	75	20
424	Brazoria Co. DD #4	7%	2.5	70%	8	75	20
681	Brazoria Co. DD #5	7%	2	10%	10	80	30
1050	Brazoria Co.ESD #3	7%	2	100%	5	75	20
119	Brazoria County	7%	2	130%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Jul-02	Active Only	685
			No	Jan-72	Active Only	111
			No	Oct-91	Active Only	613
			No	Oct-02		690
			No	Apr-21	Active & Retired	1096
CPI	1999	30%	No	Jan-73	Active & Retired	112
			No	Mar-82		506
			No	Jan-72	Active Only	418
			No	Jun-17		378
CPI	2008	30%	No	Jan-68		113
CPI	2023	70%	Yes	Oct-03	Active & Retired	708
Flat-Rate	2022	1%	Yes	Feb-81		472
			No	Jan-19	Active Only	373
			No	Jul-21	Active Only	1103
			No	Jun-20		1080
			No	Nov-12	Active & Retired	861
			No	Oct-20		1083
			No	Mar-18		1001
			No	Mar-11		828
			No	Mar-16		979
CPI	2014	30%	No	Jan-86	Active Only	544
Flat-Rate	2023	5%	Yes	Jan-68		114
Flat-Rate	2023	6%	No	Jan-05		716
CPI	2014	100%	No	Oct-06		737
			No	Jan-92	Active Only	616
			No	Oct-18	Active Only	1016
CPI	1995	80%	No	Feb-81	Active & Retired	115
			No	Dec-16		965
			No	Jul-83		525
Flat-Rate	2021	2%	No	Sep-70		116
			No	Jan-83	Active & Retired	521
CPI	2002	30%	No	Mar-74	Active Only	117
			No	Nov-70	Active & Retired	118
Flat-Rate	2016	1%	No	May-82		508
Flat-Rate	2023	3%	No	Mar-70	Active Only	413
Flat-Rate	2021	2%	No	May-72	Active & Retired	424
			Yes	Apr-02		681
			Yes	Aug-19		1050
CPI	2023	30%	No	Jan-68		119

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
689	Brazos CAD	7%	2.5	0%	8	75	20
600	Brazos Co. ECD	7%	2	150%	8	75	30
120	Brazos County	7%	2.25	120%	8	75	30
849	Brazos Regional PUA	6%	2	0%	8	80	30
744	Brazos River Auth.	6%	2	0%	8	80	30
967	Brazos Transit Dist.	5%	1	100%	8	75	30
806	Brazos Valley COG	5%	2	0%	8	80	30
809	Brazos Valley GCD	7%	2.35	100%	8	75	30
581	Brewster Co. AD	7%	1.85	40%	8	75	30
121	Brewster County	7%	1.85	135%	8	75	30
745	Bright Star-Salem SUD	7%	1.5	0%	5	75	20
122	Briscoe County	7%	1.5	20%	8	75	30
1052	Brookeland FWSD	7%	1.25	0%	8	75	20
876	Brookesmith SUD	6%	1	0%	8	80	30
123	Brooks County	5%	1.5	175%	8	75	30
522	Brookshire MWD	7%	1.5	150%	10	80	20
554	Brookshire-Katy DD	7%	1.6	110%	10	80	30
124	Brown County	5%	2	150%	8	75	30
702	Brownsville ID	7%	1	10%	8	80	30
1055	Brush Country GCD	4%	2	10%	8	80	30
642	Brushy Creek MUD – Williamson Co.	6%	2	150%	5	80	20
978	Burleson Co. AD	7%	1.4	0%	8	75	30
125	Burleson County	7%	2	100%	8	75	30
609	Burnet CAD	7%	2	100%	10	75	30
126	Burnet County	7%	2	140%	8	75	20
719	CAD of Bandera Co.	7%	2.25	40%	5	75	30
635	CAD of Johnson Co.	7%	2	100%	8	75	30
602	CAD of Taylor Co.	7%	2.25	100%	10	80	30
718	Caldwell Co. AD	7%	1.75	0%	8	75	30
127	Caldwell County	5%	1.75	125%	8	75	30
709	Calhoun Co. AD	7%	2	0%	10	80	30
788	Calhoun Co. E911 ECD	7%	2	0%	8	75	30
128	Calhoun County	7%	2	95%	8	75	30
542	Callahan Co. AD	7%	1	105%	10	75	30
129	Callahan County	6%	1.1	65%	8	75	30
618	Cameron Co. AD	7%	2	125%	8	75	30
692	Cameron Co. DD #1	7%	1	10%	8	75	20
664	Cameron Co. DD #3	7%	1	0%	10	80	30
686	Cameron Co. DD #5	7%	1.5	10%	10	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
Flat-Rate	2014	2%	Yes	Oct-02		689
CPI	2023	40%	No	Jan-91		600
Flat-Rate	2023	7%	No	Jan-68		120
CPI	2022	100%	No	Jun-12		849
			No	Oct-07		744
			No	Jun-17		967
			No	Aug-10		806
			No	Jan-13		809
			No	Jan-90	Active Only	581
CPI	2019	10%	No	Aug-69	Active Only	121
			No	Jan-08		745
CPI	1994	40%	No	Jan-86	Active & Retired	122
			No	Sep-19		1052
			No	Oct-13		876
			Yes	Feb-68	Active & Retired	123
			Yes	Apr-83	Active & Retired	522
			No	Feb-87		554
			No	Jan-71		124
CPI	2008	100%	No	Apr-03		702
			No	Aug-19	Active & Retired	1055
CPI	2018	20%	No	Oct-96		642
			No	May-16		978
Flat-Rate	2023	5%	Yes	Jan-81	Active & Retired	125
			No	Jul-91		609
CPI	2009	40%	Yes	Jan-72	Active & Retired	126
			Yes	Jan-05		719
			No	Jan-95		635
Flat-Rate	2023	6%	No	Apr-91	Active & Retired	602
			No	Jan-05		718
			No	Oct-80		127
			No	Jan-04		709
			No	Jan-10	Active Only	788
			No	Jan-70	Active Only	128
			Yes	Jan-86		542
Flat-Rate	2023	5%	Yes	Jul-82	Active & Retired	129
CPI	2009	100%	No	Apr-92		618
			No	Jan-03		692
			Yes	Jul-00		664
			No	Jul-02		686

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
851	Cameron Co. ECD	7%	2.5	0%	5	75	30
462	Cameron Co. ID #2	7%	1	25%	10	80	30
590	Cameron Co. ID #6	7%	1.4	10%	10	80	20
900	Cameron Co. Reg. Mob. Auth.	7%	2	0%	8	75	20
130	Cameron County	7%	2	160%	8	75	30
670	Camp CAD	7%	1.5	0%	8	75	30
131	Camp County	7%	1.75	135%	8	75	30
367	Caney Creek MUD	7%	1	0%	8	75	20
379	Canyon Lake CLD	5%	1	0%	10	75	20
1021	Canyon Reg. WA	7%	2.5	0%	8	75	20
132	Carson County	7%	2	110%	8	75	30
610	Cass Co. AD	7%	1.5	45%	8	75	30
133	Cass County	7%	1.7	150%	8	75	30
134	Castro County	7%	2	150%	8	75	30
862	Central TX GCD	7%	2	0%	10	75	20
712	Central TX Reg. Mob. Auth.	7%	2.5	175%	5	75	30
648	Central WCID – Angelina Co.	7%	1	50%	8	75	30
531	Chambers Co. AD	7%	2.5	135%	8	75	20
548	Chambers Co. Public HD	5%	2	150%	10	75	30
135	Chambers County	7%	2.2	145%	8	75	30
1099	Chambers-Liberty Co. ND	4%	1	0%	8	75	20
136	Cherokee County	7%	1.5	145%	8	75	30
511	Childress Co. AD	4%	1.4	150%	10	80	30
582	Childress Co. HD	7%	1.25	75%	8	75	30
137	Childress County	5%	1	100%	8	80	20
1098	Childress Housing Auth.	6%	1.3	0%	8	75	20
1114	Chillicothe HD	5%	1	0%	5	75	20
986	City of Quanah Housing Auth.	7%	1.4	0%	8	75	30
485	Clay Co. AD	7%	2	150%	10	80	30
138	Clay County	7%	1.5	140%	10	80	30
703	Coastal Bend GCD	7%	1.75	100%	8	75	30
722	Coastal Plains GCD	7%	2	0%	10	80	30
477	Cochran Co. AD	7%	1.65	115%	8	80	30
139	Cochran County	7%	2	125%	10	80	30
751	Coke CAD	7%	1.6	0%	8	80	30
946	Coke Co. SWCD #219	4%	1	0%	10	80	30
140	Coke County	7%	1.6	85%	8	80	30
141	Coleman County	7%	1.25	110%	8	75	20
457	Collin Co. CAD	7%	2.5	150%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			Yes	Jul-12		851
Flat-Rate	2004	10%	Yes	Dec-80		462
			No	May-90		590
			Yes	May-14	Active Only	900
			Yes	Jan-69	Active & Retired	130
			Yes	Jan-01	Active Only	670
CPI	2012	20%	Yes	Jan-74		131
			No	Dec-16		367
			No	Aug-18		379
			No	Oct-19		1021
CPI	2009	10%	No	Jan-68	Active Only	132
CPI	2008	80%	No	Jul-91	Active Only	610
Flat-Rate	2021	1%	No	Jan-68	Active Only	133
Flat-Rate	2014	2%	No	Mar-71		134
			Yes	Oct-12	Active & Retired	862
CPI	2022	100%	No	Jul-04	Active & Retired	712
			No	Jan-98		648
CPI	2020	100%	Yes	Jan-85		531
			No	Aug-86		548
Flat-Rate	2011	2%	No	Jan-68	Active Only	135
			No	Jun-21	Active & Retired	1099
			No	Jan-68		136
			No	May-82		511
			No	Jan-90		582
			No	Oct-96		137
			No	May-21	Active & Retired	1098
			No	Apr-22	Active Only	1114
			No	Feb-16		986
Flat-Rate	2013	2%	No	May-81	Active Only	485
			No	Aug-70		138
			Yes	Apr-03		703
			No	Apr-05		722
			No	Mar-81	Active & Retired	477
Flat-Rate	2009	4%	No	Jun-79	Active & Retired	139
			No	Jun-08		751
			No	Sep-15		946
			No	Jan-68	Active Only	140
			No	May-73		141
CPI	2023	50%	Yes	Nov-80		457

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
142	Collin County	7%	2	175%	8	75	30
961	Collingsworth Co. AD	7%	2	0%	8	75	30
143	Collingsworth County	7%	2	50%	8	75	30
144	Colorado County	7%	2	125%	8	75	20
623	Comal AD	7%	2.5	175%	8	75	20
775	Comal Co. ESD #3	7%	2	50%	10	80	20
145	Comal County	7%	2	150%	8	75	30
996	Comanche CAD	7%	1.25	20%	8	80	20
146	Comanche County	5%	2	125%	8	75	30
762	Combined Consumers SUD	7%	2	0%	10	80	30
366	Concho CAD	7%	2	0%	8	75	30
636	Concho Co. HD	5%	1.25	50%	8	75	30
147	Concho County	7%	2	135%	8	75	30
759	Concho Valley COG	7%	2.5	100%	10	80	30
487	Cooke Co. AD	7%	2.25	160%	8	75	30
148	Cooke County	7%	2.05	120%	8	75	30
149	Coryell County	7%	1.85	135%	8	75	30
150	Cottle County	7%	1	40%	8	80	30
727	Cow Creek GCD	6%	1.5	0%	10	80	30
392	Crane Co. AD	7%	2	100%	10	80	30
757	Crane Co. HD	7%	2	0%	8	75	30
151	Crane County	7%	2	125%	8	75	30
907	Crockett Co. AD	7%	1.45	0%	10	80	30
409	Crockett Co. WCID #1	7%	1.25	110%	10	80	30
152	Crockett County	7%	1.45	160%	10	80	30
532	Crosby Co. AD	7%	2	110%	10	75	30
153	Crosby County	7%	1	115%	8	80	30
603	Crosby MUD	7%	1.75	120%	10	75	30
710	Cross Roads SUD	5%	1	25%	10	80	30
902	Crystal Clear SUD	7%	1	0%	5	80	20
154	Culberson County	7%	1.6	120%	8	75	20
1000	Cypress Springs SUD	5%	2	100%	10	75	20
771	Dallam Co. AD	7%	1.55	0%	10	80	30
155	Dallam County	7%	2.5	130%	8	80	30
467	Dallas CAD	7%	2.5	175%	10	80	20
430	Dallas Co. Park Cities MUD	7%	1.75	110%	10	80	30
156	Dallas County	7%	2	150%	10	80	30
463	Dawson Co. CAD	7%	2	150%	10	75	30
157	Dawson County	7%	1.5	110%	8	80	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
CPI	2023	40%	Yes	Jan-70		142
			No	Jan-16	Active Only	961
			No	Nov-93	Active Only	143
Flat-Rate	2020	2%	No	Mar-68		144
CPI	2009	50%	Yes	Jan-93		623
			No	Jun-09	Active & Retired	775
CPI	2017	50%	Yes	Mar-75	Active & Retired	145
			No	Sep-19	Active & Retired	996
Flat-Rate	2023	3%	No	Oct-84	Active & Retired	146
			Yes	Nov-08	Active & Retired	762
			No	Dec-16		366
CPI	2008	30%	No	Jan-68		147
			No	Oct-08		759
			No	Jan-95	Active & Retired	636
Flat-Rate	2019	1%	No	Jul-81		487
			No	Apr-72		148
CPI	2007	30%	No	Apr-75	Active & Retired	149
			No	Mar-89		150
			No	Oct-05		727
			No	Jan-18		392
			No	Oct-08	Active Only	757
CPI	2012	50%	No	Apr-68	Active & Retired	151
			No	May-14		907
			No	Oct-68	Active & Retired	409
Flat-Rate	2009	4%	No	Jan-68		152
			No	Apr-85	Active & Retired	532
			No	Jan-77	Active & Retired	153
Flat-Rate	2008	3%	No	Apr-91		603
			No	Jan-04	Active Only	710
			No	May-16		902
CPI	2007	100%	Yes	Feb-81	Active & Retired	154
			Yes	Jun-18		1000
			No	Apr-09		771
Flat-Rate	2016	1%	Yes	Jul-68		155
			No	Jan-81		467
			No	Mar-74		430
			No	Jan-68		156
Flat-Rate	2009	4%	Yes	Dec-80		463
			Yes	Jan-76	Active & Retired	157

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
578	Deaf Smith Co. HD	5%	1.2	55%	8	75	20
158	Deaf Smith County	7%	1.75	140%	8	75	30
363	Deep East TX COG	7%	1.5	0%	10	80	30
855	Delta Co. AD	7%	1.25	0%	8	75	30
734	Delta Co. MUD	7%	1	0%	8	80	30
159	Delta County	7%	2	110%	8	75	20
732	Delta Lake ID	5%	1.25	10%	10	80	30
583	Denco Area 911 Dist. – Denton Co.	7%	2	105%	8	75	20
482	Denton CAD	7%	2.5	175%	8	75	20
783	Denton Co. Transportation Auth.	5%	2	0%	5	75	30
160	Denton County	7%	2.25	160%	8	75	20
466	DeWitt Co. AD	7%	1.6	130%	10	80	30
161	DeWitt County	7%	1.25	80%	8	75	30
764	Dickens Co. AD	7%	1.5	0%	8	75	30
162	Dickens County	7%	1.5	110%	8	75	30
163	Dimmit County	7%	2.5	65%	8	75	30
164	Donley County	7%	1	110%	10	80	30
929	Duval Co. AD	7%	2	0%	10	75	30
880	Duval Co. GCD	4%	2.5	0%	10	80	30
165	Duval County	7%	1	95%	8	80	30
1062	East Central SUD	7%	2.5	0%	10	80	30
879	East Fork SUD	7%	2	50%	10	75	30
376	East Harris Co. ESJPB	7%	2	100%	5	80	20
825	East Medina Co. SUD	5%	2	0%	10	80	30
1102	East TX COG	7%	1.5	0%	8	75	20
1079	East TX MUD Smith Co.	7%	1	75%	10	75	30
593	Eastland Co. AD	7%	1.75	90%	10	75	30
166	Eastland County	7%	2	150%	8	75	20
624	ECD of Ector Co.	7%	2.25	160%	8	75	30
939	Ector Co. AD	7%	2.5	0%	5	75	30
580	Ector Co. HD	6%	1.45	0%	8	75	30
167	Ector County	7%	2.5	210%	8	75	30
448	Edwards Aquifer Auth. – Bexar Co.	7%	1.8	140%	8	75	20
628	Edwards CAD	7%	2	100%	8	80	30
168	Edwards County	7%	2	35%	8	75	30
819	El Paso CAD	7%	2.5	0%	10	80	30
567	El Paso Co. 911 Dist.	7%	2.5	150%	5	75	20
1013	El Paso Co. ESD #1	7%	2.5	0%	8	75	20
936	El Paso Co. ESD #2	7%	2.5	0%	8	75	20

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			Yes	Aug-89		578
Flat-Rate	2011	2%	No	Dec-69	Active Only	158
			No	Aug-17		363
			No	Jul-12		855
			No	Apr-06		734
Flat-Rate	2023	3%	Yes	Jan-87	Active & Retired	159
			Yes	Jan-06		732
			No	Jan-90	Active Only	583
Flat-Rate	2023	1%	No	Apr-81	Active Only	482
			No	Jan-12		783
Flat-Rate	2023	3%	No	Jan-68	Active Only	160
			No	Jan-81		466
			No	Jan-68	Active & Retired	161
			No	Jan-09	Active Only	764
CPI	2007	100%	No	Jul-77	Active & Retired	162
Flat-Rate	2019	2%	No	Mar-91		163
			No	Jun-88		164
			No	Apr-15	Active Only	929
			No	Dec-13		880
			No	Nov-92		165
			No	Jan-20		1062
			No	Nov-13		879
			No	Apr-17		376
CPI	2021	70%	No	Mar-11	Active & Retired	825
			No	Nov-21		1102
			No	Jan-21	Active & Retired	1079
CPI	2022	50%	Yes	Sep-90	Active & Retired	593
Flat-Rate	2023	5%	No	Jan-74	Active & Retired	166
CPI	2022	100%	No	Jan-93		624
			No	Jan-15		939
			No	Dec-89	Active Only	580
CPI	2009	10%	No	Dec-68		167
			Yes	Feb-78		448
			No	Jul-93		628
			No	Oct-93		168
			No	Oct-10		819
CPI	2023	100%	Yes	Nov-88	Active Only	567
			No	Oct-18		1013
			No	Jan-15		936

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
541	El Paso Co. HD	5%	2	140%	8	75	30
1004	El Paso Co. WID #1	4%	1.5	0%	8	75	20
170	El Paso County	7%	2.5	175%	8	75	20
963	El Paso MHMR	5%	1.5	0%	8	75	30
395	Electra Housing Auth.	7%	2	100%	5	75	20
976	Ellis AD	7%	2.5	100%	5	80	30
169	Ellis County	7%	2	150%	8	75	20
1005	Elm Ridge WCID of Denton Co.	7%	2	0%	5	80	20
859	Emerald Bay MUD	4%	1	0%	10	80	30
850	Erath Co. AD	7%	2.5	30%	10	80	30
171	Erath County	7%	2	140%	8	75	20
563	Falls Co. AD	7%	2	85%	5	80	30
172	Falls County	7%	1.75	135%	8	75	30
644	Fannin CAD	7%	2.25	20%	8	75	30
173	Fannin County	7%	2	150%	8	75	30
174	Fayette County	7%	1.75	120%	8	75	30
951	Fern Bluff MUD	7%	2	0%	5	80	30
914	Fisher Co. AD	6%	1.45	25%	10	80	30
432	Fisher Co. HD	4%	1	155%	10	80	30
175	Fisher County	7%	1.5	100%	8	75	30
176	Floyd County	7%	2	150%	8	75	30
1090	Foard Co. AD	4%	2.5	100%	8	75	30
360	Foard County	4%	2.5	100%	8	75	30
474	Fort Bend CAD	7%	2.5	150%	8	75	20
974	Fort Bend Co. ESD #2	7%	2	0%	10	75	20
390	Fort Bend Co. ESD #4	7%	2	150%	8	75	20
1063	Fort Bend Co. ESD #7	5%	2.5	0%	8	80	20
782	Fort Bend Co. WCID #2	7%	2	0%	8	80	30
178	Fort Bend County	7%	2	165%	8	75	30
932	Fort Clark MUD	7%	1	0%	10	80	30
860	Fort Griffin SUD	4%	1	0%	10	80	30
769	Four Way SUD	5%	1.5	100%	10	80	30
179	Franklin County	7%	2	145%	8	75	30
1038	Freer WCID	4%	1	100%	10	80	30
693	Freestone Co. AD	7%	2.5	10%	10	75	20
180	Freestone County	7%	1.5	135%	8	75	30
509	Frio Co. AD	7%	2	150%	8	75	30
181	Frio County	7%	2	150%	8	75	30
761	Gaines Co. AD	7%	1.5	0%	8	80	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Oct-85		541
			No	Nov-18		1004
Flat-Rate	2023	1%	No	Jan-71		170
			No	Jan-17		963
			No	Nov-17		395
			No	Jan-16	Active Only	976
Flat-Rate	2023	1%	Yes	Jan-68	Active Only	169
			No	Jul-18	Active Only	1005
			No	Oct-12	Active Only	859
			No	Mar-16		850
CPI	2019	50%	No	Jul-68	Active Only	171
Flat-Rate	2014	1%	No	Jan-88	Active Only	563
Flat-Rate	2009	4%	No	Dec-70	Active Only	172
CPI	2022	100%	No	Apr-97	Active & Retired	644
Flat-Rate	2007	4%	No	Jan-68	Active Only	173
CPI	2017	50%	No	Jan-68		174
			No	Oct-15		951
			No	Jan-22		914
CPI	2002	30%	No	Mar-75		432
			No	Oct-74	Active & Retired	175
			No	Jan-71	Active Only	176
			No	Jan-21	Active Only	1090
			No	Nov-16		360
Flat-Rate	2009	3%	No	Feb-81	Active & Retired	474
			No	Jan-16	Active Only	974
			No	Aug-18		390
			No	May-20	Active Only	1063
			No	Mar-11	Active & Retired	782
CPI	2014	10%	No	Jan-72		178
			No	Feb-15		932
			No	Nov-17		860
			No	Mar-09	Active Only	769
Flat-Rate	2008	3%	No	Jan-81	Active & Retired	179
			No	Feb-19	Active Only	1038
			No	Jan-03		693
CPI	2009	100%	No	Jan-73	Active & Retired	180
			No	May-82	Active Only	509
Flat-Rate	2016	1%	No	Jan-68	Active & Retired	181
			No	Nov-08		761

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
182	Gaines County	7%	1.6	125%	8	80	30
546	Galveston CAD	7%	2.5	175%	8	75	30
547	Galveston Co. Consolidated DD	7%	2	120%	8	75	20
464	Galveston Co. DD #1	7%	2	150%	8	75	30
433	Galveston Co. DD #2	7%	2.5	135%	8	75	20
589	Galveston Co. ECD	7%	2	135%	8	75	20
821	Galveston Co. FWSD #6	5%	1	50%	5	80	30
752	Galveston Co. Health Dist.	7%	1	0%	8	75	30
407	Galveston Co. WCID #1	7%	2	150%	8	75	30
1020	Galveston Co. WCID #8	7%	2.25	0%	8	75	20
183	Galveston County	7%	2	160%	8	75	30
473	Garza CAD	7%	1.6	130%	10	80	30
908	Garza Co. Health Care Dist.	7%	1.6	100%	10	80	30
184	Garza County	7%	1.6	125%	8	75	30
885	Gillespie CAD	7%	2.15	0%	8	75	20
955	Gillespie Co. SWCD	7%	1	0%	10	80	30
185	Gillespie County	7%	2.35	115%	8	75	30
942	Glasscock Co. AD	7%	2	0%	10	80	30
186	Glasscock County	7%	2.5	125%	8	75	30
187	Goliad County	7%	1.5	120%	8	75	30
498	Gonzales CAD	7%	2.25	135%	10	75	30
1067	Gonzales Co. ESD #1	4%	1.25	0%	10	80	30
188	Gonzales County	7%	2.5	110%	8	75	20
886	Graham Reg. Med. Ctr.	4%	1	0%	5	75	20
518	Gray Co. AD	7%	2.25	150%	8	75	20
189	Gray County	7%	1.7	125%	8	75	30
475	Grayson CAD	7%	2.25	150%	8	75	20
190	Grayson County	4%	2.25	160%	8	75	30
528	Greater Harris Co. 911 Emerg. Network	7%	2.5	115%	8	75	20
429	Greenbelt MIWA – Donley Co.	7%	1.5	125%	10	80	20
191	Gregg County	7%	2	135%	8	75	30
483	Grimes Co. AD	7%	2	150%	10	75	30
192	Grimes County	7%	1.9	105%	8	75	20
587	Guadalupe AD	7%	2	120%	8	75	20
380	Guadalupe Co. GCD	5%	2	0%	10	80	30
193	Guadalupe County	7%	2	150%	8	75	20
388	Guadalupe-Blanco River Auth.	7%	2	0%	8	80	30
1110	Gulf Coast Protection Dist.	7%	2	100%	5	80	20
526	Gulf Coast WA – Galveston Co.	7%	1.5	150%	5	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
Flat-Rate	2009	4%	No	Jan-69		182
Flat-Rate	2022	1%	No	May-86	Active Only	546
CPI	2006	40%	Yes	Jul-86	Active & Retired	547
			Yes	Jan-81		464
			Yes	Oct-75		433
			Yes	May-90		589
			No	May-11	Active Only	821
			No	Jul-08		752
Flat-Rate	2023	4%	No	May-68	Active & Retired	407
			No	Oct-18	Active Only	1020
Flat-Rate	2021	2%	No	May-73		183
			No	Feb-81		473
			No	Oct-15		908
			No	Oct-79	Active Only	184
			No	Jan-14		885
			No	Jun-15		955
Flat-Rate	2009	3%	Yes	Dec-80		185
			No	Apr-16		942
Flat-Rate	2013	3%	No	Feb-80	Active & Retired	186
CPI	2015	30%	No	Jan-77	Active Only	187
Flat-Rate	2019	2%	No	Jan-82		498
			No	Feb-21		1067
Flat-Rate	2019	2%	No	Nov-85		188
			No	Feb-14		886
Flat-Rate	2009	4%	Yes	Jan-83		518
			No	Jan-70	Active Only	189
CPI	2006	30%	No	Mar-81	Active & Retired	475
CPI	2008	100%	No	Jan-68	Active Only	190
			No	Sep-84	Active & Retired	528
			No	Jan-74		429
Flat-Rate	2002	2%	Yes	Jan-68		191
			No	Apr-81		483
Flat-Rate	2009	3%	No	Jun-70	Active & Retired	192
CPI	2023	40%	Yes	Apr-90		587
			No	Jul-17		380
CPI	2022	60%	Yes	May-74		193
			No	Jan-19		388
			No	Feb-22	Active Only	1110
CPI	2021	100%	No	Mar-84	Active & Retired	526

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
194	Hale County	7%	2	130%	8	75	30
787	Hall Co. AD	5%	1	0%	10	80	30
195	Hall County	7%	1.5	125%	8	75	30
1071	Hamilton Co. AD	7%	1.75	0%	8	75	30
196	Hamilton County	6%	1.5	110%	8	75	20
585	Hansford Co. HD	4%	1.75	80%	5	75	30
197	Hansford County	7%	1.7	105%	8	75	30
198	Hardeman County	7%	1.4	80%	8	75	30
527	Hardin Co. AD	7%	2.25	130%	8	75	30
887	Hardin Co. ESD #2	5%	2	0%	10	75	20
199	Hardin County	7%	2	155%	8	75	30
571	Harlingen ID Cameron Co. #1	5%	1.25	25%	10	80	30
598	Harris CAD	7%	2.5	110%	8	75	30
374	Harris Co. ESD #10	7%	2.5	150%	5	75	20
1095	Harris Co. ESD #11	7%	2	0%	5	75	20
985	Harris Co. ESD #12	7%	2.5	175%	5	80	20
842	Harris Co. ESD #13	7%	2	0%	5	75	20
1127	Harris Co. ESD #16	5%	1.5	0%	8	75	20
975	Harris Co. ESD #17	7%	2	100%	10	75	20
382	Harris Co. ESD #24	7%	2.5	0%	5	75	20
888	Harris Co. ESD #29	7%	2	10%	5	75	20
948	Harris Co. ESD #46	6%	2	0%	8	75	20
944	Harris Co. ESD #48	7%	2	0%	5	75	20
835	Harris Co. ESD #50	7%	2	150%	5	80	20
1119	Harris Co. ESD #6	7%	2	0%	5	75	20
1064	Harris Co. ESD #7	7%	2.5	0%	5	75	20
1116	Harris Co. ESD #8	7%	2	0%	8	75	20
988	Harris Co. ESD #9	7%	2	0%	5	75	20
364	Harris Co. FWSD #61	6%	2	0%	8	75	20
797	Harris Co. Housing Auth.	7%	2.25	160%	5	75	30
903	Harris Co. Sports & Convention Corp.	7%	2.25	0%	8	75	30
569	Harris Co. WCID #1	7%	2	35%	8	75	30
877	Harris Co. WCID #36	7%	2.2	60%	8	75	30
625	Harris Co. WCID #50	5%	1.25	15%	8	75	30
200	Harris County	7%	2.25	160%	8	75	30
1105	Harris Fort Bend ESD #100	7%	1.5	0%	8	75	20
201	Harrison County	7%	1.8	135%	8	75	30
520	Hartley Co. AD	7%	1.8	150%	10	80	30
202	Hartley County	7%	2	135%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
CPI	2011	100%	No	Jan-69	Active Only	194
			No	Jan-10		787
CPI	1996	50%	No	Jan-70		195
CPI	2008	60%	No	Nov-19	Active & Retired	1071
			No	Oct-77	Active Only	196
			No	Jan-90		585
			No	Jan-72		197
CPI	2013	80%	No	Dec-72		198
			No	Jul-84	Active Only	527
Flat-Rate	2020	1%	No	Jul-18		887
			No	Dec-68	Active Only	199
CPI	2022	60%	No	Jan-89		571
			No	Jan-91	Active & Retired	598
			No	Sep-17		374
			No	May-21		1095
			Yes	Jan-16	Active Only	985
			No	Jan-16		842
			No	Oct-22	Active Only	1127
			No	Mar-17		975
			No	Aug-17	Active & Retired	382
			Yes	Jan-17	Active & Retired	888
			No	Apr-15	Active Only	948
			No	Jul-15		944
			Yes	Jan-12		835
			No	Jul-22	Active Only	1119
No	Apr-20	Active Only	1064			
No	Aug-22		1116			
Flat-Rate	2016	1%	Yes	Jan-16		988
			No	Jan-18		364
Flat-Rate	2023	1%	No	Mar-10	Active Only	797
			No	Jan-16	Active Only	903
			Yes	Jan-89	Active Only	569
			No	Oct-13		877
Flat-Rate	2016	1%	Yes	Jan-93	Active & Retired	625
			No	Jan-68		200
			No	Sep-21	Active Only	1105
Flat-Rate	2023	1%	No	Jan-69	Active & Retired	201
			No	Jan-83		520
			Yes	Jun-68	Active Only	202

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
203	Haskell County	7%	1.25	110%	8	75	30
552	Haskell Memorial HD	5%	1.5	25%	10	80	30
1051	Hays Co. ESD #4	7%	2.5	0%	8	75	20
878	Hays Co. ESD #5	7%	2.5	100%	10	80	20
799	Hays Co. ESD #6	7%	2	0%	10	80	20
826	Hays Co. ESD #8	7%	2	100%	8	75	20
204	Hays County	7%	2.25	175%	8	75	30
943	Heart of TX COG	4%	2.5	0%	10	80	30
640	Hemphill Co. AD	7%	2	100%	8	75	30
529	Hemphill Co. HD	7%	2.3	130%	10	80	30
839	Hemphill Co. UWCD	4%	1.25	0%	10	80	30
205	Hemphill County	7%	1.75	135%	8	80	30
746	Henderson Co. 911 Comm. Dist.	7%	2	0%	8	75	30
704	Henderson Co. AD	7%	2.25	25%	10	80	20
206	Henderson County	7%	2.25	155%	8	75	20
1073	Hickory Creek SUD	4%	1	0%	10	80	30
414	Hidalgo & Cameron Co. ID #9	7%	1.5	50%	10	80	30
516	Hidalgo Co. AD	7%	2	150%	10	75	20
401	Hidalgo Co. DD #1	7%	2.5	110%	10	80	20
713	Hidalgo Co. ID #1	5%	1.5	10%	10	80	30
438	Hidalgo Co. ID #2	7%	1.5	110%	10	80	30
486	Hidalgo Co. ID #6	7%	1.5	40%	10	80	30
207	Hidalgo County	7%	2	160%	8	75	20
992	Hidalgo MUD #1	4%	1.15	0%	10	80	30
674	High Plains UWCD #1	7%	1.25	0%	8	80	30
1019	High Point SUD	7%	2	100%	10	80	30
208	Hill County	7%	2	125%	8	75	30
728	Hockley Co. AD	7%	1.85	40%	10	80	30
209	Hockley County	7%	1.8	135%	8	80	30
971	Hood CAD	7%	2	90%	10	80	30
210	Hood County	7%	2.5	125%	5	75	20
661	Hopkins Co. AD	7%	1.5	0%	8	75	30
211	Hopkins County	7%	2.25	160%	8	75	30
772	Housing Auth. City of Abilene	7%	1	0%	5	80	30
909	Housing Auth. City of Edinburg	6%	2.5	0%	5	75	20
777	Housing Auth. City of Huntington	4%	1	0%	10	80	30
1036	Housing Auth. City of Kirbyville	6%	2.25	0%	10	80	30
1003	Housing Auth. City of Knox City	7%	2	60%	10	80	30
917	Housing Auth. City of Mercedes	7%	2	10%	5	75	20

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
Flat-Rate	2023	7%	No	Mar-81		203
CPI	2012	50%	No	Nov-86		552
			No	Oct-21	Active Only	1051
			No	Oct-13	Active Only	878
			Yes	Oct-10		799
			Yes	Aug-15		826
Flat-Rate	2018	2%	No	Jan-71		204
			No	Oct-15		943
CPI	2009	50%	Yes	Jul-96	Active & Retired	640
			No	Sep-84	Active Only	529
			No	Mar-12		839
CPI	2003	50%	Yes	Jan-76	Active Only	205
			No	Jan-08		746
			No	Jul-03		704
CPI	2009	50%	No	Jan-68	Active Only	206
			No	Apr-20	Active Only	1073
Flat-Rate	2015	1%	No	Jul-70		414
			Yes	Nov-82		516
Flat-Rate	2019	2%	Yes	Jan-68		401
			Yes	Jul-04		713
			No	Apr-76		438
			Yes	Jul-81		486
Flat-Rate	2023	2%	Yes	Jan-68		207
			No	May-16		992
			Yes	Jan-02		674
			No	Nov-18	Active Only	1019
Flat-Rate	2023	4%	No	Jul-75	Active & Retired	208
			No	Oct-05		728
CPI	2015	10%	No	Sep-68	Active Only	209
			No	Jan-16		971
Flat-Rate	2020	1%	No	Oct-84	Active Only	210
CPI	2013	100%	No	Jan-00	Active Only	661
Flat-Rate	2023	7%	No	Jan-68		211
			Yes	Apr-09		772
			No	May-14	Active & Retired	909
			No	Oct-09		777
			No	Jan-19		1036
			No	Jun-18	Active Only	1003
			No	Aug-14	Active & Retired	917

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
1082	Housing Auth. City of Mission	6%	1	0%	5	75	20
1002	Housing Auth. City of Munday	7%	1.75	10%	10	80	30
913	Housing Auth. City of Pharr	6%	1	0%	5	75	20
912	Housing Auth. Co. of Hidalgo	5%	2	20%	8	75	20
1029	Housing Auth. Starr Co.	5%	1.5	0%	10	75	20
1010	Housing Auth. Travis Co.	4%	2.5	0%	5	75	20
694	Houston Co. AD	7%	1.5	20%	10	80	30
212	Houston County	7%	1.4	115%	8	75	30
1086	Howard Co. AD	7%	1.75	0%	8	75	30
213	Howard County	7%	2	135%	8	75	20
214	Hudspeth County	7%	1.75	135%	10	75	30
749	Hunt Co. AD	7%	2.5	0%	8	75	30
215	Hunt County	7%	2	155%	8	75	30
1043	Hurst Creek MUD	6%	1.4	25%	8	80	20
778	Hutchinson Co. AD	7%	1.4	0%	8	75	30
216	Hutchinson County	7%	1.9	125%	8	75	30
711	Iraan General HD	7%	1.8	0%	10	75	30
779	Irion Co. AD	4%	2	0%	8	75	30
217	Irion County	7%	2	150%	8	75	30
592	Jack Co. AD	7%	1	100%	10	80	30
218	Jack County	7%	1.6	100%	8	75	30
770	Jackson Co. AD	7%	1.5	0%	10	75	30
441	Jackson Co. County-Wide DD	7%	2.5	135%	10	80	30
972	Jackson Co. ESD #3	7%	2.25	0%	5	75	20
219	Jackson County	7%	1.5	125%	8	75	30
393	Jasper Co. AD	7%	2.5	0%	10	80	30
657	Jasper Co. WCID #1	7%	2.5	10%	10	80	30
220	Jasper County	7%	2.25	160%	8	75	30
221	Jeff Davis County	7%	1.5	115%	10	75	30
810	Jefferson CAD	7%	2.5	0%	10	80	30
404	Jefferson Co. DD #3	7%	2	60%	10	80	30
408	Jefferson Co. DD #6	7%	2.25	160%	8	75	30
405	Jefferson Co. DD #7	7%	2.25	125%	8	75	30
451	Jefferson Co. WCID #10	7%	1.75	135%	8	75	30
222	Jefferson County	7%	2	135%	8	75	30
680	Jim Hogg Co. AD	7%	2	10%	10	80	30
656	Jim Hogg Co. ESD #1	4%	1	0%	8	75	30
641	Jim Hogg Co. WCID #2	6%	1.25	20%	10	80	30
223	Jim Hogg County	5%	1.25	105%	8	80	20

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Sep-20		1082
			No	Apr-18		1002
			No	Jul-14	Active & Retired	913
			Yes	Aug-14	Active & Retired	912
			No	Jun-19		1029
			No	Jul-18		1010
			No	Jan-03		694
Flat-Rate	2008	3%	No	Jan-68		212
			No	Sep-20	Active Only	1086
CPI	2011	40%	Yes	Jan-69	Active & Retired	213
			No	Feb-72		214
			No	May-08		749
Flat-Rate	2009	3%	No	Nov-70		215
			No	Oct-19		1043
			No	Sep-09		778
CPI	2014	20%	No	Jan-70	Active & Retired	216
			No	Jul-04		711
			No	Jan-12		779
CPI	2014	10%	No	May-77		217
			No	Jul-90		592
CPI	2017	20%	No	Dec-76		218
			No	Mar-09	Active Only	770
			No	Sep-76		441
			Yes	Jan-16	Active & Retired	972
CPI	2009	10%	No	Jan-68		219
			No	Jan-18	Active Only	393
			No	Jan-99		657
CPI	2007	50%	No	Jan-79	Active & Retired	220
			No	May-68		221
			No	Jan-15		810
			Yes	Feb-68		404
Flat-Rate	2015	2%	No	Jun-68	Active & Retired	408
CPI	2011	100%	No	Mar-68	Active & Retired	405
CPI	2012	50%	Yes	Jan-79	Active & Retired	451
Flat-Rate	2023	2%	No	Jan-68		222
			No	Apr-02		680
			No	Jan-99		656
			No	Oct-96		641
			No	Oct-84	Active & Retired	223

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
224	Jim Wells County	6%	2.5	150%	8	75	20
818	Johnson Co. ESD #1	6%	2	0%	10	75	30
225	Johnson County	7%	2	155%	8	75	20
741	Jonah Water SUD	5%	2	0%	10	80	20
496	Jones Co. AD	7%	1.3	145%	8	75	30
226	Jones County	7%	2.25	135%	8	75	30
524	Karnes Co. AD	6%	2	110%	10	80	30
455	Karnes Co. HD	6%	2	150%	10	80	30
227	Karnes County	7%	2	125%	8	75	30
662	Kaufman Co. AD	7%	2	40%	10	75	30
228	Kaufman County	7%	2	150%	8	75	30
671	Kendall AD	7%	2.15	10%	5	75	30
619	Kendall Co. WCID #1	7%	1.5	85%	10	80	30
229	Kendall County	7%	1.75	125%	5	75	30
854	Kenedy Co. CAD	7%	2.5	0%	5	75	30
906	Kenedy Co. Fire & ESD #1	7%	1.25	0%	10	80	30
230	Kenedy County	7%	2.5	15%	8	75	20
594	Kent Co. TAD	7%	2	135%	10	80	30
231	Kent County	7%	2	110%	8	75	30
956	Kerr Co. SWCD	7%	1	0%	10	80	30
232	Kerr County	7%	2.3	145%	8	75	30
653	Kerr Emerg. 911 Network	7%	2	100%	8	75	30
1100	Kimble CAD	5%	2.15	0%	5	80	30
233	Kimble County	7%	1.75	105%	8	75	20
755	King Co. AD	7%	2.25	100%	8	75	30
234	King County	7%	2.25	130%	8	75	30
579	Kinney Co. AD	7%	1	100%	10	75	30
235	Kinney County	7%	2	150%	8	75	20
236	Kleberg County	7%	1.5	180%	8	75	20
237	Knox County	7%	1.5	50%	8	75	30
731	La Salle Co. AD	7%	2.5	0%	10	75	30
241	La Salle County	7%	2.5	165%	8	75	20
540	Laguna Madre WD – Cameron Co.	7%	2	40%	8	75	20
867	Lake Cities MUA	7%	2	0%	5	80	30
1074	Lake Fork SUD	6%	1	0%	8	80	30
874	Lake Kiowa SUD	7%	2	125%	8	80	30
514	Lakeway MUD – Travis Co.	7%	1.75	115%	8	80	30
808	Lamar Co. AD	7%	1.65	0%	8	80	30
238	Lamar County	7%	2.2	160%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			Yes	Mar-72	Active & Retired	224
			No	Oct-21		818
Flat-Rate	2009	3%	No	Jan-68		225
			Yes	Jan-07	Active Only	741
Flat-Rate	2011	1%	No	Jan-82	Active & Retired	496
Flat-Rate	2023	3%	No	Mar-68		226
Flat-Rate	2014	2%	No	Sep-83		524
Flat-Rate	2023	3%	No	Jan-80		455
CPI	2019	50%	Yes	Mar-74		227
Flat-Rate	2018	2%	Yes	Jan-00	Active & Retired	662
Flat-Rate	2019	2%	No	Jan-68	Active & Retired	228
CPI	2008	100%	Yes	Apr-01	Active Only	671
Flat-Rate	2023	3%	No	Apr-92		619
Flat-Rate	2007	3%	Yes	Jun-82		229
			Yes	Jan-13	Active Only	854
			No	May-14		906
Flat-Rate	2017	1%	No	Jan-84	Active & Retired	230
			No	Oct-90		594
Flat-Rate	2023	2%	No	Jul-72	Active & Retired	231
			No	Sep-16		956
CPI	2012	10%	Yes	Oct-70	Active Only	232
			No	Jul-98	Active Only	653
			No	Mar-22	Active & Retired	1100
CPI	1996	30%	Yes	Nov-72	Active Only	233
			No	Jul-08	Active Only	755
			No	Sep-69	Active Only	234
Flat-Rate	2023	7%	Yes	Oct-89		579
Flat-Rate	2018	2%	No	Jul-69		235
Flat-Rate	2005	5%	Yes	Jan-68		236
CPI	2008	100%	No	Jan-82		237
			No	Jan-06	Active & Retired	731
Flat-Rate	2014	2%	Yes	Jan-68	Active & Retired	241
CPI	2009	30%	Yes	Oct-85		540
			Yes	Jan-13		867
			No	Feb-20	Active & Retired	1074
			No	May-13		874
CPI	2009	60%	Yes	Oct-82	Active Only	514
			No	Oct-10		808
Flat-Rate	2022	1%	No	Jan-68		238

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
239	Lamb County	7%	2	140%	8	75	30
650	Lampasas CAD	7%	2	10%	10	80	30
240	Lampasas County	7%	2.25	150%	8	75	20
242	Lavaca County	7%	2	125%	8	75	30
439	Lavaca-Navidad River Auth. – Jackson Co.	7%	2	165%	10	80	30
977	Lee CAD	6%	1.8	0%	5	75	30
243	Lee County	5%	2	135%	8	75	30
468	Leon Co. CAD	7%	1.65	100%	10	75	30
244	Leon County	7%	1.65	105%	8	75	20
481	Liberty Co. CAD	7%	2.5	160%	8	75	30
245	Liberty County	7%	2.5	175%	8	75	20
695	Limestone Co. AD	7%	2.5	5%	10	75	30
246	Limestone County	7%	1.5	125%	8	75	30
247	Lipscomb County	7%	1.75	115%	8	75	30
591	Live Oak Co. AD	7%	2	125%	10	80	20
248	Live Oak County	7%	2.5	135%	8	75	20
780	Llano CAD	7%	1.75	10%	5	75	20
249	Llano County	7%	1.6	85%	8	75	20
513	Loving Co. AD	7%	2.5	110%	8	75	30
250	Loving County	7%	2.5	125%	8	75	30
756	Lower Trinity GCD	7%	2.5	0%	5	80	30
714	Lower Valley WD	6%	2.5	0%	10	75	30
499	Lubbock CAD	7%	2	150%	10	75	20
425	Lubbock Co. WCID #1	7%	2	125%	8	75	30
251	Lubbock County	7%	2	165%	8	75	20
558	Lubbock ECD	7%	2	150%	10	75	30
647	Lubbock Reese Redevelopment Auth.	5%	1	0%	5	75	30
639	Lumberton MUD	7%	2	0%	8	80	30
497	Lynn Co. AD	5%	1.25	110%	8	80	30
442	Lynn Co. HD	6%	1.75	200%	5	75	30
252	Lynn County	5%	1.25	100%	8	75	30
630	Macedonia-Eylau MUD – Bowie Co.	7%	2	65%	10	75	30
500	Mackenzie MWA – Briscoe Co.	7%	1	150%	10	75	20
596	Madison Co. AD	7%	2.5	40%	10	80	30
256	Madison County	7%	1.65	110%	8	75	30
675	Marion Co. AD	7%	2	10%	8	75	30
257	Marion County	7%	2	150%	8	75	30
931	Marion-Cass SWCD	7%	2.5	0%	10	80	30
658	Marshall-Harrison Co. Health Dist.	7%	1.5	0%	10	80	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
Flat-Rate	2019	1%	No	Dec-68		239
			Yes	Apr-98	Active & Retired	650
CPI	2015	50%	Yes	Feb-74		240
CPI	2009	50%	No	Jul-70	Active & Retired	242
CPI	2021	50%	No	Jun-76	Active Only	439
			No	Mar-16		977
CPI	2010	30%	No	Jan-70		243
			Yes	Jan-81		468
Flat-Rate	2020	1%	Yes	Jan-71	Active & Retired	244
			No	Mar-81	Active & Retired	481
CPI	2009	40%	Yes	Jan-70	Active & Retired	245
Flat-Rate	2015	2%	Yes	Jan-03		695
Flat-Rate	2009	3%	Yes	Oct-77	Active & Retired	246
			CPI	2019	10%	Yes
CPI	1995	80%	No	Jun-90		591
			Yes	Jan-76	Active & Retired	248
CPI	2023	100%	No	Oct-17		780
			Yes	Aug-82	Active & Retired	513
CPI	2023	80%	Yes	Jan-75	Active & Retired	250
			No	Oct-08	Active Only	756
CPI	2010	50%	No	Oct-04		714
			Yes	Jan-82		499
Flat-Rate	2011	3%	Yes	Jan-73	Active & Retired	425
			No	Aug-68		251
Flat-Rate	2011	3%	No	Oct-87	Active & Retired	558
			No	Jan-98	Active Only	647
Flat-Rate	2011	3%	No	Jan-96	Active Only	639
			No	Dec-81	Active Only	497
Flat-Rate	2011	3%	No	Jan-77		442
			Yes	Jan-78		252
Flat-Rate	2011	3%	No	Aug-93	Active & Retired	630
			No	Jan-82	Active & Retired	500
Flat-Rate	2011	3%	Yes	Jan-91	Active Only	596
			No	Jan-90		256
CPI	2023	30%	No	Jan-90		256
Flat-Rate	2019	2%	No	Jan-02		675
CPI	2022	30%	No	Apr-68	Active & Retired	257
			No	Dec-14		931
Flat-Rate	2008	3%	No	Apr-99		658

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
595	Martin Co. AD	7%	2	30%	10	80	30
258	Martin County	7%	2	150%	8	80	30
924	Mason Co. SWCD #223	4%	1	10%	10	80	30
259	Mason County	7%	1.5	55%	8	75	30
987	Matagorda Co. AD	7%	2.5	100%	10	80	30
678	Matagorda Co. DD	7%	2	0%	8	75	30
440	Matagorda Co. HD	6%	1.6	130%	5	75	30
677	Matagorda Co. ND #1	7%	2	0%	8	75	30
260	Matagorda County	7%	2	125%	8	75	30
729	Maverick Co. HD	6%	1.25	50%	8	75	30
453	Maverick Co. WCID #1	7%	1.5	100%	10	80	30
261	Maverick County	7%	2.5	160%	8	75	30
844	McCamey Co. HD	7%	1	0%	8	80	30
512	McCulloch Co. AD	7%	2.25	150%	10	80	20
253	McCulloch County	7%	1.6	100%	8	75	20
725	McLennan Co. 911 EAD	7%	2.5	0%	8	75	30
491	McLennan Co. AD	7%	2	150%	10	75	30
679	McLennan Co. WCID #2	4%	1	10%	10	80	30
254	McLennan County	6%	2.5	60%	8	75	30
1037	McMullen CAD	7%	2.5	0%	8	80	30
255	McMullen County	7%	2.5	75%	8	80	30
841	Medical Arts Hospital – Dawson Co.	4%	1.05	0%	8	75	20
705	Medina Co. 911 Dist.	6%	1.5	0%	10	80	30
535	Medina Co. AD	6%	2	125%	10	80	30
1111	Medina Co. ESD #1	6%	2	10%	10	80	30
262	Medina County	6%	2	110%	8	75	30
419	Memorial Med. Ctr. – Calhoun Co.	7%	1.75	110%	8	75	30
1070	Menard Co. HD	4%	1	0%	8	75	20
377	Menard Co. UWD	7%	1.8	0%	10	75	30
263	Menard County	7%	1.65	115%	10	75	30
743	Mesa UWCD	7%	1	0%	10	80	30
669	Middle Rio Grande Dev. Council	7%	2	70%	8	75	20
492	Midland CAD	7%	2	150%	10	80	30
264	Midland County	7%	2	155%	8	75	30
570	Midland ECD	7%	2	125%	8	75	30
911	Milam AD	7%	1.75	0%	8	80	30
265	Milam County	7%	1.75	135%	8	75	30
617	Mills CAD	7%	2	110%	10	80	30
266	Mills County	7%	2	95%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Oct-90		595
Flat-Rate	2019	2%	No	Jan-70		258
			No	Oct-14		924
CPI	2012	60%	Yes	Jan-68		259
			No	Feb-16	Active & Retired	987
			No	Jan-02	Active Only	678
			No	Jul-76		440
			No	Jan-02	Active Only	677
			No	Jan-68	Active & Retired	260
			No	Oct-05	Active & Retired	729
			Yes	Sep-79		453
CPI	2013	80%	Yes	Jan-70	Active & Retired	261
			No	Apr-12		844
			No	Jul-82		512
CPI	2014	90%	Yes	Jan-68		253
CPI	2023	100%	Yes	Jul-05	Active & Retired	725
CPI	2008	80%	Yes	Oct-81		491
			No	Apr-02		679
Flat-Rate	2023	5%	No	Jan-69		254
			Yes	Apr-19		1037
CPI	2023	100%	Yes	Oct-83		255
			Yes	Apr-12		841
			No	Jul-03		705
CPI	2011	90%	No	Mar-85		535
			No	Feb-22	Active & Retired	1111
Flat-Rate	2008	3%	No	Jan-68		262
Flat-Rate	2009	3%	Yes	Jan-72		419
			No	Jan-20	Active & Retired	1070
			No	Aug-17		377
CPI	2016	10%	Yes	Apr-68		263
			No	Apr-07		743
			Yes	Jan-01	Active Only	669
CPI	2023	100%	Yes	Sep-81		492
CPI	2023	30%	No	Apr-69	Active & Retired	264
CPI	2016	100%	No	Jan-89	Active Only	570
			No	Oct-14	Active & Retired	911
CPI	2009	50%	No	Jan-70	Active & Retired	265
			No	Jan-92	Active Only	617
Flat-Rate	2017	1%	No	Mar-74	Active Only	266

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
484	Mitchell Co. AD	7%	2	135%	10	80	30
267	Mitchell County	7%	1.4	120%	8	75	30
919	Monahans Housing Auth.	5%	2	0%	5	75	20
504	Montague Co. TAD	7%	2	150%	10	80	30
268	Montague County	7%	2.5	125%	5	75	30
605	Montgomery CAD	6%	2.5	175%	8	75	30
667	Montgomery Co. ECD	7%	2	125%	8	75	30
651	Montgomery Co. ESD #1	7%	2.5	110%	8	75	20
973	Montgomery Co. ESD #10	7%	2	100%	5	75	20
696	Montgomery Co. ESD #3	7%	1.5	0%	8	75	20
982	Montgomery Co. ESD #4	6%	2	0%	8	75	20
999	Montgomery Co. ESD #7	5%	1	0%	10	75	20
800	Montgomery Co. ESD #8	7%	2.5	0%	8	75	30
989	Montgomery Co. ESD #9	7%	1	0%	8	75	20
763	Montgomery Co. HD	7%	2	0%	5	75	30
804	Montgomery Co. Housing Auth.	7%	1.5	175%	5	80	30
269	Montgomery County	6%	2.5	185%	8	75	30
733	Moore Co. AD	7%	1.7	0%	8	80	30
412	Moore Co. HD	7%	1.7	115%	5	75	30
270	Moore County	7%	1.7	135%	8	75	30
1089	Morris Co. AD	7%	2	0%	8	80	30
271	Morris County	7%	2	140%	8	80	30
738	Mustang SUD	7%	2	0%	10	80	30
1109	Nacogdoches CAD	7%	2	0%	10	80	30
273	Nacogdoches County	7%	2	150%	8	75	30
515	Navarro CAD	7%	2.25	145%	10	80	20
274	Navarro County	7%	1.75	145%	8	75	30
572	Newton CAD	7%	2.25	135%	8	80	30
275	Newton County	7%	1.7	125%	8	75	30
276	Nolan County	7%	1.7	130%	10	75	30
962	Nortex Reg. Plan. Comsn.	6%	1	0%	10	80	30
1030	North Blanco Co. ESD #1	7%	2	0%	10	80	20
556	North Central TX MWA	7%	1	90%	10	80	30
938	North East TX Reg. Mob. Auth.	6%	2	0%	8	75	20
852	North Hunt SUD	4%	2	0%	5	75	20
838	North Plains GCD	7%	1.2	0%	8	80	30
927	North TX Emerg. Comm. Ctr.	7%	2	0%	5	80	20
646	North TX Tollway Auth.	6%	2.5	0%	10	75	30
1056	Northeast Gaines Co. ESD #1	7%	1.6	0%	8	80	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
CPI	2019	10%	No	May-81		484
Flat-Rate	2013	3%	No	Jan-70	Active Only	267
			No	Nov-14		919
			Yes	Mar-82		504
			No	Jan-68		268
CPI	2016	50%	No	Jun-91		605
CPI	2023	70%	Yes	Jan-01	Active & Retired	667
			Yes	Jul-98		651
			Yes	Apr-16		973
Flat-Rate	2023	5%	No	Jan-03	Active & Retired	696
			No	Jun-16	Active Only	982
			No	Feb-17		999
			No	Jul-10		800
			No	Nov-16		989
			No	Jan-09		763
			No	May-10	Active Only	804
CPI	2017	10%	Yes	Feb-71		269
			No	Jan-06		733
Flat-Rate	2007	2%	No	Jan-70	Active Only	412
Flat-Rate	2019	2%	No	Jan-70	Active Only	270
			Yes	Dec-20	Active & Retired	1089
CPI	1993	50%	No	Jan-68		271
			No	Oct-06	Active Only	738
			No	Jan-22		1109
			No	Jan-71	Active Only	273
Flat-Rate	2011	1%	No	Sep-82	Active Only	515
CPI	2009	40%	No	Feb-70	Active & Retired	274
			No	Apr-89	Active Only	572
CPI	2006	30%	No	Jan-79		275
			No	Feb-69		276
			No	Oct-15		962
			No	Dec-18	Active Only	1030
			Yes	Apr-87	Active & Retired	556
			No	Apr-15		938
			No	Feb-13		852
			No	Jan-13		838
			Yes	May-15	Active Only	927
CPI	2023	50%	No	Sep-97		646
			No	Jul-20	Active Only	1056

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
562	Northeast TX MWD	7%	1.3	50%	5	80	30
632	Northeast TX Public Health Dist.	5%	2	0%	8	75	30
368	Northern Trinity GCD	7%	1	0%	5	80	30
683	Nueces Co. AD	7%	2.25	0%	5	75	20
400	Nueces Co. DD #2	6%	2	110%	10	75	30
791	Nueces Co. ESD #2	7%	2	10%	5	75	30
416	Nueces Co. WCID #3	7%	1.5	60%	10	80	30
450	Nueces Co. WCID #4	7%	2.25	125%	10	80	30
277	Nueces County	7%	2	160%	8	80	30
1042	Ochiltree Co. AD	7%	1.75	0%	5	80	30
278	Ochiltree County	7%	1.75	125%	8	75	30
517	Oldham Co. AD	5%	1.75	150%	10	80	30
279	Oldham County	7%	2	135%	8	75	30
490	Orange Co. AD	7%	2	150%	8	75	20
421	Orange Co. DD	7%	2	155%	8	75	30
665	Orange Co. ESD #1	7%	2	10%	8	75	30
803	Orange Co. ESD #2	7%	2	0%	10	80	30
660	Orange Co. Nav. & Port Dist.	7%	2	35%	10	80	30
631	Orange Co. WCID #1	7%	1.5	15%	5	75	30
280	Orange County	7%	2	150%	8	75	20
730	Palo Duro WD	7%	1.5	0%	10	80	30
723	Palo Pinto AD	7%	2	0%	8	75	30
281	Palo Pinto County	7%	2	135%	8	75	30
282	Panola County	7%	2.5	175%	8	75	30
717	Parker Co. AD	7%	2	100%	10	80	30
922	Parker Co. ESD #1	7%	2	0%	10	75	20
784	Parker Co. HD	6%	1	50%	10	80	20
754	Parker Co. SUD	5%	1	0%	10	80	30
283	Parker County	7%	2	160%	8	75	20
747	Parmer Co. AD	7%	1.5	0%	8	80	30
284	Parmer County	7%	1.5	90%	8	80	30
765	Pecan Valley GCD	7%	1.25	20%	10	80	30
494	Pecos Co. AD	7%	1.9	145%	10	75	20
774	Pecos Co. WCID #1	7%	1.1	0%	10	80	30
285	Pecos County	7%	1.8	140%	8	75	30
796	Permian Basin Reg. Plan. Comsn.	6%	1.75	0%	10	75	30
673	Permian Reg. Med Ctr.	7%	2	0%	8	75	30
707	Pineywoods GCD	7%	2	100%	10	80	20
697	Polk CAD	7%	2.5	125%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Jan-88	Active & Retired	562
			No	Oct-94	Active & Retired	632
			Yes	Mar-17	Active Only	368
			No	Jul-02		683
Flat-Rate	2001	3%	No	Jan-68	Active & Retired	400
			No	Sep-10		791
			No	Jan-71	Active Only	416
CPI	2014	100%	Yes	Nov-78	Active Only	450
			No	Jan-68		277
			No	Apr-19	Active & Retired	1042
CPI	2021	40%	No	Apr-72		278
			Yes	Dec-82	Active Only	517
Flat-Rate	2007	3%	No	Jul-72	Active Only	279
Flat-Rate	2009	3%	No	Aug-81	Active & Retired	490
Flat-Rate	2015	2%	No	Feb-72	Active & Retired	421
			Yes	Jan-01		665
			No	May-13		803
			No	Oct-99		660
CPI	2008	100%	No	Oct-93		631
CPI	2020	10%	No	Apr-68		280
			No	Oct-05		730
			No	Apr-05	Active Only	723
Flat-Rate	2022	1%	No	Jan-68	Active & Retired	281
CPI	2023	100%	No	Dec-77	Active & Retired	282
			No	Jan-05		717
			No	Dec-14		922
			No	Jan-12		784
			No	Jul-08	Active & Retired	754
Flat-Rate	2009	4%	No	Feb-75	Active & Retired	283
			No	Mar-08	Active Only	747
Flat-Rate	2006	3%	No	Sep-73	Active Only	284
			No	Jan-09		765
CPI	2022	50%	No	Oct-81	Active & Retired	494
			No	May-09		774
Flat-Rate	2022	1%	No	Jan-68	Active & Retired	285
			Yes	Nov-10		796
			No	Jan-02	Active Only	673
			No	Jul-03	Active Only	707
Flat-Rate	2016	1%	No	Jan-03	Active & Retired	697

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
739	Polk Co. FWSD #2	7%	2	25%	5	75	20
286	Polk County	7%	2.5	160%	8	75	30
676	Port of Bay City Auth.	7%	2	0%	8	75	30
449	Port of Beaumont ND	7%	2	110%	8	75	30
620	Port of Corpus Christi Auth.	7%	2	100%	5	75	30
622	Port of Port Arthur ND	7%	2	35%	8	75	30
726	Post Oak Savannah GCD	7%	1	20%	10	80	30
489	Potter Co. AD	Non-depositing	2	150%	0	75	30
287	Potter County	7%	2.1	155%	8	75	20
560	Potter-Randall Co. ECD	7%	2.5	100%	10	80	30
840	Prairielands GCD	5%	2.5	0%	5	75	30
626	Presidio AD	7%	1	100%	10	80	30
288	Presidio County	6%	2	135%	8	75	30
537	Rains Co. AD	7%	2.25	135%	8	75	30
289	Rains County	7%	1.9	100%	8	75	30
564	Randall Co. AD	7%	2	150%	8	75	30
290	Randall County	7%	2	150%	8	75	20
406	Rankin Co. HD – Upton Co.	7%	2	135%	5	75	30
823	Rayburn Country MUD	7%	1.5	0%	10	80	30
291	Reagan County	7%	2.25	130%	8	75	30
445	Reagan HD	7%	1.5	125%	8	75	30
1007	Real Co. AD	7%	1.65	0%	8	80	20
292	Real County	7%	2.5	175%	8	75	30
505	Red Bluff WPCD – Reeves Co.	7%	2	15%	8	80	30
845	Red River AD	7%	2	0%	5	75	30
435	Red River Auth. of TX	7%	1.8	140%	10	80	30
921	Red River Co. SWCD	4%	1	50%	10	80	30
293	Red River County	7%	2	115%	5	75	30
786	Reeves Co. AD	7%	2.25	0%	8	75	20
1087	Reeves Co. ESD #1	7%	2	0%	8	75	20
1088	Reeves Co. ESD #2	7%	2	0%	8	75	20
588	Reeves Co. HD	7%	2	100%	8	75	20
294	Reeves County	7%	2.5	130%	8	75	30
543	Refugio Co. DD #1	7%	1	45%	10	80	30
1107	Refugio Co. WCID #1	7%	1	0%	10	80	30
295	Refugio County	7%	1.25	110%	8	75	30
1091	Reg. Pub. Defender Off. Local Govt. Corp	7%	2	0%	8	75	20
801	Rio Grande COG	7%	2.5	5%	10	80	30
970	Riverside SUD	5%	1	0%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Oct-06		739
CPI	2018	10%	No	Jan-68		286
			No	Jan-02	Active Only	676
CPI	2001	50%	Yes	Aug-78	Active Only	449
Flat-Rate	2013	2%	No	Jul-92		620
CPI	2023	40%	Yes	Aug-92	Active Only	622
			No	Jul-05		726
Flat-Rate	2014	2%	No	Jul-81		489
Flat-Rate	2014	2%	No	Jan-68	Active Only	287
Flat-Rate	2012	2%	No	Jan-88	Active Only	560
			No	Aug-15		840
			No	Apr-93		626
CPI	2023	30%	Yes	Jan-68	Active Only	288
CPI	2008	30%	No	Apr-85		537
CPI	2008	100%	Yes	Oct-84	Active & Retired	289
Flat-Rate	2001	4%	No	Jul-88		564
Flat-Rate	2023	1%	No	Jan-68	Active Only	290
Flat-Rate	2001	3%	No	Jan-68	Active & Retired	406
			No	Feb-16		823
			No	Jun-73		291
CPI	2021	10%	No	Oct-77		445
			No	Mar-20	Active Only	1007
CPI	2023	30%	No	Jan-68		292
			No	Mar-82		505
			No	Apr-12	Active Only	845
			No	Jan-76	Active & Retired	435
			No	Nov-14		921
			No	Feb-73	Active Only	293
			No	Jan-10		786
			No	Oct-20	Active Only	1087
			No	Oct-20	Active Only	1088
CPI	2023	100%	Yes	Apr-90		588
CPI	2023	90%	No	Mar-71		294
			No	Jan-86		543
			No	Jun-22	Active Only	1107
			Yes	Jan-68		295
			No	Jan-21		1091
			No	Jan-11		801
			No	Jan-17		970

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
296	Roberts County	7%	1.4	120%	8	75	30
904	Robertson Co. AD	7%	1	0%	10	80	30
370	Robertson Co. ESD	7%	1.75	125%	8	75	30
297	Robertson County	7%	1.5	125%	8	75	30
698	Rockwall CAD	7%	2.5	80%	8	75	30
298	Rockwall County	7%	2	165%	8	75	30
299	Runnels County	7%	1.3	105%	8	75	30
612	Rusk Co. AD	7%	2	25%	8	80	20
848	Rusk Co. GCD	7%	1.1	0%	5	75	30
300	Rusk County	7%	1.5	125%	8	75	30
863	Sabine Co. AD	7%	1	0%	8	75	30
301	Sabine County	7%	1.85	120%	8	75	30
568	Sabine Pass Port Auth.	7%	1	50%	8	75	30
706	Sabine-Neches ND Jefferson Co.	7%	2	0%	8	75	30
302	San Augustine County	5%	2.25	175%	8	75	30
553	San Jacinto Co. CAD	7%	2	125%	8	75	30
990	San Jacinto Co. ESD	7%	2.5	0%	10	80	30
303	San Jacinto County	7%	1.8	130%	5	75	30
781	San Jacinto SUD	7%	2.5	0%	5	75	20
1072	San Marcos Housing Auth.	5%	1.4	0%	5	75	20
495	San Patricio Co. AD	7%	2.5	150%	8	75	30
426	San Patricio Co. DD	4%	1	225%	10	80	30
750	San Patricio Co. ND	7%	2	5%	10	80	30
304	San Patricio County	7%	2	140%	10	80	30
422	San Patricio MWD	7%	1.25	105%	8	80	30
305	San Saba County	7%	1.75	135%	8	75	30
766	Santo SUD	7%	1.75	100%	10	80	30
306	Schleicher County	7%	1	125%	8	80	30
893	Scurry Co. AD	7%	2.5	0%	8	80	30
760	Scurry Co. HD	7%	1.75	100%	5	80	30
307	Scurry County	7%	1.75	135%	5	80	30
983	Seis Lagos UD	5%	1.5	0%	8	80	20
470	Shackelford Co. AD	7%	2.5	150%	10	80	30
308	Shackelford County	7%	2.5	125%	8	75	30
627	Shelby Co. AD	7%	1.7	30%	10	75	30
309	Shelby County	7%	1.7	105%	8	75	30
469	Sherman Co. AD	7%	1.7	150%	10	80	30
310	Sherman County	7%	2.25	160%	8	75	30
555	Smith Co. 911 Comm. Dist.	7%	2	135%	8	75	20

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Dec-70	Active & Retired	296
			No	Jan-14	Active Only	904
			No	Feb-17	Active & Retired	370
CPI	2009	20%	No	Aug-68	Active & Retired	297
			No	Jan-03	Active Only	698
Flat-Rate	2023	2%	No	Jan-70		298
			No	Jan-68	Active & Retired	299
			Yes	Jul-91		612
CPI	2019	50%	No	Jun-12	Active Only	848
CPI	2023	50%	No	Jan-69		300
			No	Sep-12		863
Flat-Rate	2007	2%	No	Apr-70		301
			No	Jan-89	Active Only	568
			No	Jul-03		706
CPI	1994	50%	No	Apr-68		302
CPI	1997	80%	No	Jan-87	Active & Retired	553
			No	Jan-19		990
Flat-Rate	2015	2%	No	Aug-78	Active & Retired	303
			No	Aug-22	Active & Retired	781
			No	Jan-20	Active & Retired	1072
			No	Dec-81	Active Only	495
Flat-Rate	2011	3%	No	Feb-73	Active Only	426
			No	Jun-08		750
CPI	2009	50%	No	Jan-68		304
CPI	2021	100%	No	Mar-72	Active Only	422
CPI	1995	40%	No	Jan-70	Active & Retired	305
			No	Jan-09		766
Flat-Rate	2011	2%	No	Jul-68	Active & Retired	306
			No	Feb-14	Active Only	893
			No	Oct-08		760
Flat-Rate	2009	2%	No	Aug-69		307
			No	Dec-20	Active Only	983
			No	Jan-81		470
Flat-Rate	2012	2%	No	Jan-68	Active & Retired	308
			No	Apr-93		627
			No	Jan-82	Active Only	309
			No	Jan-81	Active Only	469
Flat-Rate	2021	2%	No	Dec-68	Active & Retired	310
Flat-Rate	2023	5%	No	Apr-87	Active & Retired	555

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
606	Smith Co. AD	7%	2.5	120%	8	75	30
385	Smith Co. ESD #2	7%	1.25	100%	8	80	30
311	Smith County	7%	2	110%	8	75	20
507	Somervell Co. CAD	7%	2	150%	8	75	20
699	Somervell Co. WD	7%	2.35	100%	8	75	20
312	Somervell County	7%	2.35	175%	8	75	20
795	South Plains Assoc. of Governments	7%	2	65%	8	80	30
894	South Rains SUD	7%	1	0%	10	80	30
645	South TX Dev. Council	7%	1.5	30%	10	80	30
768	Southeast TX GCD	7%	2.5	0%	10	80	30
1106	Southwest Fannin SUD	5%	1	100%	10	80	30
930	STAR Transit	4%	1	0%	10	75	20
536	Starr Co. AD	7%	2	150%	10	75	30
313	Starr County	5%	2	125%	8	75	20
869	Stephens Co. TAD	7%	1.95	0%	8	75	30
314	Stephens County	7%	1.8	110%	8	75	30
837	Sterling Co. AD	7%	2.5	0%	8	75	30
315	Sterling County	7%	2.5	115%	8	75	30
724	Stonewall Co. AD	7%	1.25	0%	8	75	30
316	Stonewall County	7%	1.5	110%	8	75	30
458	Stonewall Memorial HD	4%	1.2	135%	10	80	30
539	Stratford HD – Sherman Co.	5%	1.5	125%	5	80	30
573	Sutton Co. HD	7%	2	125%	10	80	30
317	Sutton County	7%	1.5	125%	8	75	30
460	Swisher Co. AD	7%	1.75	150%	10	80	30
318	Swisher County	7%	1.75	135%	8	80	30
574	TAD of Cottle Co.	7%	1	20%	10	80	30
356	Talty SUD	5%	2	0%	8	75	20
607	Tarrant AD	7%	2.5	95%	8	75	30
545	Tarrant Co. 911 EAD	7%	2	105%	8	75	20
319	Tarrant County	7%	2	150%	8	75	30
320	Taylor County	7%	2	160%	8	75	30
354	TCDRS	7%	2	210%	8	75	20
753	Terrell Co. WCID #1	7%	1.4	5%	10	80	30
321	Terrell County	5%	1.5	110%	5	75	30
322	Terry County	7%	1.75	110%	8	75	30
402	Terry Memorial HD	5%	1.8	195%	8	75	30
1081	Throckmorton CAD	4%	1	0%	5	80	20
323	Throckmorton County	7%	1.25	115%	8	75	20

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			Yes	Jun-91	Active & Retired	606
			Yes	Oct-18		385
Flat-Rate	2008	3%	No	Jan-68	Active & Retired	311
			No	Apr-82	Active Only	507
Flat-Rate	2023	1%	No	Jan-03		699
CPI	2010	50%	No	Nov-73		312
			No	Oct-10		795
			No	Nov-14		894
			No	Jul-97		645
			No	Feb-09		768
			No	Jan-22		1106
			No	Jan-17		930
			No	Mar-85		536
			No	Dec-90		313
			No	Jan-13		869
			No	Jul-71	Active Only	314
			No	Jul-13		837
Flat-Rate	2014	2%	No	Apr-68		315
CPI	2014	100%	No	Apr-05	Active & Retired	724
			No	Jan-80	Active & Retired	316
CPI	1992	80%	No	Nov-80		458
Flat-Rate	2009	3%	No	Oct-85	Active Only	539
			Yes	Apr-89	Active Only	573
			No	Jan-70		317
CPI	2005	50%	No	Nov-80	Active Only	460
Flat-Rate	2023	3%	No	Apr-68	Active & Retired	318
			No	Jul-89		574
			No	Jan-17		356
Flat-Rate	2021	2%	No	Jul-91		607
Flat-Rate	2023	1%	Yes	Apr-86		545
Flat-Rate	2023	1%	No	Jan-68		319
			No	Jan-68		320
CPI	2022	80%	Yes	Apr-68	Active & Retired	354
			No	Jul-08		753
CPI	2013	100%	No	Jan-80	Active & Retired	321
Flat-Rate	2019	2%	No	Sep-77		322
CPI	1996	30%	No	Feb-68		402
			No	Oct-20	Active & Retired	1081
Flat-Rate	2023	3%	Yes	Jun-84		323

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
742	Titus Co. AD	7%	1.25	0%	8	75	30
501	Titus Co. FWSD	7%	2	85%	8	80	30
324	Titus County	7%	2	175%	8	75	30
325	Tom Green County	7%	1.5	160%	8	75	30
601	Travis CAD	7%	2.5	100%	10	75	30
720	Travis Co. ESD #1	7%	2	10%	8	80	20
980	Travis Co. ESD #11	7%	2.5	100%	10	75	30
957	Travis Co. ESD #12	7%	2.5	0%	10	75	20
836	Travis Co. ESD #2	7%	2	0%	5	75	30
371	Travis Co. ESD #5	7%	2	100%	8	75	30
1123	Travis Co. ESD #8	7%	2.5	0%	10	75	20
326	Travis County	7%	2.25	175%	8	75	30
659	Tri-County SUD	7%	1	55%	8	75	30
633	Trinity Bay Conservation Dist.	7%	2	125%	8	75	30
857	Trinity Co. AD	6%	1.75	0%	5	80	30
327	Trinity County	7%	1.5	125%	8	75	20
829	Trinity Glen Rose GCD	7%	2	0%	5	75	20
790	Trophy Club MUD #1	7%	2	0%	5	75	20
735	Two Way SUD	7%	2	0%	8	80	30
437	TX Assoc. of Counties	7%	2.2	145%	10	75	30
634	TX Eastern 911 Network	7%	2	35%	8	75	30
471	Tyler Co. AD	7%	2.5	150%	8	75	30
328	Tyler County	7%	2	145%	8	75	30
561	United ID – Hidalgo Co.	7%	1.5	20%	10	75	30
834	Upper Brushy Creek WCID	4%	2.5	0%	5	75	20
830	Upper Leon River MWD	6%	2	20%	8	75	30
387	Upper Sabine Valley SWMD	7%	2.3	0%	5	75	20
792	Upper Trinity GCD	5%	2	0%	5	75	30
329	Upshur County	7%	1.5	160%	8	75	30
682	Upton Co. AD	7%	1.5	0%	8	75	30
330	Upton County	7%	2	110%	8	75	30
843	Uvalde Co. AD	6%	1.75	10%	8	75	30
331	Uvalde County	7%	2	140%	8	75	30
332	Val Verde County	7%	2.25	160%	8	75	20
663	Valley MUD #2 – Cameron Co.	7%	2	10%	8	75	30
586	Valwood Improvement Auth. – Dallas Co.	4%	2	125%	8	75	30
672	Van Zandt Co. AD	7%	1.75	10%	8	75	30
333	Van Zandt County	7%	1.75	135%	8	75	20
420	Velasco DD – Brazoria Co.	7%	1	120%	10	80	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Jan-07	Active Only	742
CPI	2023	50%	No	Feb-82		501
			No	Mar-72		324
			No	Jan-68		325
Flat-Rate	2023	5%	No	Apr-91		601
Flat-Rate	2023	3%	Yes	Jan-05	Active & Retired	720
			No	Feb-16		980
			No	Oct-15		957
			Yes	Jun-15		836
			No	Mar-17		371
			No	Nov-22	Active Only	1123
Flat-Rate	2023	3%	No	Jan-68		326
			No	Aug-99	Active & Retired	659
			No	Jan-95	Active Only	633
			No	Aug-12		857
Flat-Rate	2008	2%	No	Jan-77		327
			Yes	Jan-18		829
			Yes	Jan-13	Active & Retired	790
			No	Jul-06	Active & Retired	735
CPI	2018	60%	No	Apr-76	Active Only	437
			No	Jan-95		634
CPI	2015	100%	No	Jan-81		471
Flat-Rate	2009	4%	No	Mar-75		328
			Yes	Jan-88		561
			No	Dec-11		834
			No	Jul-15		830
			Yes	Oct-17		387
			No	Jan-12	Active & Retired	792
CPI	1994	60%	No	Jan-68		329
			No	Apr-02	Active Only	682
Flat-Rate	2023	5%	Yes	Jan-68		330
			No	Jan-20	Active & Retired	843
CPI	2009	30%	No	Jan-69		331
			No	Jun-69		332
			Yes	Apr-00		663
			No	Apr-90		586
			Yes	Jul-01		672
			No	Jan-68		333
			No	Jan-72	Active Only	420

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
1113	Verona SUD	6%	1	0%	8	80	20
423	Victoria Co. DD #3	7%	2	80%	8	80	30
767	Victoria Co. GCD	7%	2	0%	5	80	20
334	Victoria County	7%	2	135%	8	75	20
872	Walker Co. AD	7%	2.5	0%	10	80	30
1085	Walker Co. ESD #2	7%	2	0%	8	80	20
748	Walker Co. SUD	6%	1.8	135%	10	80	30
335	Walker County	7%	2.1	130%	8	75	20
773	Waller Co. AD	7%	2.25	0%	8	75	30
336	Waller County	7%	2	130%	8	75	30
1048	Waller-Harris Co. ESD #200	7%	1	0%	5	75	20
565	Ward Co. CAD	7%	2.5	110%	8	75	30
337	Ward County	7%	2.5	150%	8	75	30
444	Ward Memorial Hospital	7%	2	100%	8	75	30
338	Washington County	7%	2.1	135%	8	75	30
604	Webb Co. AD	7%	1.5	75%	8	75	30
339	Webb County	6%	2.5	70%	8	75	20
443	West Central TX COG	7%	2	175%	10	75	30
410	West Central TX MWD	7%	1.5	120%	8	75	20
454	West Jefferson Co. MWD	6%	2	165%	10	75	30
688	West Nueces-Las Moras SWCD #236	7%	2.5	30%	8	75	30
358	West Travis Co. PUA	7%	2.25	0%	5	75	30
993	Wharton Co. CAD	7%	2	50%	8	75	20
621	Wharton Co. WCID #1	7%	2.5	80%	10	80	30
923	Wharton Co. WCID #2	7%	2	0%	10	80	30
340	Wharton County	7%	2	135%	8	75	20
476	Wheeler Co. AD	7%	1.75	150%	10	75	30
341	Wheeler County	7%	2	125%	8	75	30
427	White River MWD – Dickens Co.	7%	1	100%	10	80	30
740	Wichita AD	7%	2.5	0%	10	80	30
446	Wichita Co. WID #2	7%	1.25	110%	10	80	30
342	Wichita County	7%	2	125%	8	75	20
559	Wichita-Wilbarger 911 Dist.	7%	2.5	135%	8	75	30
655	Wickson Creek SUD – Brazos Co.	7%	2	100%	10	75	30
715	Wilbarger Co. AD	7%	2.25	0%	10	80	30
530	Wilbarger Co. HD	5%	1	100%	5	75	30
343	Wilbarger County	7%	1.75	95%	8	75	30
575	Willacy Co. AD	7%	1.75	135%	8	75	30
652	Willacy Co. Housing Auth.	5%	2	0%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Apr-22		1113
Flat-Rate	2017	1%	No	Apr-72		423
			No	Jan-09	Active Only	767
Flat-Rate	2023	3%	Yes	Jan-72	Active & Retired	334
			No	Sep-16		872
			No	Oct-20	Active Only	1085
			No	Mar-08		748
CPI	2023	40%	No	Jan-68		335
			No	Apr-09	Active Only	773
			No	Jan-68	Active & Retired	336
			No	Jan-22	Active Only	1048
			No	Jul-88	Active & Retired	565
CPI	2023	50%	No	Jan-70		337
CPI	2016	20%	No	Aug-77		444
Flat-Rate	2016	1%	No	Jan-68		338
CPI	2007	30%	No	May-91		604
CPI	2023	10%	No	Dec-69		339
CPI	2009	60%	No	May-77	Active & Retired	443
			No	Nov-68	Active Only	410
Flat-Rate	2015	2%	No	Sep-79		454
			Yes	Jul-02		688
			No	Oct-16		358
			No	Dec-16	Active Only	993
			No	Jul-92	Active & Retired	621
			No	Oct-14		923
CPI	2020	10%	Yes	Jan-68		340
			No	Mar-81		476
CPI	2014	70%	Yes	Dec-76		341
Flat-Rate	2016	1%	No	Nov-73		427
			Yes	Jan-07	Active Only	740
			No	Sep-77	Active & Retired	446
			No	Jan-68	Active Only	342
CPI	2023	70%	No	Oct-87	Active Only	559
			No	Oct-98	Active Only	655
			No	Jan-05		715
			No	Jan-85		530
Flat-Rate	2020	1%	No	Jan-68	Active Only	343
			Yes	Jul-89	Active Only	575
			Yes	Jul-98		652

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

Employer Number	Employer Name*	Employee Deposit Rate	Employer Matching Rate	Allocated Prior Service Credit Percentage	Years of Service for Vesting and Retirement at Age 60	Retirement Eligibility Rule of	Years of Service for Retirement at Any Age
344	Willacy County	7%	2	135%	8	75	30
608	Williamson CAD	7%	2.5	125%	8	75	30
798	Williamson Co. ESD #3	7%	2.5	150%	5	75	20
361	Williamson Co. ESD #4	7%	2.5	0%	5	75	20
897	Williamson Co. ESD #5	7%	2.5	0%	5	75	20
1044	Williamson Co. ESD #7	7%	1.5	0%	8	75	20
345	Williamson County	7%	2.5	175%	8	75	30
479	Wilson Co. AD	7%	2	150%	10	80	30
1023	Wilson Co. ESD #1	7%	2	100%	10	75	20
1017	Wilson Co. ESD #3	7%	2	25%	10	75	20
346	Wilson County	7%	1.8	125%	8	75	20
533	Winkler Co. AD	7%	1.5	125%	8	75	30
389	Winkler Co. HD	7%	2.25	0%	8	75	20
347	Winkler County	7%	2.5	150%	8	75	20
937	Wintergarden GCD	7%	1	0%	8	75	20
493	Wise Co. AD	7%	2.25	140%	10	80	30
348	Wise County	7%	2.25	165%	8	75	20
700	Wood Co. AD	7%	2	0%	8	80	20
349	Wood County	7%	2	135%	8	75	30
1084	Woodbine SUD	6%	1.15	0%	8	75	20
991	Wylie Northeast SUD	7%	1	0%	10	80	30
776	Yoakum Co. AD	7%	1.5	0%	5	75	20
350	Yoakum County	7%	1.5	150%	8	75	20
1108	Young CAD	7%	2	0%	8	75	20
351	Young County	7%	1.5	135%	8	75	30
649	Zapata Co. AD	7%	2.25	5%	8	75	30
352	Zapata County	7%	2.25	155%	8	75	20
935	Zapata SWCD	7%	1	20%	10	75	30
566	Zavala Co. AD	7%	2	125%	8	75	30
353	Zavala County	7%	2.5	215%	8	75	30

* For a list of abbreviations, see page 46.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number			
CPI	2009	30%	No	Mar-71	Active Only	344			
Flat-Rate	2022	1%	No	Jul-91	Active Only	608			
			No	Oct-10	Active Only	798			
			Yes	Nov-16	Active Only	361			
			No	Jan-14		897			
			No	Jul-19		1044			
Flat-Rate	2023	2%	No	Jan-69		345			
			No	Mar-81		479			
			No	Mar-19	Active Only	1023			
			No	Oct-19	Active Only	1017			
CPI	2022	30%	No	Jan-69	Active & Retired	346			
			No	Feb-85		533			
			Yes	Oct-17	Active Only	389			
CPI	2021	20%	Yes	Oct-68	Active Only	347			
			No	Dec-14	Active Only	937			
			CPI	2020	30%	No	Oct-81	Active Only	493
CPI	2009	30%	No	Jan-72	Active & Retired	348			
			No	Jan-03		700			
			CPI	2014	30%	Yes	Jan-68		349
			No	Oct-20	Active Only	1084			
Flat-Rate	2023	2%	No	May-16		991			
			No	Jun-09	Active Only	776			
			No	Jan-68		350			
			No	Jan-22	Active Only	1108			
			No	Jan-68		351			
			No	Apr-98	Active & Retired	649			
			No	Aug-69	Active & Retired	352			
			No	Feb-15		935			
No	Oct-88	Active Only	566						
			No	Dec-72		353			

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2023

LIST OF ABBREVIATIONS

AD	Appraisal District	MUD	Municipal Utility District
Assoc.	Association	MWA	Municipal Water Authority
Auth.	Authority	MWD	Municipal Water District
CAD	Central Appraisal District	MWSD	Municipal Water Supply District
CLD	Community Library District	Nav.	Navigation
Co.	County	ND	Navigation District
COG	Council of Governments	PUA	Public Utility Agency
Comm.	Communications	Reg. Med. Ctr.	Regional Medical Center
CRD	Conservation and Reclamation District	Reg. Mob. Auth.	Regional Mobility Authority
DD	Drainage District	Reg. Plan. Comsn.	Regional Planning Commission
Dev.	Development	SUD	Special Utility District
Dist.	District	SWCD	Soil and Water Conservation District
EAD	Emergency Assistance District	SWMD	Solid Waste Management District
ECD	Emergency Communication(s) District	TAD	Tax Appraisal District
Emerg.	Emergency	TX	Texas
ESD	Emergency Service(s) District	UD	Utility District
ESJPB	Emergency Services Joint Powers Board	UWCD	Underground Water Conservation District
FWSD	Fresh Water Supply District	UWD	Underground Water District
GCD	Groundwater Conservation District	WA	Water Authority
HD	Hospital District	WCD	Water Conservation District
ID	Irrigation District	WCID	Water Control & Improvement District
Med. Ctr.	Medical Center	WD	Water District
MHMR	Mental Health & Mental Retardation	WID	Water Improvement District
MIWA	Municipal and Industrial Water Authority	WPCD	Water Power Control District
MUA	Municipal Utility Agency/Authority	WSD	Water Supply District