

PRB List of Current Plan Valuations  
June 13, 2012

| Plan Name  | Active members | Overfunded (unfunded) Liability | Liability/Active Member | Old Amort period | as of      | New Amort period | as of      | Actuarial Value of Assets | Funded Ratio |
|--|----------------|---------------------------------|-------------------------|------------------|------------|------------------|------------|---------------------------|--------------|
| Teacher Retirement System of Texas                   | 828,919        | \$ (24,062,262,158.00)          | \$ (29,028.48)          | Infinite         | 8/31/2010  | Infinite         | 8/31/2011  | \$115,252,828,399.00      | 82.73%       |
| Employees Retirement System of Texas                 | 137,293        | \$ (5,052,682,797.00)           | \$ (36,802.19)          | Infinite         | 8/31/2010  | Infinite         | 8/31/2011  | \$ 23,997,444,804.00      | 82.61%       |
| Austin Employees' Retirement Fund                    | 8,270          | \$ (749,087,565.00)             | \$ (90,578.91)          | Infinite         | 12/31/2009 | Infinite         | 12/31/2010 | \$ 1,711,577,229.00       | 69.56%       |
| Law Enforcement and Custodial Officer Sup. Ret. Fund | 36,806         | \$ (162,274,461.00)             | \$ (4,408.91)           | Infinite         | 8/31/2010  | Infinite         | 8/31/2011  | \$ 830,522,385.00         | 83.65%       |
| Judicial Retirement System of Texas Plan Two         | 546            | \$ (16,227,423.00)              | \$ (29,720.55)          | 12.6             | 8/31/2010  | Infinite         | 8/31/2011  | \$ 283,935,401.00         | 94.59%       |
| Irving Supplemental Benefit Plan                     | 1,374          | \$ (7,907,326.00)               | \$ (5,754.97)           | Infinite         | 1/1/2010   | Infinite         | 1/1/2011   | \$ 44,288,082.00          | 84.85%       |
| Galveston Employees' Retirement Fund                 | 445            | \$ (10,689,568.00)              | \$ (24,021.50)          | 49.6             | 1/1/2011   | Infinite         | 1/1/2012   | \$ 40,151,763.00          | 78.97%       |
| Harlingen Firemen's Relief and Retirement Fund       | 101            | \$ (10,761,642.00)              | \$ (106,550.91)         | 24.9             | 12/31/2007 | Infinite         | 12/31/2009 | \$ 20,187,246.00          | 65.23%       |
| Plainview Firemen's Relief and Retirement Fund       | 35             | \$ (6,893,640.00)               | \$ (196,961.14)         | 28.7             | 12/31/2007 | 123.2            | 12/31/2009 | \$ 4,458,483.00           | 39.27%       |
| Longview Firemen's Relief and Retirement Fund        | 164            | \$ (32,071,041.00)              | \$ (195,555.13)         | 20.1             | 12/31/2007 | 88.6             | 12/31/2009 | \$ 38,180,718.00          | 54.35%       |
| El Paso Police Pension Fund                          | 1,091          | \$ (127,052,367.00)             | \$ (116,454.97)         | Infinite         | 1/1/2008   | 71               | 1/1/2010   | \$ 588,662,976.00         | 82.25%       |
| Odessa Firemen's Relief & Retirement Fund            | 166            | \$ (28,188,865.00)              | \$ (169,812.44)         | Infinite         | 1/1/2009   | 71               | 1/1/2011   | \$ 46,170,391.00          | 62.09%       |
| Irving Firemen's Relief and Retirement Fund          | 314            | \$ (51,128,437.00)              | \$ (162,829.42)         | 36.2             | 12/31/2007 | 65.9             | 12/31/2009 | \$ 125,068,342.00         | 70.98%       |
| Galveston Employees Pension Plan for Police          | 127            | \$ (25,694,496.00)              | \$ (202,318.87)         | 30.4             | 1/1/2010   | 53.8             | 1/1/2012   | \$ 22,695,097.00          | 46.90%       |
| Lufkin Firemen's Relief and Retirement Fund          | 77             | \$ (16,950,479.00)              | \$ (220,136.09)         | Infinite         | 12/31/2008 | 53.7             | 12/31/2010 | \$ 10,101,470.00          | 37.34%       |
| Beaumont Firemen's Relief and Retirement Fund        | 231            | \$ (36,926,504.00)              | \$ (159,855.00)         | 34.9             | 12/31/2008 | 53.6             | 12/31/2010 | \$ 91,469,680.00          | 71.24%       |
| Texas City Firemen's Relief and Retirement Fund      | 69             | \$ (13,315,308.00)              | \$ (192,975.48)         | 43.5             | 12/31/2006 | 53.3             | 12/31/2008 | \$ 9,564,760.00           | 41.80%       |
| El Paso Firemen's Pension Fund                       | 812            | \$ (89,572,311.00)              | \$ (110,310.73)         | Infinite         | 1/1/2008   | 49               | 1/1/2010   | \$ 403,748,151.00         | 81.84%       |
| Greenville Firemen's Relief and Retirement Fund      | 58             | \$ (10,797,507.00)              | \$ (186,163.91)         | 51.8             | 12/31/2008 | 45.7             | 12/31/2010 | \$ 13,032,946.00          | 54.69%       |
| Midland Firemen's Relief and Retirement Fund         | 188            | \$ (19,783,245.00)              | \$ (105,230.03)         | 47               | 1/1/2008   | 41.2             | 1/1/2010   | \$ 70,554,953.00          | 78.10%       |
| University Park Firemen's Relief and Retirement Fund | 30             | \$ (8,771,026.00)               | \$ (292,367.53)         | 46               | 12/31/2008 | 40.6             | 12/31/2010 | \$ 9,008,704.00           | 50.67%       |
| McAllen Firemen's Relief and Retirement Fund         | 162            | \$ (14,914,549.00)              | \$ (92,065.12)          | 31               | 9/30/2008  | 39.6             | 9/30/2010  | \$ 36,635,594.00          | 71.07%       |
| Sweetwater Firemen's Relief and Retirement Fund      | 24             | \$ (2,246,455.00)               | \$ (93,602.29)          | 41.7             | 12/31/2008 | 39.4             | 12/31/2010 | \$ 7,438,844.00           | 76.81%       |
| El Paso City Employees' Pension Fund                 | 4,113          | \$ (140,274,242.00)             | \$ (34,105.09)          | 21               | 9/1/2009   | 39               | 9/1/2010   | \$ 569,723,124.00         | 80.24%       |
| Galveston Firefighter's Relief & Retirement Fund     | 124            | \$ (14,087,546.00)              | \$ (113,609.24)         | 17.5             | 1/1/2008   | 36.5             | 1/1/2008   | \$ 37,630,993.00          | 72.76%       |
| Henrietta Firemen's Relief & Retirement Fund         | 29             | \$ (96,251.00)                  | \$ (3,319.00)           | -                | -          | 36               | 12/31/2006 | \$ 94,989.00              | 49.67%       |
| Amarillo Firemen's Relief and Retirement Fund        | 245            | \$ (22,112,825.00)              | \$ (90,256.43)          | 22.5             | 1/1/2008   | 35.9             | 1/1/2010   | \$ 116,150,945.00         | 84.01%       |
| Orange Firemen's Relief and Retirement Fund          | 37             | \$ (4,643,644.00)               | \$ (125,503.89)         | 30.1             | 12/31/2008 | 34.3             | 12/31/2010 | \$ 9,035,613.00           | 66.05%       |
| Conroe Fire Fighters' Retirement Fund                | 81             | \$ (9,533,825.00)               | \$ (117,701.54)         | 17.3             | 12/31/2007 | 33.5             | 12/31/2009 | \$ 12,943,409.00          | 57.58%       |
| Abilene Firemen's Relief and Retirement Fund         | 182            | \$ (38,982,852.00)              | \$ (214,191.49)         | 29               | 9/30/2009  | 32.9             | 9/30/2011  | \$ 49,429,210.00          | 55.91%       |
| San Angelo Firemen's Relief and Retirement Fund      | 174            | \$ (21,490,843.00)              | \$ (123,510.59)         | 42.5             | 12/31/2008 | 32.4             | 12/31/2009 | \$ 47,962,971.00          | 69.06%       |
| Weslaco Firemen's Relief and Retirement Fund         | 75             | \$ (4,308,720.00)               | \$ (57,449.60)          | 17               | 9/30/2006  | 31               | 9/30/2009  | \$ 4,977,251.00           | 53.60%       |

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|---|----------------|---------------------------------|-------------------------|------------------|------------|------------------|------------|---------------------------|--------------|
| Texas Municipal Retirement System                   | 101,151        | \$ (3,216,312,777.00)           | \$ (31,797.14)          | 30               | 12/31/2010 | 30               | 12/31/2011 | \$ 18,346,214,159.00      | 85.08%       |
| Houston Police Officers Pension System (1)          | 5,312          | \$ (770,090,000.00)             | \$ (144,971.76)         | 30               | 7/1/2010   | 30               | 7/1/2011   | \$ 3,718,052,000.00       | 82.84%       |
| Dallas Police and Fire Pension System-Combined Plan | 5,376          | \$ (1,190,369,365.00)           | \$ (221,422.87)         | 21               | 1/1/2011   | 30               | 1/1/2012   | \$ 3,378,481,222.00       | 73.95%       |
| Houston Firefighter's Relief and Retirement Fund    | 3,911          | \$ (220,625,000.00)             | \$ (56,411.40)          | 30               | 7/1/2009   | 30               | 7/1/2010   | \$ 3,116,848,000.00       | 93.39%       |
| Dallas Employees' Retirement Fund (4)               | 7,034          | \$ (254,687,000.00)             | \$ (36,207.99)          | 30               | 12/31/2009 | 30               | 12/31/2010 | \$ 3,027,439,000.00       | 92.24%       |
| Dallas Co. Hospital Dist. Retirement Income Plan    | 8,526          | \$ (76,668,323.00)              | \$ (8,992.30)           | 30               | 1/1/2009   | 30               | 1/1/2011   | \$ 526,134,758.00         | 87.28%       |
| Houston MTA Workers Union Pension Plan              | 2,502          | \$ (64,701,212.00)              | \$ (25,859.80)          | 30               | 1/1/2007   | 30               | 1/1/2010   | \$ 162,389,627.00         | 71.51%       |
| University Health System Pension Plan               | 4,329          | \$ (77,421,123.00)              | \$ (17,884.30)          | 30               | 1/1/2009   | 30               | 1/1/2010   | \$ 147,063,800.00         | 65.51%       |
| DART Employees' Defined Benefit Retirement Plan     | 426            | \$ (30,981,997.00)              | \$ (72,727.69)          | 30               | 10/1/2009  | 30               | 10/1/2010  | \$ 145,605,173.00         | 82.46%       |
| Houston MTA Non-Union Pension Plan                  | 927            | \$ (33,807,215.00)              | \$ (36,469.49)          | 30               | 1/1/2007   | 30               | 1/1/2010   | \$ 110,433,818.00         | 76.56%       |
| Texas Emergency Services Retirement System          | 4,371          | \$ (15,839,412.00)              | \$ (3,623.75)           | 6                | 8/31/2008  | 30               | 8/31/2010  | \$ 64,113,803.00          | 80.19%       |
| Brazos River Authority Retirement Plan              | 166            | \$ (3,625,255.00)               | \$ (21,838.89)          | 30               | 3/1/2009   | 30               | 3/1/2011   | \$ 20,342,500.00          | 84.87%       |
| Galveston Wharves Pension Plan                      | 80             | \$ (3,511,192.00)               | \$ (43,889.90)          | 24               | 1/1/2009   | 30               | 1/1/2011   | \$ 9,312,959.00           | 72.62%       |
| Colorado River Municipal Water Dist. Pension Trust  | 68             | \$ (1,107,922.00)               | \$ (16,292.97)          | 30               | 1/1/2010   | 30               | 1/1/2011   | \$ 8,600,281.00           | 88.59%       |
| Cypress-Fairbanks ISD Pension Plan                  | 3,051          | \$ (1,572,937.00)               | \$ (515.55)             | 30               | 1/1/2006   | 30               | 1/1/2008   | \$ 4,997,800.00           | 76.06%       |
| Atlanta Firemen's Relief and Retirement Fund        | 35             | \$ (910,476.00)                 | \$ (26,013.60)          | 19               | 12/31/2006 | 30               | 12/31/2009 | \$ 2,638,258.00           | 74.34%       |
| Judicial Retirement System of Texas Plan One (3)    | 17             | \$ (245,777,134.00)             | \$ (14,457,478.47)      | 30               | 8/31/2010  | 30               | 8/31/2011  | \$ 0.00                   | 0.00%        |
| Houston Municipal Employees Pension System (2)      | 12,913         | \$ (1,359,328,000.00)           | \$ (105,268.18)         | 30               | 7/1/2009   | 29               | 7/1/2010   | \$ 2,273,142,000.00       | 62.58%       |
| Capital Metro Retirement Plan for Bargaining Units  | 732            | \$ (19,536,309.00)              | \$ (26,688.95)          | 30               | 1/1/2009   | 29               | 1/1/2010   | \$ 29,725,459.00          | 60.34%       |
| Corsicana Firemen's Relief and Retirement Fund      | 52             | \$ (5,873,138.00)               | \$ (112,944.96)         | 28.2             | 12/31/2008 | 29               | 12/31/2010 | \$ 6,349,644.00           | 51.95%       |
| Fort Worth Employees Retirement Fund                | 6,281          | \$ (748,205,870.00)             | \$ (119,122.09)         | 19.5             | 1/1/2011   | 28.4             | 1/1/2012   | \$ 1,869,656,263.00       | 71.42%       |
| Paris Firefighters' Relief and Retirement Fund      | 49             | \$ (6,227,642.00)               | \$ (127,094.73)         | 34.2             | 1/1/2009   | 27.9             | 1/1/2011   | \$ 6,736,683.00           | 51.96%       |
| Temple Firemen's Relief and Retirement Fund         | 108            | \$ (10,100,730.00)              | \$ (93,525.28)          | 24.2             | 9/30/2008  | 27.4             | 9/30/2010  | \$ 33,272,723.00          | 76.71%       |
| Brownwood Firemen's Relief and Retirement Fund      | 32             | \$ (3,747,374.00)               | \$ (117,105.44)         | 29               | 12/31/2007 | 27.2             | 12/31/2009 | \$ 2,460,557.00           | 39.64%       |
| Denton Firemen's Relief and Retirement Fund         | 163            | \$ (19,617,547.00)              | \$ (120,353.05)         | 20.8             | 12/31/2007 | 26.5             | 12/31/2009 | \$ 46,256,617.00          | 70.22%       |
| Tyler Firemen's Relief and Retirement Fund          | 149            | \$ (19,035,929.00)              | \$ (127,757.91)         | 17.9             | 12/31/2007 | 26.4             | 12/31/2009 | \$ 45,386,149.00          | 70.45%       |
| San Antonio Metro. Transit Retirement Plan (VIA)    | 1,493          | \$ (80,376,401.00)              | \$ (53,835.50)          | 27               | 10/1/2009  | 26               | 10/1/2010  | \$ 184,078,773.00         | 69.61%       |
| Big Spring Firemen's Relief and Retirement Fund     | 54             | \$ (4,602,913.00)               | \$ (85,239.13)          | 32.26            | 1/1/2006   | 25.66            | 1/1/2008   | \$ 9,837,578.00           | 68.12%       |
| Plano Retirement Security Plan                      | 2,010          | \$ (1,332,782.00)               | \$ (663.08)             | 30               | 12/31/2007 | 25               | 12/31/2009 | \$ 75,217,522.00          | 98.26%       |
| Wichita Falls Firemen's Relief and Retirement Fund  | 164            | \$ (14,901,992.00)              | \$ (90,865.80)          | 34.6             | 12/31/2006 | 24.8             | 12/31/2008 | \$ 39,358,309.00          | 72.54%       |

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|---|----------------|---------------------------------|-------------------------|------------------|------------|------------------|------------|---------------------------|--------------|
| Dallas/Ft. Worth Airport Board Retirement Plan          | 1,333          | \$ (109,222,226.00)             | \$ (81,937.15)          | 25               | 1/1/2010   | 24               | 1/1/2011   | \$ 288,351,109.00         | 72.53%       |
| Dallas/Ft. Worth Airport Board DPS Retirement Plan      | 351            | \$ (47,817,732.00)              | \$ (136,232.85)         | 25               | 1/1/2010   | 24               | 1/1/2011   | \$ 98,340,734.00          | 67.28%       |
| Laredo Firefighters Retirement System                   | 342            | \$ (49,350,956.00)              | \$ (144,301.04)         | 21.1             | 3/31/2008  | 23.5             | 3/31/2010  | \$ 84,625,644.00          | 63.16%       |
| Marshall Firemen's Relief and Retirement Fund           | 46             | \$ (7,518,284.00)               | \$ (163,440.96)         | 51.1             | 12/31/2008 | 23.5             | 12/31/2010 | \$ 6,653,612.00           | 46.95%       |
| Austin Police Officers' Retirement Fund (5)             | 1,624          | \$ (229,274,399.00)             | \$ (141,178.82)         | 29.3             | 12/31/2009 | 23.2             | 12/31/2010 | \$ 546,956,628.00         | 70.46%       |
| Killeen Firemen's Relief and Retirement Fund            | 210            | \$ (11,440,389.00)              | \$ (54,478.04)          | 24               | 9/30/2006  | 23               | 9/30/2008  | \$ 20,223,436.00          | 63.87%       |
| Lubbock Fire Pension Fund                               | 337            | \$ (40,682,725.00)              | \$ (120,720.25)         | 38               | 12/31/2008 | 22.8             | 12/31/2010 | \$ 156,812,670.00         | 79.40%       |
| Port Arthur Firemen's Relief and Retirement Fund        | 103            | \$ (12,656,143.00)              | \$ (122,875.17)         | 22               | 1/1/2008   | 22.5             | 1/1/2010   | \$ 33,233,278.00          | 72.42%       |
| Corpus Christi Fire Fighters' Retirement System         | 416            | \$ (73,485,485.00)              | \$ (176,647.80)         | 26.1             | 12/31/2008 | 22.3             | 12/31/2010 | \$ 104,079,845.00         | 58.61%       |
| Cleburne Firemen's Relief and Retirement Fund           | 54             | \$ (10,155,702.00)              | \$ (188,068.56)         | 18.7             | 12/31/2008 | 21.9             | 12/31/2010 | \$ 14,581,551.00          | 58.95%       |
| Lower Colorado River Auth. Retirement Plan and Trust    | 2,134          | \$ (150,902,367.00)             | \$ (70,713.39)          | 18.3             | 4/1/2010   | 21.5             | 4/1/2011   | \$ 343,116,745.78         | 69.45%       |
| Austin Fire Fighters Relief and Retirement Fund         | 1,025          | \$ (74,924,239.00)              | \$ (73,096.82)          | 0.6              | 12/31/2007 | 20.5             | 12/31/2009 | \$ 589,261,001.00         | 88.72%       |
| City Public Service of San Antonio Pension Plan         | 3446           | \$ (152,897,317.00)             | \$ (44,369.51)          | 20               | 1/1/2010   | 20               | 1/1/2011   | \$ 1,146,038,622.00       | 88.23%       |
| Harris County Hospital District Pension Plan            | 4,002          | \$ (105,449,431.00)             | \$ (26,349.18)          | 20               | 1/1/2010   | 20               | 1/1/2011   | \$ 449,246,881.00         | 80.99%       |
| Nacogdoches County Hosp. District Retirement Plan       | 726            | \$ (20,624,292.00)              | \$ (28,408.12)          | 22.6             | 7/1/2008   | 20               | 7/1/2009   | \$ 23,242,798.00          | 52.98%       |
| San Benito Firemen's Pension Fund                       | 24             | \$ (2,005,151.00)               | \$ (83,547.96)          | 28.5             | 12/31/2005 | 18.7             | 12/31/2008 | \$ 1,696,067.00           | 45.82%       |
| Texas County & District Retirement System               | 122,889        | \$ (2,122,555,548.00)           | \$ (17,272.14)          | 16.1             | 12/31/2009 | 15.3             | 12/31/2010 | \$ 17,808,600,000.00      | 89.35%       |
| Physicians Referral Service Retirement Benefit Plan (7) | 1,298          | \$ (136,175,930.00)             | \$ (104,912.12)         | 14.5             | 9/1/2009   | 15               | 9/1/2011   | \$ 374,274,704.00         | 73.32%       |
| Boerne Firemen's Relief & Retirement Fund (6)           | 26             | \$ (138,476.00)                 | \$ (5,326.00)           | -                | -          | 15               | 12/31/2011 | \$ 249,568.00             | 64.31%       |
| Corpus Christi Regional Transportation Authority        | 205            | \$ (4,476,845.00)               | \$ (21,838.27)          | 15               | 1/1/2009   | 14               | 1/1/2010   | \$ 17,913,932.00          | 80.01%       |
| Edinburg Firemen's Relief and Retirement                | 56             | \$ (780,691.00)                 | \$ (13,940.91)          | 10               | 12/31/2002 | 14               | 12/31/2007 | \$ 1,177,912.00           | 60.14%       |
| Waxahachie Firemen's Relief and Retirement Fund         | 48             | \$ (5,159,579.00)               | \$ (107,491.23)         | 20.4             | 10/1/2006  | 13.8             | 10/1/2010  | \$ 8,159,658.00           | 61.26%       |
| Refugio Co. Memorial Hosp. Dist. Retirement Plan (8)    | 85             | \$ (1,714,832.00)               | \$ (20,174.49)          | 14.1             | 10/31/2008 | 13.3             | 10/31/2010 | \$ 2,498,932.00           | 59.30%       |
| Guadalupe-Blanco River Authority                        | 141            | \$ (5,288,829.00)               | \$ (37,509.43)          | 24               | 1/1/2010   | 12.3             | 1/1/2011   | \$ 16,133,705.00          | 75.31%       |
| Capital Metro Retirement Plan for Admin Employees       | 266            | \$ (5,217,817.00)               | \$ (19,615.85)          | 30               | 1/1/2009   | 10.5             | 1/1/2010   | \$ 8,451,210.00           | 61.83%       |
| Texarkana Firemen's Relief and Retirement Fund          | 81             | \$ (4,125,446.00)               | \$ (50,931.43)          | 15.4             | 12/31/2007 | 10.3             | 12/31/2009 | \$ 24,692,627.00          | 85.68%       |
| Northwest Texas Healthcare System Retirement Plan       | 226            | \$ (12,269,891.00)              | \$ (54,291.55)          | 10               | 10/1/2009  | 10               | 10/1/2010  | \$ 18,259,179.00          | 59.81%       |
| Northeast Medical Center Hospital Retirement Plan       | 0              | \$ (2,006,393.00)               | -                       | 10               | 7/1/2008   | 10               | 7/1/2011   | \$ 9,298,987.00           | 82.25%       |
| Denison Firemen's Relief and Retirement Fund            | 55             | \$ (3,210,276.00)               | \$ (58,368.65)          | 9.8              | 1/1/2008   | 9.9              | 1/1/2010   | \$ 13,973,620.00          | 81.32%       |
| San Antonio Fire and Police Pension Fund                | 3,917          | \$ (242,741,389.00)             | \$ (61,971.25)          | 9.09             | 10/1/2010  | 9.12             | 10/1/2011  | \$ 2,330,520,561.00       | 90.57%       |
| Travis Cty ESD #6 Firemen's Relief & Retirement Fund    | 63             | \$ (2,947,790.00)               | \$ (46,790.32)          | 20               | 1/1/2008   | 9.1              | 1/1/2010   | \$ 1,162,285.00           | 28.28%       |

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| Dallas Police and Fire Pension System-Supp | 37             | \$ (15,507,036.00)              | \$ (419,109.08)         | 5                | 1/1/2011 | 5                | 1/1/2012 | \$ 20,822,569.00          | 57.32%       |
| Port of Houston Authority Retirement Plan  | 546            | \$ (8,731,509.00)               | \$ (15,991.77)          | 4                | 8/1/2010 | 3                | 8/1/2011 | \$ 123,763,457.00         | 93.41%       |
| Arlington Employees Deferred Income Plan   | 703            | \$ 602,466.00                   | \$ 856.99               | 0                | 7/1/1997 | 0                | 7/1/2011 | \$ 2,230,389.00           | 137.01%      |
| Totals                                     | 1,340,659      | \$ (42,983,477,534.00)          | \$ (22,817,056.54)      |                  |          |                  |          | \$206,604,464,274.78      |              |
| Total Liabilities                          |                | \$249,587,941,808.78            |                         |                  |          |                  |          |                           |              |
| Source: Pension Review Board, March, 2012  |                |                                 |                         |                  |          |                  |          |                           |              |

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|--|----|
| Subtotal: Plans with infinite amortization periods                     | 8  |
| Subtotal: Plans with amortization periods > 40 years, but not infinite | 13 |
| Subtotal: Plans with amortization periods > 25 years < 40 years        | 40 |
| Subtotal: Plans with amortization periods > 15 years < 25 years        | 20 |
| Subtotal: Plans with amortization periods > 0 years < 15 years         | 14 |
| Subtotal: Plans with amortization periods = 0 years                    | 1  |
| Grand Total  | 96 |

Notes:

- (1) Houston Police requires the city to match the ARC to ensure they maintain a 30-year rolling amortization period; the city has not matched the ARC since 2000.
- (2) Houston Municipal Employees requires the city to match the ARC to ensure they maintain a closed 30-year amortization period; the city has not matched the ARC since 2000.
- (3) JRS I is a pay-as-you go system with no assets devoted to the plan
- (4) Dallas Employees' requires the city to match the ARC to ensure they maintain a 30-year rolling amortization period; the city is not currently contributing the ARC.
- (5) Austin Police new amort was calculated reflecting the city contribution rates of 18.63% for January through Sept 2010 and 19.63% thereafter.
- (6) Boerne Firemen's Relief & Retirement Fund uses the aggregate method. The plan's present value of future normal cost is shown as its unfunded liability, and the amortization period is derived from the normal cost as a level dollar amount, and the plan's assumed interest rate of 4.75%.
- (7) Physician's Referral Service uses the aggregate method. The plan's present value of future normal cost is shown as its unfunded liability, and the amortization period is derived from the payroll, the present value of future payroll, and the plan's assumed interest rate of 6%.
- (8) Refugio County Memorial Hospital District uses the aggregate method. The plan's present value of future normal cost is shown as its unfunded liability, and the amortization period is derived from the payroll, the present value of future payroll, and the plan's assumed interest rate of 8.5%.

All figures obtained from plan AVs with the exception of the Market Value of Assets amount for Cleburne Fire that was obtained from an FPC report