

Supplement to the
**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the year ended December 31, 2023

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, 2023

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



ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 893,081	\$ 0	\$ 144,022	\$ 17,052,437	\$ 0
Members	6,592,411	19,105	4,928,549	48,471,851	1,210,533
Total	7,485,492	19,105	5,072,571	65,524,288	1,210,533
2 PV of future normal cost contributions	1,279,390	12,152	1,757,984	13,163,181	816,601
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	6,206,102	6,953	3,314,587	52,361,107	393,932
4 Actuarial value of assets	5,855,167	7,730	3,319,720	49,768,336	350,197
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 350,935	\$ (777)	\$ (5,133)	\$ 2,592,771	\$ 43,735
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.3%	111.2%	100.2%	95.0%	88.9%
7 Effective amortization period in years	17.2	0.0	0.0	8.8	16.7
Required employer rate for 2025					
Employer-paid normal cost rate	5.56%	4.38%	4.53%	5.95%	10.58%
UAAL/(OAAL) rate	2.14%	(0.42%)	(0.04%)	1.29%	1.11%
Required rate	7.70%	3.96%	4.49%	7.24%	11.69%
Elected rate	N/A	6.63%	N/A	8.00%	N/A
Retirement plan rate (greater of required or elected rate)	7.70%	6.63%	4.49%	8.00%	11.69%
Group Term Life rate	0.24%	0.16%	N/A	N/A	N/A
Number of annuitants	8	0	3	150	0
Number of members	75	1	123	868	4
Number of depositing members	27	1	68	306	4
Average age of depositing members	43.42	61.14	40.04	44.63	48.88
Average years of service of depositing members	13.85	11.83	7.82	6.18	14.19

Plan number	691	100	875	101	1137
Plan name	Anderson Co. CAD	Anderson County	Andrews Co. AD	Andrews County	Angelina & Neches River Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 752,971	\$ 28,696,303	\$ 149,821	\$ 55,785,257	\$ 0
Members	2,261,810	47,498,114	1,412,704	60,189,738	768,515
Total	3,014,781	76,194,417	1,562,525	115,974,995	768,515
2 PV of future normal cost contributions	411,331	10,356,419	703,488	14,423,111	667,381
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,603,450	65,837,998	859,037	101,551,884	101,134
4 Actuarial value of assets	2,453,735	57,480,283	839,696	92,648,897	32,633
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 149,715	\$ 8,357,715	\$ 19,341	\$ 8,902,987	\$ 68,501
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.2%	87.3%	97.7%	91.2%	32.3%
7 Effective amortization period in years	17.5	15.2	17.1	5.6	19.7
Required employer rate for 2025					
Employer-paid normal cost rate	4.83%	6.93%	11.40%	7.61%	3.57%
UAAL/(OAAL) rate	2.06%	5.97%	0.56%	4.91%	0.59%
Required rate	6.89%	12.90%	11.96%	12.52%	4.16%
Elected rate	N/A	N/A	10.94%	19.65%	N/A
Retirement plan rate (greater of required or elected rate)	6.89%	12.90%	11.96%	19.65%	4.16%
Group Term Life rate	N/A	0.21%	0.08%	0.12%	N/A
Number of annuitants	6	214	2	268	0
Number of members	29	665	9	389	26
Number of depositing members	14	245	6	212	23
Average age of depositing members	54.74	50.24	39.99	44.25	42.46
Average years of service of depositing members	17.94	12.37	11.58	10.20	8.23

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	502	102	684	576	614
Plan name	Angelina Co. AD	Angelina County	Angelina-Nacogdoches Co. WCID #1	Angleton DD	Aquilla WSD – Hill Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,018,270	\$ 43,816,290	\$ 694,011	\$ 3,383,434	\$ 988,984
Members	3,558,416	69,345,161	377,289	1,641,366	1,929,445
Total	8,576,686	113,161,451	1,071,300	5,024,800	2,918,429
2 PV of future normal cost contributions	1,263,107	15,659,212	303,015	338,560	702,768
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	7,313,579	97,502,239	768,285	4,686,240	2,215,661
4 Actuarial value of assets	6,587,119	89,432,175	730,419	4,245,629	2,095,066
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 726,460	\$ 8,070,064	\$ 37,866	\$ 440,611	\$ 120,595
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.1%	91.7%	95.1%	90.6%	94.6%
7 Effective amortization period in years	12.3	10.8	17.2	17.4	3.5
Required employer rate for 2025					
Employer-paid normal cost rate	8.02%	6.13%	6.90%	4.62%	5.10%
UAAL/(OAAL) rate	5.58%	3.49%	1.81%	15.03%	1.20%
Required rate	13.60%	9.62%	8.71%	19.65%	6.30%
Elected rate	15.00%	11.00%	N/A	N/A	9.00%
Retirement plan rate (greater of required or elected rate)	15.00%	11.00%	8.71%	19.65%	9.00%
Group Term Life rate	0.23%	N/A	N/A	0.08%	0.35%
Number of annuitants	20	260	3	13	9
Number of members	26	684	6	7	21
Number of depositing members	21	369	5	4	16
Average age of depositing members	45.16	46.06	55.27	39.51	51.30
Average years of service of depositing members	9.54	10.79	7.35	14.46	7.28

Plan number	459	668	103	503	104
Plan name	Aransas Co. AD	Aransas Co. ND	Aransas County	Archer Co. AD	Archer County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,059,460	\$ 1,120,063	\$ 18,690,374	\$ 469,196	\$ 6,411,143
Members	3,085,077	3,508,535	38,763,720	1,387,007	9,164,798
Total	5,144,537	4,628,598	57,454,094	1,856,203	15,575,941
2 PV of future normal cost contributions	841,754	1,203,386	10,950,464	90,070	2,698,524
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	4,302,783	3,425,212	46,503,630	1,766,133	12,877,417
4 Actuarial value of assets	3,766,726	3,276,314	41,617,111	1,542,805	12,037,808
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 536,057	\$ 148,898	\$ 4,886,519	\$ 223,328	\$ 839,609
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.5%	95.7%	89.5%	87.4%	93.5%
7 Effective amortization period in years	17.4	2.2	17.2	17.2	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	11.95%	8.56%	6.44%	7.12%	6.09%
UAAL/(OAAL) rate	9.32%	1.02%	3.12%	17.20%	2.30%
Required rate	21.27%	9.58%	9.56%	24.32%	8.39%
Elected rate	19.78%	13.64%	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	21.27%	13.64%	9.56%	24.32%	8.39%
Group Term Life rate	N/A	0.17%	N/A	N/A	N/A
Number of annuitants	8	7	141	5	61
Number of members	17	29	510	4	117
Number of depositing members	10	20	231	2	64
Average age of depositing members	51.20	46.61	46.75	55.61	51.39
Average years of service of depositing members	10.99	8.85	9.75	27.33	10.89

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	964	1011	105	551	106
Plan name	Ark-Tex COG	Armstrong Co. AD	Armstrong County	Atascosa CAD	Atascosa County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 132,444	\$ 0	\$ 2,062,315	\$ 1,318,374	\$ 23,612,534
Members	4,788,880	254,231	2,248,922	3,278,975	69,497,790
Total	4,921,324	254,231	4,311,237	4,597,349	93,110,324
2 PV of future normal cost contributions	2,677,116	183,799	793,411	860,091	21,286,329
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,244,208	70,432	3,517,826	3,737,258	71,823,995
4 Actuarial value of assets	2,276,499	69,888	3,603,220	3,361,740	66,841,410
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (32,291)	\$ 544	\$ (85,394)	\$ 375,518	\$ 4,982,585
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	101.4%	99.2%	102.4%	90.0%	93.1%
7 Effective amortization period in years	0.0	20.0	0.0	8.2	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	5.03%	8.81%	6.10%	8.33%	6.79%
UAAL/(OAAL) rate	(0.07%)	0.06%	(0.87%)	4.67%	1.71%
Required rate	4.96%	8.87%	5.23%	13.00%	8.50%
Elected rate	4.00%	7.10%	6.15%	15.77%	8.44%
Retirement plan rate (greater of required or elected rate)	4.96%	8.87%	6.15%	15.77%	8.50%
Group Term Life rate	N/A	0.07%	0.73%	0.29%	N/A
Number of annuitants	8	0	33	15	177
Number of members	204	4	117	25	835
Number of depositing members	113	2	33	13	406
Average age of depositing members	53.11	50.14	51.40	47.06	45.27
Average years of service of depositing members	5.94	6.21	6.09	13.93	9.28

Plan number	950	461	994	1065	107
Plan name	Athens MWA	Austin Co. AD	Austin Co. ECD	Austin Co. ESD #2	Austin County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 51,153	\$ 2,425,619	\$ 19,601	\$ 0	\$ 20,692,966
Members	521,900	5,111,466	323,463	604,202	45,863,677
Total	573,053	7,537,085	343,064	604,202	66,556,643
2 PV of future normal cost contributions	319,293	1,007,508	200,895	466,891	10,959,317
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	253,760	6,529,577	142,169	137,311	55,597,326
4 Actuarial value of assets	236,979	6,197,125	132,103	97,481	51,666,207
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 16,781	\$ 332,452	\$ 10,066	\$ 39,830	\$ 3,931,119
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.4%	94.9%	92.9%	71.0%	92.9%
7 Effective amortization period in years	17.5	4.0	18.4	19.4	17.3
Required employer rate for 2025					
Employer-paid normal cost rate	5.28%	9.75%	11.62%	1.99%	5.10%
UAAL/(OAAL) rate	0.63%	2.36%	1.00%	0.43%	2.48%
Required rate	5.91%	12.11%	12.62%	2.42%	7.58%
Elected rate	N/A	17.50%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	5.91%	17.50%	12.62%	2.42%	7.58%
Group Term Life rate	0.25%	N/A	N/A	0.09%	0.15%
Number of annuitants	2	14	1	0	139
Number of members	4	37	2	36	511
Number of depositing members	4	21	2	29	236
Average age of depositing members	53.22	49.24	53.30	38.57	46.89
Average years of service of depositing members	5.67	12.00	5.71	5.45	11.73

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	597	108	945	109	918
Plan name	Bacliff MUD	Bailey County	Ballinger Memorial HD	Bandera County	Bastrop CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,051,185	\$ 5,721,025	\$ 382,067	\$ 15,100,085	\$ 191,511
Members	2,510,566	7,186,896	18,478,366	42,517,472	3,367,508
Total	4,561,751	12,907,921	18,860,433	57,617,557	3,559,019
2 PV of future normal cost contributions	531,093	2,755,056	10,282,675	10,390,606	1,510,321
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	4,030,658	10,152,865	8,577,758	47,226,951	2,048,698
4 Actuarial value of assets	3,764,737	10,127,995	6,548,413	41,716,531	1,995,726
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 265,921	\$ 24,870	\$ 2,029,345	\$ 5,510,420	\$ 52,972
6 Funded ratio <small>[line 4 ÷ line 3]</small>	93.4%	99.8%	76.3%	88.3%	97.4%
7 Effective amortization period in years	17.3	12.8	13.7	11.7	2.8
Required employer rate for 2025					
Employer-paid normal cost rate	5.87%	4.34%	11.68%	7.42%	8.67%
UAAL/(OAAL) rate	4.60%	0.06%	2.85%	4.07%	0.27%
Required rate	10.47%	4.40%	14.53%	11.49%	8.94%
Elected rate	7.15%	N/A	N/A	12.65%	9.80%
Retirement plan rate (greater of required or elected rate)	10.47%	4.40%	14.53%	12.65%	9.80%
Group Term Life rate	0.19%	N/A	N/A	0.31%	0.15%
Number of annuitants	7	58	12	132	3
Number of members	13	181	222	388	36
Number of depositing members	8	92	144	227	24
Average age of depositing members	44.67	45.91	48.11	50.62	49.35
Average years of service of depositing members	18.48	6.88	6.80	10.23	11.07

Plan number	812	915	398	110	1058
Plan name	Bastrop Co. ESD #1	Bastrop Co. ESD #2	Bastrop Co. WCID #2	Bastrop County	Bastrop Travis Counties ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 81,839	\$ 61,574,667	\$ 0
Members	3,884,648	2,657,152	2,243,399	123,847,567	1,707,272
Total	3,884,648	2,657,152	2,325,238	185,422,234	1,707,272
2 PV of future normal cost contributions	2,178,037	1,923,442	1,470,635	35,636,439	1,605,531
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	1,706,611	733,710	854,603	149,785,795	101,741
4 Actuarial value of assets	1,458,649	637,131	740,058	132,202,701	97,871
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 247,962	\$ 96,579	\$ 114,545	\$ 17,583,094	\$ 3,870
6 Funded ratio <small>[line 4 ÷ line 3]</small>	85.5%	86.8%	86.6%	88.3%	96.2%
7 Effective amortization period in years	18.2	14.8	17.3	16.8	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.66%	10.06%	8.93%	7.03%	3.30%
UAAL/(OAAL) rate	1.53%	0.89%	1.13%	4.04%	(0.11%)
Required rate	9.19%	10.95%	10.06%	11.07%	3.19%
Elected rate	N/A	N/A	N/A	N/A	5.00%
Retirement plan rate (greater of required or elected rate)	9.19%	10.95%	10.06%	11.07%	5.00%
Group Term Life rate	N/A	N/A	N/A	0.23%	0.05%
Number of annuitants	0	0	3	339	0
Number of members	26	28	27	1,066	24
Number of depositing members	24	19	18	554	24
Average age of depositing members	32.36	32.72	42.91	43.55	35.66
Average years of service of depositing members	6.82	4.38	5.58	10.28	5.34

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	685	111	613	690	1096
Plan name	Baylor Co. AD	Baylor County	Bayview ID #11	Bayview MUD	Bee Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 133,787	\$ 5,575,870	\$ 147,677	\$ 25,863	\$ 0
Members	312,545	5,095,699	627,788	491,444	506,850
Total	446,332	10,671,569	775,465	517,307	506,850
2 PV of future normal cost contributions	141,878	1,377,091	88,375	147,068	422,018
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	304,454	9,294,478	687,090	370,239	84,832
4 Actuarial value of assets	314,883	8,340,222	668,588	449,392	84,076
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (10,429)	\$ 954,256	\$ 18,502	\$ (79,153)	\$ 756
6 Funded ratio <small>[line 4 ÷ line 3]</small>	103.4%	89.7%	97.3%	121.4%	99.1%
7 Effective amortization period in years	0.0	17.1	18.2	0.0	20.0
Required employer rate for 2025					
Employer-paid normal cost rate	5.38%	7.70%	3.84%	3.04%	10.64%
UAAL/(OAAL) rate	(1.63%)	4.80%	1.52%	(2.35%)	0.00%
Required rate	3.75%	12.50%	5.36%	0.69%	10.64%
Elected rate	N/A	N/A	N/A	3.00%	N/A
Retirement plan rate (greater of required or elected rate)	3.75%	12.50%	5.36%	3.00%	10.64%
Group Term Life rate	0.03%	0.23%	0.17%	N/A	0.07%
Number of annuitants	2	41	3	1	0
Number of members	6	102	12	11	7
Number of depositing members	2	50	4	5	5
Average age of depositing members	34.42	51.95	53.78	59.43	47.56
Average years of service of depositing members	2.46	8.16	11.44	10.83	3.72

Plan number	112	506	1142	418	378
Plan name	Bee County	Bell Co. AD	Bell Co. Public Health Dist.	Bell Co. WCID #1	Bell Co. WCID #3
1 Present value (PV) of future benefits					
Benefit recipients	\$ 16,383,115	\$ 11,363,973	\$ 0	\$ 3,803,092	\$ 29,136
Members	26,141,132	12,532,925	7,147,227	10,102,099	1,067,577
Total	42,524,247	23,896,898	7,147,227	13,905,191	1,096,713
2 PV of future normal cost contributions	5,911,778	3,621,201	6,016,275	3,052,645	610,956
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	36,612,469	20,275,697	1,130,952	10,852,546	485,757
4 Actuarial value of assets	35,903,819	18,218,004	295,573	11,956,058	390,166
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 708,650	\$ 2,057,693	\$ 835,379	\$ (1,103,512)	\$ 95,591
6 Funded ratio <small>[line 4 ÷ line 3]</small>	98.1%	89.9%	26.1%	110.2%	80.3%
7 Effective amortization period in years	17.5	16.8	17.3	0.0	16.8
Required employer rate for 2025					
Employer-paid normal cost rate	5.53%	7.92%	9.70%	7.03%	4.61%
UAAL/(OAAL) rate	0.76%	5.90%	1.64%	(3.03%)	1.44%
Required rate	6.29%	13.82%	11.34%	4.00%	6.05%
Elected rate	N/A	N/A	N/A	10.00%	4.30%
Retirement plan rate (greater of required or elected rate)	6.29%	13.82%	11.34%	10.00%	6.05%
Group Term Life rate	0.35%	N/A	0.08%	0.16%	N/A
Number of annuitants	139	45	0	27	2
Number of members	579	96	114	97	11
Number of depositing members	192	53	99	50	9
Average age of depositing members	48.51	41.98	44.80	46.27	48.41
Average years of service of depositing members	10.30	9.82	7.04	11.33	11.44

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	113	708	472	861	1083
Plan name	Bell County	Benbrook WA	Bexar AD	Bexar Co. ESD #2	Bexar Co. ESD #5
1 Present value (PV) of future benefits					
Benefit recipients	\$ 188,992,394	\$ 3,005,933	\$ 52,404,901	\$ 6,996	\$ 0
Members	284,889,972	11,699,871	67,722,595	36,312,236	5,293,917
Total	473,882,366	14,705,804	120,127,496	36,319,232	5,293,917
2 PV of future normal cost contributions	71,948,510	3,326,366	17,076,141	21,509,438	4,103,774
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	401,933,856	11,379,438	103,051,355	14,809,794	1,190,143
4 Actuarial value of assets	352,622,667	10,078,399	97,096,088	10,004,964	821,493
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 49,311,189	\$ 1,301,039	\$ 5,955,267	\$ 4,804,830	\$ 368,650
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.7%	88.6%	94.2%	67.6%	69.0%
7 Effective amortization period in years	17.0	15.5	9.8	15.4	16.3
Required employer rate for 2025					
Employer-paid normal cost rate	7.51%	8.52%	9.94%	10.22%	7.94%
UAAL/(OAAL) rate	5.43%	4.06%	4.33%	3.78%	1.23%
Required rate	12.94%	12.58%	14.27%	14.00%	9.17%
Elected rate	N/A	N/A	16.18%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.94%	12.58%	16.18%	14.00%	9.17%
Group Term Life rate	N/A	0.22%	N/A	0.05%	N/A
Number of annuitants	786	20	146	1	0
Number of members	2,478	62	328	175	67
Number of depositing members	1,215	41	180	131	46
Average age of depositing members	43.50	48.25	43.43	34.71	31.40
Average years of service of depositing members	9.79	14.53	10.54	6.45	4.20

Plan number	1001	828	979	373	1103
Plan name	Bexar Co. ESD #6	Bexar Co. ESD #7	Bexar Co. ESD #8	Bexar Co. ESD #10	Bexar Co. ESD #11
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 43,284	\$ 45,757	\$ 0	\$ 0
Members	9,101	16,022,544	3,558,378	7,156,255	3,741,239
Total	9,101	16,065,828	3,604,135	7,156,255	3,741,239
2 PV of future normal cost contributions	3,758	8,344,981	2,388,563	4,783,204	2,792,862
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	5,343	7,720,847	1,215,572	2,373,051	948,377
4 Actuarial value of assets	4,912	6,040,009	993,413	1,531,850	651,288
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 431	\$ 1,680,838	\$ 222,159	\$ 841,201	\$ 297,089
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.9%	78.2%	81.7%	64.6%	68.7%
7 Effective amortization period in years	17.3	16.9	16.7	16.0	18.8
Required employer rate for 2025					
Employer-paid normal cost rate	6.86%	9.71%	10.88%	9.49%	10.61%
UAAL/(OAAL) rate	0.65%	3.09%	1.65%	2.91%	1.69%
Required rate	7.51%	12.80%	12.53%	12.40%	12.30%
Elected rate	N/A	12.90%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.51%	12.90%	12.53%	12.40%	12.30%
Group Term Life rate	N/A	0.06%	N/A	0.05%	0.07%
Number of annuitants	0	1	1	0	0
Number of members	1	80	31	71	34
Number of depositing members	1	57	19	49	27
Average age of depositing members	57.96	34.77	36.34	33.01	33.83
Average years of service of depositing members	18.92	5.96	3.85	5.60	7.26

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	1080	544	114	716	737
Plan name	Bexar Co. ESD #12	Bexar Co. WCID #10	Bexar County	Bexar Metro 911 Network Dist.	Bexar-Medina-Atascosa WCID #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 428,575	\$ 968,056,780	\$ 3,954,902	\$ 517,321
Members	3,902,501	1,017,956	1,557,266,785	12,673,230	4,059,957
Total	3,902,501	1,446,531	2,525,323,565	16,628,132	4,577,278
2 PV of future normal cost contributions	2,662,098	362,277	397,421,560	2,743,710	1,272,349
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	1,240,403	1,084,254	2,127,902,005	13,884,422	3,304,929
4 Actuarial value of assets	803,731	1,004,383	1,832,424,984	16,810,437	3,205,633
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 436,672	\$ 79,871	\$ 295,477,021	\$ (2,926,015)	\$ 99,296
6 Funded ratio <small>[line 4 ÷ line 3]</small>	64.8%	92.6%	86.1%	121.1%	97.0%
7 Effective amortization period in years	15.3	16.8	16.6	0.0	18.7
Required employer rate for 2025					
Employer-paid normal cost rate	9.54%	4.14%	7.64%	7.85%	8.31%
UAAL/(OAAL) rate	2.46%	1.56%	6.77%	(7.85%)	1.00%
Required rate	12.00%	5.70%	14.41%	0.00%	9.31%
Elected rate	N/A	4.29%	N/A	10.00%	N/A
Retirement plan rate (greater of required or elected rate)	12.00%	5.70%	14.41%	10.00%	9.31%
Group Term Life rate	N/A	0.21%	N/A	N/A	N/A
Number of annuitants	0	5	3,485	7	5
Number of members	44	14	10,732	28	52
Number of depositing members	29	9	5,541	24	20
Average age of depositing members	35.02	45.83	42.81	48.64	46.17
Average years of service of depositing members	7.34	9.59	10.42	13.95	11.75

Plan number	616	1016	115	965	525
Plan name	Bistone MWSD – Limestone Co.	Blanco Co. ESD #2	Blanco County	Bluebonnet GCD	Borden Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 319,353	\$ 0	\$ 6,050,737	\$ 0	\$ 5,287
Members	3,027,823	2,196,222	11,730,747	283,582	371,315
Total	3,347,176	2,196,222	17,781,484	283,582	376,602
2 PV of future normal cost contributions	482,305	1,634,901	4,034,758	188,419	128,746
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	2,864,871	561,321	13,746,726	95,163	247,856
4 Actuarial value of assets	2,704,566	299,602	12,430,482	86,742	304,354
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 160,305	\$ 261,719	\$ 1,316,244	\$ 8,421	\$ (56,498)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	94.4%	53.4%	90.4%	91.2%	122.8%
7 Effective amortization period in years	17.0	16.6	16.3	17.4	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.53%	7.48%	6.83%	2.80%	10.29%
UAAL/(OAAL) rate	3.28%	2.32%	2.50%	0.41%	(4.28%)
Required rate	10.81%	9.80%	9.33%	3.21%	6.01%
Elected rate	N/A	N/A	N/A	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	10.81%	9.80%	9.33%	3.21%	7.00%
Group Term Life rate	0.27%	0.06%	0.53%	N/A	N/A
Number of annuitants	3	0	59	0	1
Number of members	10	42	154	3	5
Number of depositing members	7	24	79	2	2
Average age of depositing members	50.46	38.12	49.16	39.15	53.95
Average years of service of depositing members	15.44	5.79	9.64	9.96	16.42

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	116	521	117	118	508
Plan name	Borden County	Bosque Co. CAD	Bosque County	Bowie County	Brazoria Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,664,403	\$ 1,522,268	\$ 5,213,442	\$ 48,867,436	\$ 6,995,595
Members	3,929,497	1,451,308	13,484,676	63,615,716	18,722,487
Total	7,593,900	2,973,576	18,698,118	112,483,152	25,718,082
2 PV of future normal cost contributions	857,370	707,365	3,282,378	16,665,604	4,280,198
3 Actuarial accrued liability (AAL) [line 1 - line 2]	6,736,530	2,266,211	15,415,740	95,817,548	21,437,884
4 Actuarial value of assets	6,404,936	1,983,972	15,790,410	86,589,506	19,473,622
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 331,594	\$ 282,239	\$ (374,670)	\$ 9,228,042	\$ 1,964,262
6 Funded ratio [line 4 ÷ line 3]	95.1%	87.5%	102.4%	90.4%	90.8%
7 Effective amortization period in years	11.2	15.9	0.0	17.0	7.5
Required employer rate for 2025					
Employer-paid normal cost rate	6.72%	10.48%	4.64%	6.65%	8.05%
UAAL/(OAAL) rate	3.66%	6.55%	(0.53%)	3.72%	4.38%
Required rate	10.38%	17.03%	4.11%	10.37%	12.43%
Elected rate	N/A	9.52%	5.00%	7.44%	16.00%
Retirement plan rate (greater of required or elected rate)	10.38%	17.03%	5.00%	10.37%	16.00%
Group Term Life rate	N/A	0.18%	0.17%	0.28%	N/A
Number of annuitants	20	8	81	247	23
Number of members	30	19	298	1,001	101
Number of depositing members	22	10	125	421	61
Average age of depositing members	51.92	35.80	49.87	47.51	48.09
Average years of service of depositing members	14.22	8.09	10.74	8.76	12.05

Plan number	413	424	681	1050	119
Plan name	Brazoria Co. CRD #3	Brazoria Co. DD #4	Brazoria Co. DD #5	Brazoria Co. ESD #3	Brazoria County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,455,426	\$ 12,014,177	\$ 520,816	\$ 0	\$ 246,658,779
Members	22,730,253	25,268,782	2,691,599	3,343,059	426,641,619
Total	27,185,679	37,282,959	3,212,415	3,343,059	673,300,398
2 PV of future normal cost contributions	5,219,220	7,711,863	1,579,195	2,366,392	111,583,977
3 Actuarial accrued liability (AAL) [line 1 - line 2]	21,966,459	29,571,096	1,633,220	976,667	561,716,421
4 Actuarial value of assets	18,418,261	29,683,589	1,598,026	970,449	495,941,800
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 3,548,198	\$ (112,493)	\$ 35,194	\$ 6,218	\$ 65,774,621
6 Funded ratio [line 4 ÷ line 3]	83.8%	100.4%	97.8%	99.4%	88.3%
7 Effective amortization period in years	16.6	0.0	17.0	17.0	15.2
Required employer rate for 2025					
Employer-paid normal cost rate	10.36%	10.35%	8.58%	8.79%	7.50%
UAAL/(OAAL) rate	7.62%	(0.17%)	0.32%	0.03%	5.41%
Required rate	17.98%	10.18%	8.90%	8.82%	12.91%
Elected rate	N/A	N/A	N/A	N/A	13.27%
Retirement plan rate (greater of required or elected rate)	17.98%	10.18%	8.90%	8.82%	13.27%
Group Term Life rate	0.18%	0.18%	N/A	N/A	N/A
Number of annuitants	20	34	2	0	1,039
Number of members	55	99	29	71	3,032
Number of depositing members	46	71	15	27	1,591
Average age of depositing members	47.07	43.84	45.31	38.40	44.00
Average years of service of depositing members	14.06	11.78	6.27	4.19	10.59

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	689	600	1144	120	849
Plan name	Brazos CAD	Brazos Co. ECD	Brazos Co. ESD #2	Brazos County	Brazos Regional PUA
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,526,007	\$ 5,000,949	\$ 0	\$ 145,044,681	\$ 799,382
Members	8,211,321	14,378,987	282,379	276,095,719	1,895,943
Total	11,737,328	19,379,936	282,379	421,140,400	2,695,325
2 PV of future normal cost contributions	2,161,539	4,207,589	226,450	64,698,649	780,857
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	9,575,789	15,172,347	55,929	356,441,751	1,914,468
4 Actuarial value of assets	8,696,633	13,595,280	10,488	302,778,996	1,830,152
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 879,156	\$ 1,577,067	\$ 45,441	\$ 53,662,755	\$ 84,316
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.8%	89.6%	18.8%	84.9%	95.6%
7 Effective amortization period in years	17.1	14.8	20.0	11.9	14.6
Required employer rate for 2025					
Employer-paid normal cost rate	10.81%	7.65%	7.82%	7.94%	6.83%
UAAL/(OAAL) rate	4.41%	4.63%	2.15%	7.18%	1.14%
Required rate	15.22%	12.28%	9.97%	15.12%	7.97%
Elected rate	N/A	12.65%	N/A	17.00%	N/A
Retirement plan rate (greater of required or elected rate)	15.22%	12.65%	9.97%	17.00%	7.97%
Group Term Life rate	N/A	N/A	0.08%	N/A	N/A
Number of annuitants	17	18	0	546	7
Number of members	55	113	11	1,833	28
Number of depositing members	30	40	10	940	14
Average age of depositing members	49.88	37.82	33.16	44.45	46.62
Average years of service of depositing members	10.83	10.41	8.97	11.65	10.51

Plan number	744	967	806	809	581
Plan name	Brazos River Auth.	Brazos Transit Dist.	Brazos Valley COG	Brazos Valley GCD	Brewster Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 12,742,218	\$ 2,197,192	\$ 1,617,519	\$ 0	\$ 421,093
Members	62,690,600	8,854,274	13,879,475	1,082,026	1,351,648
Total	75,432,818	11,051,466	15,496,994	1,082,026	1,772,741
2 PV of future normal cost contributions	19,208,904	4,029,651	4,987,557	371,836	487,409
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	56,223,914	7,021,815	10,509,437	710,190	1,285,332
4 Actuarial value of assets	51,595,827	7,916,778	10,448,595	708,743	1,300,209
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 4,628,087	\$ (894,963)	\$ 60,842	\$ 1,447	\$ (14,877)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.8%	112.7%	99.4%	99.8%	101.2%
7 Effective amortization period in years	16.9	0.0	0.0	17.1	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.78%	5.06%	5.62%	13.81%	7.48%
UAAL/(OAAL) rate	2.03%	(1.55%)	(0.01%)	0.06%	(0.34%)
Required rate	8.81%	3.51%	5.61%	13.87%	7.14%
Elected rate	N/A	N/A	N/A	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	8.81%	3.51%	5.61%	13.87%	7.14%
Group Term Life rate	N/A	N/A	N/A	N/A	0.07%
Number of annuitants	116	23	25	0	3
Number of members	450	266	378	5	14
Number of depositing members	246	109	143	3	7
Average age of depositing members	46.18	49.36	46.40	54.85	35.60
Average years of service of depositing members	11.25	6.39	9.96	11.08	7.40

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	121	745	1134	122	1052
Plan name	Brewster County	Bright Star-Salem SUD	Briscoe Co. AD	Briscoe County	Brookeland FWSD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 8,107,816	\$ 136,460	\$ 0	\$ 1,613,436	\$ 0
Members	14,508,136	1,823,798	103,990	2,506,262	691,021
Total	22,615,952	1,960,258	103,990	4,119,698	691,021
2 PV of future normal cost contributions	4,095,340	919,661	86,385	589,431	513,940
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	18,520,612	1,040,597	17,605	3,530,267	177,081
4 Actuarial value of assets	16,980,461	1,077,764	10,402	3,400,887	168,640
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,540,151	\$ (37,167)	\$ 7,203	\$ 129,380	\$ 8,441
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.7%	103.6%	59.1%	96.3%	95.2%
7 Effective amortization period in years	16.7	0.0	19.9	17.4	17.6
Required employer rate for 2025					
Employer-paid normal cost rate	6.51%	7.93%	5.76%	6.18%	6.37%
UAAL/(OAAL) rate	2.82%	(0.57%)	1.07%	1.60%	0.28%
Required rate	9.33%	7.36%	6.83%	7.78%	6.65%
Elected rate	N/A	7.90%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.33%	7.90%	6.83%	7.78%	6.65%
Group Term Life rate	0.16%	0.12%	0.17%	0.55%	N/A
Number of annuitants	69	2	0	24	0
Number of members	255	14	3	65	7
Number of depositing members	90	10	2	26	5
Average age of depositing members	43.43	44.43	51.52	53.65	43.66
Average years of service of depositing members	6.91	13.03	17.46	9.69	10.05

Plan number	876	123	522	554	124
Plan name	Brookesmith SUD	Brooks County	Brookshire MWD	Brookshire-Katy DD	Brown County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 29,559	\$ 12,073,975	\$ 707,791	\$ 410,601	\$ 14,588,824
Members	1,185,463	12,724,335	1,721,429	1,758,643	27,636,712
Total	1,215,022	24,798,310	2,429,220	2,169,244	42,225,536
2 PV of future normal cost contributions	636,843	2,702,666	302,074	693,499	6,461,878
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	578,179	22,095,644	2,127,146	1,475,745	35,763,658
4 Actuarial value of assets	514,948	23,316,436	2,100,392	1,323,304	32,523,025
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 63,231	\$ (1,220,792)	\$ 26,754	\$ 152,441	\$ 3,240,633
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	89.1%	105.5%	98.7%	89.7%	90.9%
7 Effective amortization period in years	17.8	0.0	19.4	13.5	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	2.85%	3.71%	6.36%	6.63%	5.19%
UAAL/(OAAL) rate	0.72%	(1.84%)	0.96%	2.05%	2.58%
Required rate	3.57%	1.87%	7.32%	8.68%	7.77%
Elected rate	N/A	N/A	N/A	9.00%	N/A
Retirement plan rate (greater of required or elected rate)	3.57%	1.87%	7.32%	9.00%	7.77%
Group Term Life rate	N/A	0.36%	0.13%	N/A	N/A
Number of annuitants	1	106	2	3	114
Number of members	25	291	32	15	372
Number of depositing members	17	128	5	11	195
Average age of depositing members	38.90	49.14	49.42	54.84	49.75
Average years of service of depositing members	10.44	10.73	9.10	14.05	12.94

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	702	1055	642	978	125
Plan name	Brownsville ID	Brush Country GCD	Brushy Creek MUD – Williamson Co.	Burleson Co. AD	Burleson County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 114,413	\$ 26,538	\$ 1,526,004	\$ 60,009	\$ 10,191,356
Members	2,245,305	194,217	13,403,986	923,280	19,041,718
Total	2,359,718	220,755	14,929,990	983,289	29,233,074
2 PV of future normal cost contributions	330,243	150,201	4,429,979	452,211	6,342,421
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	2,029,475	70,554	10,500,011	531,078	22,890,653
4 Actuarial value of assets	1,951,307	75,190	9,966,424	465,463	20,458,856
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 78,168	\$ (4,636)	\$ 533,587	\$ 65,615	\$ 2,431,797
6 Funded ratio <small>[line 4 ÷ line 3]</small>	96.1%	106.6%	94.9%	87.6%	89.4%
7 Effective amortization period in years	6.4	0.0	17.4	17.0	15.7
Required employer rate for 2025					
Employer-paid normal cost rate	3.23%	6.05%	7.34%	5.78%	7.16%
UAAL/(OAAL) rate	1.42%	(0.48%)	0.94%	1.85%	2.96%
Required rate	4.65%	5.57%	8.28%	7.63%	10.12%
Elected rate	6.00%	7.42%	N/A	6.85%	N/A
Retirement plan rate (greater of required or elected rate)	6.00%	7.42%	8.28%	7.63%	10.12%
Group Term Life rate	N/A	0.30%	N/A	N/A	0.32%
Number of annuitants	2	1	21	2	102
Number of members	14	3	569	12	317
Number of depositing members	11	2	130	8	164
Average age of depositing members	50.81	40.25	41.51	44.60	48.95
Average years of service of depositing members	22.77	8.67	4.77	12.16	10.37

Plan number	609	126	719	635	602
Plan name	Burnet CAD	Burnet County	CAD of Bandera Co.	CAD of Johnson Co.	CAD of Taylor Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,187,139	\$ 34,476,625	\$ 329,893	\$ 4,667,910	\$ 9,000,798
Members	6,884,559	75,323,146	2,190,444	13,803,870	12,214,812
Total	9,071,698	109,799,771	2,520,337	18,471,780	21,215,610
2 PV of future normal cost contributions	1,025,507	23,357,295	701,097	2,520,202	2,770,414
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	8,046,191	86,442,476	1,819,240	15,951,578	18,445,196
4 Actuarial value of assets	7,310,932	75,308,329	1,824,682	14,724,926	15,893,892
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 735,259	\$ 11,134,147	\$ (5,442)	\$ 1,226,652	\$ 2,551,304
6 Funded ratio <small>[line 4 ÷ line 3]</small>	90.9%	87.1%	100.3%	92.3%	86.2%
7 Effective amortization period in years	16.2	17.0	0.0	12.2	13.9
Required employer rate for 2025					
Employer-paid normal cost rate	8.09%	6.95%	10.42%	8.19%	9.57%
UAAL/(OAAL) rate	6.67%	3.66%	(0.19%)	4.69%	12.36%
Required rate	14.76%	10.61%	10.23%	12.88%	21.93%
Elected rate	N/A	N/A	11.42%	14.00%	16.51%
Retirement plan rate (greater of required or elected rate)	14.76%	10.61%	11.42%	14.00%	21.93%
Group Term Life rate	N/A	0.22%	N/A	N/A	0.26%
Number of annuitants	17	251	6	22	23
Number of members	32	775	27	86	46
Number of depositing members	20	395	9	40	31
Average age of depositing members	51.11	44.59	38.07	43.01	46.98
Average years of service of depositing members	15.08	9.99	7.09	9.30	8.94

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	718	127	709	788	128
Plan name	Caldwell Co. AD	Caldwell County	Calhoun Co. AD	Calhoun Co. E911 ECD	Calhoun County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 228,504	\$ 10,113,887	\$ 862,552	\$ 0	\$ 28,712,579
Members	3,983,826	30,680,142	3,869,623	362,107	56,664,613
Total	4,212,330	40,794,029	4,732,175	362,107	85,377,192
2 PV of future normal cost contributions	1,164,941	8,656,111	670,496	146,064	14,160,452
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,047,389	32,137,918	4,061,679	216,043	71,216,740
4 Actuarial value of assets	2,610,608	29,949,963	3,598,857	197,401	66,376,753
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 436,781	\$ 2,187,955	\$ 462,822	\$ 18,642	\$ 4,839,987
6 Funded ratio [line 4 ÷ line 3]	85.7%	93.2%	88.6%	91.4%	93.2%
7 Effective amortization period in years	17.8	16.5	17.2	17.3	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.89%	4.15%	8.10%	12.17%	8.18%
UAAL/(OAAL) rate	4.05%	1.29%	6.56%	1.62%	3.09%
Required rate	10.94%	5.44%	14.66%	13.79%	11.27%
Elected rate	N/A	4.00%	14.33%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	10.94%	5.44%	14.66%	13.79%	11.27%
Group Term Life rate	N/A	N/A	N/A	0.12%	0.17%
Number of annuitants	3	154	6	0	157
Number of members	24	606	24	2	393
Number of depositing members	17	282	13	2	221
Average age of depositing members	43.45	46.44	52.45	57.57	49.54
Average years of service of depositing members	13.22	10.19	17.97	12.71	12.06

Plan number	542	129	618	692	664
Plan name	Callahan Co. AD	Callahan County	Cameron Co. AD	Cameron Co. DD #1	Cameron Co. DD #3
1 Present value (PV) of future benefits					
Benefit recipients	\$ 647,396	\$ 3,440,788	\$ 9,073,459	\$ 505,262	\$ 472,480
Members	685,699	6,749,529	17,109,039	2,475,135	2,968,745
Total	1,333,095	10,190,317	26,182,498	2,980,397	3,441,225
2 PV of future normal cost contributions	196,713	1,695,699	4,163,150	549,463	831,970
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,136,382	8,494,618	22,019,348	2,430,934	2,609,255
4 Actuarial value of assets	1,072,494	8,229,788	19,974,048	2,346,012	2,924,466
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 63,888	\$ 264,830	\$ 2,045,300	\$ 84,922	\$ (315,211)
6 Funded ratio [line 4 ÷ line 3]	94.4%	96.9%	90.7%	96.5%	112.1%
7 Effective amortization period in years	17.5	17.3	17.2	17.8	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	4.32%	3.63%	7.78%	4.05%	3.76%
UAAL/(OAAL) rate	2.81%	0.82%	5.30%	0.87%	(2.99%)
Required rate	7.13%	4.45%	13.08%	4.92%	0.77%
Elected rate	N/A	N/A	11.79%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	7.13%	4.45%	13.08%	4.92%	7.00%
Group Term Life rate	N/A	0.58%	N/A	N/A	N/A
Number of annuitants	9	49	40	7	9
Number of members	9	146	105	45	40
Number of depositing members	5	76	65	28	27
Average age of depositing members	54.02	53.10	44.23	59.27	50.55
Average years of service of depositing members	8.68	13.33	12.37	12.32	12.30

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	686	851	462	590	900
Plan name	Cameron Co. DD #5	Cameron Co. ECD	Cameron Co. ID #2	Cameron Co. ID #6	Cameron Co. Reg. Mob. Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 598,300	\$ 531,150	\$ 3,449,272	\$ 557,262	\$ 0
Members	569,901	2,212,149	4,349,137	1,231,213	4,044,143
Total	1,168,201	2,743,299	7,798,409	1,788,475	4,044,143
2 PV of future normal cost contributions	270,468	1,304,492	892,340	288,120	2,018,903
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	897,733	1,438,807	6,906,069	1,500,355	2,025,240
4 Actuarial value of assets	863,197	1,587,354	6,821,849	1,489,134	1,972,268
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 34,536	\$ (148,547)	\$ 84,220	\$ 11,221	\$ 52,972
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.2%	110.3%	98.8%	99.3%	97.4%
7 Effective amortization period in years	17.1	0.0	1.3	19.4	18.1
Required employer rate for 2025					
Employer-paid normal cost rate	7.96%	14.08%	3.11%	5.63%	8.57%
UAAL/(OAAL) rate	1.55%	(1.63%)	0.42%	0.32%	0.32%
Required rate	9.51%	12.45%	3.53%	5.95%	8.89%
Elected rate	N/A	12.00%	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.51%	12.45%	7.00%	5.95%	8.89%
Group Term Life rate	N/A	N/A	N/A	N/A	0.14%
Number of annuitants	1	2	30	10	0
Number of members	3	9	74	18	42
Number of depositing members	3	8	27	11	19
Average age of depositing members	52.69	45.19	44.82	56.41	42.91
Average years of service of depositing members	16.86	15.06	13.29	10.33	9.20

Plan number	130	670	131	367	379
Plan name	Cameron County	Camp CAD	Camp County	Caney Creek MUD	Canyon Lake CLD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 161,531,363	\$ 177,921	\$ 7,030,312	\$ 21,539	\$ 32,568
Members	382,304,067	1,253,723	6,743,255	959,202	512,605
Total	543,835,430	1,431,644	13,773,567	980,741	545,173
2 PV of future normal cost contributions	85,399,257	313,787	2,090,384	615,979	348,644
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	458,436,173	1,117,857	11,683,183	364,762	196,529
4 Actuarial value of assets	418,160,803	1,053,277	11,056,159	338,298	200,256
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 40,275,370	\$ 64,580	\$ 627,024	\$ 26,464	\$ (3,727)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.2%	94.2%	94.6%	92.7%	101.9%
7 Effective amortization period in years	17.0	17.9	4.1	18.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.14%	7.34%	7.00%	3.92%	2.94%
UAAL/(OAAL) rate	3.96%	1.72%	1.93%	0.36%	(0.24%)
Required rate	11.10%	9.06%	8.93%	4.28%	2.70%
Elected rate	N/A	6.69%	12.55%	N/A	5.00%
Retirement plan rate (greater of required or elected rate)	11.10%	9.06%	12.55%	4.28%	5.00%
Group Term Life rate	0.20%	0.14%	N/A	N/A	N/A
Number of annuitants	875	1	57	1	3
Number of members	3,803	10	104	25	15
Number of depositing members	1,866	5	65	14	14
Average age of depositing members	42.81	56.11	55.61	43.47	46.20
Average years of service of depositing members	9.95	13.03	9.01	5.12	5.62

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	1021	132	610	133	134
Plan name	Canyon Reg. WA	Carson County	Cass Co. AD	Cass County	Castro County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 48,900	\$ 7,410,017	\$ 619,063	\$ 22,368,500	\$ 6,515,334
Members	3,537,783	13,253,137	1,219,774	23,613,923	11,075,888
Total	3,586,683	20,663,154	1,838,837	45,982,423	17,591,222
2 PV of future normal cost contributions	2,147,577	3,114,993	427,082	5,926,283	2,385,370
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,439,106	17,548,161	1,411,755	40,056,140	15,205,852
4 Actuarial value of assets	1,004,823	16,556,809	1,671,235	36,240,754	13,821,459
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 434,283	\$ 991,352	\$ (259,480)	\$ 3,815,386	\$ 1,384,393
6 Funded ratio [line 4 ÷ line 3]	69.8%	94.4%	118.4%	90.5%	90.9%
7 Effective amortization period in years	15.9	12.7	0.0	15.3	16.9
Required employer rate for 2025					
Employer-paid normal cost rate	10.09%	7.89%	6.50%	6.26%	7.11%
UAAL/(OAAL) rate	2.77%	2.82%	(5.82%)	4.74%	4.32%
Required rate	12.86%	10.71%	0.68%	11.00%	11.43%
Elected rate	N/A	11.01%	9.03%	N/A	10.00%
Retirement plan rate (greater of required or elected rate)	12.86%	11.01%	9.03%	11.00%	11.43%
Group Term Life rate	0.17%	0.18%	0.08%	0.16%	N/A
Number of annuitants	1	58	9	155	50
Number of members	24	143	24	288	147
Number of depositing members	18	72	11	160	63
Average age of depositing members	41.17	49.80	45.39	49.71	47.94
Average years of service of depositing members	7.81	11.18	4.94	10.58	10.49

Plan number	362	862	712	648	531
Plan name	Central Texas COG	Central TX GCD	Central TX Reg. Mob. Auth.	Central WCID – Angelina Co.	Chambers Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 8,471	\$ 33,321	\$ 6,834,159	\$ 94,571	\$ 2,806,930
Members	10,901,434	857,245	15,888,481	796,712	6,183,364
Total	10,909,905	890,566	22,722,640	891,283	8,990,294
2 PV of future normal cost contributions	8,302,138	501,627	5,569,403	222,604	1,734,765
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,607,767	388,939	17,153,237	668,679	7,255,529
4 Actuarial value of assets	1,248,297	397,693	17,256,483	663,641	7,029,472
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,359,470	\$ (8,754)	\$ (103,246)	\$ 5,038	\$ 226,057
6 Funded ratio [line 4 ÷ line 3]	47.9%	102.3%	100.6%	99.2%	96.9%
7 Effective amortization period in years	15.4	0.0	0.0	17.3	5.2
Required employer rate for 2025					
Employer-paid normal cost rate	7.41%	11.07%	11.58%	5.01%	10.27%
UAAL/(OAAL) rate	1.39%	(0.28%)	(0.74%)	0.26%	1.55%
Required rate	8.80%	10.79%	10.84%	5.27%	11.82%
Elected rate	N/A	10.03%	18.00%	N/A	14.00%
Retirement plan rate (greater of required or elected rate)	8.80%	10.79%	18.00%	5.27%	14.00%
Group Term Life rate	N/A	0.14%	0.20%	N/A	N/A
Number of annuitants	1	1	12	3	7
Number of members	178	11	44	4	25
Number of depositing members	151	8	29	4	13
Average age of depositing members	46.57	56.51	50.30	49.05	41.37
Average years of service of depositing members	8.83	11.58	12.43	14.25	12.36

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 2,789,999	\$ 62,652,360	\$ 0	\$ 23,431,779	\$ 0
Members	24,655,881	139,762,080	355,572	40,051,565	377,226
Total	27,445,880	202,414,440	355,572	63,483,344	377,226
2 PV of future normal cost contributions	8,247,408	43,573,401	219,062	10,643,200	57,677
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	19,198,472	158,841,039	136,510	52,840,144	319,549
4 Actuarial value of assets	17,930,127	137,411,750	97,230	50,088,134	296,227
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 1,268,345	\$ 21,429,289	\$ 39,280	\$ 2,752,010	\$ 23,322
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	93.4%	86.5%	71.2%	94.8%	92.7%
7 Effective amortization period in years	17.1	15.9	18.2	12.8	8.6
Required employer rate for 2025					
Employer-paid normal cost rate	5.47%	9.64%	1.98%	7.46%	4.46%
UAAL/(OAAL) rate	1.13%	4.89%	0.64%	1.84%	3.28%
Required rate	6.60%	14.53%	2.62%	9.30%	7.74%
Elected rate	N/A	14.22%	N/A	9.75%	8.85%
Retirement plan rate (greater of required or elected rate)	6.60%	14.53%	2.62%	9.75%	8.85%
Group Term Life rate	N/A	0.15%	0.25%	N/A	N/A
Number of annuitants	17	321	0	195	0
Number of members	328	1,011	13	553	3
Number of depositing members	152	593	11	248	2
Average age of depositing members	42.30	46.12	47.75	50.11	50.20
Average years of service of depositing members	6.61	10.04	16.52	11.14	19.58

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	\$ 13,067,518	\$ 1,623,191	\$ 0	\$ 0	\$ 0
Members	59,044,221	4,865,009	117,942	465,486	729,761
Total	72,111,739	6,488,200	117,942	465,486	729,761
2 PV of future normal cost contributions	18,117,297	1,407,815	90,892	367,948	391,859
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	53,994,442	5,080,385	27,050	97,538	337,902
4 Actuarial value of assets	50,465,594	5,813,512	26,947	74,201	350,540
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 3,528,848	\$ (733,127)	\$ 103	\$ 23,337	\$ (12,638)
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	93.5%	114.4%	99.6%	76.1%	103.7%
7 Effective amortization period in years	10.9	0.0	10.4	19.1	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	4.58%	2.36%	6.15%	3.30%	7.33%
UAAL/(OAAL) rate	1.54%	(2.35%)	0.01%	0.47%	(0.37%)
Required rate	6.12%	0.01%	6.16%	3.77%	6.96%
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%	6.16%	3.77%	7.57%
Group Term Life rate	N/A	N/A	0.15%	0.05%	N/A
Number of annuitants	93	32	0	0	0
Number of members	579	134	3	8	7
Number of depositing members	278	71	3	7	7
Average age of depositing members	42.75	49.01	54.17	44.91	52.32
Average years of service of depositing members	9.03	10.70	10.67	6.08	13.14

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 1,182,927	\$ 11,705,221	\$ 0	\$ 0	\$ 309,793
Members	762,974	11,293,441	810,656	297,954	266,701
Total	1,945,901	22,998,662	810,656	297,954	576,494
2 PV of future normal cost contributions	276,284	3,308,770	244,082	62,850	90,538
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,669,617	19,689,892	566,574	235,104	485,956
4 Actuarial value of assets	1,455,486	19,622,502	553,045	217,984	597,452
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 214,131	\$ 67,390	\$ 13,529	\$ 17,120	\$ (111,496)
6 Funded ratio [line 4 ÷ line 3]	87.2%	99.7%	97.6%	92.7%	122.9%
7 Effective amortization period in years	9.0	0.0	17.7	17.3	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	9.67%	5.37%	9.25%	12.04%	6.83%
UAAL/(OAAL) rate	9.44%	(0.29%)	0.84%	2.73%	(6.83%)
Required rate	19.11%	5.08%	10.09%	14.77%	0.00%
Elected rate	N/A	11.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	19.11%	11.00%	10.09%	14.77%	0.00%
Group Term Life rate	0.13%	N/A	N/A	N/A	0.63%
Number of annuitants	9	76	0	0	5
Number of members	9	157	2	1	3
Number of depositing members	6	87	2	1	2
Average age of depositing members	56.05	47.50	45.40	59.48	39.81
Average years of service of depositing members	9.85	9.51	20.13	19.42	8.17

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	\$ 7,210,745	\$ 211,732	\$ 3,389	\$ 4,714,636	\$ 4,415,111
Members	11,178,741	213,428	43,310	4,907,857	7,776,486
Total	18,389,486	425,160	46,699	9,622,493	12,191,597
2 PV of future normal cost contributions	2,503,971	123,324	29,855	1,200,903	1,993,441
3 Actuarial accrued liability (AAL) [line 1 - line 2]	15,885,515	301,836	16,844	8,421,590	10,198,156
4 Actuarial value of assets	16,984,037	277,295	15,970	7,866,914	10,386,378
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (1,098,522)	\$ 24,541	\$ 874	\$ 554,676	\$ (188,222)
6 Funded ratio [line 4 ÷ line 3]	106.9%	91.9%	94.8%	93.4%	101.8%
7 Effective amortization period in years	0.0	7.3	17.2	6.5	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.72%	8.32%	3.08%	6.41%	4.94%
UAAL/(OAAL) rate	(4.12%)	1.90%	0.32%	4.27%	(0.64%)
Required rate	3.60%	10.22%	3.40%	10.68%	4.30%
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%	3.40%	12.90%	4.30%
Group Term Life rate	0.53%	N/A	N/A	0.38%	N/A
Number of annuitants	53	2	1	51	40
Number of members	112	3	1	70	94
Number of depositing members	56	2	1	43	53
Average age of depositing members	49.43	60.45	42.11	54.21	50.50
Average years of service of depositing members	12.63	15.42	8.33	9.10	11.14

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 27,822,979	\$ 319,320,471	\$ 8,132	\$ 1,745,359	\$ 17,842,442
Members	45,951,184	642,295,149	444,727	4,248,335	37,997,674
Total	73,774,163	961,615,620	452,859	5,993,694	55,840,116
2 PV of future normal cost contributions	14,794,327	153,911,758	363,006	1,080,008	8,808,064
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	58,979,836	807,703,862	89,853	4,913,686	47,032,052
4 Actuarial value of assets	58,434,498	807,646,125	162,738	4,620,360	42,163,540
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 545,338	\$ 57,737	\$ (72,885)	\$ 293,326	\$ 4,868,512
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.1%	100.0%	181.1%	94.0%	89.6%
7 Effective amortization period in years	1.1	0.0	0.0	17.1	10.3
Required employer rate for 2025					
Employer-paid normal cost rate	10.59%	7.67%	11.33%	7.76%	7.12%
UAAL/(OAAL) rate	0.26%	(0.17%)	(5.60%)	2.25%	4.14%
Required rate	10.85%	7.50%	5.73%	10.01%	11.26%
Elected rate	13.25%	10.00%	N/A	N/A	13.00%
Retirement plan rate (greater of required or elected rate)	13.25%	10.00%	5.73%	10.01%	13.00%
Group Term Life rate	N/A	N/A	0.03%	0.24%	N/A
Number of annuitants	71	1,024	1	30	110
Number of members	231	3,320	5	90	444
Number of depositing members	149	1,850	3	46	215
Average age of depositing members	44.16	44.04	35.86	53.78	45.24
Average years of service of depositing members	8.84	10.67	6.39	9.13	10.11

Plan number	623	775	145	996	146
Plan name	Comal AD	Comal Co. ESD #3	Comal County	Comanche CAD	Comanche County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,715,307	\$ 561,598	\$ 66,667,254	\$ 0	\$ 11,239,792
Members	8,072,470	21,924,977	188,395,825	705,486	14,038,695
Total	11,787,777	22,486,575	255,063,079	705,486	25,278,487
2 PV of future normal cost contributions	3,096,054	9,375,479	56,147,556	265,957	3,171,466
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	8,691,723	13,111,096	198,915,523	439,529	22,107,021
4 Actuarial value of assets	7,948,330	10,718,247	171,264,693	258,162	18,692,388
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 743,393	\$ 2,392,849	\$ 27,650,830	\$ 181,367	\$ 3,414,633
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.4%	81.7%	86.1%	58.7%	84.6%
7 Effective amortization period in years	3.4	16.5	16.8	16.8	14.0
Required employer rate for 2025					
Employer-paid normal cost rate	10.87%	8.10%	7.16%	5.79%	5.00%
UAAL/(OAAL) rate	2.72%	3.67%	4.28%	5.17%	5.97%
Required rate	13.59%	11.77%	11.44%	10.96%	10.97%
Elected rate	20.00%	10.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	20.00%	11.77%	11.44%	10.96%	10.97%
Group Term Life rate	N/A	0.06%	0.19%	0.22%	0.46%
Number of annuitants	23	5	403	0	117
Number of members	98	128	1,400	9	267
Number of depositing members	39	86	810	8	119
Average age of depositing members	44.62	34.51	43.40	52.22	49.97
Average years of service of depositing members	7.22	7.33	9.91	14.06	9.41

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	762	366	636	147	759
Plan name	Combined Consumers SUD	Concho CAD	Concho Co. HD	Concho County	Concho Valley COG
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 1,935,645	\$ 3,000,771	\$ 3,867,871
Members	4,007,414	578,057	6,773,654	6,784,253	28,495,922
Total	4,007,414	578,057	8,709,299	9,785,024	32,363,793
2 PV of future normal cost contributions	1,227,568	349,793	2,973,559	1,696,799	11,365,198
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,779,846	228,264	5,735,740	8,088,225	20,998,595
4 Actuarial value of assets	2,101,557	227,031	5,627,353	7,645,969	19,999,224
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 678,289	\$ 1,233	\$ 108,387	\$ 442,256	\$ 999,371
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	75.6%	99.5%	98.1%	94.5%	95.2%
7 Effective amortization period in years	16.2	20.0	16.6	11.0	11.5
Required employer rate for 2025					
Employer-paid normal cost rate	8.67%	12.08%	3.77%	7.37%	9.75%
UAAL/(OAAL) rate	6.99%	0.04%	0.23%	1.95%	0.96%
Required rate	15.66%	12.12%	4.00%	9.32%	10.71%
Elected rate	N/A	N/A	N/A	10.00%	11.00%
Retirement plan rate (greater of required or elected rate)	15.66%	12.12%	4.00%	10.00%	11.00%
Group Term Life rate	0.14%	N/A	0.21%	N/A	N/A
Number of annuitants	0	0	23	34	47
Number of members	26	6	160	124	652
Number of depositing members	16	4	87	48	230
Average age of depositing members	48.27	59.80	46.43	51.00	45.86
Average years of service of depositing members	15.37	13.92	5.87	12.34	7.31

Plan number	487	148	1143	149	150
Plan name	Cooke Co. AD	Cooke County	Corpus Christi Downtown MD	Coryell County	Cottle County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,272,416	\$ 22,673,376	\$ 0	\$ 21,699,897	\$ 1,105,101
Members	4,248,979	55,577,671	772,964	38,858,350	1,478,221
Total	7,521,395	78,251,047	772,964	60,558,247	2,583,322
2 PV of future normal cost contributions	1,115,541	13,482,277	690,683	11,331,196	519,630
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	6,405,854	64,768,770	82,281	49,227,051	2,063,692
4 Actuarial value of assets	5,690,935	61,953,625	21,625	45,723,925	2,345,516
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 714,919	\$ 2,815,145	\$ 60,656	\$ 3,503,126	\$ (281,824)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.8%	95.7%	26.3%	92.9%	113.7%
7 Effective amortization period in years	17.2	17.2	20.0	17.1	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	9.47%	6.83%	7.32%	7.45%	3.66%
UAAL/(OAAL) rate	6.71%	1.48%	0.99%	2.70%	(3.66%)
Required rate	16.18%	8.31%	8.31%	10.15%	0.00%
Elected rate	N/A	N/A	N/A	8.34%	7.00%
Retirement plan rate (greater of required or elected rate)	16.18%	8.31%	8.31%	10.15%	7.00%
Group Term Life rate	N/A	N/A	N/A	0.27%	N/A
Number of annuitants	19	158	0	140	18
Number of members	30	502	10	414	55
Number of depositing members	17	262	9	215	27
Average age of depositing members	48.26	46.16	35.57	47.39	49.27
Average years of service of depositing members	10.95	10.98	3.69	11.17	8.65

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	856	727	392	757	151
Plan name	County Line SUD	Cow Creek GCD	Crane Co. AD	Crane Co. HD	Crane County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 0	\$ 3,150,236	\$ 18,020,741
Members	1,154,458	1,031,945	177,100	11,894,018	16,824,992
Total	1,154,458	1,031,945	177,100	15,044,254	34,845,733
2 PV of future normal cost contributions	893,885	361,652	76,623	4,329,696	4,595,437
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	260,573	670,293	100,477	10,714,558	30,250,296
4 Actuarial value of assets	76,409	620,602	99,348	9,738,053	29,540,275
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 184,164	\$ 49,691	\$ 1,129	\$ 976,505	\$ 710,021
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	29.3%	92.6%	98.9%	90.9%	97.7%
7 Effective amortization period in years	20.0	17.1	20.0	17.1	0.7
Required employer rate for 2025					
Employer-paid normal cost rate	7.67%	6.68%	11.73%	7.95%	8.09%
UAAL/(OAAL) rate	1.43%	2.22%	0.19%	2.19%	1.26%
Required rate	9.10%	8.90%	11.92%	10.14%	9.35%
Elected rate	N/A	N/A	9.27%	N/A	18.90%
Retirement plan rate (greater of required or elected rate)	9.10%	8.90%	11.92%	10.14%	18.90%
Group Term Life rate	0.41%	N/A	N/A	0.10%	0.41%
Number of annuitants	0	0	0	23	113
Number of members	15	5	2	98	164
Number of depositing members	14	3	2	47	83
Average age of depositing members	48.16	43.39	55.85	46.03	47.11
Average years of service of depositing members	9.30	13.53	18.08	9.21	8.94

Plan number	907	409	152	532	153
Plan name	Crockett Co. AD	Crockett Co. WCID #1	Crockett County	Crosby Co. AD	Crosby County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 72,686	\$ 2,618,928	\$ 17,588,817	\$ 277,440	\$ 4,135,658
Members	286,009	1,033,009	23,887,563	458,716	6,012,022
Total	358,695	3,651,937	41,476,380	736,156	10,147,680
2 PV of future normal cost contributions	147,128	465,967	5,778,142	261,485	1,236,482
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	211,567	3,185,970	35,698,238	474,671	8,911,198
4 Actuarial value of assets	192,905	3,272,080	33,017,728	541,749	8,891,305
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 18,662	\$ (86,110)	\$ 2,680,510	\$ (67,078)	\$ 19,893
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	91.2%	102.7%	92.5%	114.1%	99.8%
7 Effective amortization period in years	17.4	0.0	15.0	0.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	8.43%	4.44%	4.59%	8.64%	3.53%
UAAL/(OAAL) rate	1.64%	(1.96%)	3.07%	(3.18%)	(0.51%)
Required rate	10.07%	2.48%	7.66%	5.46%	3.02%
Elected rate	N/A	7.00%	N/A	N/A	11.05%
Retirement plan rate (greater of required or elected rate)	10.07%	7.00%	7.66%	5.46%	11.05%
Group Term Life rate	N/A	0.40%	N/A	0.10%	0.49%
Number of annuitants	2	12	128	2	39
Number of members	2	15	393	11	75
Number of depositing members	2	9	168	4	51
Average age of depositing members	54.67	41.98	48.86	39.28	51.20
Average years of service of depositing members	17.13	8.71	10.25	4.04	12.91

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	603	710	902	154	1000
Plan name	Crosby MUD	Cross Roads SUD	Crystal Clear SUD	Culberson County	Cypress Springs SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,150,821	\$ 113,142	\$ 171,401	\$ 4,868,126	\$ 492,138
Members	3,246,685	432,325	2,938,629	14,185,609	3,170,936
Total	4,397,506	545,467	3,110,030	19,053,735	3,663,074
2 PV of future normal cost contributions	711,550	220,605	1,668,003	4,502,839	1,086,667
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,685,956	324,862	1,442,027	14,550,896	2,576,407
4 Actuarial value of assets	3,567,427	367,037	1,466,599	13,308,020	1,199,093
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 118,529	\$ (42,175)	\$ (24,572)	\$ 1,242,876	\$ 1,377,314
6 Funded ratio [line 4 ÷ line 3]	96.8%	113.0%	101.7%	91.5%	46.5%
7 Effective amortization period in years	17.8	0.0	0.0	17.1	16.6
Required employer rate for 2025					
Employer-paid normal cost rate	6.67%	3.83%	3.81%	6.31%	6.69%
UAAL/(OAAL) rate	1.65%	(1.42%)	(0.13%)	2.06%	11.98%
Required rate	8.32%	2.41%	3.68%	8.37%	18.67%
Elected rate	7.00%	N/A	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.32%	2.41%	3.68%	8.37%	18.67%
Group Term Life rate	N/A	0.19%	N/A	0.26%	N/A
Number of annuitants	4	3	3	44	4
Number of members	23	10	50	177	29
Number of depositing members	10	5	24	105	19
Average age of depositing members	42.79	53.66	37.07	46.72	39.85
Average years of service of depositing members	10.24	6.92	6.03	8.55	11.38

Plan number	771	155	467	430	156
Plan name	Dallam Co. AD	Dallam County	Dallas CAD	Dallas Co. Park Cities MUD	Dallas County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 8,944,399	\$ 79,022,763	\$ 6,651,381	\$ 1,439,102,551
Members	1,140,521	14,886,725	139,298,162	7,885,444	2,412,168,671
Total	1,140,521	23,831,124	218,320,925	14,536,825	3,851,271,222
2 PV of future normal cost contributions	510,928	4,544,474	19,334,206	2,522,736	553,086,233
3 Actuarial accrued liability (AAL) [line 1 - line 2]	629,593	19,286,650	198,986,719	12,014,089	3,298,184,989
4 Actuarial value of assets	608,198	17,073,336	172,652,357	11,436,196	2,881,075,280
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 21,395	\$ 2,213,314	\$ 26,334,362	\$ 577,893	\$ 417,109,709
6 Funded ratio [line 4 ÷ line 3]	96.6%	88.5%	86.8%	95.2%	87.4%
7 Effective amortization period in years	17.3	10.6	15.3	15.8	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	8.95%	10.01%	9.12%	8.22%	6.80%
UAAL/(OAAL) rate	0.69%	5.70%	12.02%	2.79%	6.25%
Required rate	9.64%	15.71%	21.14%	11.01%	13.05%
Elected rate	8.00%	17.11%	22.00%	11.14%	N/A
Retirement plan rate (greater of required or elected rate)	9.64%	17.11%	22.00%	11.14%	13.05%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	0	47	174	18	4,385
Number of members	5	172	375	25	12,183
Number of depositing members	4	71	241	22	6,939
Average age of depositing members	46.04	45.05	46.86	41.52	45.13
Average years of service of depositing members	16.88	9.57	14.44	13.01	11.46

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	463	157	578	158	363
Plan name	Dawson Co. CAD	Dawson County	Deaf Smith Co. HD	Deaf Smith County	Deep East TX COG
1 Present value (PV) of future benefits					
Benefit recipients	\$ 773,327	\$ 12,435,335	\$ 5,478,514	\$ 18,478,250	\$ 287,430
Members	1,519,316	24,050,511	21,291,608	25,969,204	5,666,395
Total	2,292,643	36,485,846	26,770,122	44,447,454	5,953,825
2 PV of future normal cost contributions	212,034	6,100,522	5,711,097	6,688,957	2,425,669
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,080,609	30,385,324	21,059,025	37,758,497	3,528,156
4 Actuarial value of assets	2,098,930	30,094,148	20,534,490	34,929,728	2,960,063
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (18,321)	\$ 291,176	\$ 524,535	\$ 2,828,769	\$ 568,093
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.9%	99.0%	97.5%	92.5%	83.9%
7 Effective amortization period in years	0.0	14.6	17.5	9.3	12.8
Required employer rate for 2025					
Employer-paid normal cost rate	9.35%	6.02%	2.82%	6.57%	6.01%
UAAL/(OAAL) rate	(0.60%)	0.40%	0.47%	3.23%	1.70%
Required rate	8.75%	6.42%	3.29%	9.80%	7.71%
Elected rate	7.00%	6.31%	N/A	11.68%	8.04%
Retirement plan rate (greater of required or elected rate)	8.75%	6.42%	3.29%	11.68%	8.04%
Group Term Life rate	N/A	0.32%	N/A	0.11%	N/A
Number of annuitants	4	84	56	95	9
Number of members	12	254	705	306	82
Number of depositing members	5	131	197	141	60
Average age of depositing members	48.03	47.04	41.25	43.85	53.51
Average years of service of depositing members	9.87	10.61	6.37	8.50	14.99

Plan number	855	734	159	732	583
Plan name	Delta Co. AD	Delta Co. MUD	Delta County	Delta Lake ID	Denco Area 911 Dist. — Denton Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 50,441	\$ 27,061	\$ 2,094,246	\$ 432,042	\$ 1,286,103
Members	313,868	686,882	5,271,738	3,030,127	8,789,505
Total	364,309	713,943	7,365,984	3,462,169	10,075,608
2 PV of future normal cost contributions	79,287	279,887	1,844,595	881,089	1,532,743
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	285,022	434,056	5,521,389	2,581,080	8,542,865
4 Actuarial value of assets	281,983	429,715	5,412,299	2,463,022	8,445,580
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,039	\$ 4,341	\$ 109,090	\$ 118,058	\$ 97,285
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	98.9%	99.0%	98.0%	95.4%	98.9%
7 Effective amortization period in years	19.7	18.7	13.0	17.6	19.7
Required employer rate for 2025					
Employer-paid normal cost rate	7.28%	5.12%	7.66%	3.40%	8.68%
UAAL/(OAAL) rate	0.29%	0.21%	0.56%	0.74%	0.68%
Required rate	7.57%	5.33%	8.22%	4.14%	9.36%
Elected rate	N/A	3.48%	6.67%	N/A	5.70%
Retirement plan rate (greater of required or elected rate)	7.57%	5.33%	8.22%	4.14%	9.36%
Group Term Life rate	N/A	N/A	0.55%	N/A	0.13%
Number of annuitants	1	1	34	20	4
Number of members	5	4	148	147	37
Number of depositing members	2	4	49	43	16
Average age of depositing members	60.11	52.18	47.40	55.30	42.84
Average years of service of depositing members	21.21	11.81	8.57	11.45	8.43

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	482	1136	783	160	466
Plan name	Denton CAD	Denton Co. ESD #1	Denton Co. Transportation Auth.	Denton County	DeWitt Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 25,376,448	\$ 0	\$ 531,546	\$ 272,368,058	\$ 1,817,901
Members	34,506,428	9,392,991	6,905,507	561,574,337	2,358,690
Total	59,882,876	9,392,991	7,437,053	833,942,395	4,176,591
2 PV of future normal cost contributions	12,589,207	7,329,369	2,788,154	137,893,051	594,511
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	47,293,669	2,063,622	4,648,899	696,049,344	3,582,080
4 Actuarial value of assets	46,798,450	659,015	4,557,946	593,886,919	3,704,154
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 495,219	\$ 1,404,607	\$ 90,953	\$ 102,162,425	\$ (122,074)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.0%	31.9%	98.0%	85.3%	103.4%
7 Effective amortization period in years	1.2	17.3	17.5	16.8	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	10.19%	8.43%	6.57%	8.03%	7.26%
UAAL/(OAAL) rate	0.27%	2.48%	0.24%	6.29%	(2.05%)
Required rate	10.46%	10.91%	6.81%	14.32%	5.21%
Elected rate	13.00%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.00%	10.91%	6.81%	14.32%	5.21%
Group Term Life rate	0.07%	0.07%	N/A	0.12%	N/A
Number of annuitants	53	0	5	997	8
Number of members	136	65	93	3,766	19
Number of depositing members	97	60	31	1,796	9
Average age of depositing members	42.59	35.35	45.73	43.80	50.10
Average years of service of depositing members	9.04	7.73	5.54	11.01	12.72

Plan number	161	764	162	163	164
Plan name	DeWitt County	Dickens Co. AD	Dickens County	Dimmit County	Donley County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 11,176,221	\$ 166,669	\$ 3,017,877	\$ 6,124,943	\$ 1,524,841
Members	23,759,696	129,475	5,139,953	26,350,783	3,704,789
Total	34,935,917	296,144	8,157,830	32,475,726	5,229,630
2 PV of future normal cost contributions	7,218,307	34,926	1,133,495	9,631,960	824,340
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	27,717,610	261,218	7,024,335	22,843,766	4,405,290
4 Actuarial value of assets	27,399,532	251,039	5,489,854	26,969,955	4,201,705
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 318,078	\$ 10,179	\$ 1,534,481	\$ (4,126,189)	\$ 203,585
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	98.9%	96.1%	78.2%	118.1%	95.4%
7 Effective amortization period in years	0.6	17.0	14.7	0.0	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	4.83%	9.01%	10.30%	9.17%	3.36%
UAAL/(OAAL) rate	0.15%	2.36%	11.55%	(4.69%)	1.31%
Required rate	4.98%	11.37%	21.85%	4.48%	4.67%
Elected rate	7.40%	N/A	11.56%	13.25%	N/A
Retirement plan rate (greater of required or elected rate)	7.40%	11.37%	21.85%	13.25%	4.67%
Group Term Life rate	0.29%	0.13%	0.65%	N/A	N/A
Number of annuitants	103	1	35	57	29
Number of members	294	1	85	466	70
Number of depositing members	143	1	33	205	40
Average age of depositing members	46.70	59.44	54.88	44.53	54.69
Average years of service of depositing members	9.81	16.75	11.93	7.20	11.69

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	929	880	165	1062	879
	Duval Co. AD	Duval Co. GCD	Duval County	East Central SUD	East Fork SUD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 10,614,163	\$ 17,611	\$ 4,030
Members	903,133	383,012	15,993,834	3,447,297	2,753,596
Total	903,133	383,012	26,607,997	3,464,908	2,757,626
2 PV of future normal cost contributions	608,601	228,565	4,676,699	2,268,101	792,877
3 Actuarial accrued liability (AAL) [line 1 - line 2]	294,532	154,447	21,931,298	1,196,807	1,964,749
4 Actuarial value of assets	343,183	144,913	21,185,846	767,555	1,642,732
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (48,651)	\$ 9,534	\$ 745,452	\$ 429,252	\$ 322,017
6 Funded ratio [line 4 ÷ line 3]	116.5%	93.8%	96.6%	64.1%	83.6%
7 Effective amortization period in years	0.0	17.3	8.4	17.0	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	11.48%	14.79%	4.40%	9.69%	8.64%
UAAL/(OAAL) rate	(1.55%)	0.78%	1.35%	2.70%	3.91%
Required rate	9.93%	15.57%	5.75%	12.39%	12.55%
Elected rate	N/A	N/A	N/A	8.39%	N/A
Retirement plan rate (greater of required or elected rate)	9.93%	15.57%	5.75%	12.39%	12.55%
Group Term Life rate	0.15%	N/A	N/A	N/A	N/A
Number of annuitants	0	0	161	1	1
Number of members	13	5	477	32	12
Number of depositing members	7	3	188	25	11
Average age of depositing members	43.25	56.02	49.77	44.22	50.78
Average years of service of depositing members	7.17	6.22	9.19	8.88	10.43

Plan number	376	825	1102	1079	593
	East Harris Co. ESJPB	East Medina Co. SUD	East TX COG	East TX MUD Smith Co.	Eastland Co. AD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 229,582	\$ 12,514	\$ 337,251	\$ 1,682,498
Members	2,668,755	1,503,831	11,615,999	953,775	1,713,041
Total	2,668,755	1,733,413	11,628,513	1,291,026	3,395,539
2 PV of future normal cost contributions	1,674,413	576,228	7,682,181	525,894	626,818
3 Actuarial accrued liability (AAL) [line 1 - line 2]	994,342	1,157,185	3,946,332	765,132	2,768,721
4 Actuarial value of assets	918,418	957,247	2,356,961	181,637	2,450,513
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 75,924	\$ 199,938	\$ 1,589,371	\$ 583,495	\$ 318,208
6 Funded ratio [line 4 ÷ line 3]	92.4%	82.7%	59.7%	23.7%	88.5%
7 Effective amortization period in years	18.8	17.3	16.0	18.1	17.3
Required employer rate for 2025					
Employer-paid normal cost rate	8.36%	5.76%	7.93%	3.36%	7.11%
UAAL/(OAAL) rate	0.61%	2.62%	1.76%	12.85%	6.90%
Required rate	8.97%	8.38%	9.69%	16.21%	14.01%
Elected rate	8.18%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.97%	8.38%	9.69%	16.21%	14.01%
Group Term Life rate	N/A	0.19%	N/A	0.06%	0.18%
Number of annuitants	0	3	1	1	5
Number of members	35	32	173	9	12
Number of depositing members	20	13	141	7	8
Average age of depositing members	34.69	45.90	54.49	35.68	38.94
Average years of service of depositing members	4.59	13.28	10.89	8.80	8.29

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	166	624	939	580	167
Plan name	Eastland County	ECD of Ector Co.	Ector Co. AD	Ector Co. HD	Ector County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 12,507,049	\$ 1,720,086	\$ 345,645	\$ 268,843,747	\$ 176,724,857
Members	17,366,809	1,283,014	5,900,393	476,889,540	198,003,251
Total	29,873,858	3,003,100	6,246,038	745,733,287	374,728,108
2 PV of future normal cost contributions	4,142,140	814,582	2,511,346	88,934,809	51,363,041
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	25,731,718	2,188,518	3,734,692	656,798,478	323,365,067
4 Actuarial value of assets	22,644,472	2,631,257	4,128,362	584,584,724	286,918,760
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 3,087,246	\$ (442,739)	\$ (393,670)	\$ 72,213,754	\$ 36,446,307
6 Funded ratio <small>[line 4 ÷ line 3]</small>	88.0%	120.2%	110.5%	89.0%	88.7%
7 Effective amortization period in years	10.9	0.0	0.0	17.1	9.3
Required employer rate for 2025					
Employer-paid normal cost rate	6.83%	12.04%	11.18%	3.79%	9.00%
UAAL/(OAAL) rate	4.87%	(12.04%)	(2.05%)	4.38%	6.40%
Required rate	11.70%	0.00%	9.13%	8.17%	15.40%
Elected rate	13.56%	12.00%	14.00%	N/A	19.10%
Retirement plan rate (greater of required or elected rate)	13.56%	12.00%	14.00%	8.17%	19.10%
Group Term Life rate	0.42%	N/A	N/A	0.08%	N/A
Number of annuitants	106	3	6	876	777
Number of members	231	9	57	6,405	1,662
Number of depositing members	113	3	30	2,031	685
Average age of depositing members	47.37	31.45	48.16	39.59	42.87
Average years of service of depositing members	10.68	6.14	10.56	7.39	9.63

Plan number	448	628	168	819	567
Plan name	Edwards Aquifer Auth. – Bexar Co.	Edwards CAD	Edwards County	El Paso CAD	El Paso Co. 911 Dist.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 10,325,731	\$ 95,117	\$ 1,624,993	\$ 3,857,118	\$ 3,180,287
Members	32,467,147	734,799	6,354,429	39,993,761	5,606,231
Total	42,792,878	829,916	7,979,422	43,850,879	8,786,518
2 PV of future normal cost contributions	8,366,186	454,284	1,801,697	12,217,416	1,712,373
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	34,426,692	375,632	6,177,725	31,633,463	7,074,145
4 Actuarial value of assets	31,014,965	544,979	5,800,712	25,004,546	7,150,967
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 3,411,727	\$ (169,347)	\$ 377,013	\$ 6,628,917	\$ (76,822)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	90.1%	145.1%	93.9%	79.0%	101.1%
7 Effective amortization period in years	14.4	0.0	17.3	10.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.97%	11.58%	7.45%	9.89%	11.69%
UAAL/(OAAL) rate	3.70%	(8.90%)	1.79%	6.29%	(1.10%)
Required rate	10.67%	2.68%	9.24%	16.18%	10.59%
Elected rate	11.09%	11.50%	N/A	18.15%	18.00%
Retirement plan rate (greater of required or elected rate)	11.09%	11.50%	9.24%	18.15%	18.00%
Group Term Life rate	N/A	N/A	N/A	N/A	0.14%
Number of annuitants	40	4	28	39	10
Number of members	161	8	117	189	21
Number of depositing members	88	3	50	149	15
Average age of depositing members	46.91	40.00	49.98	47.78	46.45
Average years of service of depositing members	11.67	5.81	8.31	12.98	7.42

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	1013	936	541	1004	170
Plan name	El Paso Co. ESD #1	El Paso Co. ESD #2	El Paso Co. HD	El Paso Co. WID #1	El Paso County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,646	\$ 53,477	\$ 223,533,856	\$ 187,519	\$ 699,388,401
Members	2,517,851	4,810,799	707,606,962	6,114,252	1,132,870,611
Total	2,527,497	4,864,276	931,140,818	6,301,771	1,832,259,012
2 PV of future normal cost contributions	1,835,806	2,545,750	192,043,819	3,052,444	297,501,836
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	691,691	2,318,526	739,096,999	3,249,327	1,534,757,176
4 Actuarial value of assets	600,766	2,160,484	638,332,675	2,526,426	1,299,252,794
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 90,925	\$ 158,042	\$ 100,764,324	\$ 722,901	\$ 235,504,382
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	86.9%	93.2%	86.4%	77.8%	84.7%
7 Effective amortization period in years	19.6	17.5	16.9	17.0	16.8
Required employer rate for 2025					
Employer-paid normal cost rate	11.48%	10.26%	4.63%	3.16%	10.04%
UAAL/(OAAL) rate	0.71%	0.89%	2.70%	1.04%	8.73%
Required rate	12.19%	11.15%	7.33%	4.20%	18.77%
Elected rate	11.86%	9.70%	N/A	3.41%	N/A
Retirement plan rate (greater of required or elected rate)	12.19%	11.15%	7.33%	4.20%	18.77%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	1	1	1,007	7	1,916
Number of members	31	52	8,187	144	5,152
Number of depositing members	26	33	3,884	113	3,092
Average age of depositing members	42.35	42.61	42.62	44.65	42.35
Average years of service of depositing members	5.21	5.80	7.12	13.56	10.49

Plan number	963	395	976	169	1005
Plan name	El Paso MHMR	Electra Housing Auth.	Ellis AD	Ellis County	Elm Ridge WCID of Denton Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 379,353	\$ 54,779	\$ 326,899	\$ 61,733,685	\$ 206,098
Members	55,127,981	921,070	9,163,669	143,586,936	4,357,419
Total	55,507,334	975,849	9,490,568	205,320,621	4,563,517
2 PV of future normal cost contributions	31,044,865	726,874	3,181,459	39,124,554	2,714,482
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	24,462,469	248,975	6,309,109	166,196,067	1,849,035
4 Actuarial value of assets	22,877,876	251,589	5,502,147	145,902,451	1,492,617
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,584,593	\$ (2,614)	\$ 806,962	\$ 20,293,616	\$ 356,418
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.5%	101.0%	87.2%	87.8%	80.7%
7 Effective amortization period in years	6.5	0.0	17.2	15.8	7.6
Required employer rate for 2025					
Employer-paid normal cost rate	4.56%	11.52%	11.22%	6.95%	8.17%
UAAL/(OAAL) rate	0.34%	(0.07%)	3.47%	4.05%	1.47%
Required rate	4.90%	11.45%	14.69%	11.00%	9.64%
Elected rate	5.25%	N/A	N/A	11.19%	10.66%
Retirement plan rate (greater of required or elected rate)	5.25%	11.45%	14.69%	11.19%	10.66%
Group Term Life rate	N/A	N/A	0.09%	0.12%	0.09%
Number of annuitants	7	1	2	379	4
Number of members	1,373	10	75	1,195	42
Number of depositing members	715	8	44	607	26
Average age of depositing members	39.64	46.41	42.00	45.04	39.97
Average years of service of depositing members	6.18	2.46	6.39	10.29	9.44

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	859	850	171	563	172
	Emerald Bay MUD	Erath Co. AD	Erath County	Falls Co. AD	Falls County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 1,073,007	\$ 23,916,315	\$ 350,533	\$ 11,387,676
Members	299,060	3,061,709	44,570,473	862,867	17,515,686
Total	299,060	4,134,716	68,486,788	1,213,400	28,903,362
2 PV of future normal cost contributions	253,048	1,342,362	10,732,169	384,591	4,124,339
3 Actuarial accrued liability (AAL) [line 1 - line 2]	46,012	2,792,354	57,754,619	828,809	24,779,023
4 Actuarial value of assets	91,121	2,256,925	56,718,839	901,592	21,944,393
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (45,109)	\$ 535,429	\$ 1,035,780	\$ (72,783)	\$ 2,834,630
6 Funded ratio [line 4 ÷ line 3]	198.0%	80.8%	98.2%	108.8%	88.6%
7 Effective amortization period in years	0.0	16.6	3.0	0.0	16.9
Required employer rate for 2025					
Employer-paid normal cost rate	3.05%	10.07%	7.11%	9.11%	5.93%
UAAL/(OAAL) rate	(1.52%)	5.62%	0.57%	(2.21%)	4.57%
Required rate	1.53%	15.69%	7.68%	6.90%	10.50%
Elected rate	N/A	14.00%	9.67%	3.24%	N/A
Retirement plan rate (greater of required or elected rate)	1.53%	15.69%	9.67%	6.90%	10.50%
Group Term Life rate	0.10%	N/A	0.14%	0.11%	0.16%
Number of annuitants	0	6	143	9	95
Number of members	15	19	448	21	282
Number of depositing members	4	16	222	7	119
Average age of depositing members	42.50	47.43	43.50	50.31	49.34
Average years of service of depositing members	1.10	10.34	9.72	7.95	11.88

Plan number	644	173	174	951	914
	Fannin CAD	Fannin County	Fayette County	Fern Bluff MUD	Fisher Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,529,704	\$ 15,365,160	\$ 33,481,526	\$ 0	\$ 0
Members	3,399,592	26,376,829	56,523,091	1,447,123	365,742
Total	4,929,296	41,741,989	90,004,617	1,447,123	365,742
2 PV of future normal cost contributions	1,688,849	6,354,980	13,451,251	645,664	290,473
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,240,447	35,387,009	76,553,366	801,459	75,269
4 Actuarial value of assets	3,187,419	33,472,601	66,596,430	665,506	61,713
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 53,028	\$ 1,914,408	\$ 9,956,936	\$ 135,953	\$ 13,556
6 Funded ratio [line 4 ÷ line 3]	98.4%	94.6%	87.0%	83.0%	82.0%
7 Effective amortization period in years	2.6	17.0	12.5	17.7	1.9
Required employer rate for 2025					
Employer-paid normal cost rate	10.49%	7.50%	6.83%	9.91%	7.22%
UAAL/(OAAL) rate	0.32%	2.15%	6.44%	2.18%	0.55%
Required rate	10.81%	9.65%	13.27%	12.09%	7.77%
Elected rate	11.87%	N/A	14.87%	N/A	10.39%
Retirement plan rate (greater of required or elected rate)	11.87%	9.65%	14.87%	12.09%	10.39%
Group Term Life rate	0.08%	0.29%	N/A	N/A	N/A
Number of annuitants	14	111	156	0	0
Number of members	38	299	443	10	3
Number of depositing members	20	146	240	10	3
Average age of depositing members	38.09	51.94	46.48	58.78	48.42
Average years of service of depositing members	5.75	10.55	12.06	13.28	8.22

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	432	175	176	1090	360
Plan name	Fisher Co. HD	Fisher County	Floyd County	Foard Co. AD	Foard County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 6,076,489	\$ 3,229,637	\$ 5,336,985	\$ 0	\$ 60,036
Members	9,956,952	4,859,474	10,268,501	214,967	2,688,942
Total	16,033,441	8,089,111	15,605,486	214,967	2,748,978
2 PV of future normal cost contributions	2,470,080	1,612,058	2,425,736	147,054	631,412
3 Actuarial accrued liability (AAL) [line 1 - line 2]	13,563,361	6,477,053	13,179,750	67,913	2,117,566
4 Actuarial value of assets	12,719,233	6,645,978	12,980,650	57,640	1,984,936
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 844,128	\$ (168,925)	\$ 199,100	\$ 10,273	\$ 132,630
6 Funded ratio [line 4 ÷ line 3]	93.8%	102.6%	98.5%	84.9%	93.7%
7 Effective amortization period in years	17.0	0.0	17.6	5.4	18.2
Required employer rate for 2025					
Employer-paid normal cost rate	1.92%	5.48%	7.70%	8.14%	6.10%
UAAL/(OAAL) rate	1.24%	(0.96%)	0.63%	1.23%	1.15%
Required rate	3.16%	4.52%	8.33%	9.37%	7.25%
Elected rate	N/A	8.23%	N/A	10.89%	6.79%
Retirement plan rate (greater of required or elected rate)	3.16%	8.23%	8.33%	10.89%	7.25%
Group Term Life rate	N/A	0.54%	0.26%	0.02%	N/A
Number of annuitants	39	45	45	0	1
Number of members	180	207	136	2	26
Number of depositing members	69	70	62	2	25
Average age of depositing members	46.69	49.89	50.90	34.80	57.62
Average years of service of depositing members	9.28	7.48	13.10	8.67	15.23

Plan number	474	974	390	1063	782
Plan name	Fort Bend CAD	Fort Bend Co. ESD #2	Fort Bend Co. ESD #4	Fort Bend Co. ESD #7	Fort Bend Co. WCID #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 14,296,132	\$ 303,083	\$ 0	\$ 0	\$ 784,803
Members	37,352,247	10,532,966	8,592,107	2,933,989	9,407,183
Total	51,648,379	10,836,049	8,592,107	2,933,989	10,191,986
2 PV of future normal cost contributions	14,918,998	5,130,967	4,751,775	2,046,852	3,622,785
3 Actuarial accrued liability (AAL) [line 1 - line 2]	36,729,381	5,705,082	3,840,332	887,137	6,569,201
4 Actuarial value of assets	33,996,595	4,469,286	3,393,659	616,904	6,245,966
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 2,732,786	\$ 1,235,796	\$ 446,673	\$ 270,233	\$ 323,235
6 Funded ratio [line 4 ÷ line 3]	92.6%	78.3%	88.4%	69.5%	95.1%
7 Effective amortization period in years	12.7	17.3	18.8	18.2	17.6
Required employer rate for 2025					
Employer-paid normal cost rate	11.06%	7.29%	7.50%	6.94%	7.76%
UAAL/(OAAL) rate	2.12%	2.56%	1.14%	1.40%	0.90%
Required rate	13.18%	9.85%	8.64%	8.34%	8.66%
Elected rate	13.70%	N/A	N/A	N/A	8.39%
Retirement plan rate (greater of required or elected rate)	13.70%	9.85%	8.64%	8.34%	8.66%
Group Term Life rate	0.16%	0.11%	N/A	0.07%	0.19%
Number of annuitants	56	6	0	0	10
Number of members	225	135	105	54	59
Number of depositing members	152	87	68	35	45
Average age of depositing members	45.40	41.95	37.28	37.71	47.83
Average years of service of depositing members	9.24	11.64	7.34	7.58	14.87

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	178	932	860	769	179
Plan name	Fort Bend County	Fort Clark MUD	Fort Griffin SUD	Four Way SUD	Franklin County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 412,906,888	\$ 0	\$ 0	\$ 0	\$ 7,917,720
Members	916,341,575	461,897	325,044	875,361	13,246,809
Total	1,329,248,463	461,897	325,044	875,361	21,164,529
2 PV of future normal cost contributions	274,492,740	225,577	207,380	334,861	3,922,703
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,054,755,723	236,320	117,664	540,500	17,241,826
4 Actuarial value of assets	922,995,280	213,321	116,062	548,790	17,110,763
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 131,760,443	\$ 22,999	\$ 1,602	\$ (8,290)	\$ 131,063
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.5%	90.3%	98.6%	101.5%	99.2%
7 Effective amortization period in years	17.1	17.7	15.1	0.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.99%	3.59%	2.69%	5.57%	7.48%
UAAL/(OAAL) rate	4.62%	0.89%	0.02%	(0.36%)	(0.07%)
Required rate	12.61%	4.48%	2.71%	5.21%	7.41%
Elected rate	N/A	N/A	N/A	7.00%	12.00%
Retirement plan rate (greater of required or elected rate)	12.61%	4.48%	2.71%	7.00%	12.00%
Group Term Life rate	N/A	N/A	N/A	0.15%	0.31%
Number of annuitants	1,403	0	0	0	63
Number of members	6,232	7	10	9	180
Number of depositing members	3,312	6	6	5	85
Average age of depositing members	44.39	42.87	48.31	45.71	45.97
Average years of service of depositing members	10.48	11.36	19.89	15.77	9.71

Plan number	1038	693	180	509	181
Plan name	Freer WCID	Freestone Co. AD	Freestone County	Frio Co. AD	Frio County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 934,583	\$ 21,888,944	\$ 1,641,258	\$ 10,662,935
Members	926,165	3,781,033	19,564,489	2,481,834	24,451,788
Total	926,165	4,715,616	41,453,433	4,123,092	35,114,723
2 PV of future normal cost contributions	159,744	759,334	4,739,282	333,080	7,933,852
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	766,421	3,956,282	36,714,151	3,790,012	27,180,871
4 Actuarial value of assets	685,494	3,720,587	32,647,707	3,202,391	26,543,104
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 80,927	\$ 235,695	\$ 4,066,444	\$ 587,621	\$ 637,767
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	89.4%	94.0%	88.9%	84.5%	97.7%
7 Effective amortization period in years	0.1	16.2	9.4	17.5	3.8
Required employer rate for 2025					
Employer-paid normal cost rate	1.99%	10.76%	5.89%	8.29%	7.09%
UAAL/(OAAL) rate	0.31%	4.05%	8.18%	14.80%	0.53%
Required rate	2.30%	14.81%	14.07%	23.09%	7.62%
Elected rate	25.00%	15.00%	N/A	N/A	8.89%
Retirement plan rate (greater of required or elected rate)	25.00%	15.00%	14.07%	23.09%	8.89%
Group Term Life rate	0.09%	N/A	0.45%	0.19%	0.24%
Number of annuitants	0	6	134	8	76
Number of members	9	25	329	14	341
Number of depositing members	5	12	144	8	161
Average age of depositing members	40.65	48.99	52.37	57.10	46.06
Average years of service of depositing members	12.90	10.88	9.20	15.99	10.10

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	1126	761	182	546	547
Plan name	Frognot SUD	Gaines Co. AD	Gaines County	Galveston CAD	Galveston Co. Consolidated DD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 310,295	\$ 22,369,067	\$ 15,636,036	\$ 2,162,185
Members	161,223	1,061,270	39,628,680	14,395,917	4,292,159
Total	161,223	1,371,565	61,997,747	30,031,953	6,454,344
2 PV of future normal cost contributions	100,508	285,746	11,224,000	3,559,664	605,440
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	60,715	1,085,819	50,773,747	26,472,289	5,848,904
4 Actuarial value of assets	21,719	1,042,094	49,876,559	22,893,365	5,356,750
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 38,996	\$ 43,725	\$ 897,188	\$ 3,578,924	\$ 492,154
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	35.8%	96.0%	98.2%	86.5%	91.6%
7 Effective amortization period in years	20.0	7.3	17.2	16.7	17.3
Required employer rate for 2025					
Employer-paid normal cost rate	4.25%	6.41%	6.88%	9.92%	8.79%
UAAL/(OAAL) rate	2.01%	1.17%	0.69%	11.34%	7.76%
Required rate	6.26%	7.58%	7.57%	21.26%	16.55%
Elected rate	N/A	8.45%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	6.26%	8.45%	7.57%	21.26%	16.55%
Group Term Life rate	0.29%	N/A	N/A	0.14%	0.38%
Number of annuitants	0	6	134	41	13
Number of members	3	8	275	84	17
Number of depositing members	3	6	173	51	9
Average age of depositing members	57.96	49.43	46.45	45.97	52.37
Average years of service of depositing members	18.28	15.00	10.76	9.53	15.56

Plan number	464	433	589	821	752
Plan name	Galveston Co. DD #1	Galveston Co. DD #2	Galveston Co. ECD	Galveston Co. FWSD #6	Galveston Co. Health Dist.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 790,219	\$ 3,649,362	\$ 1,946,272	\$ 33,749	\$ 4,955,491
Members	2,943,256	3,431,041	3,811,334	1,505,931	42,159,966
Total	3,733,475	7,080,403	5,757,606	1,539,680	47,115,457
2 PV of future normal cost contributions	835,724	751,808	544,424	208,694	16,455,724
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,897,751	6,328,595	5,213,182	1,330,986	30,659,733
4 Actuarial value of assets	2,625,504	5,969,905	5,146,143	1,191,028	31,165,466
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 272,247	\$ 358,690	\$ 67,039	\$ 139,958	\$ (505,733)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.6%	94.3%	98.7%	89.5%	101.6%
7 Effective amortization period in years	17.0	17.3	0.1	12.3	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	8.63%	10.77%	8.71%	2.80%	3.35%
UAAL/(OAAL) rate	3.34%	5.54%	0.12%	2.62%	(0.19%)
Required rate	11.97%	16.31%	8.83%	5.42%	3.16%
Elected rate	N/A	9.29%	20.00%	5.95%	N/A
Retirement plan rate (greater of required or elected rate)	11.97%	16.31%	20.00%	5.95%	3.16%
Group Term Life rate	N/A	N/A	N/A	0.36%	N/A
Number of annuitants	13	8	3	1	57
Number of members	31	17	6	11	793
Number of depositing members	14	10	5	6	335
Average age of depositing members	47.62	51.42	56.58	52.04	40.99
Average years of service of depositing members	7.84	12.38	19.38	17.36	6.64

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	407	1020	183	473	908
Plan name	Galveston Co. WCID #1	Galveston Co. WCID #8	Galveston County	Garza CAD	Garza Co. Health Care Dist.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,935,437	\$ 77,772	\$ 270,783,351	\$ 733,998	\$ 0
Members	17,002,873	1,377,323	361,912,130	307,158	400,540
Total	26,938,310	1,455,095	632,695,481	1,041,156	400,540
2 PV of future normal cost contributions	2,719,970	778,088	80,662,076	215,186	115,391
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	24,218,340	677,007	552,033,405	825,970	285,149
4 Actuarial value of assets	21,927,298	588,563	498,312,729	721,804	249,958
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,291,042	\$ 88,444	\$ 53,720,676	\$ 104,166	\$ 35,191
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.5%	86.9%	90.3%	87.4%	87.7%
7 Effective amortization period in years	10.8	17.3	16.1	17.4	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	6.87%	9.43%	6.49%	6.84%	8.83%
UAAL/(OAAL) rate	6.58%	1.38%	5.18%	7.19%	4.46%
Required rate	13.45%	10.81%	11.67%	14.03%	13.29%
Elected rate	15.65%	N/A	11.87%	N/A	11.00%
Retirement plan rate (greater of required or elected rate)	15.65%	10.81%	11.87%	14.03%	13.29%
Group Term Life rate	0.22%	0.10%	N/A	N/A	N/A
Number of annuitants	25	1	1,136	4	0
Number of members	73	16	2,391	3	1
Number of depositing members	42	10	1,243	3	1
Average age of depositing members	45.01	38.95	43.43	41.08	48.11
Average years of service of depositing members	13.49	9.09	10.72	3.72	22.08

Plan number	184	885	955	185	942
Plan name	Garza County	Gillespie CAD	Gillespie Co. SWCD	Gillespie County	Glasscock Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 6,122,330	\$ 26,808	\$ 0	\$ 19,195,702	\$ 0
Members	10,295,710	2,318,443	86,412	40,823,680	546,748
Total	16,418,040	2,345,251	86,412	60,019,382	546,748
2 PV of future normal cost contributions	2,526,397	807,096	48,164	13,484,801	358,320
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	13,891,643	1,538,155	38,248	46,534,581	188,428
4 Actuarial value of assets	14,247,275	1,484,528	35,185	45,164,733	187,378
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (355,632)	\$ 53,627	\$ 3,063	\$ 1,369,848	\$ 1,050
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	102.6%	96.5%	92.0%	97.1%	99.4%
7 Effective amortization period in years	0.0	7.2	17.3	1.7	17.4
Required employer rate for 2025					
Employer-paid normal cost rate	5.80%	9.43%	5.60%	9.85%	11.09%
UAAL/(OAAL) rate	(0.88%)	0.62%	0.97%	0.66%	0.07%
Required rate	4.92%	10.05%	6.57%	10.51%	11.16%
Elected rate	N/A	10.55%	N/A	15.00%	N/A
Retirement plan rate (greater of required or elected rate)	4.92%	10.55%	6.57%	15.00%	11.16%
Group Term Life rate	0.33%	N/A	N/A	N/A	N/A
Number of annuitants	39	1	0	116	0
Number of members	133	29	1	306	3
Number of depositing members	70	15	1	180	2
Average age of depositing members	49.57	53.50	48.79	48.11	39.51
Average years of service of depositing members	10.57	14.72	9.67	10.80	3.67

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	186	187	498	1067	188
	Glasscock County	Goliad County	Gonzales CAD	Gonzales Co. ESD #1	Gonzales County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,920,982	\$ 7,899,078	\$ 1,451,935	\$ 0	\$ 13,134,641
Members	11,200,016	14,680,393	4,334,472	1,671,752	39,727,126
Total	16,120,998	22,579,471	5,786,407	1,671,752	52,861,767
2 PV of future normal cost contributions	3,293,062	4,703,791	885,148	1,229,058	10,169,276
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	12,827,936	17,875,680	4,901,259	442,694	42,692,491
4 Actuarial value of assets	13,286,634	17,589,148	4,398,604	365,669	37,078,172
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (458,698)	\$ 286,532	\$ 502,655	\$ 77,025	\$ 5,614,319
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	103.6%	98.4%	89.7%	82.6%	86.8%
7 Effective amortization period in years	0.0	13.9	10.7	17.1	9.9
Required employer rate for 2025					
Employer-paid normal cost rate	9.84%	5.33%	9.21%	2.66%	9.08%
UAAL/(OAAL) rate	(1.43%)	0.47%	4.76%	0.35%	4.79%
Required rate	8.41%	5.80%	13.97%	3.01%	13.87%
Elected rate	10.63%	N/A	16.00%	2.96%	16.00%
Retirement plan rate (greater of required or elected rate)	10.63%	5.80%	16.00%	3.01%	16.00%
Group Term Life rate	0.30%	0.18%	N/A	N/A	N/A
Number of annuitants	36	81	6	0	106
Number of members	67	277	20	45	283
Number of depositing members	50	137	14	30	162
Average age of depositing members	49.68	47.74	46.94	40.81	46.47
Average years of service of depositing members	11.38	8.65	14.42	3.44	11.95

Plan number	886	518	189	475	190
	Graham Reg. Med. Ctr.	Gray Co. AD	Gray County	Grayson CAD	Grayson County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 698,726	\$ 1,468,457	\$ 16,264,112	\$ 7,444,136	\$ 71,423,815
Members	10,876,309	2,101,047	22,252,107	14,587,809	111,265,677
Total	11,575,035	3,569,504	38,516,219	22,031,945	182,689,492
2 PV of future normal cost contributions	3,861,458	485,014	4,756,185	4,559,676	21,779,006
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	7,713,577	3,084,490	33,760,034	17,472,269	160,910,486
4 Actuarial value of assets	7,716,356	2,989,998	31,905,574	15,691,066	142,002,746
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (2,779)	\$ 94,492	\$ 1,854,460	\$ 1,781,203	\$ 18,907,740
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.0%	96.9%	94.5%	89.8%	88.2%
7 Effective amortization period in years	0.0	17.8	9.4	16.9	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	2.31%	9.28%	6.85%	10.04%	4.62%
UAAL/(OAAL) rate	0.00%	2.15%	2.73%	4.13%	4.24%
Required rate	2.31%	11.43%	9.58%	14.17%	8.86%
Elected rate	N/A	N/A	10.84%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	2.31%	11.43%	10.84%	14.17%	8.86%
Group Term Life rate	N/A	N/A	0.16%	0.21%	0.13%
Number of annuitants	23	10	124	34	383
Number of members	382	17	298	71	1,155
Number of depositing members	140	7	118	42	572
Average age of depositing members	45.49	44.19	49.66	49.01	44.90
Average years of service of depositing members	7.87	10.98	10.42	9.38	10.33

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	528	429	191	483	192
Plan name	Greater Harris Co. 911 Emerg. Network	Greenbelt MIWA – Donley Co.	Gregg County	Grimes Co. AD	Grimes County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,011,221	\$ 1,291,805	\$ 87,726,533	\$ 2,252,423	\$ 12,607,587
Members	24,550,452	4,970,730	133,354,045	4,261,281	36,073,936
Total	33,561,673	6,262,535	221,080,578	6,513,704	48,681,523
2 PV of future normal cost contributions	5,354,109	438,532	30,135,881	909,853	9,551,943
3 Actuarial accrued liability (AAL) [line 1 - line 2]	28,207,564	5,824,003	190,944,697	5,603,851	39,129,580
4 Actuarial value of assets	26,286,028	5,498,674	179,032,492	5,604,282	36,564,446
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,921,536	\$ 325,329	\$ 11,912,205	\$ (431)	\$ 2,565,134
6 Funded ratio [line 4 ÷ line 3]	93.2%	94.4%	93.8%	100.0%	93.4%
7 Effective amortization period in years	11.2	17.3	9.5	0.0	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	10.53%	5.11%	7.41%	8.40%	6.83%
UAAL/(OAAL) rate	3.95%	4.84%	3.09%	(0.12%)	1.90%
Required rate	14.48%	9.95%	10.50%	8.28%	8.73%
Elected rate	15.76%	N/A	12.20%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	15.76%	9.95%	12.20%	8.28%	8.73%
Group Term Life rate	0.15%	N/A	N/A	N/A	0.29%
Number of annuitants	17	9	473	7	112
Number of members	67	12	1,385	19	386
Number of depositing members	43	11	574	12	216
Average age of depositing members	45.21	42.51	46.16	52.67	47.88
Average years of service of depositing members	11.54	18.32	10.38	13.28	10.10

Plan number	587	380	193	388	1110
Plan name	Guadalupe AD	Guadalupe Co. GCD	Guadalupe County	Guadalupe-Blanco River Auth.	Gulf Coast Protection Dist.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,771,054	\$ 0	\$ 60,395,028	\$ 831,236	\$ 0
Members	9,168,948	282,302	159,210,472	34,819,952	695,245
Total	11,940,002	282,302	219,605,500	35,651,188	695,245
2 PV of future normal cost contributions	2,446,173	187,333	44,228,293	19,486,241	570,926
3 Actuarial accrued liability (AAL) [line 1 - line 2]	9,493,829	94,969	175,377,207	16,164,947	124,319
4 Actuarial value of assets	8,587,227	100,625	157,404,514	12,278,027	92,438
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 906,602	\$ (5,656)	\$ 17,972,693	\$ 3,886,920	\$ 31,881
6 Funded ratio [line 4 ÷ line 3]	90.5%	106.0%	89.8%	76.0%	74.4%
7 Effective amortization period in years	12.1	0.0	8.5	17.1	19.1
Required employer rate for 2025					
Employer-paid normal cost rate	9.21%	8.59%	7.28%	7.83%	11.46%
UAAL/(OAAL) rate	3.91%	(0.42%)	3.22%	2.09%	1.12%
Required rate	13.12%	8.17%	10.50%	9.92%	12.58%
Elected rate	14.00%	N/A	12.78%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	14.00%	8.17%	12.78%	9.92%	12.58%
Group Term Life rate	N/A	N/A	N/A	N/A	0.04%
Number of annuitants	16	0	368	19	0
Number of members	59	3	1,246	273	2
Number of depositing members	39	2	695	193	2
Average age of depositing members	50.15	38.20	44.97	45.29	45.64
Average years of service of depositing members	11.83	4.92	10.66	11.27	10.38

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	526	355	194	787	195
Plan name	Gulf Coast WA – Galveston Co.	Hale Co. AD	Hale County	Hall Co. AD	Hall County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 21,036,326	\$ 5,488	\$ 23,934,019	\$ 3,266	\$ 3,438,962
Members	27,602,744	726,117	39,136,275	251,488	4,302,884
Total	48,639,070	731,605	63,070,294	254,754	7,741,846
2 PV of future normal cost contributions	9,930,140	572,165	8,437,559	71,665	831,848
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	38,708,930	159,440	54,632,735	183,089	6,909,998
4 Actuarial value of assets	34,253,799	79,790	48,777,223	188,895	6,321,116
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 4,455,131	\$ 79,650	\$ 5,855,512	\$ (5,806)	\$ 588,882
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.5%	50.0%	89.3%	103.2%	91.5%
7 Effective amortization period in years	16.2	20.0	6.5	0.0	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	6.15%	8.83%	7.11%	3.83%	5.10%
UAAL/(OAAL) rate	4.28%	1.60%	6.72%	(0.61%)	3.97%
Required rate	10.43%	10.43%	13.83%	3.22%	9.07%
Elected rate	8.67%	N/A	17.73%	5.00%	N/A
Retirement plan rate (greater of required or elected rate)	10.43%	10.43%	17.73%	5.00%	9.07%
Group Term Life rate	0.17%	0.14%	0.15%	N/A	N/A
Number of annuitants	45	1	126	1	39
Number of members	161	9	344	3	95
Number of depositing members	97	8	172	3	39
Average age of depositing members	42.95	51.19	45.84	55.56	54.01
Average years of service of depositing members	8.92	12.06	12.15	19.22	11.65

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	\$ 3,669,487	\$ 5,959,189	\$ 6,574,771	\$ 4,417,974
Members	810,327	5,768,726	22,362,328	8,149,182	6,988,177
Total	810,327	9,438,213	28,321,517	14,723,953	11,406,151
2 PV of future normal cost contributions	707,993	1,103,244	5,221,801	1,820,887	1,938,305
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	102,334	8,334,969	23,099,716	12,903,066	9,467,846
4 Actuarial value of assets	125,334	8,086,703	21,857,881	12,571,021	9,728,791
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (23,000)	\$ 248,266	\$ 1,241,835	\$ 332,045	\$ (260,945)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	122.5%	97.0%	94.6%	97.4%	102.8%
7 Effective amortization period in years	0.0	1.6	4.8	17.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	9.60%	4.25%	3.57%	6.49%	4.49%
UAAL/(OAAL) rate	(0.75%)	0.76%	0.89%	1.28%	(1.07%)
Required rate	8.85%	5.01%	4.46%	7.77%	3.42%
Elected rate	N/A	9.79%	6.00%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	8.85%	9.79%	6.00%	7.77%	7.00%
Group Term Life rate	0.04%	0.14%	N/A	N/A	N/A
Number of annuitants	0	55	68	36	45
Number of members	6	155	694	80	106
Number of depositing members	5	52	187	50	70
Average age of depositing members	38.59	48.72	42.91	50.08	47.73
Average years of service of depositing members	8.52	8.90	9.12	13.02	11.53

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	527	887	199	571	598
Plan name	Hardin Co. AD	Hardin Co. ESD #2	Hardin County	Harlingen ID Cameron Co. #1	Harris CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,455,892	\$ 34,960	\$ 35,055,209	\$ 2,819,351	\$ 144,365,443
Members	2,826,738	2,813,651	58,695,668	5,993,862	257,787,581
Total	5,282,630	2,848,611	93,750,877	8,813,213	402,153,024
2 PV of future normal cost contributions	791,699	1,665,003	14,579,921	788,476	59,303,228
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	4,490,931	1,183,608	79,170,956	8,024,737	342,849,796
4 Actuarial value of assets	4,682,391	967,398	72,787,548	7,940,428	320,581,738
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (191,460)	\$ 216,210	\$ 6,383,408	\$ 84,309	\$ 22,268,058
6 Funded ratio <small>[line 4 ÷ line 3]</small>	104.3%	81.7%	91.9%	98.9%	93.5%
7 Effective amortization period in years	0.0	17.6	5.1	3.7	9.2
Required employer rate for 2025					
Employer-paid normal cost rate	9.21%	5.44%	7.35%	3.97%	9.76%
UAAL/(OAAL) rate	(3.01%)	1.14%	3.14%	0.47%	3.93%
Required rate	6.20%	6.58%	10.49%	4.44%	13.69%
Elected rate	15.00%	N/A	15.31%	5.33%	15.85%
Retirement plan rate (greater of required or elected rate)	15.00%	6.58%	15.31%	5.33%	15.85%
Group Term Life rate	0.09%	N/A	0.14%	N/A	0.18%
Number of annuitants	12	1	205	28	356
Number of members	30	71	550	64	1,004
Number of depositing members	15	48	289	39	607
Average age of depositing members	39.06	38.15	48.55	54.46	46.55
Average years of service of depositing members	9.02	5.20	10.74	14.83	11.60

Plan number	1147	1057	1119	1064	1116
Plan name	Harris Co. ESD #3	Harris Co. ESD #4	Harris Co. ESD #6	Harris Co. ESD #7	Harris Co. ESD #8
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Members	1,903,546	3,497,203	5,947,144	33,283,448	6,408,333
Total	1,903,546	3,497,203	5,947,144	33,283,448	6,408,333
2 PV of future normal cost contributions	1,725,761	2,840,411	4,508,238	22,845,237	5,382,912
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	177,785	656,792	1,438,906	10,438,211	1,025,421
4 Actuarial value of assets	40,484	234,568	834,195	8,036,516	822,410
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 137,301	\$ 422,224	\$ 604,711	\$ 2,401,695	\$ 203,011
6 Funded ratio <small>[line 4 ÷ line 3]</small>	22.8%	35.7%	58.0%	77.0%	80.2%
7 Effective amortization period in years	20.0	17.2	19.2	16.6	18.0
Required employer rate for 2025					
Employer-paid normal cost rate	8.84%	7.88%	8.29%	10.47%	8.14%
UAAL/(OAAL) rate	0.86%	1.84%	1.65%	1.51%	0.46%
Required rate	9.70%	9.72%	9.94%	11.98%	8.60%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.70%	9.72%	9.94%	11.98%	8.60%
Group Term Life rate	0.11%	0.08%	0.11%	0.07%	N/A
Number of annuitants	0	0	0	0	0
Number of members	22	64	48	189	56
Number of depositing members	22	64	45	165	54
Average age of depositing members	43.64	36.04	41.95	36.42	37.38
Average years of service of depositing members	4.13	5.33	8.82	4.34	1.70

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	988	374	1095	985	842
	Harris Co. ESD #9	Harris Co. ESD #10	Harris Co. ESD #11	Harris Co. ESD #12	Harris Co. ESD #13
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 32,328	\$ 114,688	\$ 0	\$ 162,615	\$ 87,881
Members	91,572,846	20,395,636	36,557,959	7,758,028	17,997,242
Total	91,605,174	20,510,324	36,557,959	7,920,643	18,085,123
2 PV of future normal cost contributions	64,652,624	12,274,946	27,385,372	4,589,383	10,624,475
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	26,952,550	8,235,378	9,172,587	3,331,260	7,460,648
4 Actuarial value of assets	23,291,151	6,307,784	7,650,681	3,252,430	6,276,093
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,661,399	\$ 1,927,594	\$ 1,521,906	\$ 78,830	\$ 1,184,555
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	86.4%	76.6%	83.4%	97.6%	84.1%
7 Effective amortization period in years	17.3	16.7	17.5	17.2	18.2
Required employer rate for 2025					
Employer-paid normal cost rate	8.93%	10.24%	8.62%	10.68%	8.45%
UAAL/(OAAL) rate	0.79%	2.62%	0.65%	0.23%	1.62%
Required rate	9.72%	12.86%	9.27%	10.91%	10.07%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.72%	12.86%	9.27%	10.91%	10.07%
Group Term Life rate	N/A	N/A	N/A	0.10%	N/A
Number of annuitants	2	1	0	2	2
Number of members	527	122	345	80	151
Number of depositing members	436	96	264	32	119
Average age of depositing members	38.79	35.31	37.91	38.64	37.81
Average years of service of depositing members	4.97	6.17	3.78	6.29	7.17

Plan number	1127	975	1146	382	888
	Harris Co. ESD #16	Harris Co. ESD #17	Harris Co. ESD #21	Harris Co. ESD #24	Harris Co. ESD #29
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 101,881	\$ 0	\$ 38,981	\$ 16,734
Members	10,467,275	12,875,940	3,284,931	13,244,393	7,468,168
Total	10,467,275	12,977,821	3,284,931	13,283,374	7,484,902
2 PV of future normal cost contributions	8,810,995	7,467,062	2,861,186	7,761,056	4,162,192
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,656,280	5,510,759	423,745	5,522,318	3,322,710
4 Actuarial value of assets	1,326,535	4,433,209	55,817	5,317,633	3,223,158
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 329,745	\$ 1,077,550	\$ 367,928	\$ 204,685	\$ 99,552
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	80.1%	80.4%	13.2%	96.3%	97.0%
7 Effective amortization period in years	15.4	9.6	20.0	17.8	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	5.99%	7.44%	8.13%	10.32%	8.54%
UAAL/(OAAL) rate	0.36%	1.73%	1.71%	0.41%	0.32%
Required rate	6.35%	9.17%	9.84%	10.73%	8.86%
Elected rate	N/A	10.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	6.35%	10.00%	9.84%	10.73%	8.86%
Group Term Life rate	0.08%	N/A	0.05%	0.07%	0.15%
Number of annuitants	0	1	0	2	1
Number of members	230	114	30	115	92
Number of depositing members	203	80	30	81	76
Average age of depositing members	36.78	39.08	36.59	38.04	44.49
Average years of service of depositing members	3.14	6.63	5.58	8.69	10.94

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	948	944	835	1101	1139
Plan name	Harris Co. ESD #46	Harris Co. ESD #48	Harris Co. ESD #50	Harris Co. FWSD #6	Harris Co. FWSD #51
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 319,378	\$ 18,110	\$ 0	\$ 0
Members	17,889,502	30,151,172	25,321,135	875,281	1,118,741
Total	17,889,502	30,470,550	25,339,245	875,281	1,118,741
2 PV of future normal cost contributions	11,826,101	17,698,420	11,179,889	332,322	961,795
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	6,063,401	12,772,130	14,159,356	542,959	156,946
4 Actuarial value of assets	5,200,785	11,745,161	13,245,891	542,822	64,813
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 862,616	\$ 1,026,969	\$ 913,465	\$ 137	\$ 92,133
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	85.8%	92.0%	93.5%	100.0%	41.3%
7 Effective amortization period in years	15.3	18.0	17.6	17.7	19.8
Required employer rate for 2025					
Employer-paid normal cost rate	10.57%	8.32%	8.07%	4.91%	3.90%
UAAL/(OAAL) rate	1.20%	0.74%	1.10%	0.01%	0.62%
Required rate	11.77%	9.06%	9.17%	4.92%	4.52%
Elected rate	N/A	8.99%	9.10%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	11.77%	9.06%	9.17%	4.92%	4.52%
Group Term Life rate	0.08%	N/A	N/A	0.13%	N/A
Number of annuitants	0	5	2	0	0
Number of members	166	270	154	5	20
Number of depositing members	91	184	91	5	19
Average age of depositing members	38.47	39.12	39.64	44.21	40.18
Average years of service of depositing members	5.46	6.45	9.46	16.90	8.86

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	\$ 922,993	\$ 25,400	\$ 1,558,390	\$ 1,648,176
Members	3,024,433	8,543,751	2,320,944	3,657,612	5,792,918
Total	3,024,433	9,466,744	2,346,344	5,216,002	7,441,094
2 PV of future normal cost contributions	1,270,079	3,234,676	972,279	811,254	1,752,587
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,754,354	6,232,068	1,374,065	4,404,748	5,688,507
4 Actuarial value of assets	1,373,822	6,254,658	1,366,837	4,282,810	5,538,281
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 380,532	\$ (22,590)	\$ 7,228	\$ 121,938	\$ 150,226
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	78.3%	100.4%	99.5%	97.2%	97.4%
7 Effective amortization period in years	17.6	0.0	0.0	1.9	3.3
Required employer rate for 2025					
Employer-paid normal cost rate	6.63%	10.03%	9.46%	7.55%	9.26%
UAAL/(OAAL) rate	2.25%	(0.04%)	(0.11%)	1.10%	0.78%
Required rate	8.88%	9.99%	9.35%	8.65%	10.04%
Elected rate	7.87%	N/A	11.76%	14.00%	12.00%
Retirement plan rate (greater of required or elected rate)	8.88%	9.99%	11.76%	14.00%	12.00%
Group Term Life rate	N/A	0.10%	0.13%	0.12%	N/A
Number of annuitants	0	5	1	5	4
Number of members	23	75	7	23	15
Number of depositing members	20	42	6	11	15
Average age of depositing members	48.04	45.71	51.84	41.19	48.16
Average years of service of depositing members	17.96	5.87	20.60	13.98	12.94

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 45,442	\$ 4,414,635,733	\$ 0	\$ 46,097,153	\$ 682,605
Members	1,917,006	6,463,847,909	3,159,403	50,367,442	556,498
Total	1,962,448	10,878,483,642	3,159,403	96,464,595	1,239,103
2 PV of future normal cost contributions	389,857	1,897,510,446	2,464,991	13,109,460	230,959
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	1,572,591	8,980,973,196	694,412	83,355,135	1,008,144
4 Actuarial value of assets	1,596,341	7,920,162,297	435,095	75,802,365	975,718
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (23,750)	\$ 1,060,810,899	\$ 259,317	\$ 7,552,770	\$ 32,426
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	101.5%	88.2%	62.7%	90.9%	96.8%
7 Effective amortization period in years	0.0	16.3	16.5	10.6	18.2
Required employer rate for 2025					
Employer-paid normal cost rate	3.42%	9.03%	8.35%	6.43%	6.60%
UAAL/(OAAL) rate	(0.82%)	5.90%	1.71%	4.11%	2.24%
Required rate	2.60%	14.93%	10.06%	10.54%	8.84%
Elected rate	9.40%	15.10%	N/A	12.14%	N/A
Retirement plan rate (greater of required or elected rate)	9.40%	15.10%	10.06%	12.14%	8.84%
Group Term Life rate	0.22%	N/A	0.04%	0.30%	N/A
Number of annuitants	1	11,202	0	258	2
Number of members	11	32,182	36	659	7
Number of depositing members	7	20,346	29	316	2
Average age of depositing members	46.85	42.26	37.28	46.83	27.94
Average years of service of depositing members	17.57	9.58	4.95	9.93	7.33

Plan number	202	203	552	1132	1051
Plan name	Hartley County	Haskell County	Haskell Memorial HD	Hays Co. ESD #3	Hays Co. ESD #4
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,029,482	\$ 5,200,543	\$ 3,852,322	\$ 0	\$ 0
Members	7,850,972	6,353,883	8,468,908	1,443,320	2,631,829
Total	10,880,454	11,554,426	12,321,230	1,443,320	2,631,829
2 PV of future normal cost contributions	1,352,256	1,292,776	3,551,246	930,301	1,918,319
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	9,528,198	10,261,650	8,769,984	513,019	713,510
4 Actuarial value of assets	8,753,705	9,612,223	9,516,590	138,957	407,421
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 774,493	\$ 649,427	\$ (746,606)	\$ 374,062	\$ 306,089
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	91.9%	93.7%	108.5%	27.1%	57.1%
7 Effective amortization period in years	16.9	3.8	0.0	9.7	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	9.79%	4.60%	3.95%	8.58%	10.01%
UAAL/(OAAL) rate	4.70%	2.52%	(1.17%)	4.67%	2.30%
Required rate	14.49%	7.12%	2.78%	13.25%	12.31%
Elected rate	8.00%	13.00%	N/A	15.67%	N/A
Retirement plan rate (greater of required or elected rate)	14.49%	13.00%	2.78%	15.67%	12.31%
Group Term Life rate	0.26%	N/A	N/A	N/A	0.14%
Number of annuitants	34	52	37	0	0
Number of members	65	94	207	11	30
Number of depositing members	31	48	85	11	28
Average age of depositing members	57.24	54.86	47.41	43.74	40.28
Average years of service of depositing members	15.12	12.62	6.47	7.27	7.70

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	878	799	826	204	943
Plan name	Hays Co. ESD #5	Hays Co. ESD #6	Hays Co. ESD #8	Hays County	Heart of TX COG
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 283,802	\$ 129,160,652	\$ 162,291
Members	14,608,525	13,021,921	20,761,225	292,119,660	3,036,313
Total	14,608,525	13,021,921	21,045,027	421,280,312	3,198,604
2 PV of future normal cost contributions	7,820,922	6,330,768	8,859,769	83,667,705	1,001,467
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	6,787,603	6,691,153	12,185,258	337,612,607	2,197,137
4 Actuarial value of assets	5,066,025	4,532,073	8,560,198	289,403,179	1,788,653
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,721,578	\$ 2,159,080	\$ 3,625,060	\$ 48,209,428	\$ 408,484
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	74.6%	67.7%	70.3%	85.7%	81.4%
7 Effective amortization period in years	17.6	16.0	8.6	14.5	17.3
Required employer rate for 2025					
Employer-paid normal cost rate	9.28%	9.37%	9.79%	7.82%	5.85%
UAAL/(OAAL) rate	3.16%	5.44%	6.22%	5.09%	2.26%
Required rate	12.44%	14.81%	16.01%	12.91%	8.11%
Elected rate	N/A	N/A	19.00%	13.51%	N/A
Retirement plan rate (greater of required or elected rate)	12.44%	14.81%	19.00%	13.51%	8.11%
Group Term Life rate	0.07%	N/A	N/A	N/A	N/A
Number of annuitants	0	0	2	563	4
Number of members	89	76	78	2,434	38
Number of depositing members	61	48	56	1,155	31
Average age of depositing members	35.15	35.74	40.23	41.86	55.95
Average years of service of depositing members	6.61	7.48	9.58	9.66	17.65

Plan number	640	529	839	205	746
Plan name	Hemphill Co. AD	Hemphill Co. HD	Hemphill Co. UWCD	Hemphill County	Henderson Co. 911 Comm. Dist.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 105,264	\$ 6,967,940	\$ 40,212	\$ 10,452,804	\$ 143,430
Members	1,352,820	39,728,740	256,406	14,009,125	320,578
Total	1,458,084	46,696,680	296,618	24,461,929	464,008
2 PV of future normal cost contributions	390,119	16,138,875	130,900	3,536,306	167,715
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,067,965	30,557,805	165,718	20,925,623	296,293
4 Actuarial value of assets	1,228,119	29,227,165	174,321	25,580,743	458,212
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (160,154)	\$ 1,330,640	\$ (8,603)	\$ (4,655,120)	\$ (161,919)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	115.0%	95.6%	105.2%	122.2%	154.6%
7 Effective amortization period in years	0.0	17.0	0.0	0.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	11.84%	8.81%	4.12%	7.21%	11.57%
UAAL/(OAAL) rate	(6.82%)	0.93%	(0.43%)	(7.21%)	(11.57%)
Required rate	5.02%	9.74%	3.69%	0.00%	0.00%
Elected rate	12.00%	N/A	4.00%	8.00%	12.00%
Retirement plan rate (greater of required or elected rate)	12.00%	9.74%	4.00%	8.00%	12.00%
Group Term Life rate	0.15%	0.07%	N/A	0.15%	N/A
Number of annuitants	4	39	1	63	1
Number of members	7	499	5	133	3
Number of depositing members	3	210	5	61	2
Average age of depositing members	49.36	41.07	52.92	48.30	58.03
Average years of service of depositing members	13.81	6.18	10.25	11.39	4.63

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	704	206	1073	414	516
Plan name	Henderson Co. AD	Henderson County	Hickory Creek SUD	Hidalgo & Cameron Co. ID #9	Hidalgo Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,687,885	\$ 48,789,996	\$ 0	\$ 4,401,839	\$ 13,914,958
Members	5,466,874	92,195,763	688,641	4,842,404	29,589,992
Total	8,154,759	140,985,759	688,641	9,244,243	43,504,950
2 PV of future normal cost contributions	1,354,184	24,593,402	533,499	1,398,993	6,199,373
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	6,800,575	116,392,357	155,142	7,845,250	37,305,577
4 Actuarial value of assets	6,071,050	102,983,291	141,142	8,603,414	32,915,259
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 729,525	\$ 13,409,066	\$ 14,000	\$ (758,164)	\$ 4,390,318
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	89.3%	88.5%	91.0%	109.7%	88.2%
7 Effective amortization period in years	12.6	11.5	16.4	0.0	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	9.44%	8.61%	2.72%	5.63%	7.71%
UAAL/(OAAL) rate	7.22%	4.81%	0.14%	(4.44%)	5.98%
Required rate	16.66%	13.42%	2.86%	1.19%	13.69%
Elected rate	18.01%	15.02%	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	18.01%	15.02%	2.86%	7.00%	13.69%
Group Term Life rate	N/A	0.13%	0.13%	N/A	N/A
Number of annuitants	11	306	0	31	60
Number of members	38	788	25	51	142
Number of depositing members	19	414	16	36	94
Average age of depositing members	46.58	45.18	36.03	50.84	44.66
Average years of service of depositing members	13.61	10.83	3.01	10.79	13.49

Plan number	401	713	438	486	207
Plan name	Hidalgo Co. DD #1	Hidalgo Co. ID #1	Hidalgo Co. ID #2	Hidalgo Co. ID #6	Hidalgo County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 11,289,761	\$ 375,402	\$ 5,256,521	\$ 2,112,879	\$ 321,979,155
Members	31,542,853	2,848,470	7,418,336	1,565,435	719,939,496
Total	42,832,614	3,223,872	12,674,857	3,678,314	1,041,918,651
2 PV of future normal cost contributions	11,761,527	569,954	1,524,023	659,475	161,617,493
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	31,071,087	2,653,918	11,150,834	3,018,839	880,301,158
4 Actuarial value of assets	26,249,762	2,390,242	11,920,415	3,017,742	755,642,150
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 4,821,325	\$ 263,676	\$ (769,581)	\$ 1,097	\$ 124,659,008
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	84.5%	90.1%	106.9%	100.0%	85.8%
7 Effective amortization period in years	15.7	17.5	0.0	0.0	16.4
Required employer rate for 2025					
Employer-paid normal cost rate	10.03%	4.20%	5.83%	5.84%	7.15%
UAAL/(OAAL) rate	4.66%	2.00%	(3.63%)	(0.09%)	6.56%
Required rate	14.69%	6.20%	2.20%	5.75%	13.71%
Elected rate	N/A	N/A	3.50%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	14.69%	6.20%	3.50%	7.00%	13.71%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	84	10	33	23	1,478
Number of members	270	33	57	38	5,881
Number of depositing members	179	28	39	17	3,249
Average age of depositing members	46.35	57.94	51.99	55.36	42.73
Average years of service of depositing members	10.21	17.73	13.65	7.33	10.54

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	992	674	1019	208	728
Plan name	Hidalgo MUD #1	High Plains UWCD #1	High Point SUD	Hill County	Hockley Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 1,294,064	\$ 44,466	\$ 15,652,173	\$ 689,035
Members	557,017	3,172,812	1,547,223	35,238,691	1,822,108
Total	557,017	4,466,876	1,591,689	50,890,864	2,511,143
2 PV of future normal cost contributions	319,204	860,864	1,025,798	11,186,508	546,642
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	237,813	3,606,012	565,891	39,704,356	1,964,501
4 Actuarial value of assets	229,087	3,670,875	412,054	36,539,915	1,747,354
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 8,726	\$ (64,863)	\$ 153,837	\$ 3,164,441	\$ 217,147
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	96.3%	101.8%	72.8%	92.0%	88.9%
7 Effective amortization period in years	18.2	0.0	17.9	17.2	16.6
Required employer rate for 2025					
Employer-paid normal cost rate	3.29%	5.05%	7.94%	7.19%	7.90%
UAAL/(OAAL) rate	0.19%	(0.52%)	2.28%	2.10%	5.93%
Required rate	3.48%	4.53%	10.22%	9.29%	13.83%
Elected rate	N/A	N/A	N/A	N/A	13.99%
Retirement plan rate (greater of required or elected rate)	3.48%	4.53%	10.22%	9.29%	13.99%
Group Term Life rate	N/A	N/A	0.05%	0.28%	N/A
Number of annuitants	0	11	1	166	4
Number of members	9	28	14	459	11
Number of depositing members	8	14	11	209	7
Average age of depositing members	48.17	52.56	35.64	45.91	44.55
Average years of service of depositing members	13.79	11.94	6.23	10.12	9.65

Plan number	209	971	210	661	211
Plan name	Hockley County	Hood CAD	Hood County	Hopkins Co. AD	Hopkins County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 19,789,334	\$ 1,761,748	\$ 24,636,685	\$ 215,771	\$ 25,097,221
Members	23,433,787	4,062,375	73,569,384	1,788,643	48,808,971
Total	43,223,121	5,824,123	98,206,069	2,004,414	73,906,192
2 PV of future normal cost contributions	6,142,499	1,649,557	21,753,348	466,536	11,601,648
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	37,080,622	4,174,566	76,452,721	1,537,878	62,304,544
4 Actuarial value of assets	34,753,758	3,840,643	76,224,199	1,559,899	52,409,284
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 2,326,864	\$ 333,923	\$ 228,522	\$ (22,021)	\$ 9,895,260
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	93.7%	92.0%	99.7%	101.4%	84.1%
7 Effective amortization period in years	7.9	16.4	14.5	0.0	16.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.31%	8.65%	9.81%	6.57%	7.55%
UAAL/(OAAL) rate	3.72%	2.43%	0.10%	(0.44%)	6.76%
Required rate	11.03%	11.08%	9.91%	6.13%	14.31%
Elected rate	12.85%	N/A	9.91%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	12.85%	11.08%	9.91%	7.00%	14.31%
Group Term Life rate	0.13%	N/A	0.16%	0.12%	N/A
Number of annuitants	116	5	218	5	146
Number of members	256	31	882	16	567
Number of depositing members	132	20	377	11	247
Average age of depositing members	47.24	48.05	47.85	50.95	44.44
Average years of service of depositing members	10.21	9.58	9.58	11.17	8.86

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	772	909	777	1036	1003
Plan name	Housing Auth. City of Abilene	Housing Auth. City of Edinburg	Housing Auth. City of Huntington	Housing Auth. City of Kirbyville	Housing Auth. City of Knox City
1 Present value (PV) of future benefits					
Benefit recipients	\$ 128,485	\$ 114,167	\$ 58,121	\$ 0	\$ 0
Members	3,568,897	2,964,870	240,210	482,634	257,574
Total	3,697,382	3,079,037	298,331	482,634	257,574
2 PV of future normal cost contributions	1,201,186	1,269,311	105,135	253,974	83,980
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,496,196	1,809,726	193,196	228,660	173,594
4 Actuarial value of assets	2,385,413	2,024,198	210,624	193,200	135,006
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 110,783	\$ (214,472)	\$ (17,428)	\$ 35,460	\$ 38,588
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	95.6%	111.9%	109.0%	84.5%	77.8%
7 Effective amortization period in years	17.7	0.0	0.0	8.6	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	4.12%	9.45%	2.74%	8.25%	13.05%
UAAL/(OAAL) rate	0.74%	(1.42%)	(1.17%)	1.17%	4.47%
Required rate	4.86%	8.03%	1.57%	9.42%	17.52%
Elected rate	N/A	7.50%	4.00%	10.06%	N/A
Retirement plan rate (greater of required or elected rate)	4.86%	8.03%	4.00%	10.06%	17.52%
Group Term Life rate	N/A	0.17%	N/A	N/A	0.29%
Number of annuitants	4	4	1	0	0
Number of members	44	54	5	11	4
Number of depositing members	21	28	3	7	2
Average age of depositing members	51.76	47.40	50.94	53.07	64.17
Average years of service of depositing members	10.60	8.51	9.92	11.29	16.96

Plan number	917	1082	1002	913	912
Plan name	Housing Auth. City of Merced	Housing Auth. City of Mission	Housing Auth. City of Munday	Housing Auth. City of Pharr	Housing Auth. Co. of Hidalgo
1 Present value (PV) of future benefits					
Benefit recipients	\$ 112,720	\$ 0	\$ 0	\$ 217,815	\$ 534,862
Members	1,977,167	1,020,143	302,012	2,165,013	3,388,486
Total	2,089,887	1,020,143	302,012	2,382,828	3,923,348
2 PV of future normal cost contributions	728,382	728,092	103,941	933,008	834,925
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,361,505	292,051	198,071	1,449,820	3,088,423
4 Actuarial value of assets	1,069,453	280,285	145,834	1,338,584	2,445,251
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 292,052	\$ 11,766	\$ 52,237	\$ 111,236	\$ 643,172
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	78.5%	96.0%	73.6%	92.3%	79.2%
7 Effective amortization period in years	15.1	19.9	14.9	17.4	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	8.83%	3.64%	10.05%	3.43%	5.98%
UAAL/(OAAL) rate	4.51%	0.10%	5.48%	0.81%	5.73%
Required rate	13.34%	3.74%	15.53%	4.24%	11.71%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.34%	3.74%	15.53%	4.24%	11.71%
Group Term Life rate	0.17%	N/A	N/A	0.16%	0.14%
Number of annuitants	3	0	0	7	3
Number of members	24	45	14	37	52
Number of depositing members	16	30	3	23	28
Average age of depositing members	49.47	46.98	57.06	41.47	49.44
Average years of service of depositing members	11.07	4.40	12.19	8.28	14.53

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	1029	1010	694	212	1086
Plan name	Housing Auth. Starr Co.	Housing Auth. Travis Co.	Houston Co. AD	Houston County	Howard CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 119,811	\$ 291,049	\$ 9,716,802	\$ 0
Members	298,993	2,251,117	2,393,230	19,754,153	597,934
Total	298,993	2,370,928	2,684,279	29,470,955	597,934
2 PV of future normal cost contributions	169,764	1,145,249	324,473	4,527,959	410,177
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	129,229	1,225,679	2,359,806	24,942,996	187,757
4 Actuarial value of assets	108,904	1,083,592	2,216,541	23,358,489	158,647
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 20,325	\$ 142,087	\$ 143,265	\$ 1,584,507	\$ 29,110
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	84.3%	88.4%	93.9%	93.6%	84.5%
7 Effective amortization period in years	6.1	17.1	6.1	16.5	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	4.32%	6.49%	6.12%	5.09%	7.84%
UAAL/(OAAL) rate	0.72%	0.95%	2.64%	1.93%	0.85%
Required rate	5.04%	7.44%	8.76%	7.02%	8.69%
Elected rate	5.76%	N/A	11.38%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	5.76%	7.44%	11.38%	7.02%	8.69%
Group Term Life rate	N/A	N/A	N/A	N/A	0.06%
Number of annuitants	0	3	2	99	0
Number of members	11	30	18	379	14
Number of depositing members	8	16	10	177	7
Average age of depositing members	48.63	47.51	54.81	52.46	42.40
Average years of service of depositing members	9.50	9.86	17.18	11.74	6.23

Plan number	213	214	749	215	1043
Plan name	Howard County	Hudspeth County	Hunt Co. AD	Hunt County	Hurst Creek MUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 27,553,688	\$ 3,751,066	\$ 1,113,916	\$ 42,750,909	\$ 119,112
Members	36,565,562	12,105,795	9,330,050	90,896,197	1,783,784
Total	64,119,250	15,856,861	10,443,966	133,647,106	1,902,896
2 PV of future normal cost contributions	11,425,920	3,852,951	3,057,682	23,191,596	900,180
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	52,693,330	12,003,910	7,386,284	110,455,510	1,002,716
4 Actuarial value of assets	53,059,455	11,975,628	6,725,649	98,101,701	576,011
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (366,125)	\$ 28,282	\$ 660,635	\$ 12,353,809	\$ 426,705
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.7%	99.8%	91.1%	88.8%	57.4%
7 Effective amortization period in years	0.0	13.7	4.6	16.8	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	7.97%	5.42%	9.92%	6.76%	4.45%
UAAL/(OAAL) rate	(0.95%)	0.06%	2.27%	3.91%	4.20%
Required rate	7.02%	5.48%	12.19%	10.67%	8.65%
Elected rate	16.82%	5.00%	16.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	16.82%	5.48%	16.00%	10.67%	8.65%
Group Term Life rate	0.25%	N/A	N/A	N/A	N/A
Number of annuitants	153	57	11	263	2
Number of members	351	307	37	881	13
Number of depositing members	182	122	29	414	11
Average age of depositing members	47.34	44.02	44.77	46.55	43.46
Average years of service of depositing members	10.37	8.21	11.97	10.74	10.14

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	778	216	711	779	217
Plan name	Hutchinson Co. AD	Hutchinson County	Iraan General HD	Irion Co. AD	Irion County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 328,757	\$ 29,917,914	\$ 2,201,638	\$ 0	\$ 3,308,807
Members	775,025	31,744,653	14,839,302	279,468	8,985,322
Total	1,103,782	61,662,567	17,040,940	279,468	12,294,129
2 PV of future normal cost contributions	228,838	7,749,521	4,450,790	55,234	1,641,219
3 Actuarial accrued liability (AAL) [line 1 - line 2]	874,944	53,913,046	12,590,150	224,234	10,652,910
4 Actuarial value of assets	900,068	52,231,582	11,980,635	204,572	10,644,083
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (25,124)	\$ 1,681,464	\$ 609,515	\$ 19,662	\$ 8,827
6 Funded ratio [line 4 ÷ line 3]	102.9%	96.9%	95.2%	91.2%	99.9%
7 Effective amortization period in years	0.0	5.3	16.9	17.1	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.33%	7.40%	7.19%	6.34%	8.19%
UAAL/(OAAL) rate	(0.98%)	1.64%	1.27%	1.27%	(0.09%)
Required rate	5.35%	9.04%	8.46%	7.61%	8.10%
Elected rate	7.00%	11.55%	N/A	N/A	9.77%
Retirement plan rate (greater of required or elected rate)	7.00%	11.55%	8.46%	7.61%	9.77%
Group Term Life rate	N/A	0.35%	N/A	N/A	N/A
Number of annuitants	3	128	14	0	33
Number of members	8	257	151	2	68
Number of depositing members	5	131	55	2	42
Average age of depositing members	51.43	49.70	46.01	62.88	55.15
Average years of service of depositing members	8.98	11.84	10.04	25.88	13.36

Plan number	592	218	770	441	972
Plan name	Jack Co. AD	Jack County	Jackson Co. AD	Jackson Co. County-Wide DD	Jackson Co. ESD #3
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,032,451	\$ 9,577,608	\$ 194,604	\$ 2,653,321	\$ 0
Members	451,908	11,389,460	1,424,150	1,510,548	1,168,896
Total	1,484,359	20,967,068	1,618,754	4,163,869	1,168,896
2 PV of future normal cost contributions	108,265	2,828,310	423,800	603,175	489,151
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,376,094	18,138,758	1,194,954	3,560,694	679,745
4 Actuarial value of assets	1,316,407	16,839,623	1,220,146	3,330,580	612,644
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 59,687	\$ 1,299,135	\$ (25,192)	\$ 230,114	\$ 67,101
6 Funded ratio [line 4 ÷ line 3]	95.7%	92.8%	102.1%	93.5%	90.1%
7 Effective amortization period in years	17.4	14.8	0.0	12.2	5.4
Required employer rate for 2025					
Employer-paid normal cost rate	4.12%	6.00%	5.99%	10.34%	9.54%
UAAL/(OAAL) rate	4.02%	3.29%	(0.88%)	5.91%	1.60%
Required rate	8.14%	9.29%	5.11%	16.25%	11.14%
Elected rate	N/A	N/A	10.50%	17.50%	13.10%
Retirement plan rate (greater of required or elected rate)	8.14%	9.29%	10.50%	17.50%	13.10%
Group Term Life rate	N/A	N/A	0.15%	N/A	0.10%
Number of annuitants	4	83	3	11	0
Number of members	4	179	13	13	7
Number of depositing members	3	70	7	10	7
Average age of depositing members	53.71	52.00	50.91	42.19	43.93
Average years of service of depositing members	16.08	10.13	12.24	4.50	16.80

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	219	393	657	220	221
Plan name	Jackson County	Jasper Co. AD	Jasper Co. WCID #1	Jasper County	Jeff Davis County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 15,131,386	\$ 25,944	\$ 426,537	\$ 24,904,316	\$ 1,995,454
Members	24,518,719	1,249,152	1,048,130	43,091,399	3,472,021
Total	39,650,105	1,275,096	1,474,667	67,995,715	5,467,475
2 PV of future normal cost contributions	5,531,620	586,705	176,399	9,672,178	1,224,691
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	34,118,485	688,391	1,298,268	58,323,537	4,242,784
4 Actuarial value of assets	31,784,967	1,075,950	1,077,097	48,964,870	4,544,473
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,333,518	\$ (387,559)	\$ 221,171	\$ 9,358,667	\$ (301,689)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.2%	156.3%	83.0%	84.0%	107.1%
7 Effective amortization period in years	16.7	0.0	17.2	13.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.68%	10.61%	9.93%	8.35%	5.95%
UAAL/(OAAL) rate	3.26%	(7.29%)	19.90%	9.33%	(1.77%)
Required rate	9.94%	3.32%	29.83%	17.68%	4.18%
Elected rate	N/A	10.42%	23.74%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	9.94%	10.42%	29.83%	17.68%	7.00%
Group Term Life rate	N/A	0.08%	N/A	0.33%	N/A
Number of annuitants	105	2	3	157	27
Number of members	225	31	3	297	100
Number of depositing members	118	12	2	179	48
Average age of depositing members	50.76	47.86	44.54	49.17	53.40
Average years of service of depositing members	13.24	10.73	19.83	12.33	6.20

Plan number	810	404	408	405	451
Plan name	Jefferson CAD	Jefferson Co. DD #3	Jefferson Co. DD #6	Jefferson Co. DD #7	Jefferson Co. WCID #10
1 Present value (PV) of future benefits					
Benefit recipients	\$ 742,821	\$ 1,498,825	\$ 28,238,507	\$ 30,634,039	\$ 570,652
Members	10,281,292	905,133	34,241,123	47,088,216	2,255,667
Total	11,024,113	2,403,958	62,479,630	77,722,255	2,826,319
2 PV of future normal cost contributions	3,148,386	288,461	9,843,622	11,034,170	548,076
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	7,875,727	2,115,497	52,636,008	66,688,085	2,278,243
4 Actuarial value of assets	6,238,941	2,134,429	47,359,758	54,234,210	2,560,942
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,636,786	\$ (18,932)	\$ 5,276,250	\$ 12,453,875	\$ (282,699)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	79.2%	100.9%	90.0%	81.3%	112.4%
7 Effective amortization period in years	17.4	0.0	17.0	12.2	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	10.40%	9.08%	9.37%	9.16%	6.58%
UAAL/(OAAL) rate	5.34%	(0.48%)	5.57%	14.47%	(4.24%)
Required rate	15.74%	8.60%	14.94%	23.63%	2.34%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	15.74%	8.60%	14.94%	23.63%	2.34%
Group Term Life rate	N/A	N/A	0.20%	0.22%	0.30%
Number of annuitants	9	7	75	63	5
Number of members	47	15	102	95	24
Number of depositing members	39	8	91	86	9
Average age of depositing members	53.95	59.40	46.79	46.14	44.24
Average years of service of depositing members	21.53	13.95	11.11	13.29	14.44

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	222	680	641	223	224
Plan name	Jefferson County	Jim Hogg Co. AD	Jim Hogg Co. WCID #2	Jim Hogg County	Jim Wells County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 361,507,328	\$ 69,089	\$ 875,106	\$ 4,479,061	\$ 26,428,463
Members	362,546,847	852,832	1,113,136	9,933,710	49,762,126
Total	724,054,175	921,921	1,988,242	14,412,771	76,190,589
2 PV of future normal cost contributions	84,963,397	165,454	371,954	2,383,942	11,129,772
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	639,090,778	756,467	1,616,288	12,028,829	65,060,817
4 Actuarial value of assets	553,701,676	722,591	1,561,683	12,473,058	57,023,698
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 85,389,102	\$ 33,876	\$ 54,605	\$ (444,229)	\$ 8,037,119
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	86.6%	95.5%	96.6%	103.7%	87.6%
7 Effective amortization period in years	12.1	17.4	5.5	0.0	16.4
Required employer rate for 2025					
Employer-paid normal cost rate	8.08%	10.91%	4.36%	3.26%	7.76%
UAAL/(OAAL) rate	11.19%	2.57%	0.99%	(0.83%)	5.04%
Required rate	19.27%	13.48%	5.35%	2.43%	12.80%
Elected rate	N/A	7.00%	6.54%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	19.27%	13.48%	6.54%	2.43%	12.80%
Group Term Life rate	N/A	N/A	N/A	0.36%	0.31%
Number of annuitants	1,089	2	8	77	162
Number of members	2,012	6	23	227	509
Number of depositing members	1,084	3	11	133	250
Average age of depositing members	47.84	54.96	53.05	50.12	49.51
Average years of service of depositing members	12.71	18.94	10.80	12.46	11.99

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	\$ 68,066,416	\$ 457,494	\$ 1,583,749	\$ 10,164,585
Members	3,638,534	164,145,430	6,601,815	1,085,952	17,085,859
Total	3,638,534	232,211,846	7,059,309	2,669,701	27,250,444
2 PV of future normal cost contributions	2,541,861	51,491,414	3,490,829	316,845	4,107,645
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,096,673	180,720,432	3,568,480	2,352,856	23,142,799
4 Actuarial value of assets	555,982	162,954,595	2,943,656	1,992,522	20,498,700
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 540,691	\$ 17,765,837	\$ 624,824	\$ 360,334	\$ 2,644,099
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	50.7%	90.2%	82.5%	84.7%	88.6%
7 Effective amortization period in years	15.5	6.6	15.2	17.0	14.4
Required employer rate for 2025					
Employer-paid normal cost rate	6.36%	7.23%	9.78%	5.64%	7.58%
UAAL/(OAAL) rate	2.38%	2.49%	2.37%	10.17%	5.36%
Required rate	8.74%	9.72%	12.15%	15.81%	12.94%
Elected rate	N/A	12.45%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.74%	12.45%	12.15%	15.81%	12.94%
Group Term Life rate	N/A	N/A	0.11%	0.56%	N/A
Number of annuitants	0	435	5	7	76
Number of members	78	1,555	67	8	260
Number of depositing members	62	862	38	7	92
Average age of depositing members	39.66	43.96	37.77	47.49	45.39
Average years of service of depositing members	9.87	8.57	7.21	11.24	10.61

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 639,770	\$ 12,464,337	\$ 11,413,322	\$ 1,921,100	\$ 51,028,415
Members	1,274,134	40,296,640	34,586,661	5,221,551	124,177,011
Total	1,913,904	52,760,977	45,999,983	7,142,651	175,205,426
2 PV of future normal cost contributions	312,648	11,975,759	11,745,700	2,008,979	37,902,969
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,601,256	40,785,218	34,254,283	5,133,672	137,302,457
4 Actuarial value of assets	1,430,747	35,916,619	29,993,529	4,747,363	123,258,950
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 170,509	\$ 4,868,599	\$ 4,260,754	\$ 386,309	\$ 14,043,507
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	89.4%	88.1%	87.6%	92.5%	89.8%
7 Effective amortization period in years	17.4	16.3	16.6	17.4	16.8
Required employer rate for 2025					
Employer-paid normal cost rate	7.44%	6.59%	7.89%	7.96%	6.62%
UAAL/(OAAL) rate	4.97%	3.43%	3.28%	2.23%	2.84%
Required rate	12.41%	10.02%	11.17%	10.19%	9.46%
Elected rate	10.23%	10.06%	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	12.41%	10.06%	11.17%	10.19%	9.46%
Group Term Life rate	N/A	N/A	N/A	0.16%	0.20%
Number of annuitants	5	54	115	13	338
Number of members	7	297	533	56	1,244
Number of depositing members	5	158	206	28	664
Average age of depositing members	50.26	44.99	45.98	42.50	42.79
Average years of service of depositing members	11.13	9.38	9.50	5.88	8.86

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	\$ 1,432,330	\$ 496,835	\$ 17,925,578	\$ 47,880	\$ 14,686
Members	2,911,805	2,107,346	68,886,463	463,521	170,708
Total	4,344,135	2,604,181	86,812,041	511,401	185,394
2 PV of future normal cost contributions	1,093,621	347,661	21,747,938	203,122	104,102
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,250,514	2,256,520	65,064,103	308,279	81,292
4 Actuarial value of assets	3,158,918	2,077,939	57,587,826	298,183	76,156
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 91,596	\$ 178,581	\$ 7,476,277	\$ 10,096	\$ 5,136
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	97.2%	92.1%	88.5%	96.7%	93.7%
7 Effective amortization period in years	19.0	5.9	16.4	8.8	20.0
Required employer rate for 2025					
Employer-paid normal cost rate	10.67%	5.80%	6.97%	14.21%	6.54%
UAAL/(OAAL) rate	1.12%	4.09%	2.91%	0.61%	0.78%
Required rate	11.79%	9.89%	9.88%	14.82%	7.32%
Elected rate	11.65%	13.97%	N/A	15.14%	N/A
Retirement plan rate (greater of required or elected rate)	11.79%	13.97%	9.88%	15.14%	7.32%
Group Term Life rate	0.10%	N/A	N/A	0.58%	N/A
Number of annuitants	14	4	161	1	1
Number of members	24	10	525	2	2
Number of depositing members	15	7	317	2	1
Average age of depositing members	50.10	48.13	46.30	58.71	52.08
Average years of service of depositing members	8.31	16.31	10.86	21.04	5.25

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	230	594	231	956	232
Plan name	Kenedy County	Kent Co. TAD	Kent County	Kerr Co. SWCD	Kerr County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 7,405,374	\$ 410,432	\$ 9,962,689	\$ 0	\$ 41,186,483
Members	17,697,840	406,537	12,024,986	61,194	83,432,356
Total	25,103,214	816,969	21,987,675	61,194	124,618,839
2 PV of future normal cost contributions	3,607,271	152,545	3,988,415	35,259	20,209,091
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	21,495,943	664,424	17,999,260	25,935	104,409,748
4 Actuarial value of assets	18,437,016	591,928	17,127,359	23,805	90,600,807
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,058,927	\$ 72,496	\$ 871,901	\$ 2,130	\$ 13,808,941
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	85.8%	89.1%	95.2%	91.8%	86.8%
7 Effective amortization period in years	16.2	16.5	3.7	17.6	16.1
Required employer rate for 2025					
Employer-paid normal cost rate	10.95%	11.76%	8.35%	5.62%	7.97%
UAAL/(OAAL) rate	8.80%	8.03%	1.88%	0.80%	5.76%
Required rate	19.75%	19.79%	10.23%	6.42%	13.73%
Elected rate	N/A	N/A	14.14%	N/A	13.90%
Retirement plan rate (greater of required or elected rate)	19.75%	19.79%	14.14%	6.42%	13.90%
Group Term Life rate	0.46%	N/A	0.32%	N/A	0.12%
Number of annuitants	38	4	72	0	226
Number of members	90	3	378	3	631
Number of depositing members	54	2	95	2	322
Average age of depositing members	51.56	49.94	49.57	53.05	45.95
Average years of service of depositing members	15.30	14.92	8.02	13.63	11.32

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	\$ 242,629	\$ 0	\$ 3,839,327	\$ 33,045	\$ 3,166,006
Members	607,534	285,370	8,167,336	284,622	3,585,796
Total	850,163	285,370	12,006,663	317,667	6,751,802
2 PV of future normal cost contributions	146,042	223,819	3,219,959	120,173	659,750
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	704,121	61,551	8,786,704	197,494	6,092,052
4 Actuarial value of assets	734,216	55,498	8,883,631	188,123	5,693,962
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (30,095)	\$ 6,053	\$ (96,927)	\$ 9,371	\$ 398,090
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	104.3%	90.2%	101.1%	95.3%	93.5%
7 Effective amortization period in years	0.0	18.5	0.0	17.1	16.8
Required employer rate for 2025					
Employer-paid normal cost rate	10.61%	9.49%	6.77%	13.26%	9.31%
UAAL/(OAAL) rate	(1.82%)	0.25%	(0.48%)	1.70%	5.18%
Required rate	8.79%	9.74%	6.29%	14.96%	14.49%
Elected rate	7.55%	N/A	9.33%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.79%	9.74%	9.33%	14.96%	14.49%
Group Term Life rate	0.19%	0.17%	0.12%	0.06%	0.28%
Number of annuitants	2	0	47	2	17
Number of members	3	7	145	3	30
Number of depositing members	2	4	68	2	19
Average age of depositing members	54.16	59.04	44.41	48.82	56.30
Average years of service of depositing members	21.63	13.02	6.41	13.08	16.50

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 281,661	\$ 3,845,715	\$ 28,817,475	\$ 2,616,493	\$ 456,635
Members	267,011	11,789,653	44,552,244	4,265,610	1,813,768
Total	548,672	15,635,368	73,369,719	6,882,103	2,270,403
2 PV of future normal cost contributions	121,319	3,811,338	10,896,713	1,298,546	1,061,717
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	427,353	11,824,030	62,473,006	5,583,557	1,208,686
4 Actuarial value of assets	346,958	11,332,025	51,072,731	5,654,267	1,177,876
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 80,395	\$ 492,005	\$ 11,400,275	\$ (70,710)	\$ 30,810
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	81.2%	95.8%	81.8%	101.3%	97.5%
7 Effective amortization period in years	9.7	16.2	15.6	0.0	17.8
Required employer rate for 2025					
Employer-paid normal cost rate	4.37%	6.89%	7.13%	6.13%	13.99%
UAAL/(OAAL) rate	6.19%	1.04%	8.52%	(0.36%)	0.73%
Required rate	10.56%	7.93%	15.65%	5.77%	14.72%
Elected rate	N/A	N/A	N/A	6.00%	N/A
Retirement plan rate (greater of required or elected rate)	10.56%	7.93%	15.65%	6.00%	14.72%
Group Term Life rate	N/A	N/A	N/A	N/A	0.14%
Number of annuitants	4	37	212	39	6
Number of members	4	173	691	116	21
Number of depositing members	4	91	269	51	10
Average age of depositing members	56.55	47.97	45.96	53.92	43.80
Average years of service of depositing members	8.31	9.08	9.55	7.35	13.53

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	\$ 10,723,031	\$ 7,050,422	\$ 92,720	\$ 0	\$ 357,963
Members	45,908,962	18,182,539	5,593,536	598,712	1,179,088
Total	56,631,993	25,232,961	5,686,256	598,712	1,537,051
2 PV of future normal cost contributions	19,625,923	5,135,207	2,185,765	396,733	685,607
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	37,006,070	20,097,754	3,500,491	201,979	851,444
4 Actuarial value of assets	33,860,128	17,261,644	3,164,127	149,402	793,541
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,145,942	\$ 2,836,110	\$ 336,364	\$ 52,577	\$ 57,903
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.5%	85.9%	90.4%	74.0%	93.2%
7 Effective amortization period in years	13.3	10.6	17.1	17.0	11.7
Required employer rate for 2025					
Employer-paid normal cost rate	8.68%	7.67%	8.59%	3.22%	11.16%
UAAL/(OAAL) rate	1.46%	5.22%	1.75%	1.20%	1.55%
Required rate	10.14%	12.89%	10.34%	4.42%	12.71%
Elected rate	10.39%	15.00%	N/A	N/A	13.08%
Retirement plan rate (greater of required or elected rate)	10.39%	15.00%	10.34%	4.42%	13.08%
Group Term Life rate	0.16%	N/A	N/A	0.09%	N/A
Number of annuitants	77	58	2	0	2
Number of members	613	128	62	8	6
Number of depositing members	298	89	29	8	5
Average age of depositing members	39.70	40.48	45.77	43.94	47.46
Average years of service of depositing members	6.57	12.15	10.45	10.45	8.08

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 4,506,296	\$ 403,743	\$ 27,703,578	\$ 11,857,295	\$ 828,440
Members	7,703,625	2,332,144	47,636,525	17,899,898	713,190
Total	12,209,921	2,735,887	75,340,103	29,757,193	1,541,630
2 PV of future normal cost contributions	2,126,658	562,811	11,007,089	3,838,308	419,784
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	10,083,263	2,173,076	64,333,014	25,918,885	1,121,846
4 Actuarial value of assets	8,790,915	2,090,955	56,043,211	23,974,533	1,125,605
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,292,348	\$ 82,121	\$ 8,289,803	\$ 1,944,352	\$ (3,759)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.2%	96.2%	87.1%	92.5%	100.3%
7 Effective amortization period in years	17.1	2.8	13.0	8.7	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.26%	6.96%	7.46%	7.82%	9.06%
UAAL/(OAAL) rate	5.61%	0.75%	5.73%	3.77%	(0.07%)
Required rate	11.87%	7.71%	13.19%	11.59%	8.99%
Elected rate	11.00%	10.00%	14.45%	14.03%	N/A
Retirement plan rate (greater of required or elected rate)	11.87%	10.00%	14.45%	14.03%	8.99%
Group Term Life rate	0.18%	N/A	N/A	N/A	0.17%
Number of annuitants	12	7	155	83	4
Number of members	44	24	384	185	13
Number of depositing members	29	17	205	95	6
Average age of depositing members	43.20	56.60	46.58	48.91	46.03
Average years of service of depositing members	9.42	14.96	10.95	10.87	6.39

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	\$ 14,015,084	\$ 32,943,938	\$ 9,513,839	\$ 78,009	\$ 11,946,769
Members	21,526,508	37,845,832	28,070,380	853,067	20,782,290
Total	35,541,592	70,789,770	37,584,219	931,076	32,729,059
2 PV of future normal cost contributions	5,635,064	10,097,976	6,398,227	383,450	5,599,614
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	29,906,528	60,691,794	31,185,992	547,626	27,129,445
4 Actuarial value of assets	26,344,224	53,145,838	29,786,066	541,727	24,585,555
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,562,304	\$ 7,545,956	\$ 1,399,926	\$ 5,899	\$ 2,543,890
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.1%	87.6%	95.5%	98.9%	90.6%
7 Effective amortization period in years	11.7	11.1	2.9	20.0	10.5
Required employer rate for 2025					
Employer-paid normal cost rate	9.07%	8.25%	8.05%	7.28%	6.17%
UAAL/(OAAL) rate	5.42%	7.29%	1.51%	0.11%	2.91%
Required rate	14.49%	15.54%	9.56%	7.39%	9.08%
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%	7.39%	10.33%
Group Term Life rate	N/A	0.32%	0.19%	N/A	N/A
Number of annuitants	101	173	39	4	90
Number of members	193	403	116	15	237
Number of depositing members	101	206	84	8	139
Average age of depositing members	48.86	48.28	49.51	49.44	50.08
Average years of service of depositing members	11.84	10.70	14.97	10.11	11.90

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 663,638	\$ 9,572,777	\$ 4,897,911	\$ 53,170,316	\$ 1,311,809
Members	2,490,140	20,440,281	10,888,842	105,410,003	2,450,954
Total	3,153,778	30,013,058	15,786,753	158,580,319	3,762,763
2 PV of future normal cost contributions	554,775	5,482,224	3,597,288	31,782,140	908,991
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,599,003	24,530,834	12,189,465	126,798,179	2,853,772
4 Actuarial value of assets	2,002,951	25,499,974	10,552,999	106,732,048	2,485,338
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 596,052	\$ (969,140)	\$ 1,636,466	\$ 20,066,131	\$ 368,434
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	77.1%	104.0%	86.6%	84.2%	87.1%
7 Effective amortization period in years	13.4	0.0	17.2	8.9	17.7
Required employer rate for 2025					
Employer-paid normal cost rate	7.74%	6.27%	10.33%	9.14%	10.97%
UAAL/(OAAL) rate	10.57%	(1.09%)	5.38%	5.58%	5.77%
Required rate	18.31%	5.18%	15.71%	14.72%	16.74%
Elected rate	N/A	5.04%	N/A	17.52%	N/A
Retirement plan rate (greater of required or elected rate)	18.31%	5.18%	15.71%	17.52%	16.74%
Group Term Life rate	N/A	0.44%	0.15%	0.29%	N/A
Number of annuitants	6	103	22	307	5
Number of members	13	293	79	934	18
Number of depositing members	10	149	41	530	12
Average age of depositing members	45.38	50.81	41.56	46.69	49.89
Average years of service of depositing members	12.66	9.81	9.91	9.06	10.92

Plan number	246	247	591	248	780
Plan name	Limestone County	Lipscomb County	Live Oak Co. AD	Live Oak County	Llano CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 16,405,401	\$ 6,832,412	\$ 1,471,675	\$ 12,595,705	\$ 8,726
Members	31,239,055	9,288,487	1,079,036	27,877,430	1,171,982
Total	47,644,456	16,120,899	2,550,711	40,473,135	1,180,708
2 PV of future normal cost contributions	7,237,489	2,181,251	435,566	7,449,162	615,589
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	40,406,967	13,939,648	2,115,145	33,023,973	565,119
4 Actuarial value of assets	40,044,326	13,619,422	1,826,424	33,035,139	512,033
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 362,641	\$ 320,226	\$ 288,721	\$ (11,166)	\$ 53,086
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.1%	97.7%	86.3%	100.0%	90.6%
7 Effective amortization period in years	1.9	1.8	16.4	0.0	17.6
Required employer rate for 2025					
Employer-paid normal cost rate	5.48%	7.57%	8.68%	9.89%	7.75%
UAAL/(OAAL) rate	0.27%	0.78%	10.30%	(0.25%)	0.93%
Required rate	5.75%	8.35%	18.98%	9.64%	8.68%
Elected rate	7.00%	12.64%	N/A	13.00%	N/A
Retirement plan rate (greater of required or elected rate)	7.00%	12.64%	18.98%	13.00%	8.68%
Group Term Life rate	0.33%	0.23%	N/A	0.37%	N/A
Number of annuitants	149	55	11	85	1
Number of members	453	97	14	273	21
Number of depositing members	190	49	7	156	11
Average age of depositing members	47.32	54.49	38.34	51.02	41.87
Average years of service of depositing members	10.29	13.49	3.63	10.07	8.39

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	249	513	250	756	714
Plan name	Llano County	Loving Co. AD	Loving County	Lower Trinity GCD	Lower Valley WD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 15,525,950	\$ 76,013	\$ 2,533,778	\$ 70,901	\$ 2,842,500
Members	20,640,211	1,563,217	14,127,456	267,068	16,184,405
Total	36,166,161	1,639,230	16,661,234	337,969	19,026,905
2 PV of future normal cost contributions	6,068,945	614,879	7,258,534	105,380	5,651,566
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	30,097,216	1,024,351	9,402,700	232,589	13,375,339
4 Actuarial value of assets	28,497,615	1,310,110	9,483,873	216,924	13,231,141
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,599,601	\$ (285,759)	\$ (81,173)	\$ 15,665	\$ 144,198
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.7%	127.9%	100.9%	93.3%	98.9%
7 Effective amortization period in years	17.1	0.0	0.0	17.4	17.3
Required employer rate for 2025					
Employer-paid normal cost rate	5.93%	14.91%	11.36%	14.11%	8.29%
UAAL/(OAAL) rate	1.69%	(8.84%)	(0.10%)	2.31%	0.23%
Required rate	7.62%	6.07%	11.26%	16.42%	8.52%
Elected rate	N/A	20.00%	10.82%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.62%	20.00%	11.26%	16.42%	8.52%
Group Term Life rate	0.20%	0.44%	0.26%	0.23%	N/A
Number of annuitants	144	3	24	1	26
Number of members	339	9	62	1	237
Number of depositing members	163	3	45	1	121
Average age of depositing members	50.92	49.71	49.15	56.72	46.94
Average years of service of depositing members	10.44	16.00	8.28	9.17	7.47

Plan number	499	425	251	558	647
Plan name	Lubbock CAD	Lubbock Co. WCID #1	Lubbock County	Lubbock ECD	Lubbock Reese Redevelopment Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 11,698,279	\$ 907,367	\$ 147,302,197	\$ 2,789,263	\$ 395,655
Members	14,579,622	2,502,845	281,144,008	3,330,843	1,482,617
Total	26,277,901	3,410,212	428,446,205	6,120,106	1,878,272
2 PV of future normal cost contributions	2,836,924	1,078,176	70,726,767	988,684	379,339
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	23,440,977	2,332,036	357,719,438	5,131,422	1,498,933
4 Actuarial value of assets	22,553,153	2,530,536	320,870,169	4,921,163	1,589,081
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 887,824	\$ (198,500)	\$ 36,849,269	\$ 210,259	\$ (90,148)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.2%	108.5%	89.7%	95.9%	106.0%
7 Effective amortization period in years	3.9	0.0	13.8	4.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.65%	7.94%	6.58%	8.16%	3.11%
UAAL/(OAAL) rate	2.42%	(1.43%)	3.90%	2.40%	(1.00%)
Required rate	10.07%	6.51%	10.48%	10.56%	2.11%
Elected rate	15.00%	N/A	11.11%	15.00%	N/A
Retirement plan rate (greater of required or elected rate)	15.00%	6.51%	11.11%	15.00%	2.11%
Group Term Life rate	N/A	0.19%	N/A	0.14%	0.16%
Number of annuitants	54	9	721	6	6
Number of members	115	79	2,414	17	25
Number of depositing members	51	20	1,235	9	9
Average age of depositing members	47.14	47.64	42.97	44.49	53.06
Average years of service of depositing members	9.52	8.90	9.62	9.28	6.39

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	639	497	442	252	630
Plan name	Lumberton MUD	Lynn Co. AD	Lynn Co. HD	Lynn County	Macedonia-Eylau MUD – Bowie Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,094,161	\$ 220,211	\$ 6,456,140	\$ 2,873,101	\$ 1,398,155
Members	9,610,393	367,220	26,531,563	5,383,134	1,768,729
Total	10,704,554	587,431	32,987,703	8,256,235	3,166,884
2 PV of future normal cost contributions	2,742,069	218,726	10,836,475	2,181,225	557,098
3 Actuarial accrued liability (AAL) [line 1 - line 2]	7,962,485	368,705	22,151,228	6,075,010	2,609,786
4 Actuarial value of assets	7,033,764	309,387	20,553,067	6,352,516	2,434,891
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 928,721	\$ 59,318	\$ 1,598,161	\$ (277,506)	\$ 174,895
6 Funded ratio [line 4 ÷ line 3]	88.3%	83.9%	92.8%	104.6%	93.3%
7 Effective amortization period in years	16.5	17.5	17.4	0.0	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	7.19%	4.73%	6.04%	5.13%	8.30%
UAAL/(OAAL) rate	3.19%	3.87%	1.09%	(0.79%)	4.30%
Required rate	10.38%	8.60%	7.13%	4.34%	12.60%
Elected rate	N/A	N/A	5.68%	3.00%	11.20%
Retirement plan rate (greater of required or elected rate)	10.38%	8.60%	7.13%	4.34%	12.60%
Group Term Life rate	0.12%	0.05%	N/A	N/A	0.11%
Number of annuitants	8	2	51	36	4
Number of members	70	7	575	139	11
Number of depositing members	36	3	225	60	6
Average age of depositing members	41.78	43.43	39.42	44.48	45.37
Average years of service of depositing members	13.02	8.36	5.15	8.57	7.58

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	\$ 1,083,541	\$ 325,005	\$ 5,549,017	\$ 77,651	\$ 8,276,790
Members	508,724	2,315,680	11,960,404	1,040,424	8,429,127
Total	1,592,265	2,640,685	17,509,421	1,118,075	16,705,917
2 PV of future normal cost contributions	252,704	640,336	4,253,101	387,251	2,380,711
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,339,561	2,000,349	13,256,320	730,824	14,325,206
4 Actuarial value of assets	1,541,000	1,709,908	11,810,586	908,762	13,310,708
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (201,439)	\$ 290,441	\$ 1,445,734	\$ (177,938)	\$ 1,014,498
6 Funded ratio [line 4 ÷ line 3]	115.0%	85.5%	89.1%	124.3%	92.9%
7 Effective amortization period in years	0.0	17.5	7.4	0.0	10.6
Required employer rate for 2025					
Employer-paid normal cost rate	3.97%	10.24%	5.59%	11.26%	7.56%
UAAL/(OAAL) rate	(3.97%)	6.68%	2.07%	(6.96%)	3.11%
Required rate	0.00%	16.92%	7.66%	4.30%	10.67%
Elected rate	5.00%	15.25%	9.46%	1.12%	11.96%
Retirement plan rate (greater of required or elected rate)	5.00%	16.92%	9.46%	4.30%	11.96%
Group Term Life rate	0.52%	0.09%	N/A	N/A	0.54%
Number of annuitants	7	3	75	2	79
Number of members	9	8	254	11	163
Number of depositing members	6	6	124	5	73
Average age of depositing members	51.22	48.16	49.73	44.59	51.57
Average years of service of depositing members	4.04	17.28	9.90	16.07	8.97

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 66,687	\$ 12,134	\$ 80,756	\$ 8,444,144	\$ 24,516
Members	0	864,349	1,088,326	19,122,514	18,111
Total	66,687	876,483	1,169,082	27,566,658	42,627
2 PV of future normal cost contributions	0	534,428	253,651	4,639,134	15,327
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	66,687	342,055	915,431	22,927,524	27,300
4 Actuarial value of assets	58,449	483,444	1,043,011	20,118,025	28,923
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 8,238	\$ (141,389)	\$ (127,580)	\$ 2,809,499	\$ (1,623)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.6%	141.3%	113.9%	87.7%	105.9%
7 Effective amortization period in years	0.0	0.0	0.0	17.2	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	3.29%	6.43%	9.08%	6.96%	3.50%
UAAL/(OAAL) rate	3.63%	(2.73%)	(4.99%)	4.33%	(0.74%)
Required rate	6.92%	3.70%	4.09%	11.29%	2.76%
Elected rate	N/A	1.77%	14.64%	N/A	4.00%
Retirement plan rate (greater of required or elected rate)	6.92%	3.70%	14.64%	11.29%	4.00%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	1	2	2	63	1
Number of members	0	13	6	128	3
Number of depositing members	0	6	4	81	2
Average age of depositing members	0.00	37.07	54.21	51.67	57.63
Average years of service of depositing members	0.00	3.94	12.98	12.53	2.88

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	\$ 4,623,539	\$ 112,667	\$ 425,665	\$ 29,330,001	\$ 361,974
Members	8,194,825	3,718,098	1,759,384	69,288,325	1,197,398
Total	12,818,364	3,830,765	2,185,049	98,618,326	1,559,372
2 PV of future normal cost contributions	3,105,577	967,748	329,240	14,055,795	370,247
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	9,712,787	2,863,017	1,855,809	84,562,531	1,189,125
4 Actuarial value of assets	9,127,533	2,868,975	1,802,510	79,858,219	1,159,374
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 585,254	\$ (5,958)	\$ 53,299	\$ 4,704,312	\$ 29,751
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.0%	100.2%	97.1%	94.4%	97.5%
7 Effective amortization period in years	6.5	0.0	4.2	17.2	18.5
Required employer rate for 2025					
Employer-paid normal cost rate	5.69%	10.69%	8.36%	4.87%	11.35%
UAAL/(OAAL) rate	1.30%	(0.36%)	1.24%	2.01%	1.44%
Required rate	6.99%	10.33%	9.60%	6.88%	12.79%
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%	6.88%	12.79%
Group Term Life rate	N/A	0.14%	0.21%	N/A	0.17%
Number of annuitants	57	1	3	170	3
Number of members	162	22	6	674	8
Number of depositing members	82	11	6	268	3
Average age of depositing members	49.76	49.19	56.02	43.66	51.82
Average years of service of depositing members	9.17	10.25	20.01	9.21	13.83

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 38,134,684	\$ 2,006,150	\$ 2,368,779	\$ 20,117,383	\$ 1,278,748
Members	45,648,490	13,296,251	3,652,819	57,690,083	12,934,267
Total	83,783,174	15,302,401	6,021,598	77,807,466	14,213,015
2 PV of future normal cost contributions	11,860,813	5,898,326	1,444,129	16,711,737	6,118,415
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	71,922,361	9,404,075	4,577,469	61,095,729	8,094,600
4 Actuarial value of assets	66,135,411	9,593,205	5,643,320	54,957,061	8,260,208
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 5,786,950	\$ (189,130)	\$ (1,065,851)	\$ 6,138,668	\$ (165,608)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.0%	102.0%	123.3%	90.0%	102.0%
7 Effective amortization period in years	6.6	0.0	0.0	17.1	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.27%	5.31%	5.79%	8.33%	3.57%
UAAL/(OAAL) rate	3.92%	(0.23%)	(5.74%)	3.00%	(0.18%)
Required rate	11.19%	5.08%	0.05%	11.33%	3.39%
Elected rate	14.83%	N/A	5.00%	N/A	3.25%
Retirement plan rate (greater of required or elected rate)	14.83%	5.08%	5.00%	11.33%	3.39%
Group Term Life rate	0.35%	0.12%	N/A	0.21%	N/A
Number of annuitants	231	10	31	163	25
Number of members	444	217	74	983	344
Number of depositing members	240	113	42	376	142
Average age of depositing members	47.74	41.00	51.75	44.36	41.58
Average years of service of depositing members	10.41	4.74	9.30	7.95	7.13

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	\$ 989,100	\$ 2,961,922	\$ 547,543	\$ 8,196,881	\$ 58,947
Members	860,059	7,511,659	2,863,217	10,107,043	272,331
Total	1,849,159	10,473,581	3,410,760	18,303,924	331,278
2 PV of future normal cost contributions	324,174	2,920,648	932,735	2,879,114	162,445
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,524,985	7,552,933	2,478,025	15,424,810	168,833
4 Actuarial value of assets	1,327,291	7,663,011	2,427,476	14,465,098	188,824
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 197,694	\$ (110,078)	\$ 50,549	\$ 959,712	\$ (19,991)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.0%	101.5%	98.0%	93.8%	111.8%
7 Effective amortization period in years	17.4	0.0	17.3	14.5	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	9.26%	5.45%	14.05%	8.86%	2.91%
UAAL/(OAAL) rate	9.56%	(0.36%)	0.89%	3.75%	(0.93%)
Required rate	18.82%	5.09%	14.94%	12.61%	1.98%
Elected rate	12.00%	7.00%	14.00%	13.01%	2.40%
Retirement plan rate (greater of required or elected rate)	18.82%	7.00%	14.94%	13.01%	2.40%
Group Term Life rate	N/A	N/A	0.23%	N/A	N/A
Number of annuitants	2	38	2	36	2
Number of members	4	124	10	62	4
Number of depositing members	4	70	7	37	3
Average age of depositing members	40.87	44.25	53.85	43.13	47.30
Average years of service of depositing members	10.06	8.85	16.37	9.85	7.44

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 200,179,316	\$ 0	\$ 4,776,967	\$ 1,037,481	\$ 0
Members	255,565,183	859,607	11,578,157	10,547,686	751,907
Total	455,744,499	859,607	16,355,124	11,585,167	751,907
2 PV of future normal cost contributions	70,125,606	659,417	4,203,917	4,267,759	143,647
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	385,618,893	200,190	12,151,207	7,317,408	608,260
4 Actuarial value of assets	327,966,354	296,028	13,799,571	7,187,482	624,190
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 57,652,539	\$ (95,838)	\$ (1,648,364)	\$ 129,926	\$ (15,930)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	85.0%	147.9%	113.6%	98.2%	102.6%
7 Effective amortization period in years	16.3	0.0	0.0	16.3	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.62%	13.77%	11.25%	2.36%	6.83%
UAAL/(OAAL) rate	6.85%	(4.96%)	(4.59%)	0.14%	(1.13%)
Required rate	14.47%	8.81%	6.66%	2.50%	5.70%
Elected rate	N/A	15.00%	15.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	14.47%	15.00%	15.00%	2.50%	5.70%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	708	0	44	41	0
Number of members	2,094	4	93	358	4
Number of depositing members	1,131	3	64	125	2
Average age of depositing members	42.58	32.90	53.22	45.08	47.62
Average years of service of depositing members	9.97	8.53	13.71	6.99	15.08

Plan number	535	1111	262	419	1117
Plan name	Medina Co. AD	Medina Co. ESD #1	Medina County	Memorial Med. Ctr. – Calhoun Co.	Memorial Villages WA
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,120,533	\$ 0	\$ 14,128,115	\$ 22,284,912	\$ 0
Members	3,558,066	3,946,252	49,300,473	57,125,703	1,645,917
Total	4,678,599	3,946,252	63,428,588	79,410,615	1,645,917
2 PV of future normal cost contributions	606,746	3,632,238	15,876,292	14,044,165	1,214,254
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	4,071,853	314,014	47,552,296	65,366,450	431,663
4 Actuarial value of assets	3,911,528	275,696	42,712,912	59,408,684	142,985
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 160,325	\$ 38,318	\$ 4,839,384	\$ 5,957,766	\$ 288,678
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.1%	87.8%	89.8%	90.9%	33.1%
7 Effective amortization period in years	18.2	19.8	17.0	17.1	19.9
Required employer rate for 2025					
Employer-paid normal cost rate	6.89%	9.20%	6.26%	6.55%	7.24%
UAAL/(OAAL) rate	2.38%	0.25%	2.03%	3.55%	2.01%
Required rate	9.27%	9.45%	8.29%	10.10%	9.25%
Elected rate	7.32%	N/A	8.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.27%	9.45%	8.29%	10.10%	9.25%
Group Term Life rate	N/A	0.07%	N/A	N/A	N/A
Number of annuitants	7	0	140	134	0
Number of members	22	23	544	769	18
Number of depositing members	12	21	338	256	17
Average age of depositing members	49.43	37.20	47.89	45.83	48.55
Average years of service of depositing members	11.42	5.64	10.70	8.28	17.70

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	1070	377	263	743	669
Plan name	Menard Co. HD	Menard Co. UWD	Menard County	Mesa UWCD	Middle Rio Grande Dev. Council
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 9,975	\$ 2,890,868	\$ 154,156	\$ 14,993,144
Members	1,458,836	192,822	5,134,996	280,569	15,548,949
Total	1,458,836	202,797	8,025,864	434,725	30,542,093
2 PV of future normal cost contributions	985,577	145,877	1,470,741	188,410	3,147,333
3 Actuarial accrued liability (AAL) [line 1 - line 2]	473,259	56,920	6,555,123	246,315	27,394,760
4 Actuarial value of assets	431,261	58,467	6,384,392	240,485	24,704,894
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 41,998	\$ (1,547)	\$ 170,731	\$ 5,830	\$ 2,689,866
6 Funded ratio [line 4 ÷ line 3]	91.1%	102.7%	97.4%	97.6%	90.2%
7 Effective amortization period in years	16.4	0.0	4.3	18.8	15.0
Required employer rate for 2025					
Employer-paid normal cost rate	2.25%	10.60%	6.49%	4.93%	8.32%
UAAL/(OAAL) rate	0.22%	(0.30%)	0.82%	0.51%	8.79%
Required rate	2.47%	10.30%	7.31%	5.44%	17.11%
Elected rate	N/A	N/A	9.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	2.47%	10.30%	9.00%	5.44%	17.11%
Group Term Life rate	0.07%	N/A	N/A	N/A	0.13%
Number of annuitants	0	1	37	2	61
Number of members	127	4	114	3	240
Number of depositing members	51	2	48	2	82
Average age of depositing members	41.83	44.66	49.01	42.93	47.08
Average years of service of depositing members	5.94	2.67	10.82	8.46	8.39

Plan number	492	264	570	911	265
Plan name	Midland CAD	Midland County	Midland ECD	Milam AD	Milam County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 10,065,075	\$ 110,440,033	\$ 636,097	\$ 6,005	\$ 17,440,094
Members	11,490,113	175,561,088	2,082,899	923,621	29,759,052
Total	21,555,188	286,001,121	2,718,996	929,626	47,199,146
2 PV of future normal cost contributions	2,803,340	45,672,393	581,553	502,993	8,589,412
3 Actuarial accrued liability (AAL) [line 1 - line 2]	18,751,848	240,328,728	2,137,443	426,633	38,609,734
4 Actuarial value of assets	17,372,590	210,610,271	1,825,738	462,002	36,142,862
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,379,258	\$ 29,718,457	\$ 311,705	\$ (35,369)	\$ 2,466,872
6 Funded ratio [line 4 ÷ line 3]	92.6%	87.6%	85.4%	108.3%	93.6%
7 Effective amortization period in years	7.4	10.2	17.3	0.0	7.8
Required employer rate for 2025					
Employer-paid normal cost rate	8.79%	6.63%	8.58%	7.69%	6.24%
UAAL/(OAAL) rate	5.15%	4.78%	8.09%	(0.87%)	2.06%
Required rate	13.94%	11.41%	16.67%	6.82%	8.30%
Elected rate	17.80%	13.50%	N/A	5.92%	10.00%
Retirement plan rate (greater of required or elected rate)	17.80%	13.50%	16.67%	6.82%	10.00%
Group Term Life rate	N/A	0.19%	0.05%	0.10%	0.33%
Number of annuitants	25	443	3	1	149
Number of members	63	1,532	8	15	415
Number of depositing members	41	694	5	10	201
Average age of depositing members	49.96	43.46	41.54	47.08	46.85
Average years of service of depositing members	12.39	9.82	11.72	8.48	9.15

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	617	266	484	267	919
Plan name	Mills CAD	Mills County	Mitchell Co. AD	Mitchell County	Monahans Housing Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 207,857	\$ 4,775,609	\$ 286,247	\$ 9,766,779	\$ 30,112
Members	651,798	7,495,527	652,687	11,023,130	622,875
Total	859,655	12,271,136	938,934	20,789,909	652,987
2 PV of future normal cost contributions	166,153	2,323,887	345,404	2,870,074	296,947
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	693,502	9,947,249	593,530	17,919,835	356,040
4 Actuarial value of assets	600,542	9,003,693	631,092	17,357,937	368,335
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 92,960	\$ 943,556	\$ (37,562)	\$ 561,898	\$ (12,295)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	86.6%	90.5%	106.3%	96.9%	103.5%
7 Effective amortization period in years	17.4	6.1	0.0	1.9	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	9.46%	7.36%	14.57%	5.33%	6.96%
UAAL/(OAAL) rate	4.97%	2.96%	(1.91%)	0.95%	(0.38%)
Required rate	14.43%	10.32%	12.66%	6.28%	6.58%
Elected rate	4.00%	14.00%	N/A	11.50%	N/A
Retirement plan rate (greater of required or elected rate)	14.43%	14.00%	12.66%	11.50%	6.58%
Group Term Life rate	0.13%	0.17%	N/A	0.18%	N/A
Number of annuitants	4	47	3	62	2
Number of members	8	114	9	137	11
Number of depositing members	3	55	4	84	5
Average age of depositing members	57.03	48.90	55.08	49.38	42.05
Average years of service of depositing members	11.89	8.81	15.10	9.24	6.80

Plan number	504	268	605	667	651
Plan name	Montague Co. TAD	Montague County	Montgomery CAD	Montgomery Co. ECD	Montgomery Co. ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,795,031	\$ 14,941,717	\$ 20,170,698	\$ 2,503,559	\$ 1,350,583
Members	2,238,340	27,893,102	21,578,484	5,360,897	35,951,774
Total	4,033,371	42,834,819	41,749,182	7,864,456	37,302,357
2 PV of future normal cost contributions	305,646	7,072,618	6,313,019	1,271,836	16,119,414
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,727,725	35,762,201	35,436,163	6,592,620	21,182,943
4 Actuarial value of assets	3,365,796	36,270,166	32,543,233	5,494,645	17,233,455
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 361,929	\$ (507,965)	\$ 2,892,930	\$ 1,097,975	\$ 3,949,488
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.3%	101.4%	91.8%	83.3%	81.4%
7 Effective amortization period in years	10.2	0.0	9.9	16.1	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	8.90%	10.18%	9.13%	8.80%	9.55%
UAAL/(OAAL) rate	11.77%	(0.95%)	4.48%	9.06%	3.51%
Required rate	20.67%	9.23%	13.61%	17.86%	13.06%
Elected rate	25.00%	14.24%	15.66%	14.63%	N/A
Retirement plan rate (greater of required or elected rate)	25.00%	14.24%	15.66%	17.86%	13.06%
Group Term Life rate	N/A	N/A	N/A	0.21%	N/A
Number of annuitants	9	108	70	12	4
Number of members	8	231	174	17	220
Number of depositing members	6	118	88	10	100
Average age of depositing members	52.11	49.47	45.88	51.49	33.70
Average years of service of depositing members	15.63	10.92	7.78	16.63	8.15

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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	\$ 192,413	\$ 65,537	\$ 0	\$ 860,970	\$ 0
Members	14,760,812	5,762,989	9,099,665	44,170,696	5,797,283
Total	14,953,225	5,828,526	9,099,665	45,031,666	5,797,283
2 PV of future normal cost contributions	6,259,160	3,384,131	6,277,908	23,249,297	3,424,196
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	8,694,065	2,444,395	2,821,757	21,782,369	2,373,087
4 Actuarial value of assets	7,589,751	1,882,242	1,625,751	17,336,664	1,821,852
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,104,314	\$ 562,153	\$ 1,196,006	\$ 4,445,705	\$ 551,235
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.3%	77.0%	57.6%	79.6%	76.8%
7 Effective amortization period in years	16.4	16.4	15.7	16.7	16.4
Required employer rate for 2025					
Employer-paid normal cost rate	7.90%	7.71%	7.11%	10.10%	5.43%
UAAL/(OAAL) rate	2.13%	1.97%	2.71%	3.13%	1.85%
Required rate	10.03%	9.68%	9.82%	13.23%	7.28%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	10.03%	9.68%	9.82%	13.23%	7.28%
Group Term Life rate	0.09%	0.13%	N/A	N/A	N/A
Number of annuitants	2	2	0	4	0
Number of members	145	76	127	217	123
Number of depositing members	68	36	64	151	62
Average age of depositing members	37.26	42.10	34.61	35.84	37.90
Average years of service of depositing members	9.17	10.46	7.77	7.52	8.23

Plan number	973	763	804	269	733
Plan name	Montgomery Co. ESD #10	Montgomery Co. HD	Montgomery Co. Housing Auth.	Montgomery County	Moore Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 555,469	\$ 4,634,722	\$ 570,652	\$ 302,985,357	\$ 249,117
Members	42,095,705	117,015,207	366,706	734,117,054	1,082,117
Total	42,651,174	121,649,929	937,358	1,037,102,411	1,331,234
2 PV of future normal cost contributions	37,191,312	42,150,582	214,705	212,326,368	608,087
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	5,459,862	79,499,347	722,653	824,776,043	723,147
4 Actuarial value of assets	5,160,378	76,157,576	623,483	738,982,657	778,198
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 299,484	\$ 3,341,771	\$ 99,170	\$ 85,793,386	\$ (55,051)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.5%	95.8%	86.3%	89.6%	107.6%
7 Effective amortization period in years	18.3	3.9	17.4	13.6	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	10.86%	7.34%	7.16%	8.21%	9.77%
UAAL/(OAAL) rate	0.20%	0.67%	5.10%	3.70%	(1.94%)
Required rate	11.06%	8.01%	12.26%	11.91%	7.83%
Elected rate	N/A	9.50%	N/A	12.54%	10.00%
Retirement plan rate (greater of required or elected rate)	11.06%	9.50%	12.26%	12.54%	10.00%
Group Term Life rate	N/A	N/A	0.20%	N/A	N/A
Number of annuitants	1	36	6	1,260	4
Number of members	195	759	8	4,930	15
Number of depositing members	181	438	5	2,697	5
Average age of depositing members	40.35	36.75	48.77	42.34	41.96
Average years of service of depositing members	5.17	7.67	8.68	10.24	6.55

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	412	270	1089	271	738
Plan name	Moore Co. HD	Moore County	Morris Co. AD	Morris County	Mustang SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 19,347,235	\$ 23,228,556	\$ 0	\$ 11,504,400	\$ 0
Members	90,383,031	35,617,831	551,332	12,835,111	13,469,895
Total	109,730,266	58,846,387	551,332	24,339,511	13,469,895
2 PV of future normal cost contributions	25,268,944	9,907,138	322,654	3,204,100	8,091,217
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	84,461,322	48,939,249	228,678	21,135,411	5,378,678
4 Actuarial value of assets	77,328,936	46,391,210	169,382	19,791,663	5,212,123
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 7,132,386	\$ 2,548,039	\$ 59,296	\$ 1,343,748	\$ 166,555
6 Funded ratio <small>[line 4 ÷ line 3]</small>	91.6%	94.8%	74.1%	93.6%	96.9%
7 Effective amortization period in years	17.0	4.9	8.9	16.7	19.3
Required employer rate for 2025					
Employer-paid normal cost rate	5.97%	6.65%	8.74%	8.30%	7.21%
UAAL/(OAAL) rate	2.16%	2.03%	1.86%	3.78%	0.21%
Required rate	8.13%	8.68%	10.60%	12.08%	7.42%
Elected rate	N/A	12.23%	11.54%	11.78%	N/A
Retirement plan rate (greater of required or elected rate)	8.13%	12.23%	11.54%	12.08%	7.42%
Group Term Life rate	0.07%	0.11%	0.13%	N/A	0.09%
Number of annuitants	101	106	0	70	0
Number of members	1,078	264	6	137	204
Number of depositing members	370	153	6	71	121
Average age of depositing members	40.33	43.71	51.80	50.20	38.69
Average years of service of depositing members	8.14	10.91	19.60	12.61	3.21

Plan number	1109	273	515	274	572
Plan name	Nacogdoches CAD	Nacogdoches County	Navarro CAD	Navarro County	Newton CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 30,436,257	\$ 2,556,542	\$ 40,498,247	\$ 1,695,084
Members	1,110,620	58,945,612	2,649,855	78,043,267	4,194,041
Total	1,110,620	89,381,869	5,206,397	118,541,514	5,889,125
2 PV of future normal cost contributions	735,763	10,824,519	687,958	19,605,927	697,925
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	374,857	78,557,350	4,518,439	98,935,587	5,191,200
4 Actuarial value of assets	234,943	70,034,207	3,751,313	89,856,691	4,512,304
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 139,914	\$ 8,523,143	\$ 767,126	\$ 9,078,896	\$ 678,896
6 Funded ratio <small>[line 4 ÷ line 3]</small>	62.7%	89.2%	83.0%	90.8%	86.9%
7 Effective amortization period in years	19.2	15.7	17.2	11.7	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	7.90%	6.13%	8.05%	7.07%	9.79%
UAAL/(OAAL) rate	1.86%	5.28%	10.28%	3.78%	10.93%
Required rate	9.76%	11.41%	18.33%	10.85%	20.72%
Elected rate	N/A	11.70%	N/A	12.05%	N/A
Retirement plan rate (greater of required or elected rate)	9.76%	11.70%	18.33%	12.05%	20.72%
Group Term Life rate	N/A	0.15%	0.18%	0.25%	0.15%
Number of annuitants	0	184	13	221	8
Number of members	22	685	24	530	30
Number of depositing members	17	249	15	327	13
Average age of depositing members	53.22	46.92	44.29	48.39	46.38
Average years of service of depositing members	14.16	12.33	11.49	11.49	9.42

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	275	276	962	1030	556
Plan name	Newton County	Nolan County	Nortex Reg. Plan. Comsn.	North Blanco Co. ESD #1	North Central TX MWA
1 Present value (PV) of future benefits					
Benefit recipients	\$ 7,329,801	\$ 12,676,164	\$ 231,667	\$ 0	\$ 581,707
Members	12,415,675	21,926,508	1,612,998	1,687,394	2,907,390
Total	19,745,476	34,602,672	1,844,665	1,687,394	3,489,097
2 PV of future normal cost contributions	3,083,908	5,975,794	658,127	1,310,452	339,700
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	16,661,568	28,626,878	1,186,538	376,942	3,149,397
4 Actuarial value of assets	16,185,700	25,917,263	1,070,916	219,760	3,048,947
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 475,868	\$ 2,709,615	\$ 115,622	\$ 157,182	\$ 100,450
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	97.1%	90.5%	90.3%	58.3%	96.8%
7 Effective amortization period in years	4.5	7.4	18.0	17.2	9.1
Required employer rate for 2025					
Employer-paid normal cost rate	6.18%	5.49%	3.26%	7.97%	3.61%
UAAL/(OAAL) rate	0.84%	2.88%	0.94%	1.84%	1.74%
Required rate	7.02%	8.37%	4.20%	9.81%	5.35%
Elected rate	8.67%	11.00%	N/A	N/A	6.17%
Retirement plan rate (greater of required or elected rate)	8.67%	11.00%	4.20%	9.81%	6.17%
Group Term Life rate	N/A	N/A	N/A	0.07%	0.35%
Number of annuitants	77	81	8	0	6
Number of members	244	201	47	36	18
Number of depositing members	115	133	29	20	9
Average age of depositing members	51.91	47.38	54.99	37.70	51.69
Average years of service of depositing members	8.17	10.50	11.72	6.23	18.68

Plan number	938	852	838	927	646
Plan name	North East TX Reg. Mob. Auth.	North Hunt SUD	North Plains GCD	North TX Emerg. Comm. Ctr.	North TX Tollway Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 369,752	\$ 665,730	\$ 57,156,066
Members	2,243,648	716,535	2,231,418	11,777,419	205,639,446
Total	2,243,648	716,535	2,601,170	12,443,149	262,795,512
2 PV of future normal cost contributions	1,314,784	313,427	734,018	6,384,319	53,889,798
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	928,864	403,108	1,867,152	6,058,830	208,905,714
4 Actuarial value of assets	1,014,699	350,985	1,878,132	6,116,726	201,443,207
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (85,835)	\$ 52,123	\$ (10,980)	\$ (57,896)	\$ 7,462,507
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	109.2%	87.1%	100.6%	101.0%	96.4%
7 Effective amortization period in years	0.0	17.1	0.0	0.0	17.4
Required employer rate for 2025					
Employer-paid normal cost rate	9.63%	5.04%	4.60%	8.35%	8.20%
UAAL/(OAAL) rate	(0.70%)	1.38%	(0.31%)	(0.13%)	1.20%
Required rate	8.93%	6.42%	4.29%	8.22%	9.40%
Elected rate	N/A	N/A	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.93%	6.42%	7.00%	8.22%	9.40%
Group Term Life rate	N/A	N/A	N/A	0.05%	N/A
Number of annuitants	0	0	5	8	302
Number of members	11	9	26	144	2,028
Number of depositing members	8	6	15	66	767
Average age of depositing members	49.70	41.28	48.66	37.65	45.52
Average years of service of depositing members	15.16	11.32	12.24	5.51	7.71

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	1056	562	632	368	683
Plan name	Northeast Gaines Co. ESD #1	Northeast TX MWD	Northeast TX Public Health Dist.	Northern Trinity GCD	Nueces Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 2,687,172	\$ 6,059,068	\$ 93,813	\$ 8,433,954
Members	1,287,450	2,839,504	21,552,208	854,905	17,660,277
Total	1,287,450	5,526,676	27,611,276	948,718	26,094,231
2 PV of future normal cost contributions	719,953	1,092,547	5,426,352	647,578	5,966,398
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	567,497	4,434,129	22,184,924	301,140	20,127,833
4 Actuarial value of assets	278,710	4,572,784	21,282,413	269,777	18,269,803
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 288,787	\$ (138,655)	\$ 902,511	\$ 31,363	\$ 1,858,030
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	49.1%	103.1%	95.9%	89.6%	90.8%
7 Effective amortization period in years	14.9	0.0	7.4	17.4	16.2
Required employer rate for 2025					
Employer-paid normal cost rate	6.02%	5.34%	5.21%	10.41%	10.11%
UAAL/(OAAL) rate	4.70%	(1.39%)	0.96%	1.00%	3.60%
Required rate	10.72%	3.95%	6.17%	11.41%	13.71%
Elected rate	N/A	9.10%	7.00%	N/A	13.84%
Retirement plan rate (greater of required or elected rate)	10.72%	9.10%	7.00%	11.41%	13.84%
Group Term Life rate	0.13%	0.26%	0.18%	0.27%	N/A
Number of annuitants	0	12	73	1	56
Number of members	22	22	377	3	149
Number of depositing members	9	15	160	3	86
Average age of depositing members	47.43	49.01	40.38	47.83	48.06
Average years of service of depositing members	10.78	12.58	7.89	9.53	11.07

Plan number	400	1138	791	416	450
Plan name	Nueces Co. DD #2	Nueces Co. ESD #1	Nueces Co. ESD #2	Nueces Co. WCID #3	Nueces Co. WCID #4
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,227,070	\$ 0	\$ 325,828	\$ 4,650,088	\$ 5,160,916
Members	1,515,529	5,525,378	2,677,113	7,264,441	5,849,009
Total	3,742,599	5,525,378	3,002,941	11,914,529	11,009,925
2 PV of future normal cost contributions	864,518	4,296,710	2,038,582	1,663,497	2,075,367
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,878,081	1,228,668	964,359	10,251,032	8,934,558
4 Actuarial value of assets	3,039,832	134,271	1,062,378	9,556,106	8,131,689
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (161,751)	\$ 1,094,397	\$ (98,019)	\$ 694,926	\$ 802,869
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	105.6%	10.9%	110.2%	93.2%	91.0%
7 Effective amortization period in years	0.0	20.0	0.0	17.0	7.3
Required employer rate for 2025					
Employer-paid normal cost rate	6.49%	8.12%	10.65%	5.44%	8.66%
UAAL/(OAAL) rate	(1.52%)	3.47%	(1.17%)	2.99%	4.46%
Required rate	4.97%	11.59%	9.48%	8.43%	13.12%
Elected rate	4.42%	N/A	N/A	N/A	16.57%
Retirement plan rate (greater of required or elected rate)	4.97%	11.59%	9.48%	8.43%	16.57%
Group Term Life rate	0.28%	0.06%	N/A	0.17%	0.12%
Number of annuitants	20	0	1	13	9
Number of members	31	42	29	39	30
Number of depositing members	22	42	10	30	23
Average age of depositing members	40.25	33.06	36.71	49.98	41.72
Average years of service of depositing members	6.08	5.84	3.75	16.90	9.05

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	277	1042	278	517	279
Plan name	Nueces County	Ochiltree Co. AD	Ochiltree County	Oldham Co. AD	Oldham County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 240,725,378	\$ 0	\$ 9,468,477	\$ 325,487	\$ 5,005,918
Members	304,631,105	690,107	16,502,557	323,240	8,195,828
Total	545,356,483	690,107	25,971,034	648,727	13,201,746
2 PV of future normal cost contributions	61,322,702	461,009	3,806,931	112,174	1,613,351
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	484,033,781	229,098	22,164,103	536,553	11,588,395
4 Actuarial value of assets	438,584,623	204,631	23,283,747	822,643	10,464,898
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 45,449,158	\$ 24,467	\$ (1,119,644)	\$ (286,090)	\$ 1,123,497
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.6%	89.3%	105.1%	153.3%	90.3%
7 Effective amortization period in years	17.1	17.1	0.0	0.0	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.72%	7.99%	6.77%	12.41%	8.49%
UAAL/(OAAL) rate	5.35%	0.74%	(2.31%)	(12.41%)	5.88%
Required rate	12.07%	8.73%	4.46%	0.00%	14.37%
Elected rate	N/A	N/A	9.00%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	12.07%	8.73%	9.00%	7.00%	14.37%
Group Term Life rate	N/A	0.07%	N/A	0.15%	0.18%
Number of annuitants	1,078	0	67	2	31
Number of members	2,991	6	166	2	56
Number of depositing members	1,226	6	81	2	35
Average age of depositing members	46.69	40.00	49.05	58.69	52.60
Average years of service of depositing members	11.11	7.39	9.64	12.54	12.93

Plan number	490	421	665	803	660
Plan name	Orange Co. AD	Orange Co. DD	Orange Co. ESD #1	Orange Co. ESD #2	Orange Co. Nav. & Port Dist.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,918,543	\$ 11,557,461	\$ 58,989	\$ 0	\$ 1,987,004
Members	4,627,482	15,578,988	1,744,912	1,457,142	2,318,342
Total	8,546,025	27,136,449	1,803,901	1,457,142	4,305,346
2 PV of future normal cost contributions	1,422,645	4,387,923	801,447	569,487	1,007,049
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	7,123,380	22,748,526	1,002,454	887,655	3,298,297
4 Actuarial value of assets	6,685,859	21,740,543	1,053,607	768,633	3,404,140
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 437,521	\$ 1,007,983	\$ (51,153)	\$ 119,022	\$ (105,843)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.9%	95.6%	105.1%	86.6%	103.2%
7 Effective amortization period in years	18.1	4.4	0.0	17.5	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.96%	7.96%	8.58%	8.01%	8.62%
UAAL/(OAAL) rate	3.67%	1.90%	(0.63%)	2.61%	(1.15%)
Required rate	11.63%	9.86%	7.95%	10.62%	7.47%
Elected rate	N/A	13.50%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	11.63%	13.50%	7.95%	10.62%	7.47%
Group Term Life rate	0.29%	0.24%	N/A	N/A	N/A
Number of annuitants	17	40	2	0	7
Number of members	23	82	19	8	10
Number of depositing members	18	62	10	8	9
Average age of depositing members	44.19	44.66	39.21	45.27	45.87
Average years of service of depositing members	11.90	9.59	5.88	13.91	8.55

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	631	280	730	723	281
Plan name	Orange Co. WCID #1	Orange County	Palo Duro WD	Palo Pinto AD	Palo Pinto County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,827,523	\$ 99,169,072	\$ 326,863	\$ 566,287	\$ 23,159,658
Members	5,711,456	98,549,209	465,006	4,065,949	36,920,131
Total	7,538,979	197,718,281	791,869	4,632,236	60,079,789
2 PV of future normal cost contributions	1,736,791	27,215,242	428,047	783,880	9,648,083
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	5,802,188	170,503,039	363,822	3,848,356	50,431,706
4 Actuarial value of assets	5,452,201	155,009,430	508,817	3,592,371	45,190,027
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 349,987	\$ 15,493,609	\$ (144,995)	\$ 255,985	\$ 5,241,679
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.0%	90.9%	139.9%	93.3%	89.6%
7 Effective amortization period in years	17.0	15.1	0.0	10.6	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	8.41%	8.10%	8.06%	8.10%	7.65%
UAAL/(OAAL) rate	2.26%	5.40%	(6.36%)	3.15%	4.37%
Required rate	10.67%	13.50%	1.70%	11.25%	12.02%
Elected rate	N/A	N/A	7.00%	12.31%	N/A
Retirement plan rate (greater of required or elected rate)	10.67%	13.50%	7.00%	12.31%	12.02%
Group Term Life rate	N/A	N/A	N/A	0.18%	0.26%
Number of annuitants	13	436	2	3	136
Number of members	38	725	5	14	312
Number of depositing members	24	430	4	13	169
Average age of depositing members	45.40	48.05	45.44	53.85	48.69
Average years of service of depositing members	11.99	10.73	5.21	20.24	12.46

Plan number	282	717	922	784	754
Plan name	Panola County	Parker Co. AD	Parker Co. ESD #1	Parker Co. HD	Parker Co. SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 46,612,664	\$ 3,419,358	\$ 254,503	\$ 2,615,580	\$ 133,188
Members	40,651,469	12,859,472	11,443,095	24,165,957	1,121,733
Total	87,264,133	16,278,830	11,697,598	26,781,537	1,254,921
2 PV of future normal cost contributions	12,172,666	3,360,922	7,390,288	11,342,802	585,494
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	75,091,467	12,917,908	4,307,310	15,438,735	669,427
4 Actuarial value of assets	85,803,727	11,129,943	3,277,405	13,366,057	791,460
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (10,712,260)	\$ 1,787,965	\$ 1,029,905	\$ 2,072,678	\$ (122,033)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	114.3%	86.2%	76.1%	86.6%	118.2%
7 Effective amortization period in years	0.0	13.0	18.3	6.9	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	10.19%	7.58%	7.29%	2.91%	3.57%
UAAL/(OAAL) rate	(10.19%)	5.53%	1.83%	1.19%	(1.72%)
Required rate	0.00%	13.11%	9.12%	4.10%	1.85%
Elected rate	23.50%	14.10%	N/A	5.18%	4.10%
Retirement plan rate (greater of required or elected rate)	23.50%	14.10%	9.12%	5.18%	4.10%
Group Term Life rate	0.36%	N/A	N/A	N/A	0.17%
Number of annuitants	184	9	4	11	1
Number of members	298	49	84	195	14
Number of depositing members	187	40	73	140	8
Average age of depositing members	44.46	46.47	35.70	39.55	50.29
Average years of service of depositing members	10.06	14.09	5.58	7.58	11.79

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	283	747	284	765	494
Plan name	Parker County	Parmer Co. AD	Parmer County	Pecan Valley GCD	Pecos Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 64,128,729	\$ 0	\$ 5,693,067	\$ 21,205	\$ 675,788
Members	140,950,392	951,921	8,728,135	207,775	1,493,090
Total	205,079,121	951,921	14,421,202	228,980	2,168,878
2 PV of future normal cost contributions	31,634,505	350,756	2,493,474	75,671	379,713
3 Actuarial accrued liability (AAL) [line 1 - line 2]	173,444,616	601,165	11,927,728	153,309	1,789,165
4 Actuarial value of assets	148,667,303	599,731	11,193,849	230,078	1,675,923
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 24,777,313	\$ 1,434	\$ 733,879	\$ (76,769)	\$ 113,242
6 Funded ratio [line 4 ÷ line 3]	85.7%	99.8%	93.8%	150.1%	93.7%
7 Effective amortization period in years	13.5	20.0	16.5	0.0	16.1
Required employer rate for 2025					
Employer-paid normal cost rate	6.78%	8.32%	5.16%	7.04%	7.37%
UAAL/(OAAL) rate	5.54%	0.06%	2.13%	(5.20%)	2.89%
Required rate	12.32%	8.38%	7.29%	1.84%	10.26%
Elected rate	13.31%	7.00%	N/A	5.00%	2.87%
Retirement plan rate (greater of required or elected rate)	13.31%	8.38%	7.29%	5.00%	10.26%
Group Term Life rate	0.23%	0.07%	0.16%	N/A	0.14%
Number of annuitants	322	0	55	1	4
Number of members	947	8	108	2	15
Number of depositing members	524	4	60	2	7
Average age of depositing members	47.23	42.22	46.74	60.76	38.86
Average years of service of depositing members	12.42	15.83	10.21	24.13	9.00

Plan number	774	285	796	673	707
Plan name	Pecos Co. WCID #1	Pecos County	Permian Basin Reg. Plan. Comsn.	Permian Reg. Med Ctr.	Pineywoods GCD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 150,107	\$ 54,228,855	\$ 1,341,549	\$ 27,977,827	\$ 226,549
Members	710,630	89,495,127	4,346,454	92,749,228	192,520
Total	860,737	143,723,982	5,688,003	120,727,055	419,069
2 PV of future normal cost contributions	437,803	13,470,827	1,489,436	29,143,584	101,513
3 Actuarial accrued liability (AAL) [line 1 - line 2]	422,934	130,253,155	4,198,567	91,583,471	317,556
4 Actuarial value of assets	435,740	117,198,011	3,863,112	83,570,497	338,734
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (12,806)	\$ 13,055,144	\$ 335,455	\$ 8,012,974	\$ (21,178)
6 Funded ratio [line 4 ÷ line 3]	103.0%	90.0%	92.0%	91.3%	106.7%
7 Effective amortization period in years	0.0	17.1	6.9	17.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	5.63%	6.53%	6.31%	7.44%	10.84%
UAAL/(OAAL) rate	(0.32%)	6.77%	1.67%	2.37%	(1.64%)
Required rate	5.31%	13.30%	7.98%	9.81%	9.20%
Elected rate	N/A	N/A	9.44%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	5.31%	13.30%	9.44%	9.81%	9.20%
Group Term Life rate	N/A	0.38%	N/A	0.09%	0.30%
Number of annuitants	3	320	12	150	3
Number of members	19	994	54	1,194	2
Number of depositing members	6	292	26	399	2
Average age of depositing members	46.16	47.98	49.26	41.96	61.07
Average years of service of depositing members	8.65	10.43	11.41	7.71	17.21

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	697	739	286	676	449
Plan name	Polk CAD	Polk Co. FWSD #2	Polk County	Port of Bay City Auth.	Port of Beaumont ND
1 Present value (PV) of future benefits					
Benefit recipients	\$ 881,694	\$ 259,044	\$ 44,661,262	\$ 0	\$ 14,125,666
Members	4,795,653	2,548,124	61,548,985	1,028,043	18,865,270
Total	5,677,347	2,807,168	106,210,247	1,028,043	32,990,936
2 PV of future normal cost contributions	1,470,955	1,243,820	15,121,620	230,419	5,263,171
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	4,206,392	1,563,348	91,088,627	797,624	27,727,765
4 Actuarial value of assets	3,690,372	1,532,462	81,313,042	756,690	26,099,887
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 516,020	\$ 30,886	\$ 9,775,585	\$ 40,934	\$ 1,627,878
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.7%	98.0%	89.3%	94.9%	94.1%
7 Effective amortization period in years	17.2	18.6	16.1	17.4	2.0
Required employer rate for 2025					
Employer-paid normal cost rate	10.76%	11.07%	8.71%	10.40%	8.65%
UAAL/(OAAL) rate	5.46%	0.49%	5.34%	2.53%	2.26%
Required rate	16.22%	11.56%	14.05%	12.93%	10.91%
Elected rate	13.54%	N/A	14.21%	9.64%	21.00%
Retirement plan rate (greater of required or elected rate)	16.22%	11.56%	14.21%	12.93%	21.00%
Group Term Life rate	0.17%	N/A	N/A	0.13%	0.22%
Number of annuitants	9	3	256	0	47
Number of members	25	12	697	2	51
Number of depositing members	17	9	331	2	44
Average age of depositing members	43.84	42.81	46.79	47.60	51.46
Average years of service of depositing members	12.26	14.46	9.73	22.13	13.84

Plan number	620	622	726	287	560
Plan name	Port of Corpus Christi Auth.	Port of Port Arthur ND	Post Oak Savannah GCD	Potter County	Potter-Randall Co. ECD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 36,839,524	\$ 4,829,890	\$ 0	\$ 124,583,074	\$ 767,171
Members	76,173,266	8,989,688	1,818,834	177,854,167	2,984,046
Total	113,012,790	13,819,578	1,818,834	302,437,241	3,751,217
2 PV of future normal cost contributions	28,344,666	2,301,762	896,870	40,769,850	744,340
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	84,668,124	11,517,816	921,964	261,667,391	3,006,877
4 Actuarial value of assets	83,258,012	10,785,922	924,728	231,152,024	3,105,316
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,410,112	\$ 731,894	\$ (2,764)	\$ 30,515,367	\$ (98,439)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	98.3%	93.6%	100.3%	88.3%	103.3%
7 Effective amortization period in years	0.9	16.7	0.0	17.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	8.73%	8.76%	5.04%	7.81%	14.28%
UAAL/(OAAL) rate	0.25%	2.88%	(0.04%)	6.48%	(1.96%)
Required rate	8.98%	11.64%	5.00%	14.29%	12.32%
Elected rate	12.00%	8.22%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.00%	11.64%	5.00%	14.29%	12.32%
Group Term Life rate	N/A	0.23%	N/A	0.11%	0.14%
Number of annuitants	150	13	0	454	3
Number of members	396	22	13	1,000	8
Number of depositing members	271	21	9	601	4
Average age of depositing members	46.81	51.58	47.61	43.71	49.71
Average years of service of depositing members	10.77	11.50	7.28	12.11	14.71

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	840	626	288	537	289
Plan name	Prairielands GCD	Presidio AD	Presidio County	Rains Co. AD	Rains County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 143,305	\$ 110,500	\$ 4,522,343	\$ 1,546,691	\$ 5,058,237
Members	1,627,901	735,077	9,600,775	1,543,935	9,796,073
Total	1,771,206	845,577	14,123,118	3,090,626	14,854,310
2 PV of future normal cost contributions	1,142,275	202,454	2,634,385	332,572	2,924,578
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	628,931	643,123	11,488,733	2,758,054	11,929,732
4 Actuarial value of assets	658,283	585,181	11,081,424	2,412,964	11,455,655
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (29,352)	\$ 57,942	\$ 407,309	\$ 345,090	\$ 474,077
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	104.7%	91.0%	96.5%	87.5%	96.0%
7 Effective amortization period in years	0.0	17.1	17.0	13.7	16.3
Required employer rate for 2025					
Employer-paid normal cost rate	10.59%	3.87%	6.90%	10.18%	6.48%
UAAL/(OAAL) rate	(0.38%)	2.78%	1.07%	12.84%	1.17%
Required rate	10.21%	6.65%	7.97%	23.02%	7.65%
Elected rate	10.64%	N/A	N/A	25.00%	N/A
Retirement plan rate (greater of required or elected rate)	10.64%	6.65%	7.97%	25.00%	7.65%
Group Term Life rate	N/A	N/A	0.17%	N/A	0.30%
Number of annuitants	3	1	44	8	65
Number of members	14	10	253	11	199
Number of depositing members	9	5	76	5	90
Average age of depositing members	46.94	44.14	48.46	42.33	47.12
Average years of service of depositing members	7.40	13.82	10.31	7.08	7.94

Plan number	564	290	406	823	291
Plan name	Randall Co. AD	Randall County	Rankin Co. HD – Upton Co.	Rayburn Country MUD	Reagan County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 17,885,682	\$ 70,011,874	\$ 3,122,910	\$ 0	\$ 10,862,798
Members	11,708,745	144,636,549	24,161,310	999,580	25,421,098
Total	29,594,427	214,648,423	27,284,220	999,580	36,283,896
2 PV of future normal cost contributions	2,695,465	36,501,558	10,365,281	638,945	6,944,697
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	26,898,962	178,146,865	16,918,939	360,635	29,339,199
4 Actuarial value of assets	26,219,793	158,320,361	14,906,014	345,183	26,091,148
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 679,169	\$ 19,826,504	\$ 2,012,925	\$ 15,452	\$ 3,248,051
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	97.5%	88.9%	88.1%	95.7%	88.9%
7 Effective amortization period in years	5.6	17.0	17.3	15.9	16.6
Required employer rate for 2025					
Employer-paid normal cost rate	8.37%	6.90%	7.98%	8.03%	8.61%
UAAL/(OAAL) rate	2.45%	4.48%	1.96%	0.41%	4.64%
Required rate	10.82%	11.38%	9.94%	8.44%	13.25%
Elected rate	14.00%	N/A	5.00%	N/A	13.17%
Retirement plan rate (greater of required or elected rate)	14.00%	11.38%	9.94%	8.44%	13.25%
Group Term Life rate	N/A	0.09%	0.13%	N/A	N/A
Number of annuitants	68	282	28	0	64
Number of members	71	1,109	158	13	217
Number of depositing members	37	556	87	7	101
Average age of depositing members	45.14	41.32	46.06	48.98	46.67
Average years of service of depositing members	10.52	10.53	10.40	9.39	11.30

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	445	1007	292	505	845
Plan name	Reagan HD	Real Co. AD	Real County	Red Bluff WPCD – Reeves Co.	Red River AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,792,194	\$ 0	\$ 6,525,799	\$ 162,804	\$ 87,200
Members	18,092,158	887,406	5,065,108	1,409,280	643,870
Total	21,884,352	887,406	11,590,907	1,572,084	731,070
2 PV of future normal cost contributions	6,865,639	732,492	1,762,617	392,835	155,858
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	15,018,713	154,914	9,828,290	1,179,249	575,212
4 Actuarial value of assets	16,143,887	141,596	7,981,051	1,124,963	579,862
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (1,125,174)	\$ 13,318	\$ 1,847,239	\$ 54,286	\$ (4,650)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	107.5%	91.4%	81.2%	95.4%	100.8%
7 Effective amortization period in years	0.0	17.2	14.9	4.5	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.52%	9.02%	9.49%	8.44%	8.40%
UAAL/(OAAL) rate	(1.49%)	0.43%	10.31%	1.39%	(0.39%)
Required rate	5.03%	9.45%	19.80%	9.83%	8.01%
Elected rate	8.57%	N/A	N/A	12.06%	9.00%
Retirement plan rate (greater of required or elected rate)	8.57%	9.45%	19.80%	12.06%	9.00%
Group Term Life rate	N/A	0.07%	N/A	N/A	0.16%
Number of annuitants	28	0	45	3	2
Number of members	301	9	110	6	8
Number of depositing members	101	7	48	6	4
Average age of depositing members	46.75	36.52	51.35	48.23	44.33
Average years of service of depositing members	6.68	6.29	8.96	10.75	17.04

Plan number	435	921	293	786	1087
Plan name	Red River Auth. of TX	Red River Co. SWCD	Red River County	Reeves Co. AD	Reeves Co. ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,655,119	\$ 0	\$ 6,095,828	\$ 49,895	\$ 0
Members	5,663,057	116,541	10,289,882	3,339,250	7,412,820
Total	10,318,176	116,541	16,385,710	3,389,145	7,412,820
2 PV of future normal cost contributions	1,888,219	8,270	2,637,953	2,310,668	5,690,447
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	8,429,957	108,271	13,747,757	1,078,477	1,722,373
4 Actuarial value of assets	10,955,450	93,526	13,032,322	1,160,733	1,189,413
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (2,525,493)	\$ 14,745	\$ 715,435	\$ (82,256)	\$ 532,960
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	130.0%	86.4%	94.8%	107.6%	69.1%
7 Effective amortization period in years	0.0	15.4	17.2	0.0	19.1
Required employer rate for 2025					
Employer-paid normal cost rate	5.98%	2.95%	7.79%	12.72%	8.21%
UAAL/(OAAL) rate	(5.98%)	4.75%	1.99%	(0.80%)	1.29%
Required rate	0.00%	7.70%	9.78%	11.92%	9.50%
Elected rate	7.00%	7.97%	7.43%	N/A	8.24%
Retirement plan rate (greater of required or elected rate)	7.00%	7.97%	9.78%	11.92%	9.50%
Group Term Life rate	0.19%	N/A	0.19%	N/A	0.07%
Number of annuitants	22	0	69	1	0
Number of members	71	1	263	32	52
Number of depositing members	37	1	94	13	45
Average age of depositing members	40.62	60.31	49.74	37.68	37.29
Average years of service of depositing members	7.10	36.25	9.75	5.06	6.62

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	1088	588	294	543	1107
Plan name	Reeves Co. ESD #2	Reeves Co. HD	Reeves County	Refugio Co. DD #1	Refugio Co. WCID #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 16,823,841	\$ 54,160,220	\$ 298,101	\$ 0
Members	5,639,211	72,145,041	69,146,527	1,108,494	144,628
Total	5,639,211	88,968,882	123,306,747	1,406,595	144,628
2 PV of future normal cost contributions	4,767,168	24,104,472	15,527,969	71,847	129,591
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	872,043	64,864,410	107,778,778	1,334,748	15,037
4 Actuarial value of assets	686,248	55,931,693	113,010,959	1,339,438	13,420
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 185,795	\$ 8,932,717	\$ (5,232,181)	\$ (4,690)	\$ 1,617
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	78.7%	86.2%	104.9%	100.4%	89.2%
7 Effective amortization period in years	19.7	14.1	0.0	0.0	18.6
Required employer rate for 2025					
Employer-paid normal cost rate	8.05%	7.85%	8.05%	3.87%	5.03%
UAAL/(OAAL) rate	0.52%	3.52%	(2.51%)	(0.57%)	0.22%
Required rate	8.57%	11.37%	5.54%	3.30%	5.25%
Elected rate	8.24%	10.48%	7.00%	8.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.57%	11.37%	7.00%	8.00%	5.25%
Group Term Life rate	0.04%	N/A	N/A	N/A	0.07%
Number of annuitants	0	78	289	4	0
Number of members	51	882	1,144	10	3
Number of depositing members	44	292	317	8	2
Average age of depositing members	31.30	43.01	45.33	66.21	41.44
Average years of service of depositing members	2.05	7.40	8.81	17.65	6.21

Plan number	295	1091	801	970	296
Plan name	Refugio County	Reg. Pub. Defender Off. Local Govt. Corp	Rio Grande COG	Riverside SUD	Roberts County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 10,843,050	\$ 53,433	\$ 1,284,105	\$ 0	\$ 4,299,475
Members	16,405,085	8,648,538	6,335,764	535,188	5,487,047
Total	27,248,135	8,701,971	7,619,869	535,188	9,786,522
2 PV of future normal cost contributions	4,072,063	5,671,947	2,091,860	300,097	1,746,340
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	23,176,072	3,030,024	5,528,009	235,091	8,040,182
4 Actuarial value of assets	23,134,902	2,246,424	5,036,987	231,607	7,843,588
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 41,170	\$ 783,600	\$ 491,022	\$ 3,484	\$ 196,594
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.8%	74.1%	91.1%	98.5%	97.6%
7 Effective amortization period in years	0.7	18.3	7.5	3.9	11.5
Required employer rate for 2025					
Employer-paid normal cost rate	4.58%	8.50%	10.18%	2.64%	5.66%
UAAL/(OAAL) rate	0.03%	1.64%	2.86%	0.06%	0.82%
Required rate	4.61%	10.14%	13.04%	2.70%	6.48%
Elected rate	5.08%	N/A	15.00%	2.81%	6.73%
Retirement plan rate (greater of required or elected rate)	5.08%	10.14%	15.00%	2.81%	6.73%
Group Term Life rate	N/A	N/A	N/A	N/A	0.42%
Number of annuitants	101	2	18	0	41
Number of members	240	65	60	18	66
Number of depositing members	117	46	34	10	42
Average age of depositing members	50.37	45.72	47.95	43.51	52.89
Average years of service of depositing members	10.80	8.41	11.24	7.31	11.15

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	904	370	297	698	298
Plan name	Robertson Co. AD	Robertson Co. ESD	Robertson County	Rockwall CAD	Rockwall County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 14,191,483	\$ 2,002,078	\$ 33,312,473
Members	948,459	6,233,476	27,709,661	4,901,937	97,845,824
Total	948,459	6,233,476	41,901,144	6,904,015	131,158,297
2 PV of future normal cost contributions	329,366	5,775,384	6,015,466	2,333,406	24,578,663
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	619,093	458,092	35,885,678	4,570,609	106,579,634
4 Actuarial value of assets	654,618	607,016	32,967,808	4,674,227	97,723,850
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (35,525)	\$ (148,924)	\$ 2,917,870	\$ (103,618)	\$ 8,855,784
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	105.7%	132.5%	91.9%	102.3%	91.7%
7 Effective amortization period in years	0.0	0.0	17.3	0.0	16.8
Required employer rate for 2025					
Employer-paid normal cost rate	3.84%	9.17%	5.62%	10.38%	6.61%
UAAL/(OAAL) rate	(1.04%)	(0.45%)	3.26%	(0.66%)	2.75%
Required rate	2.80%	8.72%	8.88%	9.72%	9.36%
Elected rate	7.00%	N/A	N/A	11.40%	9.00%
Retirement plan rate (greater of required or elected rate)	7.00%	8.72%	8.88%	11.40%	9.36%
Group Term Life rate	0.10%	0.04%	0.28%	0.08%	N/A
Number of annuitants	0	0	94	15	188
Number of members	10	37	228	37	734
Number of depositing members	8	34	136	24	399
Average age of depositing members	50.18	33.28	48.96	42.92	45.19
Average years of service of depositing members	16.80	6.29	12.82	6.75	10.69

Plan number	299	612	848	300	863
Plan name	Runnels County	Rusk Co. AD	Rusk Co. GCD	Rusk County	Sabine Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 8,466,446	\$ 1,423,597	\$ 10,680	\$ 33,323,755	\$ 117,167
Members	10,066,040	2,681,083	308,193	45,605,639	396,614
Total	18,532,486	4,104,680	318,873	78,929,394	513,781
2 PV of future normal cost contributions	2,786,176	844,350	130,112	9,622,858	235,295
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	15,746,310	3,260,330	188,761	69,306,536	278,486
4 Actuarial value of assets	16,534,849	2,969,429	185,659	60,591,218	280,872
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (788,539)	\$ 290,901	\$ 3,102	\$ 8,715,318	\$ (2,386)
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	105.0%	91.1%	98.4%	87.4%	100.9%
7 Effective amortization period in years	0.0	17.5	17.7	16.5	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	5.23%	8.86%	5.59%	5.44%	5.85%
UAAL/(OAAL) rate	(2.01%)	4.55%	0.32%	5.84%	(0.20%)
Required rate	3.22%	13.41%	5.91%	11.28%	5.65%
Elected rate	7.00%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.00%	13.41%	5.91%	11.28%	5.65%
Group Term Life rate	0.47%	N/A	0.10%	N/A	N/A
Number of annuitants	90	6	1	222	3
Number of members	156	13	4	480	10
Number of depositing members	83	11	2	269	6
Average age of depositing members	51.53	45.92	46.34	51.96	53.56
Average years of service of depositing members	9.71	11.28	13.42	11.35	8.49

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	301	568	706	302	553
Plan name	Sabine County	Sabine Pass Port Auth.	Sabine-Neches ND Jefferson Co.	San Augustine County	San Jacinto Co. CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,021,008	\$ 404,151	\$ 31,754	\$ 3,745,211	\$ 964,835
Members	10,170,633	878,799	4,704,515	7,847,538	3,412,111
Total	14,191,641	1,282,950	4,736,269	11,592,749	4,376,946
2 PV of future normal cost contributions	2,235,014	249,682	1,236,934	1,683,161	1,002,165
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	11,956,627	1,033,268	3,499,335	9,909,588	3,374,781
4 Actuarial value of assets	11,549,643	1,099,135	3,281,110	9,281,800	3,338,611
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 406,984	\$ (65,867)	\$ 218,225	\$ 627,788	\$ 36,170
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.6%	106.4%	93.8%	93.7%	98.9%
7 Effective amortization period in years	16.9	0.0	17.5	12.6	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	6.55%	4.39%	8.09%	5.12%	8.06%
UAAL/(OAAL) rate	1.09%	(1.64%)	1.75%	1.90%	0.28%
Required rate	7.64%	2.75%	9.84%	7.02%	8.34%
Elected rate	6.44%	N/A	N/A	7.37%	N/A
Retirement plan rate (greater of required or elected rate)	7.64%	2.75%	9.84%	7.37%	8.34%
Group Term Life rate	N/A	0.25%	N/A	N/A	0.30%
Number of annuitants	43	6	2	41	13
Number of members	131	18	15	147	51
Number of depositing members	73	8	10	72	15
Average age of depositing members	53.74	57.62	41.78	48.52	47.91
Average years of service of depositing members	11.60	5.64	9.12	11.88	13.23

Plan number	990	303	781	1072	495
Plan name	San Jacinto Co. ESD	San Jacinto County	San Jacinto SUD	San Marcos Housing Auth.	San Patricio Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 10,790,244	\$ 0	\$ 11,218	\$ 1,622,328
Members	147,669	23,411,609	634,156	929,340	3,375,170
Total	147,669	34,201,853	634,156	940,558	4,997,498
2 PV of future normal cost contributions	80,951	6,445,622	481,535	591,587	1,467,420
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	66,718	27,756,231	152,621	348,971	3,530,078
4 Actuarial value of assets	58,048	26,110,401	88,562	314,155	3,792,871
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 8,670	\$ 1,645,830	\$ 64,059	\$ 34,816	\$ (262,793)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.0%	94.1%	58.0%	90.0%	107.4%
7 Effective amortization period in years	17.4	16.7	18.9	17.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	14.41%	6.70%	11.82%	4.42%	10.20%
UAAL/(OAAL) rate	1.64%	1.60%	2.01%	0.37%	(2.03%)
Required rate	16.05%	8.30%	13.83%	4.79%	8.17%
Elected rate	N/A	N/A	N/A	N/A	9.57%
Retirement plan rate (greater of required or elected rate)	16.05%	8.30%	13.83%	4.79%	9.57%
Group Term Life rate	N/A	0.41%	0.09%	0.27%	0.13%
Number of annuitants	0	149	0	1	13
Number of members	1	600	7	28	54
Number of depositing members	1	195	5	21	21
Average age of depositing members	51.25	50.83	44.47	50.35	36.97
Average years of service of depositing members	24.50	9.29	6.47	10.17	4.67

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	426	750	304	422	305
Plan name	San Patricio Co. DD	San Patricio Co. ND	San Patricio County	San Patricio MWD	San Saba County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,833,610	\$ 80,458	\$ 62,180,047	\$ 4,498,853	\$ 3,455,628
Members	2,615,004	373,335	112,440,041	15,399,034	8,006,090
Total	8,448,614	453,793	174,620,088	19,897,887	11,461,718
2 PV of future normal cost contributions	477,836	150,766	28,190,199	3,317,683	1,667,540
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	7,970,778	303,027	146,429,889	16,580,204	9,794,178
4 Actuarial value of assets	6,854,473	292,124	129,583,223	17,449,397	9,306,252
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 1,116,305	\$ 10,903	\$ 16,846,666	\$ (869,193)	\$ 487,926
6 Funded ratio <small>[line 4 ÷ line 3]</small>	86.0%	96.4%	88.5%	105.2%	95.0%
7 Effective amortization period in years	6.1	17.5	16.9	0.0	17.4
Required employer rate for 2025					
Employer-paid normal cost rate	2.01%	11.89%	6.55%	4.70%	6.44%
UAAL/(OAAL) rate	12.20%	1.33%	4.33%	(2.05%)	1.91%
Required rate	14.21%	13.22%	10.88%	2.65%	8.35%
Elected rate	16.03%	N/A	N/A	6.09%	N/A
Retirement plan rate (greater of required or elected rate)	16.03%	13.22%	10.88%	6.09%	8.35%
Group Term Life rate	0.29%	N/A	N/A	0.16%	0.51%
Number of annuitants	19	1	347	16	35
Number of members	25	7	1,042	48	130
Number of depositing members	18	2	525	36	57
Average age of depositing members	54.25	54.50	48.36	46.58	54.35
Average years of service of depositing members	16.23	4.25	11.52	15.34	10.74

Plan number	766	1135	306	893	760
Plan name	Santo SUD	Schleicher Co. HD	Schleicher County	Scurry Co. AD	Scurry Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 484,394	\$ 0	\$ 6,064,763	\$ 232,001	\$ 4,968,858
Members	508,458	1,445,076	5,627,192	2,227,231	45,718,226
Total	992,852	1,445,076	11,691,955	2,459,232	50,687,084
2 PV of future normal cost contributions	358,086	1,204,705	1,398,423	766,504	11,958,756
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	634,766	240,371	10,293,532	1,692,728	38,728,328
4 Actuarial value of assets	569,280	137,025	9,635,902	1,447,068	39,531,980
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 65,486	\$ 103,346	\$ 657,630	\$ 245,660	\$ (803,652)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	89.7%	57.0%	93.6%	85.5%	102.1%
7 Effective amortization period in years	9.8	19.8	16.8	17.5	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	9.35%	2.78%	3.83%	11.70%	4.32%
UAAL/(OAAL) rate	3.44%	0.49%	3.34%	3.76%	(0.37%)
Required rate	12.79%	3.27%	7.17%	15.46%	3.95%
Elected rate	14.22%	N/A	7.00%	12.44%	N/A
Retirement plan rate (greater of required or elected rate)	14.22%	3.27%	7.17%	15.46%	3.95%
Group Term Life rate	N/A	0.08%	0.43%	0.27%	N/A
Number of annuitants	2	0	37	4	60
Number of members	3	53	88	15	627
Number of depositing members	3	41	44	10	272
Average age of depositing members	44.48	43.06	50.95	54.41	44.98
Average years of service of depositing members	10.11	5.51	8.29	15.74	7.60

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	307	983	470	308	627
Plan name	Scurry County	Seis Lagos UD	Shackelford Co. AD	Shackelford County	Shelby Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 35,530,384	\$ 0	\$ 672,442	\$ 5,216,945	\$ 501,270
Members	42,204,654	407,308	1,243,138	6,673,670	1,460,015
Total	77,735,038	407,308	1,915,580	11,890,615	1,961,285
2 PV of future normal cost contributions	9,125,819	262,141	286,404	1,494,470	340,052
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	68,609,219	145,167	1,629,176	10,396,145	1,621,233
4 Actuarial value of assets	64,592,670	112,456	1,510,930	9,682,049	1,575,458
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 4,016,549	\$ 32,711	\$ 118,246	\$ 714,096	\$ 45,775
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.1%	77.5%	92.7%	93.1%	97.2%
7 Effective amortization period in years	17.0	17.8	17.0	16.9	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	6.83%	4.31%	10.77%	9.39%	6.48%
UAAL/(OAAL) rate	3.35%	0.76%	5.47%	4.02%	1.20%
Required rate	10.18%	5.07%	16.24%	13.41%	7.68%
Elected rate	N/A	N/A	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	10.18%	5.07%	16.24%	13.41%	7.68%
Group Term Life rate	N/A	0.20%	N/A	0.55%	N/A
Number of annuitants	235	0	4	35	6
Number of members	472	9	8	92	18
Number of depositing members	190	6	4	42	7
Average age of depositing members	46.21	43.38	54.07	50.89	44.94
Average years of service of depositing members	9.96	9.13	7.79	11.26	12.26

Plan number	309	469	310	555	606
Plan name	Shelby County	Sherman Co. AD	Sherman County	Smith Co. 911 Comm. Dist.	Smith Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 8,763,704	\$ 1,223,835	\$ 8,579,170	\$ 2,371,178	\$ 8,784,813
Members	16,935,022	367,456	7,683,086	2,229,372	14,425,120
Total	25,698,726	1,591,291	16,262,256	4,600,550	23,209,933
2 PV of future normal cost contributions	4,094,118	225,306	1,975,178	485,673	2,804,406
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	21,604,608	1,365,985	14,287,078	4,114,877	20,405,527
4 Actuarial value of assets	20,569,173	1,367,997	13,826,566	3,715,641	22,155,124
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,035,435	\$ (2,012)	\$ 460,512	\$ 399,236	\$ (1,749,597)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	95.2%	100.1%	96.8%	90.3%	108.6%
7 Effective amortization period in years	16.8	0.0	9.1	15.7	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	5.56%	6.91%	8.64%	8.33%	9.00%
UAAL/(OAAL) rate	1.45%	(0.18%)	1.73%	9.58%	(6.61%)
Required rate	7.01%	6.73%	10.37%	17.91%	2.39%
Elected rate	N/A	N/A	11.49%	7.33%	12.00%
Retirement plan rate (greater of required or elected rate)	7.01%	6.73%	11.49%	17.91%	12.00%
Group Term Life rate	0.29%	0.02%	0.56%	0.25%	0.19%
Number of annuitants	86	5	54	8	25
Number of members	294	5	95	28	82
Number of depositing members	135	3	44	5	34
Average age of depositing members	49.72	36.57	50.40	47.05	45.19
Average years of service of depositing members	9.37	7.08	11.60	14.20	9.70

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	385	311	507	699	312
Plan name	Smith Co. ESD #2	Smith County	Somervell Co. CAD	Somervell Co. WD	Somervell County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 55,281	\$ 104,474,713	\$ 160,272	\$ 431,756	\$ 24,116,611
Members	16,715,435	201,406,178	2,366,292	3,493,624	35,465,044
Total	16,770,716	305,880,891	2,526,564	3,925,380	59,581,655
2 PV of future normal cost contributions	12,265,871	54,862,101	677,551	1,417,849	11,064,944
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	4,504,845	251,018,790	1,849,013	2,507,531	48,516,711
4 Actuarial value of assets	2,980,406	220,084,444	1,680,673	2,356,310	44,467,820
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,524,439	\$ 30,934,346	\$ 168,340	\$ 151,221	\$ 4,048,891
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	66.2%	87.7%	90.9%	94.0%	91.7%
7 Effective amortization period in years	15.9	16.8	17.9	17.5	7.6
Required employer rate for 2025					
Employer-paid normal cost rate	7.13%	6.67%	8.12%	12.88%	9.65%
UAAL/(OAAL) rate	1.54%	4.22%	3.23%	2.12%	3.35%
Required rate	8.67%	10.89%	11.35%	15.00%	13.00%
Elected rate	N/A	N/A	4.00%	7.00%	15.92%
Retirement plan rate (greater of required or elected rate)	8.67%	10.89%	11.35%	15.00%	15.92%
Group Term Life rate	N/A	0.21%	0.07%	N/A	N/A
Number of annuitants	1	587	5	3	135
Number of members	207	1,986	18	12	600
Number of depositing members	144	970	8	10	269
Average age of depositing members	35.88	44.91	45.44	43.53	42.95
Average years of service of depositing members	5.02	10.64	15.36	12.83	7.66

Plan number	795	894	645	768	1106
Plan name	South Plains Assoc. of Governments	South Plains SUD	South TX Dev. Council	Southeast TX GCD	Southwest Fannin SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 771,076	\$ 4,486	\$ 3,201,781	\$ 0	\$ 0
Members	7,284,224	711,160	5,390,159	478,240	1,054,894
Total	8,055,300	715,646	8,591,940	478,240	1,054,894
2 PV of future normal cost contributions	2,081,756	388,695	1,461,165	113,381	366,829
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	5,973,544	326,951	7,130,775	364,859	688,065
4 Actuarial value of assets	6,143,218	325,948	6,144,294	335,880	201,444
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (169,674)	\$ 1,003	\$ 986,481	\$ 28,979	\$ 486,621
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	102.8%	99.7%	86.2%	92.1%	29.3%
7 Effective amortization period in years	0.0	0.0	14.8	17.2	5.5
Required employer rate for 2025					
Employer-paid normal cost rate	8.31%	4.96%	5.69%	13.72%	2.52%
UAAL/(OAAL) rate	(0.75%)	0.00%	7.23%	3.39%	7.68%
Required rate	7.56%	4.96%	12.92%	17.11%	10.20%
Elected rate	N/A	5.37%	13.53%	N/A	20.00%
Retirement plan rate (greater of required or elected rate)	7.56%	5.37%	13.53%	17.11%	20.00%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	10	1	12	0	0
Number of members	83	12	73	2	11
Number of depositing members	37	6	31	1	9
Average age of depositing members	49.08	51.01	41.88	56.72	39.35
Average years of service of depositing members	11.39	17.54	9.88	17.92	7.32

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	930	536	313	869	314
Plan name	STAR Transit	Starr Co. AD	Starr County	Stephens Co. TAD	Stephens County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 84,985	\$ 2,877,722	\$ 23,055,277	\$ 70,716	\$ 7,758,138
Members	2,993,638	2,660,380	55,094,265	419,453	9,389,003
Total	3,078,623	5,538,102	78,149,542	490,169	17,147,141
2 PV of future normal cost contributions	1,450,999	780,078	13,306,788	264,473	2,166,328
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,627,624	4,758,024	64,842,754	225,696	14,980,813
4 Actuarial value of assets	1,608,672	4,473,186	57,745,830	259,076	15,969,151
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 18,952	\$ 284,838	\$ 7,096,924	\$ (33,380)	\$ (988,338)
6 Funded ratio [line 4 ÷ line 3]	98.8%	94.0%	89.1%	114.8%	106.6%
7 Effective amortization period in years	20.0	17.3	16.8	0.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	2.28%	7.19%	4.39%	11.43%	6.51%
UAAL/(OAAL) rate	0.03%	4.17%	2.67%	(1.97%)	(3.59%)
Required rate	2.31%	11.36%	7.06%	9.46%	2.92%
Elected rate	N/A	N/A	N/A	N/A	12.00%
Retirement plan rate (greater of required or elected rate)	2.31%	11.36%	7.06%	9.46%	12.00%
Group Term Life rate	N/A	N/A	N/A	N/A	0.18%
Number of annuitants	5	13	225	1	36
Number of members	163	34	1,411	4	91
Number of depositing members	84	19	581	3	61
Average age of depositing members	59.39	43.92	42.80	53.57	48.08
Average years of service of depositing members	7.03	11.91	8.33	5.67	11.26

Plan number	837	315	724	316	458
Plan name	Sterling Co. AD	Sterling County	Stonewall Co. AD	Stonewall County	Stonewall Memorial HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 64,391	\$ 6,251,811	\$ 0	\$ 2,286,223	\$ 2,285,136
Members	284,495	10,235,846	301,900	4,312,007	9,218,587
Total	348,886	16,487,657	301,900	6,598,230	11,503,723
2 PV of future normal cost contributions	223,633	4,083,500	154,212	828,168	3,315,023
3 Actuarial accrued liability (AAL) [line 1 - line 2]	125,253	12,404,157	147,688	5,770,062	8,188,700
4 Actuarial value of assets	116,326	12,944,133	258,001	5,777,494	7,702,958
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 8,927	\$ (539,976)	\$ (110,313)	\$ (7,432)	\$ 485,742
6 Funded ratio [line 4 ÷ line 3]	92.9%	104.4%	174.7%	100.1%	94.1%
7 Effective amortization period in years	17.2	0.0	0.0	0.0	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	14.76%	9.45%	7.09%	5.70%	2.35%
UAAL/(OAAL) rate	1.10%	(1.07%)	(7.09%)	(0.74%)	0.61%
Required rate	15.86%	8.38%	0.00%	4.96%	2.96%
Elected rate	N/A	N/A	6.89%	13.80%	N/A
Retirement plan rate (greater of required or elected rate)	15.86%	8.38%	6.89%	13.80%	2.96%
Group Term Life rate	N/A	N/A	0.06%	0.69%	N/A
Number of annuitants	1	51	0	33	25
Number of members	4	326	3	70	285
Number of depositing members	3	109	2	30	110
Average age of depositing members	46.40	46.13	44.11	56.60	44.05
Average years of service of depositing members	6.22	6.07	7.92	13.67	6.58

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	539	573	317	460	318
Plan name	Stratford HD – Sherman Co.	Sutton Co. HD	Sutton County	Swisher Co. AD	Swisher County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 745,900	\$ 3,534,127	\$ 10,780,542	\$ 833,687	\$ 3,898,918
Members	5,760,562	17,167,550	15,011,659	155,891	6,517,657
Total	6,506,462	20,701,677	25,792,201	989,578	10,416,575
2 PV of future normal cost contributions	1,797,321	4,995,344	3,334,184	50,694	1,693,779
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	4,709,141	15,706,333	22,458,017	938,884	8,722,796
4 Actuarial value of assets	4,952,278	14,988,206	22,117,005	1,134,335	8,515,347
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (243,137)	\$ 718,127	\$ 341,012	\$ (195,451)	\$ 207,449
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	105.2%	95.4%	98.5%	120.8%	97.6%
7 Effective amortization period in years	0.0	17.1	14.3	0.0	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	4.09%	6.78%	6.28%	8.00%	6.91%
UAAL/(OAAL) rate	(0.72%)	1.28%	0.96%	(8.00%)	0.88%
Required rate	3.37%	8.06%	7.24%	0.00%	7.79%
Elected rate	N/A	N/A	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	3.37%	8.06%	7.24%	0.00%	7.79%
Group Term Life rate	0.09%	0.08%	N/A	0.16%	0.56%
Number of annuitants	13	30	54	4	44
Number of members	272	225	131	10	125
Number of depositing members	65	74	69	2	62
Average age of depositing members	41.20	41.91	50.50	58.95	49.62
Average years of service of depositing members	7.18	6.65	11.53	17.92	8.12

Plan number	574	356	607	545	319
Plan name	TAD of Cottle Co.	Talty SUD	Tarrant AD	Tarrant Co. 911 EAD	Tarrant County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 116,739	\$ 44,576	\$ 47,189,379	\$ 8,482,588	\$ 1,162,442,578
Members	279,812	937,874	84,548,421	9,473,912	1,663,349,015
Total	396,551	982,450	131,737,800	17,956,500	2,825,791,593
2 PV of future normal cost contributions	62,341	565,271	18,808,603	3,224,435	464,158,311
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	334,210	417,179	112,929,197	14,732,065	2,361,633,282
4 Actuarial value of assets	320,968	363,204	111,844,517	14,407,802	2,160,709,348
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 13,242	\$ 53,975	\$ 1,084,680	\$ 324,263	\$ 200,923,934
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.0%	87.1%	99.0%	97.8%	91.5%
7 Effective amortization period in years	18.0	14.6	1.1	3.3	4.0
Required employer rate for 2025					
Employer-paid normal cost rate	5.46%	6.02%	10.21%	8.74%	8.03%
UAAL/(OAAL) rate	2.42%	0.98%	0.35%	0.85%	3.51%
Required rate	7.88%	7.00%	10.56%	9.59%	11.54%
Elected rate	7.00%	N/A	14.00%	12.00%	19.50%
Retirement plan rate (greater of required or elected rate)	7.88%	7.00%	14.00%	12.00%	19.50%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	1	1	139	14	3,372
Number of members	3	23	300	39	7,595
Number of depositing members	2	10	196	27	4,857
Average age of depositing members	50.92	38.22	45.80	45.86	44.38
Average years of service of depositing members	18.17	6.29	12.15	10.80	10.89

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	320	354	753	321	322
Plan name	Taylor County	TCDRS	Terrell Co. WCID #1	Terrell County	Terry County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 79,373,955	\$ 24,485,952	\$ 0	\$ 5,736,714	\$ 12,922,187
Members	134,662,383	76,760,265	582,245	3,600,350	14,309,469
Total	214,036,338	101,246,217	582,245	9,337,064	27,231,656
2 PV of future normal cost contributions	36,756,643	17,787,581	195,347	1,218,887	4,190,210
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	177,279,695	83,458,636	386,898	8,118,177	23,041,446
4 Actuarial value of assets	158,346,322	75,836,888	502,781	8,165,355	23,004,095
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 18,933,373	\$ 7,621,748	\$ (115,883)	\$ (47,178)	\$ 37,351
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	89.3%	90.9%	130.0%	100.6%	99.8%
7 Effective amortization period in years	10.7	9.6	0.0	0.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.99%	7.85%	7.30%	4.53%	6.31%
UAAL/(OAAL) rate	3.95%	3.78%	(7.01%)	(0.20%)	(0.52%)
Required rate	10.94%	11.63%	0.29%	4.33%	5.79%
Elected rate	12.50%	13.50%	7.89%	N/A	14.00%
Retirement plan rate (greater of required or elected rate)	12.50%	13.50%	7.89%	4.33%	14.00%
Group Term Life rate	N/A	0.14%	N/A	0.34%	N/A
Number of annuitants	405	67	0	44	96
Number of members	1,395	247	4	142	149
Number of depositing members	677	149	4	55	93
Average age of depositing members	45.00	45.44	50.38	45.85	47.42
Average years of service of depositing members	11.68	10.60	19.90	6.33	9.66

Plan number	402	1081	323	742	501
Plan name	Terry Memorial HD	Throckmorton CAD	Throckmorton County	Titus Co. AD	Titus Co. FWSD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 12,597,338	\$ 0	\$ 2,418,343	\$ 151,679	\$ 2,032,191
Members	23,806,319	135,946	4,430,669	1,272,191	2,304,187
Total	36,403,657	135,946	6,849,012	1,423,870	4,336,378
2 PV of future normal cost contributions	5,104,954	103,063	2,250,145	535,965	673,237
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	31,298,703	32,883	4,598,867	887,905	3,663,141
4 Actuarial value of assets	31,046,275	29,941	4,155,623	908,296	3,668,526
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 252,428	\$ 2,942	\$ 443,244	\$ (20,391)	\$ (5,385)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.2%	91.1%	90.4%	102.3%	100.1%
7 Effective amortization period in years	16.0	17.6	13.9	0.0	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	4.26%	3.37%	4.81%	6.36%	7.95%
UAAL/(OAAL) rate	0.22%	0.19%	1.60%	(0.41%)	(0.26%)
Required rate	4.48%	3.56%	6.41%	5.95%	7.69%
Elected rate	4.50%	N/A	N/A	2.14%	9.99%
Retirement plan rate (greater of required or elected rate)	4.50%	3.56%	6.41%	5.95%	9.99%
Group Term Life rate	N/A	0.11%	N/A	0.04%	N/A
Number of annuitants	83	0	28	4	11
Number of members	528	5	107	19	10
Number of depositing members	141	4	82	9	6
Average age of depositing members	45.88	52.84	46.60	38.28	44.40
Average years of service of depositing members	8.24	5.17	6.98	6.17	13.29

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	324	325	601	720	836
Plan name	Titus County	Tom Green County	Travis CAD	Travis Co. ESD #1	Travis Co. ESD #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 21,347,616	\$ 66,127,867	\$ 28,958,021	\$ 154,559	\$ 794,501
Members	26,608,615	128,781,799	44,652,346	17,207,557	58,355,631
Total	47,956,231	194,909,666	73,610,367	17,362,116	59,150,132
2 PV of future normal cost contributions	6,567,678	29,749,848	14,557,267	9,665,495	32,125,816
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	41,388,553	165,159,818	59,053,100	7,696,621	27,024,316
4 Actuarial value of assets	36,407,314	144,236,339	57,323,667	6,271,518	23,783,134
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 4,981,239	\$ 20,923,479	\$ 1,729,433	\$ 1,425,103	\$ 3,241,182
6 Funded ratio <small>[line 4 ÷ line 3]</small>	88.0%	87.3%	97.1%	81.5%	88.0%
7 Effective amortization period in years	16.7	15.8	17.0	17.0	8.0
Required employer rate for 2025					
Employer-paid normal cost rate	6.80%	5.36%	9.39%	8.74%	7.97%
UAAL/(OAAL) rate	5.56%	4.62%	1.37%	2.06%	1.21%
Required rate	12.36%	9.98%	10.76%	10.80%	9.18%
Elected rate	8.00%	N/A	10.39%	N/A	10.00%
Retirement plan rate (greater of required or elected rate)	12.36%	9.98%	10.76%	10.80%	10.00%
Group Term Life rate	N/A	N/A	N/A	0.08%	N/A
Number of annuitants	123	437	98	4	8
Number of members	311	1,915	304	130	394
Number of depositing members	155	731	147	71	268
Average age of depositing members	46.27	44.77	43.10	35.84	34.35
Average years of service of depositing members	10.15	9.90	7.37	7.11	6.20

Plan number	371	1123	980	957	326
Plan name	Travis Co. ESD #5	Travis Co. ESD #8	Travis Co. ESD #11	Travis Co. ESD #12	Travis County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 13,242	\$ 0	\$ 1,264,462,542
Members	4,358,596	9,372,562	18,891,776	9,785,182	2,000,644,120
Total	4,358,596	9,372,562	18,905,018	9,785,182	3,265,106,662
2 PV of future normal cost contributions	2,545,766	7,160,540	10,484,225	5,587,107	551,790,640
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	1,812,830	2,212,022	8,420,793	4,198,075	2,713,316,022
4 Actuarial value of assets	1,338,175	2,042,622	7,230,665	3,115,858	2,308,445,436
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 474,655	\$ 169,400	\$ 1,190,128	\$ 1,082,217	\$ 404,870,586
6 Funded ratio <small>[line 4 ÷ line 3]</small>	73.8%	92.3%	85.9%	74.2%	85.1%
7 Effective amortization period in years	15.3	0.5	3.8	16.8	15.3
Required employer rate for 2025					
Employer-paid normal cost rate	10.49%	9.38%	8.98%	8.72%	9.07%
UAAL/(OAAL) rate	3.33%	0.11%	1.37%	2.65%	7.59%
Required rate	13.82%	9.49%	10.35%	11.37%	16.66%
Elected rate	N/A	11.89%	13.08%	N/A	17.17%
Retirement plan rate (greater of required or elected rate)	13.82%	11.89%	13.08%	11.37%	17.17%
Group Term Life rate	0.06%	0.07%	N/A	N/A	N/A
Number of annuitants	0	0	1	0	3,353
Number of members	40	65	199	78	10,061
Number of depositing members	22	59	115	50	5,469
Average age of depositing members	36.29	37.54	30.72	36.50	44.59
Average years of service of depositing members	4.41	5.84	3.95	6.83	11.15

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	659	633	857	327	829
Plan name	Tri-County SUD	Trinity Bay Conservation Dist.	Trinity Co. AD	Trinity County	Trinity Glen Rose GCD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 419,452	\$ 6,389,724	\$ 73,193	\$ 7,971,082	\$ 0
Members	866,314	11,720,533	1,753,164	8,181,288	598,070
Total	1,285,766	18,110,257	1,826,357	16,152,370	598,070
2 PV of future normal cost contributions	211,198	3,161,519	638,983	2,784,408	355,011
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,074,568	14,948,738	1,187,374	13,367,962	243,059
4 Actuarial value of assets	1,031,672	13,148,016	1,027,684	12,225,928	221,596
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 42,896	\$ 1,800,722	\$ 159,690	\$ 1,142,034	\$ 21,463
6 Funded ratio [line 4 ÷ line 3]	96.0%	88.0%	86.6%	91.5%	91.2%
7 Effective amortization period in years	17.7	7.6	16.4	16.6	17.6
Required employer rate for 2025					
Employer-paid normal cost rate	3.81%	7.12%	6.29%	5.09%	11.44%
UAAL/(OAAL) rate	1.69%	4.74%	2.38%	2.46%	0.91%
Required rate	5.50%	11.86%	8.67%	7.55%	12.35%
Elected rate	N/A	15.44%	8.75%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	5.50%	15.44%	8.75%	7.55%	12.35%
Group Term Life rate	0.17%	0.29%	N/A	N/A	0.19%
Number of annuitants	3	26	2	84	0
Number of members	11	66	27	249	3
Number of depositing members	4	42	14	103	3
Average age of depositing members	47.05	47.50	46.93	50.42	51.50
Average years of service of depositing members	15.44	15.08	13.43	8.43	14.50

Plan number	790	735	437	634	471
Plan name	Trophy Club MUD #1	Two Way SUD	TX Assoc. of Counties	TX Eastern 911 Network	Tyler Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 945,191	\$ 20,899	\$ 36,350,455	\$ 1,114,225	\$ 1,884,118
Members	3,861,491	2,534,406	87,078,915	446,330	2,725,404
Total	4,806,682	2,555,305	123,429,370	1,560,555	4,609,522
2 PV of future normal cost contributions	1,594,200	925,791	23,860,906	67,063	610,052
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,212,482	1,629,514	99,568,464	1,493,492	3,999,470
4 Actuarial value of assets	3,047,592	1,511,554	98,267,534	1,571,715	3,913,627
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 164,890	\$ 117,960	\$ 1,300,930	\$ (78,223)	\$ 85,843
6 Funded ratio [line 4 ÷ line 3]	94.9%	92.8%	98.7%	105.2%	97.9%
7 Effective amortization period in years	3.5	17.1	14.2	0.0	16.3
Required employer rate for 2025					
Employer-paid normal cost rate	8.58%	10.84%	7.73%	11.61%	11.48%
UAAL/(OAAL) rate	1.00%	2.50%	0.58%	(11.61%)	1.39%
Required rate	9.58%	13.34%	8.31%	0.00%	12.87%
Elected rate	11.82%	N/A	7.00%	15.00%	N/A
Retirement plan rate (greater of required or elected rate)	11.82%	13.34%	8.31%	15.00%	12.87%
Group Term Life rate	0.16%	0.18%	0.11%	N/A	N/A
Number of annuitants	8	1	99	2	9
Number of members	27	8	307	1	16
Number of depositing members	14	8	196	1	11
Average age of depositing members	46.84	44.84	45.40	53.04	54.45
Average years of service of depositing members	12.84	14.24	10.77	21.00	11.28

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	328	561	834	830	387
Plan name	Tyler County	United ID – Hidalgo Co.	Upper Brushy Creek WCID	Upper Leon River MWD	Upper Sabine Valley SWMD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 13,187,650	\$ 1,816,910	\$ 156,035	\$ 157,762	\$ 9,793
Members	26,265,120	4,677,929	1,017,384	2,182,951	770,134
Total	39,452,770	6,494,839	1,173,419	2,340,713	779,927
2 PV of future normal cost contributions	5,312,054	1,104,464	497,607	719,555	413,830
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	34,140,716	5,390,375	675,812	1,621,158	366,097
4 Actuarial value of assets	34,337,895	5,590,446	644,942	1,468,359	372,290
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (197,179)	\$ (200,071)	\$ 30,870	\$ 152,799	\$ (6,193)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.6%	103.7%	95.4%	90.6%	101.7%
7 Effective amortization period in years	0.0	0.0	18.4	8.5	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	7.31%	5.43%	8.28%	6.74%	11.19%
UAAL/(OAAL) rate	(0.27%)	(1.68%)	0.60%	1.69%	(0.31%)
Required rate	7.04%	3.75%	8.88%	8.43%	10.88%
Elected rate	6.89%	7.00%	7.50%	9.40%	13.00%
Retirement plan rate (greater of required or elected rate)	7.04%	7.00%	8.88%	9.40%	13.00%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	112	28	1	2	2
Number of members	283	55	6	16	11
Number of depositing members	147	26	4	14	8
Average age of depositing members	51.18	50.59	48.79	46.83	55.36
Average years of service of depositing members	12.24	11.20	21.27	12.59	11.83

Plan number	792	329	682	330	843
Plan name	Upper Trinity GCD	Upshur County	Upton Co. AD	Upton County	Uvalde Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 31,220	\$ 26,238,806	\$ 475,717	\$ 10,214,510	\$ 132,483
Members	1,779,685	29,588,597	1,054,434	26,335,183	1,219,888
Total	1,810,905	55,827,403	1,530,151	36,549,693	1,352,371
2 PV of future normal cost contributions	898,624	7,205,590	420,864	7,901,084	603,974
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	912,281	48,621,813	1,109,287	28,648,609	748,397
4 Actuarial value of assets	825,042	46,275,342	1,139,427	27,572,870	417,451
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 87,239	\$ 2,346,471	\$ (30,140)	\$ 1,075,739	\$ 330,946
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.4%	95.2%	102.7%	96.2%	55.8%
7 Effective amortization period in years	18.1	17.2	0.0	15.0	17.2
Required employer rate for 2025					
Employer-paid normal cost rate	6.15%	5.39%	8.17%	10.57%	6.07%
UAAL/(OAAL) rate	1.09%	2.05%	(1.20%)	1.70%	4.63%
Required rate	7.24%	7.44%	6.97%	12.27%	10.70%
Elected rate	N/A	N/A	11.00%	10.00%	N/A
Retirement plan rate (greater of required or elected rate)	7.24%	7.44%	11.00%	12.27%	10.70%
Group Term Life rate	0.09%	N/A	0.10%	N/A	0.17%
Number of annuitants	2	181	4	72	2
Number of members	21	505	8	177	25
Number of depositing members	12	217	5	87	15
Average age of depositing members	38.26	49.50	43.18	47.10	46.65
Average years of service of depositing members	7.72	10.61	13.45	11.41	11.73

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	331	332	663	586	672
Plan name	Uvalde County	Val Verde County	Valley MUD #2 – Cameron Co.	Valwood Improvement Auth. – Dallas Co.	Van Zandt Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 21,952,600	\$ 34,233,030	\$ 303,832	\$ 557,763	\$ 1,939,940
Members	49,176,528	51,224,285	2,481,567	3,907,336	2,667,882
Total	71,129,128	85,457,315	2,785,399	4,465,099	4,607,822
2 PV of future normal cost contributions	11,331,045	13,651,052	875,393	220,931	982,332
3 Actuarial accrued liability (AAL) [line 1 - line 2]	59,798,083	71,806,263	1,910,006	4,244,168	3,625,490
4 Actuarial value of assets	54,028,947	64,382,495	1,823,318	3,936,958	3,471,074
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 5,769,136	\$ 7,423,768	\$ 86,688	\$ 307,210	\$ 154,416
6 Funded ratio [line 4 ÷ line 3]	90.4%	89.7%	95.5%	92.8%	95.7%
7 Effective amortization period in years	17.1	17.1	17.5	17.1	2.6
Required employer rate for 2025					
Employer-paid normal cost rate	6.83%	7.67%	8.08%	4.50%	7.73%
UAAL/(OAAL) rate	3.54%	4.10%	0.97%	4.43%	1.53%
Required rate	10.37%	11.77%	9.05%	8.93%	9.26%
Elected rate	N/A	N/A	N/A	N/A	14.00%
Retirement plan rate (greater of required or elected rate)	10.37%	11.77%	9.05%	8.93%	14.00%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	153	167	8	3	14
Number of members	543	616	22	6	35
Number of depositing members	266	321	16	6	16
Average age of depositing members	46.37	43.92	49.71	55.64	44.67
Average years of service of depositing members	9.67	8.96	12.42	27.19	5.46

Plan number	333	420	1113	423	767
Plan name	Van Zandt County	Velasco DD – Brazoria Co.	Verona SUD	Victoria Co. DD #3	Victoria Co. GCD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 19,214,373	\$ 6,089,426	\$ 0	\$ 1,449,826	\$ 122,433
Members	29,577,460	9,407,212	208,252	673,571	1,072,803
Total	48,791,833	15,496,638	208,252	2,123,397	1,195,236
2 PV of future normal cost contributions	7,671,196	2,094,762	160,254	288,201	707,385
3 Actuarial accrued liability (AAL) [line 1 - line 2]	41,120,637	13,401,876	47,998	1,835,196	487,851
4 Actuarial value of assets	38,597,859	12,872,851	40,920	1,692,759	490,800
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 2,522,778	\$ 529,025	\$ 7,078	\$ 142,437	\$ (2,949)
6 Funded ratio [line 4 ÷ line 3]	93.9%	96.1%	85.3%	92.2%	100.6%
7 Effective amortization period in years	16.2	17.4	18.8	15.4	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	5.60%	3.42%	4.31%	8.77%	10.86%
UAAL/(OAAL) rate	2.03%	1.77%	0.30%	6.52%	(0.35%)
Required rate	7.63%	5.19%	4.61%	15.29%	10.51%
Elected rate	N/A	N/A	N/A	N/A	14.00%
Retirement plan rate (greater of required or elected rate)	7.63%	5.19%	4.61%	15.29%	14.00%
Group Term Life rate	N/A	0.18%	N/A	N/A	0.10%
Number of annuitants	174	18	0	8	2
Number of members	716	48	5	5	5
Number of depositing members	232	34	5	5	5
Average age of depositing members	47.78	43.11	54.83	49.75	39.67
Average years of service of depositing members	9.42	13.73	17.18	7.83	9.53

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	334	872	1085	748	335
	Victoria County	Walker Co. AD	Walker Co. ESD #2	Walker Co. SUD	Walker County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 95,957,951	\$ 146,483	\$ 0	\$ 279,038	\$ 49,054,123
Members	157,758,835	3,103,256	3,769,873	2,126,567	110,407,210
Total	253,716,786	3,249,739	3,769,873	2,405,605	159,461,333
2 PV of future normal cost contributions	34,782,395	1,532,974	3,463,055	561,382	26,153,806
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	218,934,391	1,716,765	306,818	1,844,223	133,307,527
4 Actuarial value of assets	188,327,145	1,612,166	272,379	1,715,564	112,000,256
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 30,607,246	\$ 104,599	\$ 34,439	\$ 128,659	\$ 21,307,271
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	86.0%	93.9%	88.8%	93.0%	84.0%
7 Effective amortization period in years	16.8	17.6	18.6	17.4	16.4
Required employer rate for 2025					
Employer-paid normal cost rate	7.31%	10.13%	10.72%	6.25%	7.33%
UAAL/(OAAL) rate	7.17%	0.89%	0.26%	2.07%	6.87%
Required rate	14.48%	11.02%	10.98%	8.32%	14.20%
Elected rate	N/A	9.98%	N/A	5.00%	N/A
Retirement plan rate (greater of required or elected rate)	14.48%	11.02%	10.98%	8.32%	14.20%
Group Term Life rate	0.23%	N/A	0.07%	N/A	N/A
Number of annuitants	452	2	0	2	275
Number of members	1,210	39	21	18	938
Number of depositing members	604	24	20	11	411
Average age of depositing members	45.79	43.88	37.65	45.97	44.43
Average years of service of depositing members	11.83	8.89	7.10	10.18	12.44

Plan number	773	336	1048	565	1133
	Waller Co. AD	Waller County	Waller-Harris Co. ESD #200	Ward Co. CAD	Ward Co. ID #1
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 862,208	\$ 26,942,969	\$ 24,795	\$ 854,970	\$ 0
Members	4,359,743	63,007,661	7,806,549	805,674	865,801
Total	5,221,951	89,950,630	7,831,344	1,660,644	865,801
2 PV of future normal cost contributions	1,422,126	18,285,888	6,244,645	244,164	442,751
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	3,799,825	71,664,742	1,586,699	1,416,480	423,050
4 Actuarial value of assets	3,340,032	65,486,214	788,536	1,316,744	46,231
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 459,793	\$ 6,178,528	\$ 798,163	\$ 99,736	\$ 376,819
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	87.9%	91.4%	49.7%	93.0%	10.9%
7 Effective amortization period in years	17.6	7.6	15.7	16.6	20.0
Required employer rate for 2025					
Employer-paid normal cost rate	9.29%	6.75%	8.34%	10.98%	4.36%
UAAL/(OAAL) rate	3.37%	2.28%	1.62%	5.31%	11.43%
Required rate	12.66%	9.03%	9.96%	16.29%	15.79%
Elected rate	N/A	11.05%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.66%	11.05%	9.96%	16.29%	15.79%
Group Term Life rate	0.14%	0.24%	0.08%	0.24%	0.12%
Number of annuitants	9	186	2	5	0
Number of members	31	648	161	8	5
Number of depositing members	23	358	95	3	5
Average age of depositing members	47.53	45.79	39.39	41.59	46.52
Average years of service of depositing members	14.50	10.27	6.20	10.53	13.25

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	337	444	338	604	339
Plan name	Ward County	Ward Memorial Hospital	Washington County	Webb Co. AD	Webb County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 28,198,618	\$ 13,301,800	\$ 26,232,571	\$ 4,325,641	\$ 183,992,144
Members	47,025,880	32,796,092	55,781,901	13,967,589	386,226,537
Total	75,224,498	46,097,892	82,014,472	18,293,230	570,218,681
2 PV of future normal cost contributions	12,692,309	7,572,056	13,429,350	3,809,925	92,488,712
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	62,532,189	38,525,836	68,585,122	14,483,305	477,729,969
4 Actuarial value of assets	57,692,119	34,396,357	59,830,649	13,032,602	425,268,693
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 4,840,070	\$ 4,129,479	\$ 8,754,473	\$ 1,450,703	\$ 52,461,276
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.3%	89.3%	87.2%	90.0%	89.0%
7 Effective amortization period in years	8.7	15.6	17.2	17.1	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	8.97%	8.50%	6.78%	5.24%	8.13%
UAAL/(OAAL) rate	3.33%	5.01%	4.78%	3.65%	4.81%
Required rate	12.30%	13.51%	11.56%	8.89%	12.94%
Elected rate	14.46%	N/A	N/A	N/A	12.30%
Retirement plan rate (greater of required or elected rate)	14.46%	13.51%	11.56%	8.89%	12.94%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	137	78	150	20	814
Number of members	392	337	550	111	3,273
Number of depositing members	201	94	237	59	1,701
Average age of depositing members	44.29	43.37	42.66	43.22	43.34
Average years of service of depositing members	10.15	7.40	10.10	11.47	10.56

Plan number	443	410	454	688	358
Plan name	West Central TX COG	West Central TX MWD	West Jefferson Co. MWD	West Nueces-Las Moras SWCD #236	West Travis Co. PUA
1 Present value (PV) of future benefits					
Benefit recipients	\$ 20,693,216	\$ 4,275,269	\$ 2,597,030	\$ 0	\$ 44,842
Members	31,776,917	4,311,400	2,737,903	52,743	9,321,884
Total	52,470,133	8,586,669	5,334,933	52,743	9,366,726
2 PV of future normal cost contributions	4,961,308	1,199,807	702,360	10,359	5,353,986
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	47,508,825	7,386,862	4,632,573	42,384	4,012,740
4 Actuarial value of assets	40,254,561	6,825,851	4,138,795	54,527	3,916,516
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 7,254,264	\$ 561,011	\$ 493,778	\$ (12,143)	\$ 96,224
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	84.7%	92.4%	89.3%	128.6%	97.6%
7 Effective amortization period in years	17.2	13.4	17.2	0.0	2.1
Required employer rate for 2025					
Employer-paid normal cost rate	7.26%	5.79%	6.71%	15.55%	10.36%
UAAL/(OAAL) rate	10.64%	3.20%	7.66%	(9.41%)	0.19%
Required rate	17.90%	8.99%	14.37%	6.14%	10.55%
Elected rate	11.00%	9.56%	N/A	N/A	11.36%
Retirement plan rate (greater of required or elected rate)	17.90%	9.56%	14.37%	6.14%	11.36%
Group Term Life rate	0.29%	0.23%	N/A	N/A	N/A
Number of annuitants	95	25	10	0	2
Number of members	225	41	17	1	74
Number of depositing members	78	22	10	1	41
Average age of depositing members	46.82	53.18	44.57	60.89	40.10
Average years of service of depositing members	9.38	10.16	12.13	17.08	4.68

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	993	621	923	340	476
Plan name	Wharton Co. CAD	Wharton Co. WCID #1	Wharton Co. WCID #2	Wharton County	Wheeler Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 333,903	\$ 0	\$ 28,583	\$ 39,033,522	\$ 327,163
Members	2,190,661	699,708	647,952	53,806,202	638,698
Total	2,524,564	699,708	676,535	92,839,724	965,861
2 PV of future normal cost contributions	866,798	240,675	330,763	13,799,303	109,867
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	1,657,766	459,033	345,772	79,040,421	855,994
4 Actuarial value of assets	1,280,485	490,911	324,188	70,529,900	770,887
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 377,281	\$ (31,878)	\$ 21,584	\$ 8,510,521	\$ 85,107
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	77.2%	106.9%	93.8%	89.2%	90.1%
7 Effective amortization period in years	5.0	0.0	17.0	12.1	17.9
Required employer rate for 2025					
Employer-paid normal cost rate	8.26%	14.33%	11.03%	8.34%	7.94%
UAAL/(OAAL) rate	3.78%	(2.03%)	1.04%	5.54%	5.90%
Required rate	12.04%	12.30%	12.07%	13.88%	13.84%
Elected rate	17.14%	8.64%	N/A	15.17%	7.00%
Retirement plan rate (greater of required or elected rate)	17.14%	12.30%	12.07%	15.17%	13.84%
Group Term Life rate	0.17%	0.64%	N/A	N/A	N/A
Number of annuitants	2	0	1	222	3
Number of members	25	10	4	399	5
Number of depositing members	17	3	4	237	3
Average age of depositing members	48.08	55.13	52.19	48.72	57.94
Average years of service of depositing members	12.42	17.75	10.44	12.49	18.39

Plan number	341	427	740	446	342
Plan name	Wheeler County	White River MWD – Dickens Co.	Wichita AD	Wichita Co. WID #2	Wichita County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,738,830	\$ 1,779,530	\$ 1,339,739	\$ 3,977,859	\$ 79,954,963
Members	15,964,215	911,227	6,359,359	2,002,474	108,797,819
Total	21,703,045	2,690,757	7,699,098	5,980,333	188,752,782
2 PV of future normal cost contributions	4,267,666	416,384	1,386,590	337,738	28,549,882
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	17,435,379	2,274,373	6,312,508	5,642,595	160,202,900
4 Actuarial value of assets	17,299,172	3,174,811	5,915,805	5,472,332	142,396,110
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 136,207	\$ (900,438)	\$ 396,703	\$ 170,263	\$ 17,806,790
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	99.2%	139.6%	93.7%	97.0%	88.9%
7 Effective amortization period in years	4.3	0.0	14.2	6.3	9.3
Required employer rate for 2025					
Employer-paid normal cost rate	8.03%	3.44%	9.70%	4.82%	6.76%
UAAL/(OAAL) rate	0.27%	(3.44%)	3.33%	3.29%	4.98%
Required rate	8.30%	0.00%	13.03%	8.11%	11.74%
Elected rate	8.75%	N/A	13.43%	11.00%	14.00%
Retirement plan rate (greater of required or elected rate)	8.75%	0.00%	13.43%	11.00%	14.00%
Group Term Life rate	N/A	N/A	0.13%	0.46%	0.11%
Number of annuitants	53	10	7	14	407
Number of members	163	17	25	16	1,114
Number of depositing members	94	9	18	10	506
Average age of depositing members	49.03	37.78	49.21	54.38	42.53
Average years of service of depositing members	10.90	8.80	17.27	12.67	9.57

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	559	655	715	530	343
Plan name	Wichita-Wilbarger 911 Dist.	Wickson Creek SUD – Brazos Co.	Wilbarger Co. AD	Wilbarger Co. HD	Wilbarger County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,183,107	\$ 1,953,593	\$ 77,503	\$ 9,202,465	\$ 13,699,960
Members	1,169,361	4,043,596	1,338,171	20,758,434	18,100,100
Total	3,352,468	5,997,189	1,415,674	29,960,899	31,800,060
2 PV of future normal cost contributions	424,184	963,798	666,326	6,307,088	4,080,079
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,928,284	5,033,391	749,348	23,653,811	27,719,981
4 Actuarial value of assets	2,959,920	4,638,912	776,625	24,946,273	25,127,332
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (31,636)	\$ 394,479	\$ (27,277)	\$ (1,292,462)	\$ 2,592,649
6 Funded ratio [line 4 ÷ line 3]	101.1%	92.2%	103.6%	105.5%	90.6%
7 Effective amortization period in years	0.0	13.8	0.0	0.0	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	11.39%	7.96%	13.29%	2.39%	6.66%
UAAL/(OAAL) rate	(0.76%)	4.85%	(0.69%)	(0.79%)	4.85%
Required rate	10.63%	12.81%	12.60%	1.60%	11.51%
Elected rate	9.06%	13.43%	9.93%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	10.63%	13.43%	12.60%	1.60%	11.51%
Group Term Life rate	0.11%	0.10%	N/A	N/A	0.24%
Number of annuitants	5	5	3	87	82
Number of members	4	18	10	935	141
Number of depositing members	4	13	5	219	85
Average age of depositing members	50.11	41.75	51.82	42.28	48.92
Average years of service of depositing members	8.21	11.94	10.98	7.26	11.80

Plan number	575	652	344	608	798
Plan name	Willacy Co. AD	Willacy Co. Housing Auth.	Willacy County	Williamson CAD	Williamson Co. ESD #3
1 Present value (PV) of future benefits					
Benefit recipients	\$ 460,621	\$ 65,044	\$ 8,849,814	\$ 15,022,581	\$ 198,127
Members	1,224,121	554,811	18,795,516	32,175,413	16,856,244
Total	1,684,742	619,855	27,645,330	47,197,994	17,054,371
2 PV of future normal cost contributions	234,655	253,641	6,040,157	8,779,186	9,480,417
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,450,087	366,214	21,605,173	38,418,808	7,573,954
4 Actuarial value of assets	1,492,816	365,462	22,993,033	33,468,593	5,756,584
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (42,729)	\$ 752	\$ (1,387,860)	\$ 4,950,215	\$ 1,817,370
6 Funded ratio [line 4 ÷ line 3]	102.9%	99.8%	106.4%	87.1%	76.0%
7 Effective amortization period in years	0.0	20.0	0.0	11.0	15.3
Required employer rate for 2025					
Employer-paid normal cost rate	7.74%	8.10%	7.22%	10.16%	10.71%
UAAL/(OAAL) rate	(1.07%)	0.04%	(1.97%)	6.56%	3.35%
Required rate	6.67%	8.14%	5.25%	16.72%	14.06%
Elected rate	N/A	N/A	8.09%	19.00%	N/A
Retirement plan rate (greater of required or elected rate)	6.67%	8.14%	8.09%	19.00%	14.06%
Group Term Life rate	0.19%	N/A	0.12%	0.10%	0.07%
Number of annuitants	1	4	78	53	1
Number of members	7	10	333	132	76
Number of depositing members	6	6	144	83	63
Average age of depositing members	59.64	52.50	44.81	43.50	35.82
Average years of service of depositing members	17.63	8.15	8.57	10.05	7.01

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	361	897	1044	345	479
Plan name	Williamson Co. ESD #4	Williamson Co. ESD #5	Williamson Co. ESD #7	Williamson County	Wilson Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 94,265	\$ 0	\$ 289,674,862	\$ 2,435,895
Members	12,680,824	4,498,819	1,949,197	634,036,755	3,049,509
Total	12,680,824	4,593,084	1,949,197	923,711,617	5,485,404
2 PV of future normal cost contributions	7,560,532	3,303,816	1,532,603	175,471,156	975,152
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	5,120,292	1,289,268	416,594	748,240,461	4,510,252
4 Actuarial value of assets	3,775,258	1,172,865	262,557	636,014,210	3,981,738
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,345,034	\$ 116,403	\$ 154,037	\$ 112,226,251	\$ 528,514
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	73.7%	91.0%	63.0%	85.0%	88.3%
7 Effective amortization period in years	18.0	2.1	15.8	13.5	17.1
Required employer rate for 2025					
Employer-paid normal cost rate	10.33%	10.80%	8.12%	8.92%	7.87%
UAAL/(OAAL) rate	2.87%	0.41%	1.49%	6.12%	7.39%
Required rate	13.20%	11.21%	9.61%	15.04%	15.26%
Elected rate	N/A	13.00%	4.39%	16.05%	N/A
Retirement plan rate (greater of required or elected rate)	13.20%	13.00%	9.61%	16.05%	15.26%
Group Term Life rate	0.07%	N/A	N/A	N/A	N/A
Number of annuitants	0	3	0	1,085	15
Number of members	65	40	42	4,220	31
Number of depositing members	57	28	23	1,995	13
Average age of depositing members	36.13	35.61	38.21	43.37	43.74
Average years of service of depositing members	7.65	6.49	7.09	9.90	7.17

Plan number	1023	1017	1128	346	533
Plan name	Wilson Co. ESD #1	Wilson Co. ESD #3	Wilson Co. ESD #4	Wilson County	Winkler Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 0	\$ 20,857,374	\$ 141,483
Members	3,611,421	5,285,085	1,946,268	29,393,718	1,055,594
Total	3,611,421	5,285,085	1,946,268	50,251,092	1,197,077
2 PV of future normal cost contributions	2,704,131	3,522,111	1,850,476	11,881,536	117,750
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	907,290	1,762,974	95,792	38,369,556	1,079,327
4 Actuarial value of assets	746,005	1,050,040	78,063	34,497,259	1,003,021
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 161,285	\$ 712,934	\$ 17,729	\$ 3,872,297	\$ 76,306
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	82.2%	59.6%	81.5%	89.9%	92.9%
7 Effective amortization period in years	17.7	15.0	20.0	17.0	17.3
Required employer rate for 2025					
Employer-paid normal cost rate	7.78%	7.81%	2.78%	6.93%	8.59%
UAAL/(OAAL) rate	0.86%	2.94%	0.17%	2.62%	7.79%
Required rate	8.64%	10.75%	2.95%	9.55%	16.38%
Elected rate	N/A	N/A	N/A	8.90%	N/A
Retirement plan rate (greater of required or elected rate)	8.64%	10.75%	2.95%	9.55%	16.38%
Group Term Life rate	0.05%	0.05%	0.06%	0.26%	N/A
Number of annuitants	0	0	0	135	3
Number of members	53	69	23	537	6
Number of depositing members	27	34	23	237	2
Average age of depositing members	32.19	34.24	33.71	46.20	50.60
Average years of service of depositing members	2.95	5.09	2.21	7.91	16.88

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	389	347	937	493	348
	Winkler Co. HD	Winkler County	Wintergarten GCD	Wise Co. AD	Wise County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 434,234	\$ 23,808,698	\$ 57,406	\$ 2,532,673	\$ 48,765,052
Members	16,658,256	41,872,182	211,467	6,577,468	113,766,897
Total	17,092,490	65,680,880	268,873	9,110,141	162,531,949
2 PV of future normal cost contributions	9,597,735	7,456,447	82,927	1,399,258	26,379,188
3 Actuarial accrued liability (AAL) [line 1 - line 2]	7,494,755	58,224,433	185,946	7,710,883	136,152,761
4 Actuarial value of assets	6,693,321	62,086,157	198,661	6,726,366	119,021,159
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 801,434	\$ (3,861,724)	\$ (12,715)	\$ 984,517	\$ 17,131,602
6 Funded ratio [line 4 ÷ line 3]	89.3%	106.6%	106.8%	87.2%	87.4%
7 Effective amortization period in years	17.1	0.0	0.0	16.9	17.0
Required employer rate for 2025					
Employer-paid normal cost rate	9.26%	9.24%	6.12%	9.03%	7.63%
UAAL/(OAAL) rate	0.82%	(4.68%)	(0.82%)	6.08%	4.99%
Required rate	10.08%	4.56%	5.30%	15.11%	12.62%
Elected rate	N/A	12.92%	7.00%	12.80%	N/A
Retirement plan rate (greater of required or elected rate)	10.08%	12.92%	7.00%	15.11%	12.62%
Group Term Life rate	0.08%	0.33%	0.32%	0.13%	0.19%
Number of annuitants	9	142	1	16	235
Number of members	231	378	2	38	874
Number of depositing members	112	120	2	20	436
Average age of depositing members	40.73	51.32	65.83	49.69	45.26
Average years of service of depositing members	6.24	11.84	13.58	12.68	10.31

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	\$ 846,524	\$ 24,520,172	\$ 0	\$ 0	\$ 201,173
Members	4,091,055	44,718,459	840,253	1,107,299	289,550
Total	4,937,579	69,238,631	840,253	1,107,299	490,723
2 PV of future normal cost contributions	617,453	12,033,398	592,986	545,214	150,991
3 Actuarial accrued liability (AAL) [line 1 - line 2]	4,320,126	57,205,233	247,267	562,085	339,732
4 Actuarial value of assets	3,900,180	55,109,803	243,768	490,662	355,172
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 419,946	\$ 2,095,430	\$ 3,499	\$ 71,423	\$ (15,440)
6 Funded ratio [line 4 ÷ line 3]	90.3%	96.3%	98.6%	87.3%	104.5%
7 Effective amortization period in years	8.8	2.7	20.0	17.7	0.0
Required employer rate for 2025					
Employer-paid normal cost rate	8.46%	7.51%	3.67%	3.75%	9.06%
UAAL/(OAAL) rate	5.49%	1.14%	0.07%	1.22%	(1.69%)
Required rate	13.95%	8.65%	3.74%	4.97%	7.37%
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%	3.74%	4.97%	7.37%
Group Term Life rate	N/A	N/A	0.05%	N/A	0.06%
Number of annuitants	7	166	0	0	3
Number of members	16	384	16	14	8
Number of depositing members	13	213	11	10	2
Average age of depositing members	56.54	47.16	35.53	41.81	49.86
Average years of service of depositing members	19.12	10.85	5.39	8.18	2.58

* For explanatory notes and a list of plan name abbreviations, see page 89.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

Plan number	350	1108	351	649	352
Plan name	Yoakum County	Young CAD	Young County	Zapata Co. AD	Zapata County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 37,336,136	\$ 0	\$ 16,392,707	\$ 456,605	\$ 32,198,827
Members	73,594,773	826,733	17,878,928	1,401,839	53,936,867
Total	110,930,909	826,733	34,271,635	1,858,444	86,135,694
2 PV of future normal cost contributions	18,871,155	609,962	4,902,651	264,827	12,493,995
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	92,059,754	216,771	29,368,984	1,593,617	73,641,699
4 Actuarial value of assets	85,187,897	138,609	27,990,088	1,399,391	69,498,342
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 6,871,857	\$ 78,162	\$ 1,378,896	\$ 194,226	\$ 4,143,357
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.5%	63.9%	95.3%	87.8%	94.4%
7 Effective amortization period in years	8.8	14.4	17.4	17.2	17.3
Required employer rate for 2025					
Employer-paid normal cost rate	7.38%	8.61%	5.74%	9.73%	8.39%
UAAL/(OAAL) rate	3.21%	1.69%	1.94%	7.50%	2.92%
Required rate	10.59%	10.30%	7.68%	17.23%	11.31%
Elected rate	12.00%	10.58%	N/A	17.06%	7.38%
Retirement plan rate (greater of required or elected rate)	12.00%	10.58%	7.68%	17.23%	11.31%
Group Term Life rate	N/A	0.08%	N/A	0.20%	0.25%
Number of annuitants	229	0	109	4	201
Number of members	687	12	253	8	518
Number of depositing members	334	8	112	6	289
Average age of depositing members	45.37	41.49	47.39	53.86	44.04
Average years of service of depositing members	9.76	7.19	8.85	17.99	10.72

Plan number	935	566	353
Plan name	Zapata SWCD	Zavala Co. AD	Zavala County
1 Present value (PV) of future benefits			
Benefit recipients	\$ 0	\$ 236,087	\$ 7,036,123
Members	135,394	1,975,685	18,931,910
Total	135,394	2,211,772	25,968,033
2 PV of future normal cost contributions	55,245	380,595	6,098,958
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	80,149	1,831,177	19,869,075
4 Actuarial value of assets	82,759	1,820,313	20,010,350
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (2,610)	\$ 10,864	\$ (141,275)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	103.3%	99.4%	100.7%
7 Effective amortization period in years	0.0	14.5	0.0
Required employer rate for 2025			
Employer-paid normal cost rate	5.01%	9.05%	8.86%
UAAL/(OAAL) rate	(0.57%)	0.18%	(0.51%)
Required rate	4.44%	9.23%	8.35%
Elected rate	5.64%	7.00%	13.00%
Retirement plan rate (greater of required or elected rate)	5.64%	9.23%	13.00%
Group Term Life rate	N/A	0.26%	N/A
Number of annuitants	0	4	40
Number of members	1	15	279
Number of depositing members	1	9	150
Average age of depositing members	42.37	49.08	42.51
Average years of service of depositing members	21.50	11.94	8.10

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2023*

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

Changes in the Employees Saving Fund



CHANGES IN EMPLOYEES SAVING FUND

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
638	Acton MUD	\$ 1,550,164	\$ 77,441	\$ -	\$ 108,124	\$ -	\$ 88	\$ 7,086	\$ -	\$ 1,728,553
1120	Agua Poquita SWCD	493	1,187	-	35	-	-	-	-	1,715
789	Agua SUD	998,722	103,494	-	65,988	-	21,965	77,908	-	1,068,330
615	Alamo Area COG	12,617,302	953,737	-	820,685	-	858,422	339,596	24,280	13,169,425
916	Alliance Reg. WA	114,420	18,990	-	8,009	-	-	-	-	141,419
691	Anderson Co. CAD	697,625	41,044	-	47,553	-	24,826	-	-	761,396
100	Anderson County	13,078,777	855,245	-	854,043	-	1,028,058	306,393	(57)	13,453,671
875	Andrews Co. AD	237,018	23,175	-	16,209	-	37,572	-	-	238,830
101	Andrews County	14,862,052	881,616	-	970,931	-	1,619,422	158,579	-	14,936,598
1137	Angelina & Neches River Auth.	-	17,620	-	-	-	-	-	-	17,620
502	Angelina Co. AD	904,885	70,414	-	47,256	-	234,709	6,451	-	781,395
102	Angelina County	18,957,522	1,224,368	-	1,238,914	-	1,512,824	362,632	-	19,545,347
684	Angelina-Nacogdoches Co. WCID #1	20,698	10,597	-	1,449	-	-	-	-	32,743
576	Angleton DD	1,265,556	29,137	-	46,036	-	774,361	-	-	566,367
614	Aquilla WSD – Hill Co.	575,367	45,328	-	28,983	-	161,317	-	-	488,361
459	Aransas Co. AD	578,917	39,112	-	38,907	-	24,540	4,497	-	627,900
668	Aransas Co. ND	655,303	73,024	-	45,952	-	-	3,985	-	770,295
103	Aransas County	9,277,723	901,114	-	606,626	-	768,235	205,727	372	9,811,129
503	Archer Co. AD	377,456	7,959	-	25,621	-	20,174	-	-	390,862
104	Archer County	2,647,404	212,400	-	180,277	-	112,257	28,126	-	2,899,698
964	Ark-Tex COG	791,011	167,887	-	52,431	-	57,237	42,034	-	912,058
1011	Armstrong Co. AD	23,143	6,307	-	1,620	-	-	-	-	31,070
105	Armstrong County	630,473	61,529	-	41,557	-	34,514	16,758	-	682,287
551	Atascosa CAD	683,971	57,468	-	47,834	-	-	6,036	-	783,237
106	Atascosa County	15,304,372	1,346,256	-	998,995	-	931,934	642,391	-	16,075,299
950	Athens MWA	84,016	17,973	-	5,881	-	-	-	-	107,870
461	Austin Co. AD	1,141,402	66,313	-	79,116	-	37,710	-	-	1,249,121
994	Austin Co. ECD	28,863	12,492	-	2,584	-	-	-	-	43,939
1065	Austin Co. ESD #2	26,708	31,467	-	1,870	-	-	-	-	60,045
107	Austin County	13,052,885	868,540	-	888,552	-	546,510	254,246	-	14,009,221
597	Bacliff MUD	927,986	41,979	-	51,794	-	324,047	-	-	697,712
108	Bailey County	2,426,280	223,626	-	134,202	-	404,543	125,809	-	2,253,757
945	Ballinger Memorial HD	1,814,931	502,122	-	121,762	-	97,182	82,790	-	2,258,842

¹ For a list of abbreviations, see page 29.

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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
109	Bandera County	10,309,065	735,694	-	674,746	-	578,911	377,142	-	10,763,452
918	Bastrop CAD	482,827	99,441	-	33,798	-	-	-	-	616,066
812	Bastrop Co. ESD #1	531,791	82,358	-	37,225	-	-	-	-	651,375
915	Bastrop Co. ESD #2	187,123	64,452	-	12,515	-	-	12,429	-	251,661
398	Bastrop Co. WCID #2	211,374	68,063	-	12,805	-	24,398	6,739	-	261,105
110	Bastrop County	27,505,509	2,368,021	-	1,812,020	-	2,080,247	585,784	-	29,019,519
1058	Bastrop Travis Counties ESD #1	26,256	35,196	-	1,577	-	-	12,378	-	50,651
685	Baylor Co. AD	88,983	4,242	-	5,524	-	-	16,225	-	82,523
111	Baylor County	1,402,500	96,149	-	77,137	-	293,082	13,439	-	1,269,265
613	Bayview ID #11	252,600	8,058	-	17,682	-	-	-	-	278,341
690	Bayview MUD	156,458	10,842	-	10,952	-	-	-	-	178,252
1096	Bee Co. AD	21,067	13,177	-	1,366	-	-	2,730	-	32,880
112	Bee County	7,037,342	526,865	-	467,519	-	250,698	284,107	-	7,496,921
506	Bell Co. AD	3,319,606	209,356	-	211,917	-	300,045	141,486	-	3,299,348
1142	Bell Co. Public Health Dist.	-	111,718	-	-	-	-	-	-	111,718
418	Bell Co. WCID #1	2,765,969	226,326	-	184,606	-	42,753	87,651	-	3,046,497
378	Bell Co. WCID #3	158,101	45,092	-	10,949	-	-	10,679	-	203,464
113	Bell County	63,784,507	5,079,615	-	4,138,229	-	5,588,573	1,420,755	-	65,993,023
708	Benbrook WA	2,825,500	215,284	-	197,785	-	-	-	-	3,238,569
472	Bexar AD	14,701,544	824,453	-	993,660	-	991,991	90,006	-	15,437,660
373	Bexar Co. ESD #10	419,752	196,354	-	29,159	-	-	7,451	-	637,814
1103	Bexar Co. ESD #11	116,712	110,003	-	8,186	-	-	-	-	234,901
1080	Bexar Co. ESD #12	190,600	116,759	-	12,757	-	-	10,763	-	309,352
861	Bexar Co. ESD #2	3,240,051	854,632	-	223,540	-	-	120,714	-	4,197,508
1083	Bexar Co. ESD #5	242,914	172,477	-	16,423	-	-	21,197	-	410,618
1001	Bexar Co. ESD #6	1,406	258	-	98	-	-	-	-	1,762
828	Bexar Co. ESD #7	1,754,334	366,328	-	122,457	-	-	47,277	-	2,195,842
979	Bexar Co. ESD #8	315,434	86,006	-	20,893	-	16,923	3,308	-	402,103
544	Bexar Co. WCID #10	269,833	33,115	-	18,827	-	-	1,952	-	319,823
114	Bexar County	373,161,868	24,443,128	31,449	24,746,390	-	26,130,404	4,638,525	681	391,613,225
716	Bexar Metro 911 Network Dist.	2,202,148	181,577	-	154,150	-	-	-	-	2,537,874
737	Bexar-Medina-Atascosa WCID #1	971,134	68,104	-	62,935	-	63,054	15,965	-	1,023,154
616	Bistone MWSD – Limestone Co.	770,742	32,585	-	53,786	-	-	3,420	-	853,693

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
1016	Blanco Co. ESD #2	96,662	63,364	-	6,304	-	-	6,766	-	159,564
115	Blanco County	2,986,848	298,683	-	190,802	-	296,091	50,029	-	3,130,213
965	Bluebonnet GCD	40,850	7,886	-	2,859	-	-	-	-	51,595
525	Borden Co. AD	82,224	7,108	-	5,756	-	-	-	-	95,088
116	Borden County	1,482,234	66,461	-	75,041	-	411,434	59,746	-	1,152,556
521	Bosque Co. CAD	294,225	28,688	-	20,076	-	-	18,559	-	324,430
117	Bosque County	3,475,585	286,368	-	231,132	-	185,742	45,602	(328)	3,762,069
118	Bowie County	16,468,478	1,373,420	-	1,025,397	-	1,866,445	446,199	4,233	16,550,418
508	Brazoria Co. AD	4,364,605	243,937	-	302,718	-	44,961	45,324	-	4,820,975
413	Brazoria Co. CRD #3	4,668,841	272,332	-	306,934	-	311,998	-	-	4,936,108
424	Brazoria Co. DD #4	4,912,152	364,866	-	322,616	-	519,103	2,206	-	5,078,325
681	Brazoria Co. DD #5	418,728	78,211	-	28,693	-	-	8,823	-	516,809
1050	Brazoria Co.ESD #3	247,020	116,305	-	17,130	-	-	12,788	-	367,667
119	Brazoria County	101,685,972	6,798,463	-	6,714,069	-	6,925,196	1,362,675	50,287	106,860,345
689	Brazos CAD	1,579,575	123,641	-	109,749	-	50,319	42,931	-	1,719,715
600	Brazos Co. ECD	3,495,439	215,705	-	232,137	-	338,860	74,491	-	3,529,930
1144	Brazos Co. ESD #2	-	4,263	-	-	-	-	-	-	4,263
120	Brazos County	61,448,576	4,079,349	-	4,089,987	-	4,167,414	624,972	164	64,825,363
849	Brazos Regional PUA	389,175	46,790	-	26,061	-	74,921	-	-	387,105
744	Brazos River Auth.	13,579,576	1,189,767	-	925,448	-	749,717	159,777	-	14,785,297
967	Brazos Transit Dist.	1,060,480	236,808	-	68,160	-	28,901	87,267	-	1,249,280
806	Brazos Valley COG	3,108,112	418,492	-	202,111	-	119,227	377,235	-	3,232,252
809	Brazos Valley GCD	174,770	17,819	-	12,234	-	-	-	-	204,824
581	Brewster Co. AD	268,815	17,849	-	18,817	-	-	-	-	305,481
121	Brewster County	3,707,204	307,995	-	241,162	-	198,504	135,290	-	3,922,567
745	Bright Star-Salem SUD	411,433	40,779	-	26,066	-	53,636	-	-	424,642
1134	Briscoe Co. AD	-	5,370	-	-	-	-	-	-	5,370
122	Briscoe County	812,813	54,028	-	48,658	-	116,032	1,058	-	798,410
1052	Brookeland FWSD	63,132	20,444	-	4,413	-	-	87	-	87,903
876	Brookesmith SUD	217,489	41,927	-	15,224	-	-	-	-	274,641
123	Brooks County	3,265,298	225,869	-	210,903	-	305,903	73,255	-	3,322,913
522	Brookshire MWD	508,113	17,342	-	35,568	-	-	-	-	561,022
554	Brookshire-Katy DD	337,781	46,796	-	23,284	-	-	8,318	-	399,543

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
124	Brown County	6,852,191	491,622	-	449,852	-	640,735	23,865	-	7,129,066
702	Brownsville ID	825,648	33,882	-	57,795	-	-	-	-	917,325
1055	Brush Country GCD	17,381	5,110	-	1,181	-	7,161	-	-	16,511
642	Brushy Creek MUD – Williamson Co.	3,018,711	271,209	-	208,936	-	6,030	58,229	-	3,434,597
978	Burleson Co. AD	149,928	28,403	-	10,495	-	-	-	-	188,826
125	Burleson County	5,456,953	461,992	-	336,162	-	789,833	67,243	-	5,398,032
609	Burnet CAD	1,614,947	74,289	-	112,542	-	-	22,714	-	1,779,065
126	Burnet County	16,193,400	1,688,716	16,140	1,044,587	-	1,628,808	269,217	197	17,044,622
719	CAD of Bandera Co.	447,839	33,382	-	30,783	-	-	19,670	-	492,334
635	CAD of Johnson Co.	3,058,157	157,903	-	211,181	-	128,607	5,192	-	3,293,443
602	CAD of Taylor Co.	2,839,398	148,021	-	177,416	-	431,124	-	-	2,733,711
718	Caldwell Co. AD	856,595	70,767	-	59,962	-	-	-	-	987,324
127	Caldwell County	8,022,535	681,370	-	543,030	-	330,255	130,212	-	8,786,468
709	Calhoun Co. AD	934,328	47,507	-	65,365	-	-	-	-	1,047,200
788	Calhoun Co. E911 ECD	57,764	7,727	-	4,043	-	-	-	-	69,534
128	Calhoun County	14,147,418	881,776	-	956,324	-	909,183	277,690	724	14,797,920
542	Callahan Co. AD	210,074	15,404	-	14,705	-	-	-	-	240,184
129	Callahan County	2,356,699	160,982	-	149,382	-	249,990	32,273	48	2,384,751
618	Cameron Co. AD	4,491,536	246,216	-	293,044	-	680,913	10,000	-	4,339,884
692	Cameron Co. DD #1	857,031	62,984	-	59,992	-	-	-	-	980,008
664	Cameron Co. DD #3	936,258	68,742	-	65,538	-	-	-	-	1,070,537
686	Cameron Co. DD #5	338,243	17,135	-	15,295	-	252,112	-	-	118,561
851	Cameron Co. ECD	239,778	47,361	-	14,891	-	36,703	-	-	265,327
462	Cameron Co. ID #2	2,272,997	81,693	-	153,078	-	111,466	14,150	-	2,382,151
590	Cameron Co. ID #6	482,585	28,179	-	29,785	-	95,863	4,858	-	439,828
900	Cameron Co. Reg. Mob. Auth.	637,057	111,365	-	43,114	-	-	40,669	-	750,867
130	Cameron County	96,228,872	5,459,203	-	6,395,256	-	5,885,313	1,796,073	(283)	100,402,228
670	Camp CAD	368,179	25,188	-	25,773	-	-	-	-	419,139
131	Camp County	2,007,029	176,006	-	102,787	-	506,995	68,941	-	1,709,885
367	Caney Creek MUD	141,078	46,694	-	9,062	-	-	26,222	-	170,612
379	Canyon Lake CLD	67,039	24,827	-	3,425	-	6,989	13,632	-	74,669
1021	Canyon Reg. WA	214,187	114,858	-	14,993	-	-	529	-	343,509
132	Carson County	3,452,531	207,310	-	226,995	-	334,545	19,702	-	3,532,589

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
610	Cass Co. AD	287,142	27,073	-	19,696	-	-	8,110	-	325,802
133	Cass County	6,860,666	454,579	-	434,003	-	886,525	72,485	-	6,790,238
134	Castro County	3,127,276	182,433	-	195,139	-	411,805	82,714	-	3,010,329
362	Central Texas COG	-	464,043	-	-	-	-	12,044	-	451,999
862	Central TX GCD	125,873	16,667	-	8,811	-	-	-	-	151,352
712	Central TX Reg. Mob. Auth.	2,692,255	292,994	-	180,537	-	156,056	12,547	-	2,997,183
648	Central WCID – Angelina Co.	245,339	12,892	-	15,850	-	-	18,908	-	255,173
531	Chambers Co. AD	1,062,676	82,875	-	74,387	-	-	-	-	1,219,938
548	Chambers Co. Public HD	5,328,050	492,616	-	362,007	-	-	199,591	25,228	5,957,854
135	Chambers County	25,855,073	2,438,071	-	1,686,530	-	2,082,577	388,906	8,457	27,499,733
1099	Chambers-Liberty Co. ND	32,945	22,898	-	2,306	-	-	-	-	58,149
136	Cherokee County	10,989,859	799,426	2,523	736,684	-	485,093	207,772	416	11,835,211
511	Childress Co. AD	115,317	3,020	-	8,072	-	-	-	-	126,409
582	Childress Co. HD	16,700,484	1,290,941	-	1,145,495	-	586,049	266,339	-	18,284,532
137	Childress County	1,526,602	137,290	-	102,715	-	47,620	36,921	-	1,682,067
1098	Childress Housing Auth.	5,978	4,944	-	418	-	-	-	-	11,340
1114	Chillicothe HD	18,408	23,010	-	1,248	-	-	633	-	42,033
986	City of Quanah Housing Auth.	120,033	21,495	-	8,402	-	-	-	-	149,930
485	Clay Co. AD	126,279	18,476	-	8,840	-	-	-	-	153,595
138	Clay County	3,510,919	257,988	-	213,695	-	435,820	183,601	-	3,363,182
703	Coastal Bend GCD	218,466	10,806	-	15,293	-	-	-	-	244,565
722	Coastal Plains GCD	83,456	4,258	-	5,842	-	-	-	-	93,556
477	Cochran Co. AD	77,537	5,469	-	4,507	-	17,845	-	-	69,668
139	Cochran County	2,988,136	157,398	-	183,339	-	331,143	62,012	-	2,935,717
751	Coke CAD	86,649	7,992	-	1,766	-	61,414	-	-	34,994
946	Coke Co. SWCD #219	5,565	1,057	-	390	-	-	-	-	7,012
140	Coke County	1,379,915	92,784	-	92,858	-	55,899	35,095	-	1,474,562
141	Coleman County	2,381,990	163,555	-	162,428	-	32,893	45,129	-	2,629,950
457	Collin Co. CAD	9,412,141	692,421	-	583,369	-	1,347,750	38,719	-	9,301,461
142	Collin County	147,472,020	9,384,178	-	9,824,060	-	10,135,299	1,550,105	922	154,993,932
961	Collingsworth Co. AD	30,986	6,785	-	2,169	-	-	-	-	39,940
143	Collingsworth County	1,094,442	80,157	-	64,862	-	160,607	16,242	-	1,062,611
144	Colorado County	10,414,221	614,355	-	674,587	-	1,647,313	154,206	-	9,901,643

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
623	Comal AD	1,279,222	137,954	-	88,580	-	-	25,675	-	1,480,081
775	Comal Co. ESD #3	3,423,528	436,622	-	237,825	-	8,529	84,940	-	4,004,506
145	Comal County	41,213,828	3,468,439	-	2,751,623	-	2,437,925	640,064	(9,471)	44,365,373
996	Comanche CAD	73,852	22,813	-	5,170	-	-	-	-	101,835
146	Comanche County	3,498,099	249,476	-	229,998	-	197,218	71,476	-	3,708,879
762	Combined Consumers SUD	710,897	67,919	-	49,763	-	-	-	-	828,579
366	Concho CAD	56,230	15,243	-	3,936	-	-	-	-	75,409
636	Concho Co. HD	1,519,891	170,878	-	105,483	-	498	18,503	-	1,777,251
147	Concho County	1,885,382	112,702	-	107,411	-	338,980	20,940	-	1,745,575
759	Concho Valley COG	4,320,611	619,187	-	287,825	-	244,468	105,139	1,702	4,876,315
487	Cooke Co. AD	881,509	65,535	-	58,594	-	44,452	-	-	961,186
148	Cooke County	13,417,651	1,052,325	-	901,436	-	511,617	402,338	-	14,457,456
1143	Corpus Christi Downtown MD	-	9,042	-	-	-	-	-	-	9,042
149	Coryell County	9,472,845	725,047	-	611,767	-	699,240	308,263	(3,706)	9,805,864
150	Cottle County	455,859	45,512	-	31,160	-	43,312	4,439	-	484,780
856	County Line SUD	-	36,516	-	-	-	-	-	-	36,516
727	Cow Creek GCD	245,876	12,913	-	17,211	-	-	-	-	276,000
392	Crane Co. AD	18,952	6,481	-	1,493	-	-	-	-	26,926
757	Crane Co. HD	2,659,235	255,096	-	167,978	-	417,610	30,625	-	2,634,074
151	Crane County	4,664,005	302,099	-	301,860	-	1,045,778	96,365	-	4,125,820
907	Crockett Co. AD	45,130	7,667	-	3,159	-	-	-	-	55,957
409	Crockett Co. WCID #1	557,640	29,570	-	30,859	-	366,723	-	-	251,346
152	Crockett County	7,389,899	494,878	-	460,000	-	846,321	191,295	317	7,306,844
532	Crosby Co. AD	84,199	11,088	-	5,894	-	-	-	-	101,181
153	Crosby County	2,175,985	116,956	-	144,528	-	60,740	102,692	-	2,274,038
603	Crosby MUD	883,272	46,992	-	61,110	-	-	21,263	-	970,111
710	Cross Roads SUD	114,686	11,034	-	7,376	-	-	10,222	-	122,875
902	Crystal Clear SUD	547,307	134,228	-	37,608	-	-	33,889	-	685,253
154	Culberson County	3,796,597	297,219	-	237,673	-	519,211	43,567	-	3,768,710
1000	Cypress Springs SUD	239,499	59,101	-	16,043	-	11,775	-	-	302,868
771	Dallam Co. AD	249,856	20,680	-	17,227	-	-	20,185	-	267,579
155	Dallam County	2,741,614	218,755	-	188,102	-	117,773	44,854	-	2,985,844
467	Dallas CAD	32,898,658	1,215,723	12,842	2,206,740	-	2,112,233	103,806	(14)	34,117,940

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
430	Dallas Co. Park Cities MUD	2,194,941	129,114	-	146,051	-	107,421	5,284	-	2,357,402
156	Dallas County	600,686,068	36,780,250	-	39,630,954	-	48,851,280	7,099,060	61,569	621,085,362
463	Dawson Co. CAD	387,336	15,479	-	27,113	-	-	-	-	429,929
157	Dawson County	7,022,832	399,749	-	477,902	-	398,351	32,853	-	7,469,279
578	Deaf Smith Co. HD	6,765,498	521,793	-	456,069	-	189,951	145,246	-	7,408,164
158	Deaf Smith County	7,524,019	471,312	-	491,667	-	1,123,488	80,551	630	7,282,328
363	Deep East TX COG	970,853	212,078	-	67,412	-	-	26,001	-	1,224,342
855	Delta Co. AD	84,519	10,097	-	5,916	-	-	-	-	100,532
734	Delta Co. MUD	180,342	13,837	-	12,651	-	-	-	-	206,830
159	Delta County	1,624,569	134,104	-	102,557	-	151,180	67,550	-	1,642,500
732	Delta Lake ID	890,917	80,701	-	60,155	-	-	48,038	2,037	981,698
583	Denco Area 911 Dist. – Denton Co.	2,230,913	90,315	-	156,164	-	-	-	-	2,477,392
482	Denton CAD	5,911,011	558,441	-	378,388	-	783,541	58,781	-	6,005,519
1136	Denton Co. ESD #1	-	257,284	-	-	-	-	-	-	257,284
783	Denton Co. Transportation Auth.	1,492,935	154,764	-	100,434	-	107,967	44,535	-	1,595,631
160	Denton County	124,887,474	9,013,174	16,049	8,416,075	-	6,396,617	1,932,615	(1,502)	134,005,042
466	DeWitt Co. AD	898,771	37,319	-	51,171	-	247,790	10,617	-	728,854
161	DeWitt County	7,410,160	565,423	-	477,070	-	958,089	40,051	16,257	7,438,257
764	Dickens Co. AD	31,282	2,976	-	2,190	-	-	-	-	36,448
162	Dickens County	1,092,661	76,272	-	74,386	-	29,475	1,439	-	1,212,404
163	Dimmit County	4,815,617	508,406	-	296,010	-	511,073	222,704	8,612	4,877,645
164	Donley County	1,263,233	88,651	-	88,185	-	-	14,311	-	1,425,758
929	Duval Co. AD	91,852	16,920	-	6,430	-	-	-	-	115,202
880	Duval Co. GCD	38,142	4,742	-	2,670	-	-	-	-	45,554
165	Duval County	4,875,063	383,341	-	290,187	-	695,208	125,249	(7,814)	4,735,947
1062	East Central SUD	160,885	103,852	-	11,230	-	-	7,990	-	267,977
879	East Fork SUD	378,930	50,100	-	26,525	-	-	-	-	455,555
376	East Harris Co. ESJPB	258,381	78,777	-	18,071	-	-	2,427	-	352,802
825	East Medina Co. SUD	267,650	38,897	-	18,703	-	-	1,169	-	324,082
1102	East TX COG	606,849	577,778	-	41,330	-	4,914	38,943	-	1,182,099
1079	East TX MUD Smith Co.	60,332	28,778	-	3,936	-	-	4,978	-	88,068
593	Eastland Co. AD	482,327	30,300	-	23,049	-	152,574	850	-	382,250
166	Eastland County	4,361,061	353,326	-	281,058	-	350,792	98,000	202	4,546,451

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
624	ECD of Ector Co.	174,569	16,730	-	11,402	-	-	15,732	-	186,970
939	Ector Co. AD	832,904	142,637	-	57,399	-	2,902	25,835	-	1,004,203
580	Ector Co. HD	133,610,104	7,690,845	-	8,937,228	-	6,894,743	2,258,780	7,417	141,077,236
167	Ector County	40,536,283	2,954,427	-	2,640,039	-	3,364,654	770,680	13,726	41,981,689
448	Edwards Aquifer Auth. — Bexar Co.	8,526,882	589,866	-	555,664	-	705,484	29,968	-	8,936,960
628	Edwards CAD	90,735	10,077	-	6,351	-	-	-	-	107,164
168	Edwards County	1,525,887	127,391	-	99,724	-	188,093	23,781	-	1,541,128
819	El Paso CAD	6,696,045	651,144	-	459,724	-	72,486	85,299	-	7,649,129
567	El Paso Co. 911 Dist.	1,083,840	81,051	-	75,869	-	-	-	-	1,240,761
1013	El Paso Co. ESD #1	103,135	78,125	-	7,189	-	-	4,425	-	184,024
936	El Paso Co. ESD #2	619,992	110,767	-	39,937	-	15,672	65,335	-	689,689
541	El Paso Co. HD	170,055,961	13,774,681	-	11,500,173	-	7,628,935	1,628,819	(5,380)	186,078,441
1004	El Paso Co. WID #1	934,320	238,554	-	62,826	-	16,639	41,935	-	1,177,127
170	El Paso County	234,398,276	14,858,899	16,702	15,478,260	-	20,671,391	1,974,942	250,228	241,855,574
963	El Paso MHMR	8,520,212	1,837,178	-	590,188	-	18,462	284,320	-	10,644,796
395	Electra Housing Auth.	49,691	14,293	-	3,145	-	-	7,305	-	59,825
976	Ellis AD	656,662	144,438	-	45,643	-	-	18,421	-	828,323
169	Ellis County	31,226,822	2,763,626	-	2,130,706	-	1,243,342	399,621	5,028	34,473,162
1005	Elm Ridge WCID of Denton Co.	376,757	154,403	-	24,977	-	20,568	12,119	-	523,450
859	Emerald Bay MUD	30,763	6,496	-	1,980	-	-	2,626	-	36,612
850	Erath Co. AD	426,480	73,366	-	27,013	-	110,929	-	-	415,931
171	Erath County	11,289,032	765,185	-	733,018	-	847,979	148,601	-	11,790,656
563	Falls Co. AD	172,490	22,399	-	10,918	-	18,121	14,277	-	173,409
172	Falls County	4,542,469	325,441	-	310,972	-	117,905	111,513	-	4,949,464
644	Fannin CAD	565,929	82,857	-	35,917	-	60,378	40,615	-	583,711
173	Fannin County	6,765,993	477,386	-	427,540	-	560,451	244,247	11,122	6,855,100
174	Fayette County	15,795,526	809,466	-	1,019,433	-	1,439,150	179,929	-	16,005,345
951	Fern Bluff MUD	196,237	42,065	-	13,737	-	-	-	-	252,039
914	Fisher Co. AD	7,012	9,521	-	491	-	-	-	-	17,024
432	Fisher Co. HD	2,773,125	220,029	-	179,536	-	166,131	59,403	-	2,947,156
175	Fisher County	1,366,294	141,155	-	87,723	-	65,654	90,359	115	1,439,043
176	Floyd County	2,590,809	170,079	-	162,755	-	260,418	19,759	-	2,643,465
1090	Foard Co. AD	5,508	2,829	-	386	-	-	-	-	8,723

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
360	Foard County	265,299	44,287	-	18,571	-	-	-	-	328,157
474	Fort Bend CAD	6,022,201	680,322	-	400,434	-	464,137	38,948	-	6,599,872
974	Fort Bend Co. ESD #2	1,543,459	294,269	-	105,828	-	31,720	16,613	-	1,895,223
390	Fort Bend Co. ESD #4	724,866	240,925	-	50,578	-	-	12,289	-	1,004,080
1063	Fort Bend Co. ESD #7	158,093	87,568	-	10,521	-	-	10,810	-	245,373
782	Fort Bend Co. WCID #2	1,929,749	238,250	-	127,209	-	142,002	70,977	-	2,082,229
178	Fort Bend County	204,503,312	15,422,697	-	13,642,597	-	13,777,133	2,429,662	10,203	217,351,607
932	Fort Clark MUD	93,546	16,163	-	6,548	-	-	-	-	116,256
860	Fort Griffin SUD	53,842	12,860	-	3,250	-	-	8,133	-	61,819
769	Four Way SUD	204,110	16,715	-	14,268	-	-	3,683	-	231,410
179	Franklin County	3,514,986	248,720	-	201,285	-	729,840	88,107	-	3,147,045
1038	Freer WCID	46,174	12,586	-	3,232	-	-	-	-	61,992
693	Freestone Co. AD	824,314	40,202	-	57,637	-	5,939	-	-	916,214
180	Freestone County	5,251,998	378,308	-	334,944	-	535,376	161,562	-	5,268,312
509	Frio Co. AD	632,401	27,454	-	44,268	-	-	-	-	704,123
181	Frio County	5,700,379	569,036	-	347,991	-	806,267	210,412	-	5,600,727
1126	Frognot SUD	-	10,543	-	-	-	-	-	-	10,543
761	Gaines Co. AD	266,698	23,199	-	18,543	-	-	5,085	-	303,354
182	Gaines County	10,222,115	680,937	-	685,628	-	571,859	65,809	-	10,951,012
546	Galveston CAD	3,367,258	197,701	-	189,408	-	694,462	62,462	-	2,997,442
547	Galveston Co. Consolidated DD	1,067,794	38,513	-	74,746	-	-	-	-	1,181,052
464	Galveston Co. DD #1	696,792	46,804	-	45,379	-	43,128	10,960	-	734,886
433	Galveston Co. DD #2	712,178	39,246	-	49,595	-	23,320	-	-	777,699
589	Galveston Co. ECD	855,602	38,274	-	59,892	-	-	-	-	953,769
821	Galveston Co. FWSD #6	302,483	25,525	-	21,174	-	-	-	-	349,182
752	Galveston Co. Health Dist.	12,735,649	1,487,558	-	854,851	-	498,719	549,827	-	14,029,512
407	Galveston Co. WCID #1	4,577,617	197,159	-	312,863	-	283,555	1,602	-	4,802,482
1020	Galveston Co. WCID #8	169,551	44,879	-	10,533	-	25,853	11,574	-	187,535
183	Galveston County	89,956,385	5,721,327	-	6,022,928	-	6,219,665	1,322,741	(146,804)	94,305,037
473	Garza CAD	23,095	9,648	-	1,617	-	-	-	-	34,360
908	Garza Co. Health Care Dist.	40,197	5,321	-	2,814	-	-	-	-	48,331
184	Garza County	3,166,820	221,740	-	199,210	-	393,808	171,497	-	3,022,466
885	Gillespie CAD	425,872	47,859	-	29,811	-	-	-	-	503,543

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
955	Gillespie Co. SWCD	16,054	2,130	-	1,124	-	-	-	-	19,308
185	Gillespie County	9,331,129	725,342	-	568,217	-	1,253,579	99,623	-	9,271,486
942	Glasscock Co. AD	54,891	9,407	-	3,842	-	-	-	-	68,141
186	Glasscock County	2,155,206	194,559	-	137,050	-	309,027	6,692	-	2,171,096
187	Goliad County	4,178,430	343,234	-	261,541	-	611,265	33,852	-	4,138,089
498	Gonzales CAD	1,062,567	55,612	-	68,402	-	113,494	-	-	1,073,087
1067	Gonzales Co. ESD #1	143,064	79,709	-	9,703	-	-	10,187	-	222,288
188	Gonzales County	7,478,928	631,874	-	517,565	-	72,392	142,960	-	8,413,015
886	Graham Reg. Med. Ctr.	3,004,372	339,690	-	204,003	-	52,307	76,680	-	3,419,078
518	Gray Co. AD	474,618	23,790	-	33,223	-	-	-	-	531,630
189	Gray County	6,573,436	392,011	28,907	405,534	-	1,109,335	93,200	859	6,196,495
475	Grayson CAD	2,832,721	259,036	-	186,404	-	167,360	6,083	-	3,104,718
190	Grayson County	27,369,419	1,386,624	-	1,800,324	-	2,176,375	297,794	-	28,082,198
528	Greater Harris Co. 911 Emerg. Network	5,215,943	273,958	-	358,257	-	197,702	915	-	5,649,541
429	Greenbelt MIWA – Donley Co.	1,834,885	41,828	-	123,691	-	170,205	12,013	-	1,818,187
191	Gregg County	36,011,099	2,050,225	-	2,319,804	-	3,375,341	725,003	1,643	36,279,142
483	Grimes Co. AD	1,021,441	57,677	-	70,660	-	-	29,086	-	1,120,692
192	Grimes County	8,783,846	731,703	-	576,046	-	525,824	295,534	223	9,270,013
587	Guadalupe AD	1,977,448	146,813	-	129,081	-	147,490	22,626	-	2,083,226
380	Guadalupe Co. GCD	27,821	7,055	-	1,947	-	-	-	-	36,824
193	Guadalupe County	35,840,276	2,870,139	-	2,409,068	-	1,770,271	794,864	(981)	38,555,329
388	Guadalupe-Blanco River Auth.	3,761,672	1,106,268	-	253,812	-	155,575	59,066	-	4,907,111
1110	Gulf Coast Protection Dist.	14,592	18,390	-	1,021	-	-	-	-	34,003
526	Gulf Coast WA – Galveston Co.	6,936,810	637,086	-	433,987	-	810,160	38,134	-	7,159,590
355	Hale Co. AD	-	31,479	-	-	-	1,792	160	-	29,527
194	Hale County	10,099,389	611,168	-	660,073	-	745,374	89,246	-	10,536,010
787	Hall Co. AD	77,705	4,947	-	5,439	-	-	-	-	88,092
195	Hall County	1,421,474	83,001	-	93,188	-	105,840	44,671	-	1,447,152
1071	Hamilton Co. AD	36,794	17,143	-	1,628	-	-	18,940	-	36,626
196	Hamilton County	1,869,591	110,238	-	124,382	-	53,893	11,617	-	2,038,702
585	Hansford Co. HD	5,772,958	384,644	-	394,344	-	54,568	150,799	-	6,346,578
197	Hansford County	3,291,653	131,341	-	165,399	-	978,081	71,036	-	2,539,276
198	Hardeman County	2,123,277	170,872	-	137,149	-	178,073	21,197	-	2,232,028

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
527	Hardin Co. AD	677,019	48,145	-	42,262	-	58,015	65,896	-	643,515
887	Hardin Co. ESD #2	299,849	86,400	-	19,843	-	-	24,489	-	381,602
199	Hardin County	14,295,945	1,036,824	-	939,539	-	875,432	307,881	-	15,088,996
571	Harlingen ID Cameron Co. #1	1,999,515	74,124	-	138,965	-	-	22,412	-	2,190,192
598	Harris CAD	54,732,459	3,143,882	-	3,682,075	-	3,335,510	335,349	70	57,887,487
374	Harris Co. ESD #10	1,918,592	476,813	-	133,967	-	-	13,689	-	2,515,683
1095	Harris Co. ESD #11	1,824,873	1,378,276	-	121,493	-	-	151,889	-	3,172,754
985	Harris Co. ESD #12	838,768	223,553	-	54,692	-	32,339	81,701	-	1,002,973
842	Harris Co. ESD #13	1,880,289	444,352	-	130,167	-	-	39,807	-	2,415,001
1127	Harris Co. ESD #16	72,113	410,688	-	5,044	-	-	2,599	-	485,246
975	Harris Co. ESD #17	1,348,492	361,313	-	93,436	-	-	22,138	-	1,781,104
1146	Harris Co. ESD #21	-	23,092	-	-	-	-	-	-	23,092
382	Harris Co. ESD #24	1,277,849	311,323	-	88,523	-	-	27,168	-	1,650,527
888	Harris Co. ESD #29	956,638	223,502	-	66,401	-	-	14,037	-	1,232,505
1147	Harris Co. ESD #3	-	16,868	-	-	-	-	-	-	16,868
1057	Harris Co. ESD #4	-	99,366	-	-	-	-	3,164	-	96,202
948	Harris Co. ESD #46	1,758,124	404,419	-	120,640	-	22,585	72,354	-	2,188,244
944	Harris Co. ESD #48	4,090,189	811,043	-	279,676	-	76,849	71,091	-	5,032,968
835	Harris Co. ESD #50	3,974,306	501,498	-	277,259	-	-	27,448	-	4,725,615
1119	Harris Co. ESD #6	101,652	234,698	-	7,080	-	-	682	-	342,748
1064	Harris Co. ESD #7	2,048,003	934,657	-	141,650	-	-	48,365	-	3,075,945
1116	Harris Co. ESD #8	100,265	275,742	-	7,001	-	-	8,953	-	374,055
988	Harris Co. ESD #9	6,011,735	2,713,205	-	418,538	-	14,029	56,250	-	9,073,198
1139	Harris Co. FWSD #51	-	39,112	-	-	-	-	-	-	39,112
1101	Harris Co. FWSD #6	-	17,310	-	-	-	-	-	-	17,310
364	Harris Co. FWSD #61	430,271	97,397	-	29,705	-	-	4,991	-	552,383
797	Harris Co. Housing Auth.	1,496,621	165,349	-	100,543	-	74,348	16,400	-	1,671,765
903	Harris Co. Sports & Convention Corp.	345,343	51,938	-	24,174	-	-	-	-	421,455
569	Harris Co. WCID #1	941,957	49,584	-	65,780	-	-	14,248	-	1,043,072
877	Harris Co. WCID #36	903,605	103,542	-	53,635	-	154,731	-	-	906,050
625	Harris Co. WCID #50	575,950	32,129	-	40,316	-	-	-	-	648,395
200	Harris County	1,412,672,469	92,977,643	210,399	92,364,708	-	131,190,588	19,748,692	361,153	1,446,924,787
1105	Harris Fort Bend ESD #100	132,097	109,026	-	9,247	-	-	629	-	249,742

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
201	Harrison County	13,506,160	1,006,069	1,638	870,434	-	1,411,588	370,566	-	13,602,147
520	Hartley Co. AD	209,527	11,772	-	11,817	-	96,605	22,025	-	114,486
202	Hartley County	1,859,253	103,208	-	129,393	-	-	11,476	-	2,080,379
203	Haskell County	2,332,678	117,610	-	147,650	-	366,851	50,860	-	2,180,228
552	Haskell Memorial HD	1,972,038	270,057	-	134,059	-	15,800	84,148	-	2,276,207
1132	Hays Co. ESD #3	-	34,752	-	-	-	-	-	-	34,752
1051	Hays Co. ESD #4	84,602	81,287	-	5,922	-	-	-	-	171,812
878	Hays Co. ESD #5	1,540,216	333,854	1,870	106,067	-	-	44,065	-	1,937,942
799	Hays Co. ESD #6	1,495,011	274,904	-	104,446	-	-	10,162	-	1,864,199
826	Hays Co. ESD #8	1,993,883	382,298	-	139,572	-	-	-	-	2,515,753
204	Hays County	62,895,774	4,976,991	-	4,135,919	-	5,670,155	745,335	10,789	65,582,406
943	Heart of TX COG	504,285	67,993	-	32,151	-	50,169	5,480	-	548,779
640	Hemphill Co. AD	321,034	14,177	-	22,472	-	-	-	-	357,684
529	Hemphill Co. HD	7,168,527	811,090	-	475,158	-	348,834	275,389	-	7,830,552
839	Hemphill Co. UWCD	46,707	3,906	-	3,269	-	-	-	-	53,882
205	Hemphill County	3,509,902	212,888	-	242,145	-	52,965	-	-	3,911,971
746	Henderson Co. 911 Comm. Dist.	42,765	8,278	-	2,994	-	-	-	-	54,037
704	Henderson Co. AD	1,183,406	77,965	-	77,568	-	87,237	16,473	-	1,235,229
206	Henderson County	19,477,180	1,529,361	-	1,327,560	-	584,350	421,971	-	21,327,780
1073	Hickory Creek SUD	62,655	29,078	-	4,132	-	-	13,320	-	82,546
414	Hidalgo & Cameron Co. ID #9	1,283,802	106,267	-	88,170	-	-	92,124	-	1,386,115
516	Hidalgo Co. AD	7,040,289	403,571	-	484,400	-	147,987	78,219	-	7,702,053
401	Hidalgo Co. DD #1	5,125,106	606,575	-	344,129	-	164,893	86,113	-	5,824,805
713	Hidalgo Co. ID #1	748,713	55,964	-	51,962	-	-	9,065	-	847,574
438	Hidalgo Co. ID #2	2,173,073	121,494	-	151,729	-	21,150	2,890	-	2,422,256
486	Hidalgo Co. ID #6	442,504	50,314	-	29,305	-	64,436	5,732	-	451,955
207	Hidalgo County	182,107,197	10,882,034	4,584	12,056,781	-	13,340,402	2,789,002	783	188,920,409
992	Hidalgo MUD #1	92,827	17,349	-	6,470	-	-	708	-	115,937
674	High Plains UWCD #1	1,048,672	74,552	-	67,201	-	88,655	-	-	1,101,770
1019	High Point SUD	109,115	41,119	-	7,638	-	-	391	-	157,481
208	Hill County	8,659,400	807,410	-	563,584	-	780,337	172,193	-	9,077,864
728	Hockley Co. AD	330,130	24,553	-	23,109	-	-	-	-	377,793
209	Hockley County	6,847,688	386,631	-	431,142	-	775,204	17,379	-	6,872,878

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
971	Hood CAD	446,556	88,525	-	30,845	-	-	-	-	565,925
210	Hood County	16,385,754	1,392,080	34,645	1,068,555	-	1,304,135	210,244	-	17,366,656
661	Hopkins Co. AD	475,371	29,967	-	32,270	-	13,518	16,658	-	507,432
211	Hopkins County	10,447,212	799,878	-	719,163	-	171,760	210,571	(213)	11,584,135
772	Housing Auth. City of Abilene	968,261	103,871	-	66,793	-	-	33,020	-	1,105,905
909	Housing Auth. City of Edinburg	410,114	66,387	-	27,588	-	-	15,619	711	487,759
777	Housing Auth. City of Huntington	61,806	5,236	-	4,326	-	-	-	-	71,369
1036	Housing Auth. City of Kirbyville	52,759	14,494	-	3,693	-	-	-	-	70,946
1003	Housing Auth. City of Knox City	24,657	7,040	-	1,726	-	-	-	-	33,423
917	Housing Auth. City of Mercedes	383,179	51,573	-	26,565	-	16,986	-	-	444,330
1082	Housing Auth. City of Mission	112,706	55,009	-	7,080	-	-	13,473	3,086	158,237
1002	Housing Auth. City of Munday	44,383	9,284	-	3,071	-	-	1,282	-	55,457
913	Housing Auth. City of Pharr	447,416	74,526	-	31,319	-	-	-	-	553,262
912	Housing Auth. Co. of Hidalgo	675,012	64,943	-	40,179	-	122,932	10,107	-	647,095
1029	Housing Auth. Starr Co.	40,322	11,398	-	2,597	-	-	7,092	-	47,224
1010	Housing Auth. Travis Co.	279,673	63,957	-	17,101	-	31,483	6,178	-	323,070
694	Houston Co. AD	681,977	33,962	-	47,259	-	-	21,524	-	741,674
212	Houston County	5,963,168	452,339	-	389,598	-	377,211	55,339	(10,220)	6,382,775
1086	Howard CAD	45,092	23,476	-	2,616	-	-	9,709	-	61,475
213	Howard County	8,548,329	735,181	-	533,524	-	1,001,148	255,820	-	8,560,066
214	Hudspeth County	2,866,074	288,763	-	187,649	-	174,025	33,450	(288)	3,135,300
749	Hunt Co. AD	1,514,965	153,902	-	100,122	-	81,176	7,983	-	1,679,830
215	Hunt County	20,988,977	1,699,693	-	1,402,307	-	968,000	319,865	-	22,803,112
1043	Hurst Creek MUD	164,830	58,127	-	11,538	-	-	-	-	234,495
778	Hutchinson Co. AD	305,436	22,186	-	21,380	-	-	-	-	349,002
216	Hutchinson County	8,553,617	529,272	-	510,637	-	1,227,282	145,357	-	8,220,886
711	Iraan General HD	3,649,638	269,201	-	248,344	-	135,874	41,548	6,406	3,983,354
779	Irion Co. AD	64,321	6,040	-	4,502	-	-	-	-	74,864
217	Irion County	2,194,329	128,612	-	152,423	-	31,111	3,063	-	2,441,189
592	Jack Co. AD	135,325	15,488	-	9,473	-	-	-	-	160,285
218	Jack County	3,307,119	243,595	-	218,269	-	204,372	70,262	-	3,494,348
770	Jackson Co. AD	414,331	32,731	-	28,128	-	15,187	-	-	460,004
441	Jackson Co. County-Wide DD	603,280	26,533	-	19,294	-	327,971	-	-	321,137

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			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
972	Jackson Co. ESD #3	181,531	25,062	-	12,615	-	-	16,768	-	202,441
219	Jackson County	7,098,380	405,590	-	470,055	-	370,361	32,712	-	7,570,952
393	Jasper Co. AD	156,368	33,881	-	9,778	-	-	20,986	-	179,041
657	Jasper Co. WCID #1	227,678	7,540	-	15,937	-	-	-	-	251,155
220	Jasper County	9,778,201	661,300	-	632,263	-	698,083	112,295	7,115	10,254,271
221	Jeff Davis County	993,931	103,111	-	62,192	-	161,742	7,759	-	989,732
810	Jefferson CAD	1,626,940	207,558	-	112,947	-	47,066	-	-	1,900,379
404	Jefferson Co. DD #3	434,438	20,911	-	15,470	-	236,083	-	-	234,735
408	Jefferson Co. DD #6	7,390,503	520,977	-	496,095	-	822,869	20,031	-	7,564,675
405	Jefferson Co. DD #7	11,515,424	576,704	-	730,420	-	1,449,617	159,189	-	11,213,742
451	Jefferson Co. WCID #10	592,183	39,227	-	40,987	-	-	11,061	-	661,336
222	Jefferson County	92,239,849	5,407,918	-	6,016,869	-	8,710,629	1,487,147	(1,763)	93,468,623
680	Jim Hogg Co. AD	245,894	8,926	-	17,213	-	-	-	-	272,032
656	Jim Hogg Co. ESD #1	61,646	-	-	-	-	61,646	-	-	-
641	Jim Hogg Co. WCID #2	436,991	34,106	-	30,589	-	-	-	-	501,686
223	Jim Hogg County	3,324,974	197,597	-	219,010	-	293,352	71,713	-	3,376,515
224	Jim Wells County	10,604,978	728,821	-	694,849	-	803,993	139,232	-	11,085,422
818	Johnson Co. ESD #1	120,595	126,683	-	8,441	-	-	130	-	255,588
225	Johnson County	36,081,154	3,606,194	-	2,310,834	-	3,222,946	911,983	-	37,863,254
741	Jonah Water SUD	810,056	129,041	-	55,508	-	94,744	44,915	-	854,946
496	Jones Co. AD	385,969	21,433	-	22,352	-	120,019	-	-	309,734
226	Jones County	3,699,834	304,652	-	251,938	-	35,856	118,927	152	4,101,488
524	Karnes Co. AD	316,448	19,485	-	22,151	-	-	-	-	358,085
455	Karnes Co. HD	9,456,619	687,517	-	588,337	-	1,050,636	94,077	(48)	9,587,807
227	Karnes County	7,350,810	704,072	-	479,753	-	375,309	291,677	-	7,867,650
662	Kaufman Co. AD	933,352	118,890	-	65,132	-	-	6,237	-	1,111,136
228	Kaufman County	27,083,560	2,686,466	-	1,802,802	-	1,405,441	879,758	(2,650)	29,290,280
671	Kendall AD	663,160	61,212	-	38,369	-	212,008	3,531	-	547,201
619	Kendall Co. WCID #1	631,723	26,868	-	44,157	-	-	4,286	-	698,462
229	Kendall County	17,171,212	1,456,921	-	1,107,839	-	1,612,333	112,209	-	18,011,430
854	Kenedy Co. CAD	86,610	10,625	-	6,063	-	-	-	-	103,298
906	Kenedy Co. Fire & ESD #1	26,750	4,718	-	1,448	-	-	-	-	32,916
230	Kenedy County	3,943,765	212,817	-	260,872	-	244,519	81,380	-	4,091,557

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
594	Kent Co. TAD	71,348	6,335	-	4,994	-	-	-	-	82,678
231	Kent County	3,140,756	249,910	-	174,813	-	570,468	152,102	-	2,842,909
956	Kerr Co. SWCD	10,621	1,797	-	743	-	-	-	-	13,161
232	Kerr County	18,102,377	1,324,325	4,343	1,238,567	-	507,251	190,409	-	19,971,952
653	Kerr Emerg. 911 Network	162,555	9,135	-	11,379	-	-	-	-	183,069
1100	Kimble CAD	7,262	10,627	-	508	-	-	-	-	18,398
233	Kimble County	1,840,560	205,237	-	111,349	-	220,721	53,153	-	1,883,272
755	King Co. AD	47,426	3,741	-	3,228	-	1,432	-	-	52,964
234	King County	813,251	45,284	-	56,685	-	10,895	-	-	904,324
579	Kinney Co. AD	56,161	8,545	-	3,931	-	-	-	-	68,637
235	Kinney County	2,541,528	263,699	-	170,320	-	148,107	102,398	1,363	2,723,679
236	Kleberg County	10,783,513	783,104	-	679,648	-	1,138,453	304,015	-	10,803,797
237	Knox County	1,166,687	125,822	9,963	79,737	-	41,436	105,461	-	1,235,313
731	La Salle Co. AD	208,132	28,356	-	14,506	-	1,235	-	-	249,758
241	La Salle County	7,249,478	1,208,589	-	435,327	-	818,343	333,493	26,999	7,714,561
540	Laguna Madre WD – Cameron Co.	3,977,117	293,976	-	266,691	-	173,875	8,477	-	4,355,433
867	Lake Cities MUA	980,815	123,187	-	68,628	-	-	4,949	-	1,167,682
1074	Lake Fork SUD	61,964	23,523	-	4,338	-	-	-	-	89,825
874	Lake Kiowa SUD	140,913	24,848	-	9,864	-	-	-	-	175,624
514	Lakeway MUD – Travis Co.	1,813,965	128,204	-	126,654	-	-	18,322	-	2,050,501
808	Lamar Co. AD	562,122	55,533	-	39,049	-	-	10,661	-	646,044
238	Lamar County	10,749,721	782,702	-	718,133	-	558,330	150,571	-	11,541,656
239	Lamb County	5,098,295	276,830	-	333,872	-	679,412	62,896	-	4,966,689
650	Lampasas CAD	71,479	20,976	-	4,913	-	-	1,733	-	95,634
240	Lampasas County	4,756,798	361,403	-	300,874	-	404,966	80,214	-	4,933,895
242	Lavaca County	9,824,330	635,286	-	592,704	-	1,425,566	160,709	-	9,466,044
439	Lavaca-Navidad River Auth. – Jackson Co.	6,679,709	386,177	-	450,608	-	258,174	50,917	-	7,207,402
977	Lee CAD	153,840	25,949	-	10,684	-	17,349	-	-	173,124
243	Lee County	5,565,609	332,393	-	358,788	-	703,299	12,201	-	5,541,290
468	Leon Co. CAD	557,246	35,459	-	39,007	-	-	-	-	631,712
244	Leon County	6,051,266	415,194	-	346,364	-	955,483	188,306	-	5,669,035
481	Liberty Co. CAD	1,845,878	163,092	-	126,866	-	54,931	32,108	-	2,048,797
245	Liberty County	19,174,835	2,049,909	-	1,252,910	-	1,316,584	418,682	40	20,742,348

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
695	Limestone Co. AD	364,117	33,622	-	25,417	-	-	1,378	-	421,778
246	Limestone County	9,015,826	597,314	-	608,387	-	370,067	114,550	-	9,736,910
247	Lipscomb County	2,608,780	156,097	-	161,860	-	246,587	69,995	-	2,610,155
591	Live Oak Co. AD	219,966	19,095	-	15,398	-	-	-	-	254,459
248	Live Oak County	6,363,774	479,349	-	391,331	-	1,209,512	161,893	-	5,863,049
780	Llano CAD	158,982	34,034	-	11,129	-	-	-	-	204,144
249	Llano County	5,863,549	527,427	-	378,438	-	862,464	199,054	-	5,707,896
513	Loving Co. AD	224,284	20,499	-	15,620	-	-	1,386	-	259,016
250	Loving County	1,698,810	264,379	-	116,326	-	39,081	54,051	-	1,986,383
756	Lower Trinity GCD	41,534	4,594	-	2,907	-	-	-	-	49,035
714	Lower Valley WD	2,948,505	327,396	-	199,932	-	158,491	125,844	-	3,191,497
499	Lubbock CAD	4,123,873	207,326	-	276,536	-	547,660	51,516	-	4,008,559
425	Lubbock Co. WCID #1	458,730	70,906	-	31,160	-	-	27,563	-	533,233
251	Lubbock County	69,049,046	5,165,953	-	4,471,225	-	6,313,214	1,189,025	1,062	71,182,923
558	Lubbock ECD	708,367	49,163	-	49,586	-	-	-	-	807,116
647	Lubbock Reese Redevelopment Auth.	505,800	35,872	-	35,797	-	-	-	-	577,469
639	Lumberton MUD	1,947,014	174,971	-	133,930	-	36,409	1,506	-	2,218,001
497	Lynn Co. AD	57,584	7,450	-	4,031	-	-	-	-	69,065
442	Lynn Co. HD	5,475,425	679,380	-	356,029	-	380,455	281,199	(180)	5,849,360
252	Lynn County	1,289,782	130,048	-	87,091	-	86,939	46,375	-	1,373,606
630	Macedonia-Eylau MUD – Bowie Co.	413,904	28,227	-	28,973	-	-	-	-	471,104
500	Mackenzie MWA – Briscoe Co.	143,563	17,303	-	8,665	-	-	37,230	-	132,302
596	Madison Co. AD	450,483	28,982	-	31,534	-	-	-	-	510,998
256	Madison County	2,885,647	357,336	-	186,485	-	305,231	69,066	-	3,055,171
675	Marion Co. AD	225,392	15,795	-	15,777	-	-	-	-	256,964
257	Marion County	2,375,270	168,535	-	122,862	-	531,004	70,516	-	2,065,147
931	Marion-Cass SWCD	16,111	1,235	-	846	-	18,192	-	-	-
658	Marshall-Harrison Co. Health Dist.	116,884	23,684	-	8,182	-	-	-	-	148,750
595	Martin Co. AD	320,960	17,161	-	21,558	-	-	54,689	-	304,989
258	Martin County	4,697,380	352,791	-	307,277	-	515,157	112,121	-	4,730,170
924	Mason Co. SWCD #223	659	684	-	46	-	-	-	-	1,389
259	Mason County	2,211,622	238,248	-	121,675	-	528,599	14,849	-	2,028,097
987	Matagorda Co. AD	274,318	45,562	-	19,202	-	-	-	-	339,082

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
678	Matagorda Co. DD	418,490	24,643	-	29,294	-	-	-	-	472,428
440	Matagorda Co. HD	20,989,891	1,136,221	-	1,416,448	-	1,238,477	158,767	-	22,145,315
677	Matagorda Co. ND #1	262,012	13,679	-	18,341	-	-	-	-	294,032
260	Matagorda County	10,904,497	841,955	-	712,132	-	981,434	282,989	(10,647)	11,204,808
729	Maverick Co. HD	2,612,496	358,120	-	179,468	-	17,801	94,601	-	3,037,681
453	Maverick Co. WCID #1	1,047,378	120,679	-	68,949	-	2,590	103,300	-	1,131,117
261	Maverick County	11,228,487	1,155,471	-	754,986	-	340,758	427,589	14,018	12,356,579
844	McCamey Co. HD	3,056,281	461,304	-	202,887	-	64,149	185,665	-	3,470,658
512	McCulloch Co. AD	137,142	13,891	-	9,600	-	-	-	-	160,633
253	McCulloch County	1,512,946	196,408	-	102,841	-	-	68,425	11,360	1,732,409
725	McLennan Co. 911 EAD	494,918	38,469	-	34,580	-	-	1,413	-	566,554
491	McLennan Co. AD	2,469,651	158,669	-	171,336	-	-	105,963	-	2,693,693
679	McLennan Co. WCID #2	48,322	7,022	-	3,383	-	-	-	-	58,727
254	McLennan County	50,617,305	4,035,947	-	3,335,428	-	3,566,442	968,909	(256)	53,453,585
1037	McMullen CAD	46,185	11,813	-	3,233	-	-	-	-	61,230
255	McMullen County	2,473,033	226,998	-	169,940	-	78,377	37,337	-	2,754,257
841	Medical Arts Hospital – Dawson Co.	3,065,915	322,201	-	200,769	-	193,731	82,523	-	3,312,630
705	Medina Co. 911 Dist.	247,183	8,762	-	17,043	-	-	16,512	-	256,476
535	Medina Co. AD	963,753	39,349	-	67,463	-	-	-	-	1,070,565
1111	Medina Co. ESD #1	24,489	72,826	-	1,663	-	-	2,506	-	96,473
262	Medina County	10,011,040	1,085,880	-	669,507	-	652,493	141,880	-	10,972,054
419	Memorial Med. Ctr. – Calhoun Co.	14,843,002	980,377	-	1,015,856	-	592,860	185,132	-	16,061,243
1117	Memorial Villages WA	-	61,333	-	-	-	-	-	-	61,333
1070	Menard Co. HD	170,232	72,974	-	11,283	-	-	14,476	-	240,013
377	Menard Co. UWD	15,778	3,667	-	1,020	-	-	1,761	-	18,704
263	Menard County	1,232,475	100,860	-	84,406	-	26,918	5,207	-	1,385,617
743	Mesa UWCD	39,904	7,537	-	2,793	-	-	-	-	50,235
669	Middle Rio Grande Dev. Council	3,561,260	241,397	-	236,807	-	329,419	61,676	-	3,648,368
492	Midland CAD	2,821,610	157,379	-	185,805	-	301,540	22,801	-	2,840,452
264	Midland County	41,931,753	3,370,309	-	2,705,775	-	3,720,637	1,100,379	955	43,185,866
570	Midland ECD	429,841	26,188	-	30,089	-	-	-	-	486,117
911	Milam AD	144,241	28,372	-	9,251	-	-	39,257	-	142,607
265	Milam County	8,258,655	619,584	-	515,595	-	1,314,557	205,515	980	7,872,782

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			Regular	Other						
617	Mills CAD	146,660	9,712	-	10,266	-	-	-	-	166,638
266	Mills County	1,728,798	161,297	-	113,660	-	173,020	44,415	-	1,786,320
484	Mitchell Co. AD	85,029	14,501	-	5,952	-	-	-	-	105,483
267	Mitchell County	3,251,382	232,105	-	216,235	-	149,165	87,674	-	3,462,882
919	Monahans Housing Auth.	115,785	13,438	-	7,206	-	-	20,468	-	115,961
504	Montague Co. TAD	684,739	19,245	-	44,636	-	141,379	3,368	-	603,872
268	Montague County	6,436,228	434,008	-	432,648	-	740,487	75,620	(262)	6,487,039
605	Montgomery CAD	4,413,775	336,466	-	286,062	-	498,653	183,284	-	4,354,366
667	Montgomery Co. ECD	1,078,264	78,577	-	75,479	-	-	-	-	1,232,319
651	Montgomery Co. ESD #1	4,912,889	657,278	-	341,659	-	-	48,928	-	5,862,898
973	Montgomery Co. ESD #10	758,057	905,075	-	52,903	-	-	3,420	-	1,712,616
696	Montgomery Co. ESD #3	3,321,192	321,056	-	231,508	-	-	24,972	-	3,848,784
982	Montgomery Co. ESD #4	571,190	191,521	-	38,715	-	-	20,013	-	781,413
999	Montgomery Co. ESD #7	794,619	207,501	-	54,802	-	-	60,097	-	996,824
800	Montgomery Co. ESD #8	5,637,491	860,888	-	384,442	-	68,499	127,936	-	6,686,386
989	Montgomery Co. ESD #9	900,795	201,188	-	62,461	-	-	16,086	-	1,148,358
763	Montgomery Co. HD	24,269,333	2,388,894	-	1,669,533	-	271,235	507,149	-	27,549,376
804	Montgomery Co. Housing Auth.	85,118	9,807	-	3,230	-	38,974	-	-	59,181
269	Montgomery County	144,043,431	10,759,666	9,191	9,492,080	-	10,941,442	1,715,647	28,144	151,619,136
733	Moore Co. AD	164,349	19,411	-	11,504	-	-	-	-	195,264
412	Moore Co. HD	22,218,510	1,816,794	-	1,512,723	-	775,074	295,819	761	24,476,373
270	Moore County	9,675,210	591,262	-	627,229	-	845,484	240,405	-	9,807,811
1089	Morris Co. AD	36,819	20,583	-	2,577	-	-	-	-	59,979
271	Morris County	3,918,418	195,790	-	230,114	-	610,952	15,580	-	3,717,791
738	Mustang SUD	1,604,126	439,844	-	108,287	-	-	128,962	-	2,023,296
1109	Nacogdoches CAD	46,295	48,744	-	3,200	-	-	3,805	-	94,434
273	Nacogdoches County	15,414,608	907,437	-	1,035,706	-	614,444	340,825	36	16,402,446
515	Navarro CAD	545,581	47,070	-	37,183	-	15,796	3,307	-	610,730
274	Navarro County	20,102,620	1,269,527	-	1,333,111	-	1,331,486	119,164	1,696	21,252,912
572	Newton CAD	974,856	40,497	-	63,180	-	96,229	26,686	-	955,618
275	Newton County	3,489,814	273,835	-	220,541	-	269,848	153,344	-	3,560,999
276	Nolan County	5,757,931	466,133	-	376,015	-	454,612	122,286	-	6,023,180
962	Nortex Reg. Plan. Comsn.	403,013	70,300	-	28,069	-	-	12,896	-	488,486

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
1030	North Blanco Co. ESD #1	65,906	41,010	-	4,613	-	-	-	-	111,530
556	North Central TX MWA	1,190,018	37,667	-	83,301	-	-	-	-	1,310,986
938	North East TX Reg. Mob. Auth.	265,781	56,720	-	18,570	-	-	1,252	-	339,818
852	North Hunt SUD	139,635	16,813	-	9,774	-	-	-	-	166,222
838	North Plains GCD	585,197	70,037	-	40,964	-	-	-	-	696,198
927	North TX Emerg. Comm. Ctr.	1,648,364	355,618	-	107,800	-	45,461	151,780	-	1,914,541
646	North TX Tollway Auth.	46,689,138	3,098,915	-	3,126,338	-	2,502,167	876,939	35,517	49,499,768
1056	Northeast Gaines Co. ESD #1	89,166	43,697	-	6,242	-	-	-	-	139,105
562	Northeast TX MWD	1,183,150	80,046	-	51,040	-	533,717	6,980	-	773,538
632	Northeast TX Public Health Dist.	5,222,064	367,003	-	355,079	-	250,246	75,431	447	5,618,022
368	Northern Trinity GCD	76,054	21,029	-	5,324	-	-	-	-	102,407
683	Nueces Co. AD	3,834,328	337,105	-	231,606	-	771,980	24,046	-	3,607,012
400	Nueces Co. DD #2	282,476	52,655	-	16,523	-	120,051	4,790	-	226,813
1138	Nueces Co. ESD #1	-	47,662	-	-	-	-	-	-	47,662
791	Nueces Co. ESD #2	301,677	43,900	-	13,508	-	91,573	21,082	-	246,431
416	Nueces Co. WCID #3	2,222,517	130,307	-	155,567	-	-	1,644	-	2,506,747
450	Nueces Co. WCID #4	1,248,136	110,137	-	78,540	-	259,204	4,353	-	1,173,257
277	Nueces County	80,379,636	4,731,302	-	5,293,826	-	6,172,111	1,005,982	1,409	83,225,262
1042	Ochiltree Co. AD	58,761	22,101	-	3,675	-	-	6,867	-	77,671
278	Ochiltree County	4,708,221	289,760	-	309,384	-	381,602	67,470	-	4,858,293
517	Oldham Co. AD	58,538	4,999	-	3,938	-	257	-	-	67,217
279	Oldham County	2,450,921	108,344	-	139,449	-	477,610	16,960	-	2,204,144
490	Orange Co. AD	893,071	79,874	-	61,406	-	-	-	-	1,034,351
421	Orange Co. DD	3,733,431	274,511	-	226,583	-	386,215	46,226	-	3,802,085
665	Orange Co. ESD #1	336,522	36,472	-	22,912	-	-	18,193	-	377,713
803	Orange Co. ESD #2	241,979	32,217	-	16,852	-	-	10,285	-	280,763
660	Orange Co. Nav. & Port Dist.	351,547	48,956	-	24,608	-	-	-	-	425,112
631	Orange Co. WCID #1	1,579,660	106,867	-	110,266	-	-	9,409	-	1,787,384
280	Orange County	23,672,336	1,679,320	100	1,505,678	-	2,592,329	235,995	67	24,029,043
730	Palo Duro WD	32,048	13,006	-	1,116	-	-	31,179	-	14,992
723	Palo Pinto AD	1,080,637	56,578	-	67,882	-	172,725	-	-	1,032,373
281	Palo Pinto County	8,876,512	645,016	-	548,113	-	1,111,860	178,788	-	8,778,992
282	Panola County	8,538,527	599,851	-	513,899	-	1,166,344	169,898	-	8,316,035

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
717	Parker Co. AD	2,369,011	200,011	-	157,961	-	90,403	82,079	-	2,554,571
922	Parker Co. ESD #1	997,930	360,328	2,652	69,641	-	-	14,698	-	1,415,853
784	Parker Co. HD	4,767,820	819,185	-	329,585	-	-	96,786	-	5,819,804
754	Parker Co. SUD	226,132	32,323	-	15,889	-	-	174	-	274,170
283	Parker County	34,921,276	2,421,507	-	2,199,049	-	4,269,992	254,151	-	35,017,689
747	Parmer Co. AD	213,676	15,711	-	14,957	-	-	-	-	244,345
284	Parmer County	2,524,908	188,396	-	152,498	-	321,391	22,082	9,972	2,512,357
765	Pecan Valley GCD	44,686	8,627	-	3,128	-	-	-	-	56,442
494	Pecos Co. AD	338,040	22,013	-	23,604	-	-	929	-	382,727
774	Pecos Co. WCID #1	114,485	20,253	-	8,014	-	-	-	-	142,753
285	Pecos County	28,689,787	1,671,175	9,503	1,852,188	-	2,411,395	404,435	472	29,406,351
796	Permian Basin Reg. Plan. Comsn.	918,559	93,914	-	63,018	-	-	17,184	-	1,058,307
673	Permian Reg. Med Ctr.	20,904,430	1,913,652	-	1,365,876	-	2,063,008	329,268	-	21,791,682
707	Pineywoods GCD	23,381	7,088	-	1,637	-	-	-	-	32,105
697	Polk CAD	811,381	64,017	-	55,887	-	18,906	4,651	-	907,728
739	Polk Co. FWSD #2	495,652	46,185	-	32,608	-	77,911	-	-	496,533
286	Polk County	13,616,670	994,264	-	845,294	-	1,916,395	280,831	-	13,259,002
676	Port of Bay City Auth.	247,271	10,889	-	17,309	-	-	-	-	275,469
449	Port of Beaumont ND	4,467,474	327,513	-	275,185	-	531,380	58,855	-	4,479,937
620	Port of Corpus Christi Auth.	17,116,673	1,661,097	-	1,170,951	-	586,916	222,958	-	19,138,848
622	Port of Port Arthur ND	1,996,099	167,494	-	138,127	-	47,326	-	-	2,254,393
726	Post Oak Savannah GCD	417,048	38,741	-	29,156	-	-	1,098	-	483,847
489	Potter Co. AD	240,705	-	-	16,849	-	-	-	-	257,554
287	Potter County	43,086,140	2,549,273	-	2,855,456	-	3,412,115	488,253	-	44,590,500
560	Potter-Randall Co. ECD	758,293	29,978	-	41,084	-	171,384	-	-	657,972
840	Prairielands GCD	113,846	34,465	-	7,969	-	-	-	-	156,280
626	Presidio AD	224,049	14,014	-	15,683	-	-	-	-	253,747
288	Presidio County	2,656,360	180,796	-	159,386	-	398,014	58,909	-	2,539,619
537	Rains Co. AD	378,047	17,735	-	24,157	-	39,636	3,516	-	376,787
289	Rains County	2,089,825	239,156	-	143,764	-	25,293	70,370	-	2,377,083
564	Randall Co. AD	3,451,756	142,649	-	182,720	-	899,047	17,935	-	2,860,142
290	Randall County	35,020,212	2,438,106	-	2,331,007	-	2,347,091	503,720	-	36,938,514
406	Rankin Co. HD – Upton Co.	4,104,659	576,823	-	277,338	-	228,174	28,654	-	4,701,992

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
823	Rayburn Country MUD	120,729	28,604	-	8,451	-	-	-	-	157,784
291	Reagan County	5,884,994	381,201	-	388,826	-	560,780	7,105	-	6,087,135
445	Reagan HD	4,114,987	462,374	-	284,117	-	19,295	90,626	-	4,751,557
1007	Real Co. AD	43,561	16,484	-	3,049	-	-	-	-	63,094
292	Real County	1,015,491	106,533	-	59,961	-	198,543	28,711	-	954,731
505	Red Bluff WPCD – Reeves Co.	285,609	22,193	-	19,493	-	-	10,346	-	316,949
845	Red River AD	144,580	15,439	-	10,121	-	-	4,547	-	165,593
435	Red River Auth. of TX	1,461,406	148,790	-	93,275	-	211,842	49,859	-	1,441,770
921	Red River Co. SWCD	10,845	1,205	-	759	-	-	-	-	12,809
293	Red River County	2,609,946	186,530	-	163,339	-	197,284	143,086	-	2,619,445
786	Reeves Co. AD	317,935	42,496	-	22,220	-	-	1,043	-	381,609
1087	Reeves Co. ESD #1	234,387	254,502	-	15,608	-	-	39,084	-	465,413
1088	Reeves Co. ESD #2	110,182	183,106	-	7,670	-	-	1,282	-	299,676
588	Reeves Co. HD	15,753,655	1,489,514	-	1,048,842	-	994,261	193,313	1	17,104,436
294	Reeves County	19,837,313	1,127,476	15,061	1,253,415	-	1,973,983	1,006,802	-	19,252,480
543	Refugio Co. DD #1	612,994	13,243	-	33,523	-	134,322	-	-	525,438
1107	Refugio Co. WCID #1	2,828	4,537	-	198	-	-	-	-	7,563
295	Refugio County	6,058,093	372,678	-	382,788	-	613,048	256,926	-	5,943,585
1091	Reg. Pub. Defender Off. Local Govt. Corp	560,389	311,092	-	38,799	-	13,619	6,224	-	890,438
801	Rio Grande COG	1,152,545	108,656	-	77,782	-	38,982	28,085	-	1,271,916
970	Riverside SUD	102,333	22,861	-	6,885	-	-	4,363	-	127,717
296	Roberts County	1,636,718	137,493	-	97,112	-	272,650	47,439	-	1,551,233
904	Robertson Co. AD	257,998	23,109	-	18,060	-	-	-	-	299,167
370	Robertson Co. ESD	24,527	133,497	-	1,717	-	-	1,207	-	158,534
297	Robertson County	8,604,939	484,202	-	561,048	-	840,603	37,230	-	8,772,355
698	Rockwall CAD	854,622	107,914	-	46,330	-	172,584	34,633	-	801,649
298	Rockwall County	22,376,188	1,764,049	-	1,509,376	-	1,128,376	182,830	-	24,338,406
299	Runnels County	3,001,550	230,052	-	197,332	-	173,620	27,502	-	3,227,812
612	Rusk Co. AD	621,641	44,311	-	41,387	-	99,117	-	-	608,222
848	Rusk Co. GCD	80,040	6,398	-	5,603	-	-	-	-	92,041
300	Rusk County	13,811,610	846,858	-	924,747	-	526,021	342,730	-	14,714,465
863	Sabine Co. AD	84,421	13,849	-	5,414	-	-	22,877	-	80,808
301	Sabine County	2,701,687	212,366	-	180,779	-	129,199	21,113	-	2,944,520

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
568	Sabine Pass Port Auth.	308,188	22,401	-	20,418	-	-	26,575	-	324,433
706	Sabine-Neches ND Jefferson Co.	1,055,404	76,883	-	73,878	-	-	-	-	1,206,165
302	San Augustine County	1,930,561	139,707	-	118,542	-	211,429	23,293	23	1,954,066
553	San Jacinto Co. CAD	867,951	55,900	-	54,533	-	106,691	56,298	-	815,394
990	San Jacinto Co. ESD	13,913	3,570	-	974	-	-	-	-	18,457
303	San Jacinto County	5,919,714	571,160	-	386,381	-	410,089	205,515	2,942	6,258,710
781	San Jacinto SUD	9,601	19,701	-	672	-	-	-	-	29,974
1072	San Marcos Housing Auth.	111,474	43,059	-	6,795	-	4,701	15,780	-	140,847
495	San Patricio Co. AD	631,711	80,601	-	39,936	-	62,967	25,795	-	663,486
426	San Patricio Co. DD	896,898	58,384	-	61,637	-	61,287	-	10,004	945,627
750	San Patricio Co. ND	64,505	5,533	-	4,515	-	-	-	-	74,553
304	San Patricio County	26,370,467	2,168,844	-	1,756,533	-	2,012,593	334,272	261	27,948,718
422	San Patricio MWD	4,977,369	249,273	-	347,521	-	-	87,117	-	5,487,047
305	San Saba County	2,382,642	133,677	-	143,577	-	317,768	24,983	-	2,317,145
766	Santo SUD	39,043	12,317	-	2,733	-	-	-	-	54,093
1135	Schleicher Co. HD	-	84,113	-	-	-	-	2,266	-	81,847
306	Schleicher County	1,759,182	111,279	-	117,117	-	118,390	2,926	-	1,866,262
893	Scurry Co. AD	341,205	44,295	-	23,884	-	-	-	-	409,384
760	Scurry Co. HD	12,602,398	1,337,537	-	843,418	-	741,543	829,801	-	13,212,010
307	Scurry County	11,867,011	663,880	-	794,796	-	733,677	235,044	-	12,356,965
983	Seis Lagos UD	34,343	18,801	-	2,404	-	-	-	-	55,548
470	Shackelford Co. AD	576,087	14,228	-	39,042	-	234,245	-	-	395,111
308	Shackelford County	1,435,839	104,288	-	91,327	-	114,664	25,723	349	1,490,719
627	Shelby Co. AD	547,589	23,928	-	34,614	-	100,791	-	-	505,340
309	Shelby County	4,545,526	381,866	-	307,605	-	243,998	107,243	-	4,883,756
469	Sherman Co. AD	91,276	9,942	-	5,743	-	40,800	-	-	66,161
310	Sherman County	2,278,907	135,837	-	115,439	-	720,282	7,064	-	1,802,837
555	Smith Co. 911 Comm. Dist.	562,485	25,353	-	39,258	-	-	6,965	-	620,130
606	Smith Co. AD	3,072,547	160,264	-	209,629	-	-	95,549	-	3,346,891
385	Smith Co. ESD #2	1,037,235	587,994	-	71,784	-	-	23,941	-	1,673,073
311	Smith County	47,662,800	4,040,244	58,049	3,132,581	-	2,815,333	834,480	(18,265)	51,262,126
507	Somervell Co. CAD	529,469	35,509	-	36,768	-	-	6,467	-	595,278
699	Somervell Co. WD	583,316	47,859	-	40,764	-	4,222	-	-	667,717

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
312	Somervell County	7,038,689	575,174	-	463,912	-	418,058	250,294	54	7,409,369
795	South Plains Assoc. of Governments	1,353,566	136,501	-	88,212	-	127,801	9,735	-	1,440,744
894	South Rains SUD	145,909	18,974	-	10,208	-	-	1,456	-	173,635
645	South TX Dev. Council	1,508,665	102,617	-	97,089	-	127,096	25,127	-	1,556,147
768	Southeast TX GCD	95,658	5,815	-	6,696	-	-	-	-	108,169
1106	Southwest Fannin SUD	26,214	28,699	-	1,830	-	-	693	-	56,051
930	STAR Transit	718,825	147,182	-	47,859	-	5,979	69,556	209	838,122
536	Starr Co. AD	607,705	53,873	-	42,450	-	-	1,277	-	702,751
313	Starr County	14,559,389	983,502	-	958,651	-	1,269,519	276,737	(31,925)	14,987,211
869	Stephens Co. TAD	44,836	11,995	-	3,139	-	-	-	-	59,969
314	Stephens County	2,492,879	163,939	-	166,433	-	248,662	33,672	427	2,540,489
837	Sterling Co. AD	11,494	5,493	-	805	-	-	-	-	17,792
315	Sterling County	1,895,433	220,443	-	126,546	-	125,644	97,099	5,201	2,014,478
724	Stonewall Co. AD	56,447	5,954	-	3,951	-	-	-	-	66,352
316	Stonewall County	1,337,326	74,983	-	87,701	-	73,806	23,535	-	1,402,669
458	Stonewall Memorial HD	2,671,164	253,757	-	183,509	-	111,186	44,977	10,982	2,941,285
539	Stratford HD – Sherman Co.	1,578,015	115,899	-	106,172	-	128,102	45,947	-	1,626,037
573	Sutton Co. HD	4,153,616	343,163	-	287,755	-	106,002	36,832	-	4,641,701
317	Sutton County	4,455,744	223,613	-	302,284	-	252,873	36,335	-	4,692,435
460	Swisher Co. AD	46,892	4,393	-	3,282	-	-	-	-	54,567
318	Swisher County	1,981,642	144,114	-	122,443	-	229,930	161,909	-	1,856,359
574	TAD of Cottle Co.	91,578	4,133	-	6,410	-	-	-	-	102,122
356	Talty SUD	146,205	29,843	-	8,280	-	21,258	3,437	-	159,633
607	Tarrant AD	22,372,497	1,095,173	-	1,501,872	-	1,634,348	65,114	-	23,270,081
545	Tarrant Co. 911 EAD	1,787,557	188,875	-	125,104	-	-	8,949	-	2,092,587
319	Tarrant County	395,154,619	26,439,793	103,797	25,571,865	-	40,321,706	4,432,419	(5,112)	402,521,060
320	Taylor County	36,208,986	2,553,420	-	2,422,302	-	2,247,321	512,280	39,508	38,385,599
354	TCDRS	19,244,736	1,134,552	-	1,247,321	-	1,720,851	89,106	-	19,816,653
753	Terrell Co. WCID #1	135,336	8,330	-	9,474	-	-	-	-	153,140
321	Terrell County	760,637	70,164	-	52,832	-	3,967	10,513	-	869,152
322	Terry County	3,672,750	323,202	-	230,357	-	299,873	213,045	(2,217)	3,715,609
402	Terry Memorial HD	6,571,787	418,535	-	453,069	-	130,539	110,126	42	7,202,683
1081	Throckmorton CAD	10,412	4,958	-	729	-	-	-	-	16,099

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
323	Throckmorton County	1,294,242	56,004	-	56,380	-	473,548	39,144	-	893,934
742	Titus Co. AD	280,342	30,037	-	19,553	-	-	5,589	-	324,343
501	Titus Co. FWSD	477,164	36,519	-	33,401	-	-	-	-	547,084
324	Titus County	6,035,826	491,417	-	393,811	-	388,730	134,970	-	6,397,354
325	Tom Green County	34,793,310	2,563,762	-	2,291,571	-	2,378,279	531,570	5,829	36,732,966
601	Travis CAD	8,363,949	744,823	-	576,281	-	101,569	49,401	-	9,534,084
720	Travis Co. ESD #1	2,164,925	443,286	-	147,090	-	-	97,414	-	2,657,887
980	Travis Co. ESD #11	1,736,341	428,172	-	120,657	-	-	33,886	-	2,251,284
957	Travis Co. ESD #12	1,032,720	288,423	-	71,964	-	-	19,611	-	1,373,497
836	Travis Co. ESD #2	7,043,664	1,508,791	-	488,475	-	36,070	76,234	-	8,928,626
371	Travis Co. ESD #5	391,458	98,244	-	26,665	-	-	17,464	-	498,904
1123	Travis Co. ESD #8	44,784	307,933	-	3,135	-	-	-	-	355,852
326	Travis County	428,914,259	29,306,529	-	28,530,431	-	30,722,049	3,317,939	12,665	452,698,566
659	Tri-County SUD	311,174	18,976	-	21,086	-	-	12,101	-	339,135
633	Trinity Bay Conservation Dist.	2,348,562	221,364	-	163,309	-	-	34,237	-	2,698,999
857	Trinity Co. AD	355,182	36,858	-	24,863	-	-	-	-	416,903
327	Trinity County	2,011,950	246,691	-	130,953	-	123,101	63,846	480	2,202,167
829	Trinity Glen Rose GCD	63,033	15,891	-	4,412	-	-	-	-	83,336
790	Trophy Club MUD #1	860,078	94,318	-	51,089	-	211,361	11,957	-	782,166
735	Two Way SUD	479,946	29,880	-	33,596	-	-	-	-	543,423
437	TX Assoc. of Counties	17,571,605	1,487,045	-	1,206,916	-	334,879	92,346	-	19,838,340
634	TX Eastern 911 Network	360,821	9,122	-	24,741	-	-	9,059	-	385,625
471	Tyler Co. AD	522,676	40,344	-	36,455	-	-	5,515	-	593,960
328	Tyler County	7,421,369	412,491	-	466,099	-	908,664	150,040	-	7,241,256
561	United ID – Hidalgo Co.	1,367,173	80,404	-	90,771	-	100,061	4,159	-	1,434,127
834	Upper Brushy Creek WCID	168,497	25,621	-	9,869	-	42,234	-	-	161,753
830	Upper Leon River MWD	362,848	47,787	-	24,602	-	37,164	-	-	398,073
387	Upper Sabine Valley SWMD	81,705	23,255	-	5,719	-	-	-	-	110,679
792	Upper Trinity GCD	263,076	40,382	-	18,385	-	-	470	-	321,373
329	Upshur County	9,644,567	627,483	-	598,128	-	1,262,757	258,689	(172)	9,348,904
682	Upton Co. AD	213,910	17,953	-	14,974	-	-	-	-	246,836
330	Upton County	7,230,074	387,253	-	442,847	-	1,042,534	8,904	-	7,008,736
843	Uvalde Co. AD	102,124	37,479	-	7,149	-	-	-	-	146,752

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
331	Uvalde County	12,141,518	867,107	-	820,502	-	450,859	248,197	-	13,130,070
332	Val Verde County	11,280,102	986,221	-	741,588	-	628,687	463,874	-	11,915,350
663	Valley MUD #2 – Cameron Co.	550,883	53,840	-	36,318	-	-	35,168	-	605,873
586	Valwood Improvement Auth. – Dallas Co.	1,351,402	28,519	-	84,309	-	202,809	-	-	1,261,421
672	Van Zandt Co. AD	693,415	59,297	-	44,305	-	141,528	12,160	-	643,329
333	Van Zandt County	8,416,916	686,181	-	518,092	-	1,037,643	199,063	-	8,384,483
420	Velasco DD – Brazoria Co.	3,325,815	172,903	-	227,793	-	102,537	15,048	-	3,608,927
1113	Verona SUD	9,132	13,422	-	639	-	-	-	-	23,193
423	Victoria Co. DD #3	108,824	15,443	-	7,618	-	-	-	-	131,885
767	Victoria Co. GCD	149,379	21,626	-	8,617	-	29,040	-	-	150,582
334	Victoria County	39,529,407	2,384,052	-	2,649,098	-	2,496,748	500,793	-	41,565,016
872	Walker Co. AD	378,903	69,563	-	25,430	-	-	25,640	-	448,256
1085	Walker Co. ESD #2	33,031	67,597	-	2,312	-	-	-	-	102,941
748	Walker Co. SUD	437,852	35,910	-	28,179	-	61,583	10,108	-	430,250
335	Walker County	25,676,228	1,743,707	4,882	1,713,551	-	1,456,923	220,359	255	27,460,831
773	Waller Co. AD	751,087	93,918	-	51,094	-	51,992	501	-	843,606
336	Waller County	15,010,112	1,363,475	-	1,013,362	-	593,505	201,991	-	16,591,453
1048	Waller-Harris Co. ESD #200	187,114	285,743	-	12,916	-	13,151	3,130	-	469,492
565	Ward Co. CAD	144,254	10,796	-	9,444	-	-	10,254	-	154,240
1133	Ward Co. ID #1	-	10,947	-	-	-	-	-	-	10,947
337	Ward County	10,119,471	769,644	-	628,693	-	1,423,470	111,526	-	9,982,812
444	Ward Memorial Hospital	8,490,389	550,543	-	567,050	-	752,375	255,865	2,019	8,597,723
338	Washington County	14,349,678	1,028,371	-	916,112	-	1,625,987	304,968	-	14,363,205
604	Webb Co. AD	3,763,190	235,169	-	261,835	-	-	34,517	-	4,225,675
339	Webb County	80,539,457	5,165,110	-	5,427,151	-	4,436,661	1,206,748	(21)	85,488,331
443	West Central TX COG	7,839,214	341,564	-	517,330	-	433,933	82,265	1,469	8,180,441
410	West Central TX MWD	1,704,065	109,837	-	109,802	-	439,264	11,436	-	1,473,005
454	West Jefferson Co. MWD	624,544	37,440	-	43,444	-	-	9,093	-	696,336
688	West Nueces-Las Moras SWCD #236	10,139	714	-	710	-	-	-	-	11,562
358	West Travis Co. PUA	1,138,004	240,257	-	76,784	-	1,538	80,390	-	1,373,116
993	Wharton Co. CAD	229,181	48,465	-	16,043	-	-	-	-	293,689
621	Wharton Co. WCID #1	150,799	8,196	-	10,205	-	-	5,704	-	163,497
923	Wharton Co. WCID #2	102,069	13,766	-	7,145	-	-	-	-	122,980

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
340	Wharton County	12,923,977	877,440	-	869,023	-	505,107	102,590	-	14,062,743
476	Wheeler Co. AD	161,380	9,721	-	11,297	-	-	-	-	182,398
341	Wheeler County	3,737,691	267,375	-	256,212	-	89,884	34,091	-	4,137,304
427	White River MWD – Dickens Co.	215,778	26,844	-	15,104	-	-	-	-	257,726
740	Wichita AD	1,411,809	85,988	-	94,971	-	155,445	32,794	-	1,404,529
446	Wichita Co. WID #2	678,913	33,728	-	47,524	-	-	-	-	760,165
342	Wichita County	27,083,827	2,005,062	-	1,712,142	-	2,711,350	429,370	(82)	27,660,393
559	Wichita-Wilbarger 911 Dist.	175,926	16,297	-	12,315	-	-	-	-	204,537
655	Wickson Creek SUD – Brazos Co.	1,164,830	61,107	-	79,478	-	375,079	1,126	-	929,210
715	Wilbarger Co. AD	173,141	21,330	-	12,120	-	-	-	-	206,591
530	Wilbarger Co. HD	7,354,746	671,115	-	485,047	-	539,516	297,018	2,035	7,672,340
343	Wilbarger County	5,086,903	292,370	-	321,270	-	588,224	79,077	-	5,033,242
575	Willacy Co. AD	312,531	20,868	-	21,647	-	10,416	-	-	344,629
652	Willacy Co. Housing Auth.	94,686	7,901	-	6,628	-	-	-	-	109,215
344	Willacy County	4,451,886	393,142	-	283,006	-	441,943	187,937	-	4,498,153
608	Williamson CAD	6,190,861	425,845	-	420,605	-	258,482	43,139	-	6,735,690
798	Williamson Co. ESD #3	1,668,608	373,394	-	111,973	-	60,124	51,042	-	2,042,810
361	Williamson Co. ESD #4	1,097,512	294,085	-	76,826	-	-	-	-	1,468,423
897	Williamson Co. ESD #5	301,122	132,446	-	20,627	-	20,341	7,373	-	426,482
1044	Williamson Co. ESD #7	89,851	65,023	-	5,723	-	-	17,106	-	143,491
345	Williamson County	125,769,460	10,059,771	-	8,456,453	-	7,431,721	1,855,711	3,517	134,994,735
479	Wilson Co. AD	668,005	45,777	-	41,840	-	-	19,145	-	736,477
1023	Wilson Co. ESD #1	230,600	113,534	-	15,121	-	-	20,570	-	338,686
1017	Wilson Co. ESD #3	345,938	170,969	-	24,216	-	-	-	-	541,123
1128	Wilson Co. ESD #4	-	50,041	-	-	-	-	-	-	50,041
346	Wilson County	7,344,124	704,800	-	398,518	-	1,716,226	338,604	-	6,392,612
533	Winkler Co. AD	322,768	6,524	-	22,594	-	-	-	-	351,885
389	Winkler Co. HD	1,833,093	513,803	-	124,473	-	45,589	64,837	-	2,360,942
347	Winkler County	9,406,257	491,753	-	636,723	-	407,979	130,826	-	9,995,928
937	Wintergarden GCD	47,577	10,344	-	3,330	-	-	-	-	61,252
493	Wise Co. AD	1,954,757	90,532	-	103,156	-	480,205	2,956	-	1,665,285
348	Wise County	25,561,065	1,870,263	3,204	1,672,904	-	1,858,999	381,367	-	26,867,070
700	Wood Co. AD	1,098,177	49,509	-	69,844	-	104,076	-	-	1,113,454

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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, 2023	Additions				Deductions			Balances Dec. 31, 2023
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
349	Wood County	10,216,738	792,696	-	693,709	-	306,644	315,512	890	11,080,097
1084	Woodbine SUD	79,423	35,333	-	5,465	-	-	3,499	-	116,722
991	Wylie Northeast SUD	235,257	38,367	-	16,468	-	-	-	-	290,092
776	Yoakum Co. AD	64,082	5,420	-	4,471	-	-	2,975	-	70,998
350	Yoakum County	17,885,057	1,275,899	-	1,162,734	-	1,500,496	488,115	85	18,334,993
1108	Young CAD	23,591	29,086	-	1,651	-	-	-	-	54,328
351	Young County	6,066,594	384,258	-	351,147	-	1,415,292	55,431	-	5,331,275
649	Zapata Co. AD	311,658	17,102	-	21,816	-	-	-	-	350,575
352	Zapata County	13,103,565	724,180	-	852,005	-	1,162,529	376,686	15,134	13,125,401
935	Zapata SWCD	24,058	3,033	-	1,684	-	-	-	-	28,775
566	Zavala Co. AD	460,097	23,590	-	32,207	-	-	-	-	515,894
353	Zavala County	3,495,608	344,187	-	228,363	-	227,927	86,438	181	3,753,613
	Subtotal	8,717,892,665	635,064,698	598,492	574,389,777	-	673,184,942	128,960,758	887,363	9,124,912,569
	System Accounts for Terminated Employers ²	15,367,687	-	-	1,027,371	-	760,972	522,022	(55,766)	15,167,830
	Totals	\$ 8,733,260,352	\$ 635,064,698	\$ 598,492	\$ 575,417,148	\$ -	\$ 673,945,914	\$ 129,482,780	\$ 831,597	\$ 9,140,080,399

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CHANGES IN EMPLOYEES SAVING FUND, continued

LIST OF ABBREVIATIONS

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

Changes in the Subdivision Accumulation Fund



CHANGES IN SUBDIVISION ACCUMULATION FUND

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
638	Acton MUD	\$ 3,518,441	\$ 281,493	\$ 88	\$ 424,080	\$ 88,273	\$ -	\$ 4,135,830
1120	Agua Poquita SWCD	3,740	1,968	-	410	-	-	6,118
789	Agua SUD	1,885,769	128,849	21,965	236,884	13,767	-	2,259,700
615	Alamo Area COG	32,424,652	1,371,662	858,422	3,908,720	1,982,266	-	36,581,190
916	Alliance Reg. WA	157,737	32,017	-	20,567	-	-	210,321
691	Anderson Co. CAD	1,526,742	46,790	24,826	186,006	87,710	-	1,696,654
100	Anderson County	39,875,922	1,528,443	1,028,058	4,706,200	3,006,305	-	44,132,318
875	Andrews Co. AD	471,387	41,980	37,572	58,174	5,096	-	604,017
101	Andrews County	71,279,468	2,474,821	1,619,422	8,073,928	5,770,282	-	77,677,357
1137	Angelina & Neches River Auth.	-	15,013	-	-	-	-	15,013
502	Angelina Co. AD	5,315,802	150,887	234,709	605,916	506,147	-	5,801,168
102	Angelina County	63,657,432	1,924,597	1,512,824	7,435,656	4,576,163	-	69,954,346
684	Angelina-Nacogdoches Co. WCID #1	675,971	16,125	-	71,701	65,440	-	698,357
576	Angleton DD	2,799,419	45,079	774,361	380,786	307,537	-	3,692,109
614	Aquilla WSD – Hill Co.	1,326,367	67,992	161,317	170,699	111,142	-	1,615,232
459	Aransas Co. AD	2,888,500	116,331	24,540	325,171	218,036	-	3,136,507
668	Aransas Co. ND	2,255,368	142,291	-	259,668	149,387	-	2,507,941
103	Aransas County	28,425,668	1,212,638	768,235	3,352,230	1,943,318	-	31,815,454
503	Archer Co. AD	1,037,339	25,299	20,174	122,932	58,975	-	1,146,769
104	Archer County	8,557,140	205,117	112,257	996,201	698,978	-	9,171,737
964	Ark-Tex COG	983,404	207,727	57,237	133,882	7,512	-	1,374,738
1011	Armstrong Co. AD	27,465	7,830	-	3,694	-	-	38,989
105	Armstrong County	2,776,719	54,783	34,514	316,198	258,615	-	2,923,598
551	Atascosa CAD	2,317,358	129,468	-	267,305	136,444	-	2,577,688
106	Atascosa County	45,155,489	1,893,730	931,934	5,349,290	2,538,594	-	50,791,850
950	Athens MWA	106,052	14,918	-	14,076	4,768	-	130,278
461	Austin Co. AD	4,458,462	165,781	37,710	508,869	231,614	-	4,939,209
994	Austin Co. ECD	63,043	20,691	-	7,066	2,067	-	88,734
1065	Austin Co. ESD #2	16,530	19,274	-	2,670	-	-	38,474
107	Austin County	34,359,101	919,409	546,510	4,089,706	2,119,477	-	37,795,250
597	Bacliff MUD	2,531,838	55,966	324,047	311,488	154,476	-	3,068,864
108	Bailey County	7,194,785	100,951	404,543	876,010	656,435	-	7,919,855
945	Ballinger Memorial HD	2,380,927	1,542,608	97,182	318,803	25,794	-	4,313,727
109	Bandera County	27,447,443	1,284,312	578,911	3,289,688	1,608,166	-	30,992,189
918	Bastrop CAD	1,129,033	139,539	-	135,447	19,703	-	1,384,317
812	Bastrop Co. ESD #1	618,121	111,889	-	83,515	-	-	813,524

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
915	Bastrop Co. ESD #2	252,990	102,173	-	33,697	-	-	388,860
398	Bastrop Co. WCID #2	323,362	100,636	24,398	43,343	8,788	-	482,950
110	Bastrop County	92,417,457	4,042,546	2,080,247	10,779,892	6,181,461	-	103,138,681
1058	Bastrop Travis Counties ESD #1	18,279	26,397	-	3,099	-	-	47,776
685	Baylor Co. AD	217,404	3,842	-	26,646	13,497	-	234,395
111	Baylor County	6,522,562	146,147	293,082	754,995	622,294	-	7,094,492
613	Bayview ID #11	360,705	5,353	-	46,715	19,122	-	393,651
690	Bayview MUD	237,299	8,131	-	30,392	3,381	-	272,441
1096	Bee Co. AD	26,871	20,952	-	3,667	-	-	51,490
112	Bee County	26,401,790	452,354	250,698	3,043,590	1,718,111	-	28,430,321
506	Bell Co. AD	13,706,606	454,303	300,045	1,575,835	1,097,234	-	14,939,555
1142	Bell Co. Public Health Dist.	-	183,855	-	-	-	-	183,855
418	Bell Co. WCID #1	8,026,646	323,322	42,753	948,618	368,947	-	8,972,392
378	Bell Co. WCID #3	137,962	33,690	-	20,137	2,971	-	188,819
113	Bell County	260,217,084	10,014,108	5,588,573	29,881,938	19,314,401	-	286,387,302
708	Benbrook WA	6,067,034	374,287	-	735,931	298,986	-	6,878,266
472	Bexar AD	74,874,743	2,423,010	991,991	8,411,851	5,247,859	-	81,453,735
373	Bexar Co. ESD #10	496,959	340,535	-	67,096	-	-	904,590
1103	Bexar Co. ESD #11	206,907	188,420	-	25,794	-	-	421,120
1080	Bexar Co. ESD #12	250,088	217,133	-	33,515	-	-	500,735
861	Bexar Co. ESD #2	3,675,764	1,676,299	-	502,620	540	-	5,854,143
1083	Bexar Co. ESD #5	218,817	164,141	-	32,059	-	-	415,017
1001	Bexar Co. ESD #6	2,404	481	-	302	-	-	3,186
828	Bexar Co. ESD #7	2,861,285	648,302	-	362,183	3,282	-	3,868,489
979	Bexar Co. ESD #8	380,489	152,636	16,923	52,179	6,075	-	596,151
544	Bexar Co. WCID #10	633,802	28,913	-	76,055	47,871	-	690,898
114	Bexar County	1,308,530,122	53,844,844	26,130,404	151,831,269	99,004,638	-	1,441,332,000
716	Bexar Metro 911 Network Dist.	12,817,478	509,395	-	1,422,910	485,317	-	14,264,467
737	Bexar-Medina-Atascosa WCID #1	1,851,763	95,346	63,054	233,469	54,384	-	2,189,248
616	Bistone MWSD – Limestone Co.	1,632,160	56,558	-	198,518	36,325	-	1,850,911
1016	Blanco Co. ESD #2	46,907	85,143	-	8,771	-	-	140,821
115	Blanco County	8,264,840	460,300	296,091	990,625	684,001	-	9,327,855
965	Bluebonnet GCD	25,149	6,339	-	4,070	-	-	35,559
525	Borden Co. AD	181,530	7,442	-	21,938	517	-	210,394
116	Borden County	4,607,099	116,692	411,434	564,339	434,617	-	5,264,948
521	Bosque Co. CAD	1,541,808	80,245	-	172,708	135,316	-	1,659,444

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
117	Bosque County	10,987,829	227,376	185,742	1,287,526	631,372	-	12,057,100
118	Bowie County	64,042,737	2,044,433	1,866,445	7,428,280	5,368,282	-	70,013,614
508	Brazoria Co. AD	13,193,963	607,564	44,961	1,540,932	740,479	-	14,646,941
413	Brazoria Co. CRD #3	11,509,722	708,062	311,998	1,391,815	432,043	-	13,489,554
424	Brazoria Co. DD #4	21,669,722	1,071,797	519,103	2,468,481	1,143,409	-	24,585,693
681	Brazoria Co. DD #5	915,656	110,725	-	111,417	50,408	-	1,087,389
1050	Brazoria Co.ESD #3	372,433	184,333	-	47,913	-	-	604,679
119	Brazoria County	354,133,698	12,722,834	6,925,196	41,146,997	25,358,677	-	389,570,049
689	Brazos CAD	6,261,354	291,088	50,319	713,549	341,321	-	6,974,987
600	Brazos Co. ECD	8,716,852	364,234	338,860	1,050,154	414,241	-	10,055,859
1144	Brazos Co. ESD #2	-	6,224	-	-	-	-	6,224
120	Brazos County	213,345,066	9,761,328	4,167,414	24,763,345	14,386,659	-	237,650,493
849	Brazos Regional PUA	1,218,985	61,530	74,921	142,796	51,915	-	1,446,316
744	Brazos River Auth.	31,771,525	1,751,202	749,717	3,836,418	1,205,029	-	36,903,833
967	Brazos Transit Dist.	6,153,165	82,883	28,901	689,273	243,893	-	6,710,330
806	Brazos Valley COG	5,962,902	577,091	119,227	750,346	161,856	-	7,247,710
809	Brazos Valley GCD	417,635	38,028	-	49,969	-	-	505,631
581	Brewster Co. AD	909,559	18,382	-	104,912	39,915	-	992,939
121	Brewster County	11,895,887	419,901	198,504	1,397,162	834,202	-	13,077,253
745	Bright Star-Salem SUD	500,725	43,692	53,636	69,710	11,299	-	656,464
1134	Briscoe Co. AD	-	5,032	-	-	-	-	5,032
122	Briscoe County	2,342,941	57,964	116,032	282,696	188,128	-	2,611,506
1052	Brookeland FWSD	53,539	19,802	-	7,837	-	-	81,178
876	Brookesmith SUD	192,933	25,156	-	27,870	2,192	-	243,767
123	Brooks County	18,749,483	113,840	305,903	2,100,649	1,360,944	-	19,908,931
522	Brookshire MWD	1,423,408	14,914	-	167,242	69,825	-	1,535,738
554	Brookshire-Katy DD	825,132	60,047	-	98,821	60,151	-	923,850
124	Brown County	22,771,897	799,376	640,735	2,660,677	1,463,264	-	25,409,421
702	Brownsville ID	905,427	29,042	-	123,967	14,763	-	1,043,674
1055	Brush Country GCD	37,859	9,478	7,161	4,619	236	-	58,880
642	Brushy Creek MUD – Williamson Co.	5,630,436	374,268	6,030	699,225	162,763	-	6,547,195
978	Burleson Co. AD	225,366	30,474	-	28,911	5,730	-	279,021
125	Burleson County	13,330,705	696,945	789,833	1,636,542	1,309,935	-	15,144,090
609	Burnet CAD	5,025,325	158,661	-	584,686	241,599	-	5,527,073
126	Burnet County	51,662,734	2,641,636	1,628,808	6,080,307	3,655,345	-	58,358,139
719	CAD of Bandera Co.	1,175,958	55,412	-	139,716	34,077	-	1,337,008

¹ For a list of abbreviations, see page 26.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
635	CAD of Johnson Co.	10,244,824	318,288	128,607	1,185,632	457,844	-	11,419,507
602	CAD of Taylor Co.	11,704,294	519,131	431,124	1,349,671	832,382	-	13,171,837
718	Caldwell Co. AD	1,366,605	113,429	-	173,474	25,262	-	1,628,246
127	Caldwell County	18,948,253	744,055	330,255	2,288,903	1,110,290	-	21,201,175
709	Calhoun Co. AD	2,269,080	97,245	-	270,993	83,174	-	2,554,143
788	Calhoun Co. E911 ECD	99,911	15,939	-	12,512	-	-	128,363
128	Calhoun County	46,811,570	1,443,594	909,183	5,444,370	2,980,400	-	51,628,318
542	Callahan Co. AD	800,691	13,600	-	91,425	69,281	-	836,434
129	Callahan County	5,311,348	122,347	249,990	655,763	447,295	-	5,892,154
618	Cameron Co. AD	13,697,350	441,782	680,913	1,616,789	810,495	-	15,626,340
692	Cameron Co. DD #1	1,229,844	41,390	-	159,130	52,053	-	1,378,311
664	Cameron Co. DD #3	1,650,114	68,742	-	206,031	55,418	-	1,869,470
686	Cameron Co. DD #5	431,987	26,118	252,112	65,579	28,886	-	746,911
851	Cameron Co. ECD	1,095,531	118,403	36,703	125,317	49,787	-	1,326,167
462	Cameron Co. ID #2	4,063,717	81,693	111,466	512,277	290,598	-	4,478,555
590	Cameron Co. ID #6	815,616	103,299	95,863	106,526	62,944	-	1,058,361
900	Cameron Co. Reg. Mob. Auth.	960,923	145,102	-	124,674	-	-	1,230,698
130	Cameron County	286,765,194	8,844,036	5,885,313	33,819,121	17,754,191	-	317,559,473
670	Camp CAD	554,529	30,765	-	71,112	19,777	-	636,629
131	Camp County	8,343,090	315,701	506,995	983,975	798,123	-	9,351,638
367	Caney Creek MUD	123,242	29,818	-	18,692	2,494	-	169,258
379	Canyon Lake CLD	86,306	24,827	6,989	12,676	4,376	-	126,422
1021	Canyon Reg. WA	402,153	218,229	-	49,723	4,985	-	665,120
132	Carson County	11,825,885	326,069	334,545	1,377,238	827,630	-	13,036,108
610	Cass Co. AD	1,242,917	43,059	-	140,960	74,353	-	1,352,584
133	Cass County	27,151,398	727,326	886,525	3,137,264	2,370,924	-	29,531,589
134	Castro County	9,698,629	298,004	411,805	1,151,581	757,843	-	10,802,176
362	Central Texas COG	-	796,298	-	-	-	-	796,298
862	Central TX GCD	197,017	28,954	-	25,092	2,979	-	248,084
712	Central TX Reg. Mob. Auth.	11,944,577	1,481,929	156,056	1,356,330	666,215	-	14,272,678
648	Central WCID – Angelina Co.	361,714	10,921	-	47,890	10,181	-	410,344
531	Chambers Co. AD	5,305,848	165,749	-	594,308	266,620	-	5,799,285
548	Chambers Co. Public HD	10,304,143	686,707	-	1,279,373	269,028	-	12,001,194
135	Chambers County	98,369,649	4,952,827	2,082,577	11,357,066	6,759,748	-	110,002,372
1099	Chambers-Liberty Co. ND	21,384	14,769	-	3,398	-	-	39,551
136	Cherokee County	35,433,387	1,213,491	485,093	4,137,757	2,892,566	-	38,377,162

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
511	Childress Co. AD	144,530	6,683	-	19,212	-	-	170,424
582	Childress Co. HD	28,153,652	1,233,772	586,049	3,564,190	1,252,404	-	32,285,259
137	Childress County	3,694,993	151,017	47,620	445,553	188,137	-	4,151,045
1098	Childress Housing Auth.	9,201	5,313	-	1,175	-	-	15,689
1114	Chillicothe HD	13,695	17,121	-	2,123	-	-	32,939
986	City of Quanah Housing Auth.	158,198	23,212	-	20,812	-	-	202,222
485	Clay Co. AD	1,218,663	91,880	-	132,379	142,263	-	1,300,660
138	Clay County	15,073,795	405,410	435,820	1,737,700	1,363,062	-	16,289,662
703	Coastal Bend GCD	260,248	15,237	-	34,972	-	-	310,457
722	Coastal Plains GCD	102,427	8,948	-	13,676	-	-	125,051
477	Cochran Co. AD	486,177	-	17,845	54,683	29,694	-	529,011
139	Cochran County	12,785,288	292,311	331,143	1,472,871	834,349	-	14,047,264
751	Coke CAD	166,811	13,370	61,414	24,847	23,532	-	242,909
946	Coke Co. SWCD #219	7,492	893	-	981	341	-	9,026
140	Coke County	5,749,275	460,989	55,899	655,707	510,877	-	6,410,994
141	Coleman County	7,328,403	104,674	32,893	857,163	516,093	-	7,807,040
457	Collin Co. CAD	44,017,403	1,710,653	1,347,750	5,026,733	3,036,035	-	49,066,505
142	Collin County	586,471,917	21,088,494	10,135,299	67,240,054	33,703,785	-	651,231,979
961	Collingsworth Co. AD	124,254	10,072	-	14,131	24,870	-	123,588
143	Collingsworth County	3,102,507	114,967	160,607	375,818	189,957	-	3,563,943
144	Colorado County	27,941,927	1,140,942	1,647,313	3,352,809	1,770,338	-	32,312,653
623	Comal AD	5,803,571	394,154	-	655,113	375,091	-	6,477,747
775	Comal Co. ESD #3	5,237,480	873,745	8,529	671,581	44,941	-	6,746,393
145	Comal County	112,834,082	5,713,015	2,437,925	13,423,408	7,357,341	-	127,051,089
996	Comanche CAD	108,533	34,386	-	13,981	-	-	156,900
146	Comanche County	13,925,547	565,312	197,218	1,599,485	1,303,755	-	14,983,807
762	Combined Consumers SUD	1,034,521	113,134	-	133,506	-	-	1,281,161
366	Concho CAD	112,978	26,108	-	13,831	-	-	152,917
636	Concho Co. HD	3,501,996	137,386	498	421,815	198,116	-	3,863,580
147	Concho County	4,962,295	311,058	338,980	611,595	326,186	-	5,897,742
759	Concho Valley COG	12,796,063	958,854	244,468	1,509,426	369,214	-	15,139,597
487	Cooke Co. AD	4,369,358	155,597	44,452	492,747	345,383	-	4,716,772
148	Cooke County	42,767,224	1,591,348	511,617	4,997,976	2,322,308	-	47,545,857
1143	Corpus Christi Downtown MD	-	12,583	-	-	-	-	12,583
149	Coryell County	32,701,797	1,063,747	699,240	3,816,570	2,322,876	-	35,958,477
150	Cottle County	1,711,628	45,512	43,312	196,426	124,601	-	1,872,278

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
856	County Line SUD	-	39,893	-	-	-	-	39,893
727	Cow Creek GCD	287,867	19,477	-	38,832	-	-	346,175
392	Crane Co. AD	56,592	10,388	-	6,439	-	-	73,418
757	Crane Co. HD	5,847,464	387,382	417,610	725,225	255,510	-	7,122,171
151	Crane County	22,702,266	815,666	1,045,778	2,571,598	1,723,467	-	25,411,841
907	Crockett Co. AD	119,461	11,118	-	14,123	6,960	-	137,742
409	Crockett Co. WCID #1	2,550,964	29,570	366,723	295,544	209,265	-	3,033,535
152	Crockett County	23,449,560	610,114	846,321	2,778,143	1,946,325	-	25,737,813
532	Crosby Co. AD	417,187	4,641	-	46,752	27,888	-	440,691
153	Crosby County	6,189,559	184,624	60,740	733,854	492,507	-	6,676,269
603	Crosby MUD	2,378,386	55,450	-	281,364	119,196	-	2,596,004
710	Cross Roads SUD	222,529	8,099	-	28,032	13,182	-	245,478
902	Crystal Clear SUD	642,783	70,373	-	87,352	15,907	-	784,602
154	Culberson County	8,152,478	356,662	519,211	1,016,980	491,288	-	9,554,043
1000	Cypress Springs SUD	670,784	189,122	11,775	79,536	50,264	-	900,953
771	Dallam Co. AD	275,432	29,245	-	37,928	-	-	342,605
155	Dallam County	12,936,118	534,698	117,773	1,458,060	973,976	-	14,072,674
467	Dallas CAD	126,122,164	3,757,890	2,112,233	14,490,447	8,254,758	-	138,227,975
430	Dallas Co. Park Cities MUD	8,330,257	305,476	107,421	959,094	597,924	-	9,104,324
156	Dallas County	2,048,948,302	69,514,672	48,851,280	238,580,655	146,277,190	-	2,259,617,719
463	Dawson Co. CAD	1,544,927	21,058	-	175,774	76,159	-	1,665,600
157	Dawson County	20,748,278	485,345	398,351	2,438,064	1,408,378	-	22,661,660
578	Deaf Smith Co. HD	11,800,232	344,384	189,951	1,493,332	670,677	-	13,157,222
158	Deaf Smith County	24,652,661	786,419	1,123,488	2,886,885	1,768,324	-	27,681,130
363	Deep East TX COG	1,358,177	243,588	-	177,136	28,311	-	1,750,591
855	Delta Co. AD	157,134	10,385	-	19,457	4,963	-	182,013
734	Delta Co. MUD	191,590	9,826	-	26,401	3,813	-	224,005
159	Delta County	3,297,815	168,212	151,180	414,294	244,882	-	3,786,619
732	Delta Lake ID	1,309,452	65,368	-	170,884	52,861	-	1,492,843
583	Denco Area 911 Dist. – Denton Co.	5,342,447	110,311	-	639,039	127,364	-	5,964,433
482	Denton CAD	37,725,220	1,037,105	783,541	4,203,416	3,018,774	-	40,730,508
1136	Denton Co. ESD #1	-	401,731	-	-	-	-	401,731
783	Denton Co. Transportation Auth.	2,379,174	223,862	107,967	306,138	37,859	-	2,979,281
160	Denton County	413,045,307	19,069,308	6,396,617	48,066,867	26,709,388	-	459,868,712
466	DeWitt Co. AD	2,516,000	53,580	247,790	307,380	145,166	-	2,979,583
161	DeWitt County	17,545,014	597,731	958,089	2,143,223	1,192,878	-	20,051,178

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
764	Dickens Co. AD	204,011	4,518	-	22,516	16,029	-	215,016
162	Dickens County	4,025,000	125,959	29,475	462,968	350,358	-	4,293,045
163	Dimmit County	18,930,839	1,113,430	511,073	2,197,367	631,749	-	22,120,961
164	Donley County	2,608,017	63,323	-	318,296	195,934	-	2,793,701
929	Duval Co. AD	183,688	23,760	-	22,502	-	-	229,950
880	Duval Co. GCD	79,354	10,954	-	9,667	-	-	99,975
165	Duval County	14,961,392	311,612	695,208	1,792,641	1,307,351	-	16,453,502
1062	East Central SUD	292,546	177,010	-	36,380	2,905	-	503,031
879	East Fork SUD	983,381	93,690	-	116,518	438	-	1,193,151
376	East Harris Co. ESJPB	419,620	98,246	-	53,119	-	-	570,986
825	East Medina Co. SUD	521,487	71,571	-	64,156	21,086	-	636,129
1102	East TX COG	493,274	625,879	4,914	74,183	1,267	-	1,196,984
1079	East TX MUD Smith Co.	56,207	59,529	-	8,300	29,529	-	94,508
593	Eastland Co. AD	1,807,943	63,586	152,574	217,429	176,134	-	2,065,398
166	Eastland County	16,489,451	772,846	350,792	1,908,246	1,399,416	-	18,121,920
624	ECD of Ector Co.	2,322,374	35,851	-	250,777	165,746	-	2,443,256
939	Ector Co. AD	2,596,020	285,274	2,902	302,638	41,797	-	3,145,038
580	Ector Co. HD	403,645,801	10,792,819	6,894,743	47,474,642	26,044,965	-	442,763,040
167	Ector County	225,962,836	8,068,864	3,364,654	25,342,369	18,634,066	-	244,104,657
448	Edwards Aquifer Auth. — Bexar Co.	19,130,934	934,516	705,484	2,348,407	984,652	-	22,134,688
628	Edwards CAD	385,659	16,555	-	43,670	8,343	-	437,540
168	Edwards County	3,630,385	164,644	188,093	441,685	160,672	-	4,264,134
819	El Paso CAD	14,098,189	1,943,690	72,486	1,723,670	409,519	-	17,428,515
567	El Paso Co. 911 Dist.	4,653,424	1,020,402	-	526,544	272,648	-	5,927,722
1013	El Paso Co. ESD #1	256,668	132,367	-	30,591	1,011	-	418,615
936	El Paso Co. ESD #2	1,145,733	178,334	15,672	145,464	2,888	-	1,482,315
541	El Paso Co. HD	397,711,755	20,965,065	7,628,935	48,115,437	21,637,448	-	452,783,743
1004	El Paso Co. WID #1	978,047	243,627	16,639	137,972	20,022	-	1,356,264
170	El Paso County	949,960,655	40,560,747	20,671,391	108,879,428	64,017,201	-	1,056,055,020
963	El Paso MHMR	9,259,995	1,822,558	18,462	1,276,733	41,048	-	12,336,701
395	Electra Housing Auth.	156,963	23,155	-	18,553	5,642	-	193,030
976	Ellis AD	3,961,570	329,938	-	439,271	27,183	-	4,703,596
169	Ellis County	100,213,632	4,717,850	1,243,342	11,670,542	6,320,549	-	111,524,816
1005	Elm Ridge WCID of Denton Co.	650,064	235,155	20,568	82,839	14,545	-	974,082
859	Emerald Bay MUD	47,847	1,100	-	6,274	-	-	55,221
850	Erath Co. AD	1,433,413	186,631	110,929	168,276	48,176	-	1,851,074

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
171	Erath County	40,938,511	1,029,720	847,979	4,750,874	2,565,708	-	45,001,375
563	Falls Co. AD	641,610	28,063	18,121	74,562	34,598	-	727,757
172	Falls County	15,849,273	487,697	117,905	1,830,161	1,272,920	-	17,012,116
644	Fannin CAD	2,241,917	160,439	60,378	258,907	111,685	-	2,609,955
173	Fannin County	24,121,858	723,580	560,451	2,815,685	1,594,397	-	26,627,177
174	Fayette County	45,509,611	1,719,533	1,439,150	5,417,607	3,412,454	-	50,673,447
951	Fern Bluff MUD	306,538	70,850	-	39,055	-	-	416,443
914	Fisher Co. AD	12,143	31,487	-	1,520	-	-	45,150
432	Fisher Co. HD	8,971,751	179,859	166,131	1,053,676	623,295	-	9,748,122
175	Fisher County	4,874,630	165,977	65,654	567,574	426,910	-	5,246,924
176	Floyd County	9,418,945	192,433	260,418	1,098,270	614,223	-	10,355,843
1090	Foard Co. AD	26,823	19,473	-	3,009	-	-	49,306
360	Foard County	1,433,789	75,177	-	159,833	6,134	-	1,662,665
474	Fort Bend CAD	24,378,261	1,346,065	464,137	2,791,615	1,572,949	-	27,407,130
974	Fort Bend Co. ESD #2	1,920,512	408,614	31,720	257,889	23,064	-	2,595,671
390	Fort Bend Co. ESD #4	1,888,777	285,324	-	223,855	-	-	2,397,956
1063	Fort Bend Co. ESD #7	202,822	144,312	-	27,375	-	-	374,509
782	Fort Bend Co. WCID #2	3,293,890	405,640	142,002	421,273	71,309	-	4,191,496
178	Fort Bend County	630,000,077	28,799,066	13,777,133	73,980,259	40,104,117	-	706,452,419
932	Fort Clark MUD	74,753	11,868	-	11,123	-	-	97,744
860	Fort Griffin SUD	39,030	9,452	-	6,501	-	-	54,983
769	Four Way SUD	260,843	23,401	-	34,552	-	-	318,796
179	Franklin County	12,231,867	426,375	729,840	1,452,135	863,575	-	13,976,641
1038	Freer WCID	424,972	153,661	-	46,238	-	-	624,871
693	Freestone Co. AD	2,466,244	136,147	5,939	287,872	91,214	-	2,804,988
180	Freestone County	25,414,219	888,394	535,376	2,885,009	2,333,470	-	27,389,527
509	Frio Co. AD	2,348,889	75,420	-	268,767	200,435	-	2,492,641
181	Frio County	18,360,109	722,675	806,267	2,178,360	1,116,715	-	20,950,696
1126	Frognot SUD	-	11,176	-	-	-	-	11,176
761	Gaines Co. AD	668,453	28,004	-	79,648	35,541	-	740,564
182	Gaines County	35,628,704	1,264,231	571,859	4,128,708	2,552,611	-	39,040,891
546	Galveston CAD	18,035,551	618,803	694,462	2,057,887	1,564,748	-	19,841,956
547	Galveston Co. Consolidated DD	3,851,969	85,946	-	441,830	207,990	-	4,171,755
464	Galveston Co. DD #1	1,667,972	83,712	43,128	202,922	105,414	-	1,892,320
433	Galveston Co. DD #2	4,839,746	97,443	23,320	533,357	337,360	-	5,156,506
589	Galveston Co. ECD	3,818,335	109,355	-	430,871	180,165	-	4,178,397

¹ For a list of abbreviations, see page 26.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
821	Galveston Co. FWSD #6	729,879	30,374	-	87,224	3,472	-	844,006
752	Galveston Co. Health Dist.	14,508,702	684,277	498,719	2,005,806	456,717	-	17,240,787
407	Galveston Co. WCID #1	15,558,473	440,793	283,555	1,801,426	955,592	-	17,128,656
1020	Galveston Co. WCID #8	270,774	75,369	25,853	35,702	4,992	-	402,705
183	Galveston County	374,137,050	9,701,738	6,219,665	42,706,883	28,586,840	-	404,178,496
473	Garza CAD	679,412	19,958	-	72,147	84,020	-	687,497
908	Garza Co. Health Care Dist.	172,948	10,368	-	19,566	-	-	202,883
184	Garza County	10,107,014	171,373	393,808	1,194,543	625,547	-	11,241,190
885	Gillespie CAD	816,979	72,130	-	100,688	3,539	-	986,258
955	Gillespie Co. SWCD	12,200	2,003	-	1,843	-	-	16,045
185	Gillespie County	31,482,620	1,554,303	1,253,579	3,717,227	2,065,121	-	35,942,608
942	Glasscock Co. AD	92,959	15,519	-	11,682	-	-	120,159
186	Glasscock County	9,967,697	295,444	309,027	1,135,855	604,757	-	11,103,265
187	Goliad County	12,014,542	260,368	611,265	1,438,721	842,742	-	13,482,153
498	Gonzales CAD	2,878,591	127,113	113,494	345,420	141,219	-	3,323,399
1067	Gonzales Co. ESD #1	74,086	57,909	-	13,098	-	-	145,093
188	Gonzales County	25,564,505	1,594,290	72,392	2,951,995	1,451,592	-	28,731,590
886	Graham Reg. Med. Ctr.	3,637,000	208,910	52,307	493,342	67,981	-	4,323,576
518	Gray Co. AD	2,317,573	37,350	-	259,957	161,247	-	2,453,633
189	Gray County	23,101,610	603,699	1,109,335	2,710,346	1,747,136	-	25,777,853
475	Grayson CAD	11,373,116	459,974	167,360	1,305,208	731,881	-	12,573,778
190	Grayson County	103,831,132	3,144,173	2,176,375	11,975,734	7,350,851	-	113,776,562
528	Greater Harris Co. 911 Emerg. Network	18,497,487	616,797	197,702	2,131,653	817,432	-	20,626,208
429	Greenbelt MIWA – Donley Co.	3,190,938	55,691	170,205	404,021	126,317	-	3,694,538
191	Gregg County	130,339,877	3,473,650	3,375,341	15,147,048	9,486,906	-	142,849,010
483	Grimes Co. AD	4,138,620	116,103	-	471,146	247,971	-	4,477,898
192	Grimes County	24,405,032	936,579	525,824	2,908,786	1,456,941	-	27,319,280
587	Guadalupe AD	5,634,875	315,229	147,490	670,213	265,496	-	6,502,311
380	Guadalupe Co. GCD	46,159	12,247	-	5,820	-	-	64,227
193	Guadalupe County	104,982,812	6,032,053	1,770,271	12,377,356	6,149,248	-	119,013,244
388	Guadalupe-Blanco River Auth.	5,082,860	1,553,546	155,575	674,863	62,668	-	7,404,177
1110	Gulf Coast Protection Dist.	24,889	31,369	-	3,124	-	-	59,382
526	Gulf Coast WA – Galveston Co.	24,561,255	839,154	810,160	2,873,310	1,993,701	-	27,090,177
355	Hale Co. AD	-	48,568	1,792	-	96	-	50,263
194	Hale County	34,476,550	1,548,553	745,374	4,020,400	2,526,398	-	38,264,480
787	Hall Co. AD	85,514	4,947	-	11,699	764	-	101,396

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
195	Hall County	4,567,814	105,038	105,840	535,687	407,796	-	4,906,582
1071	Hamilton Co. AD	55,917	25,103	-	8,107	-	-	89,126
196	Hamilton County	5,550,573	179,865	53,893	654,735	370,690	-	6,068,377
585	Hansford Co. HD	13,863,675	576,966	54,568	1,667,503	643,499	-	15,519,214
197	Hansford County	8,546,932	189,694	978,081	1,077,653	710,829	-	10,081,529
198	Hardeman County	6,900,266	170,872	178,073	810,323	541,988	-	7,517,547
527	Hardin Co. AD	3,718,252	103,168	58,015	419,242	269,841	-	4,028,835
887	Hardin Co. ESD #2	426,280	111,801	-	56,400	5,151	-	589,330
199	Hardin County	52,365,869	2,267,689	875,432	6,059,952	3,811,319	-	57,757,622
571	Harlingen ID Cameron Co. #1	5,363,488	74,124	-	634,151	291,963	-	5,779,798
598	Harris CAD	238,097,290	9,119,191	3,335,510	27,065,049	15,086,707	-	262,530,334
374	Harris Co. ESD #10	2,651,405	836,993	-	345,883	12,224	-	3,822,057
1095	Harris Co. ESD #11	2,399,787	1,813,425	-	322,096	-	-	4,535,309
985	Harris Co. ESD #12	1,663,829	373,651	32,339	208,081	12,973	-	2,264,926
842	Harris Co. ESD #13	2,899,621	628,628	-	371,724	8,909	-	3,891,064
1127	Harris Co. ESD #16	61,007	774,543	-	8,934	-	-	844,484
975	Harris Co. ESD #17	1,919,052	516,162	-	249,656	9,361	-	2,675,509
1146	Harris Co. ESD #21	-	32,725	-	-	-	-	32,725
382	Harris Co. ESD #24	2,645,445	722,321	-	323,423	3,257	-	3,687,932
888	Harris Co. ESD #29	1,475,237	335,692	-	188,946	3,916	-	1,995,959
1147	Harris Co. ESD #3	-	23,616	-	-	-	-	23,616
1057	Harris Co. ESD #4	-	138,367	-	-	-	-	138,367
948	Harris Co. ESD #46	2,221,930	499,458	22,585	297,265	351	-	3,040,887
944	Harris Co. ESD #48	4,841,955	1,232,342	76,849	658,199	21,746	-	6,787,600
835	Harris Co. ESD #50	7,021,791	651,948	-	877,331	1,894	-	8,549,177
1119	Harris Co. ESD #6	144,636	333,941	-	18,780	-	-	497,357
1064	Harris Co. ESD #7	3,067,727	1,527,816	-	395,502	-	-	4,991,045
1116	Harris Co. ESD #8	116,737	321,042	-	15,784	-	-	453,563
988	Harris Co. ESD #9	9,520,002	3,604,615	14,029	1,212,295	44,793	-	14,306,148
1139	Harris Co. FWSD #51	-	25,702	-	-	-	-	25,702
1101	Harris Co. FWSD #6	-	525,513	-	-	-	-	525,513
364	Harris Co. FWSD #61	610,384	139,441	-	79,564	-	-	829,388
797	Harris Co. Housing Auth.	3,901,700	230,308	74,348	466,281	87,147	-	4,585,490
903	Harris Co. Sports & Convention Corp.	772,420	87,255	-	93,191	2,444	-	950,423
569	Harris Co. WCID #1	2,966,694	99,167	-	344,628	172,259	-	3,238,231
877	Harris Co. WCID #36	4,016,369	177,058	154,731	462,963	163,879	-	4,647,242

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
625	Harris Co. WCID #50	797,650	59,765	-	103,912	9,411	-	951,916
200	Harris County	5,892,226,214	200,509,931	131,190,588	674,649,654	429,171,754	-	6,469,404,632
1105	Harris Fort Bend ESD #100	71,621	104,821	-	12,144	-	-	188,585
201	Harrison County	57,161,742	1,744,814	1,411,588	6,549,696	4,576,821	-	62,291,018
520	Hartley Co. AD	718,293	16,581	96,605	85,604	53,980	-	863,103
202	Hartley County	5,938,364	418,229	-	689,357	361,894	-	6,684,056
203	Haskell County	6,776,896	218,415	366,851	808,855	694,893	-	7,476,125
552	Haskell Memorial HD	6,708,015	169,195	15,800	777,346	425,445	-	7,244,911
1132	Hays Co. ESD #3	-	104,205	-	-	-	-	104,205
1051	Hays Co. ESD #4	84,115	142,834	-	11,793	-	-	238,742
878	Hays Co. ESD #5	2,233,945	625,943	-	290,220	-	-	3,150,108
799	Hays Co. ESD #6	2,016,347	404,894	-	264,246	-	-	2,685,487
826	Hays Co. ESD #8	4,621,003	928,439	-	554,991	22,140	-	6,082,293
204	Hays County	196,882,102	10,091,730	5,670,155	23,140,758	12,130,392	-	223,654,352
943	Heart of TX COG	1,018,465	134,290	50,169	127,738	81,545	-	1,249,117
640	Hemphill Co. AD	766,838	24,304	-	91,754	11,088	-	871,808
529	Hemphill Co. HD	18,364,933	1,201,573	348,834	2,205,856	709,920	-	21,411,275
839	Hemphill Co. UWCD	107,984	3,906	-	12,973	3,956	-	120,907
205	Hemphill County	20,265,229	243,302	52,965	2,254,244	1,148,656	-	21,667,084
746	Henderson Co. 911 Comm. Dist.	364,471	14,191	-	39,766	13,594	-	404,834
704	Henderson Co. AD	4,329,577	200,259	87,237	501,295	272,736	-	4,845,632
206	Henderson County	74,140,432	3,281,571	584,350	8,502,289	4,863,253	-	81,645,388
1073	Hickory Creek SUD	35,202	17,877	-	6,143	-	-	59,222
414	Hidalgo & Cameron Co. ID #9	6,929,803	106,267	-	774,258	533,753	-	7,276,575
516	Hidalgo Co. AD	22,958,969	792,154	147,987	2,665,522	1,357,402	-	25,207,230
401	Hidalgo Co. DD #1	18,158,756	1,229,609	164,893	2,100,676	1,212,179	-	20,441,755
713	Hidalgo Co. ID #1	1,345,699	79,246	-	167,952	43,933	-	1,548,963
438	Hidalgo Co. ID #2	9,090,431	24,646	21,150	1,030,939	573,667	-	9,593,499
486	Hidalgo Co. ID #6	2,415,708	50,314	64,436	270,807	231,774	-	2,569,492
207	Hidalgo County	507,546,705	19,721,198	13,340,402	60,356,879	34,227,851	-	566,737,332
992	Hidalgo MUD #1	86,793	14,963	-	12,390	-	-	114,147
674	High Plains UWCD #1	2,319,298	40,578	88,655	286,436	143,510	-	2,591,456
1019	High Point SUD	178,648	59,036	-	22,577	4,219	-	256,042
208	Hill County	24,421,936	1,148,829	780,337	2,909,957	1,715,210	-	27,545,848
728	Hockley Co. AD	1,245,094	49,071	-	142,289	66,733	-	1,369,722
209	Hockley County	25,691,346	709,747	775,204	2,985,456	2,238,766	-	27,922,987

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
971	Hood CAD	2,993,017	156,689	-	330,310	179,345	-	3,300,670
210	Hood County	50,673,398	3,522,494	1,304,135	5,972,656	2,512,381	-	58,960,302
661	Hopkins Co. AD	920,220	29,967	13,518	114,267	24,199	-	1,053,773
211	Hopkins County	37,331,866	1,631,013	171,760	4,297,641	2,630,220	-	40,802,059
772	Housing Auth. City of Abilene	1,083,615	70,187	-	148,654	17,478	-	1,284,978
909	Housing Auth. City of Edinburg	1,319,138	82,984	-	153,983	11,925	-	1,544,180
777	Housing Auth. City of Huntington	125,179	5,236	-	15,307	5,853	-	139,869
1036	Housing Auth. City of Kirbyville	87,369	24,374	-	11,020	-	-	122,763
1003	Housing Auth. City of Knox City	77,148	16,373	-	8,964	-	-	102,484
917	Housing Auth. City of Mercedes	461,874	96,146	16,986	62,165	7,535	-	629,637
1082	Housing Auth. City of Mission	74,500	35,739	-	12,576	-	-	122,815
1002	Housing Auth. City of Munday	66,831	15,850	-	8,607	-	-	91,288
913	Housing Auth. City of Pharr	666,738	56,764	-	85,667	19,059	-	790,110
912	Housing Auth. Co. of Hidalgo	1,529,614	137,160	122,932	191,307	171,137	-	1,809,875
1029	Housing Auth. Starr Co.	42,674	13,131	-	6,117	-	-	61,922
1010	Housing Auth. Travis Co.	559,234	116,888	31,483	70,985	13,317	-	765,272
694	Houston Co. AD	1,294,739	56,915	-	160,297	34,650	-	1,477,301
212	Houston County	15,375,098	444,586	377,211	1,850,920	1,003,362	-	17,044,453
1086	Howard CAD	59,358	30,116	-	8,351	-	-	97,826
213	Howard County	39,991,419	2,066,536	1,001,148	4,563,149	3,057,802	-	44,564,450
214	Hudspeth County	7,910,171	228,655	174,025	943,857	404,606	-	8,852,101
749	Hunt Co. AD	4,221,511	381,774	81,176	502,208	125,759	-	5,060,911
215	Hunt County	68,116,674	2,668,417	968,000	7,953,787	4,338,552	-	75,368,324
1043	Hurst Creek MUD	235,197	88,353	-	30,465	11,051	-	342,964
778	Hutchinson Co. AD	479,905	22,186	-	61,080	9,468	-	553,704
216	Hutchinson County	40,778,938	873,299	1,227,282	4,669,281	3,545,039	-	44,003,762
711	Iraan General HD	6,883,473	334,195	135,874	857,633	187,138	-	8,024,037
779	Irion Co. AD	105,762	11,340	-	13,356	-	-	130,458
217	Irion County	7,335,437	349,586	31,111	848,203	372,096	-	8,192,241
592	Jack Co. AD	1,114,939	21,129	-	121,805	100,579	-	1,157,294
218	Jack County	12,504,329	335,116	204,372	1,441,933	1,119,451	-	13,366,300
770	Jackson Co. AD	636,404	49,093	15,187	82,200	17,756	-	765,127
441	Jackson Co. County-Wide DD	2,553,367	66,333	327,971	312,154	252,901	-	3,006,923
972	Jackson Co. ESD #3	325,631	46,902	-	40,637	-	-	413,170
219	Jackson County	22,453,335	531,319	370,361	2,632,875	1,673,332	-	24,314,558
393	Jasper Co. AD	736,100	89,507	-	83,931	2,624	-	906,914

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
657	Jasper Co. WCID #1	747,975	32,432	-	86,506	41,213	-	825,700
220	Jasper County	35,034,640	1,682,814	698,083	4,073,086	2,733,456	-	38,755,166
221	Jeff Davis County	3,136,229	103,111	161,742	371,475	203,466	-	3,569,091
810	Jefferson CAD	3,508,134	455,143	47,066	426,236	67,981	-	4,368,599
404	Jefferson Co. DD #3	1,616,249	20,941	236,083	199,853	155,758	-	1,917,369
408	Jefferson Co. DD #6	35,409,194	2,050,552	822,869	3,997,874	2,500,191	-	39,780,298
405	Jefferson Co. DD #7	37,909,554	2,256,562	1,449,617	4,459,203	2,880,232	-	43,194,704
451	Jefferson Co. WCID #10	1,756,251	20,062	-	205,599	82,346	-	1,899,565
222	Jefferson County	423,619,982	15,690,666	8,710,629	48,148,414	35,473,869	-	460,695,822
680	Jim Hogg Co. AD	395,101	16,561	-	50,092	9,749	-	452,004
656	Jim Hogg Co. ESD #1 ²	74,161	-	61,646	4,074	1,614	138,266	-
641	Jim Hogg Co. WCID #2	965,536	37,175	-	116,676	53,093	-	1,066,294
223	Jim Hogg County	8,238,477	110,750	293,352	995,152	515,694	-	9,122,037
224	Jim Wells County	41,903,305	1,539,027	803,993	4,818,520	3,231,123	-	45,833,723
818	Johnson Co. ESD #1	94,663	195,310	-	14,161	-	-	304,134
225	Johnson County	109,630,580	6,413,870	3,222,946	12,988,898	7,010,657	-	125,245,637
741	Jonah Water SUD	1,275,383	682,464	94,744	163,463	118,194	-	2,097,859
496	Jones Co. AD	1,487,538	52,112	120,019	174,367	150,081	-	1,683,955
226	Jones County	15,221,885	570,907	35,856	1,734,843	1,149,133	-	16,414,358
524	Karnes Co. AD	982,467	40,169	-	114,235	65,581	-	1,071,290
455	Karnes Co. HD	22,632,298	1,152,815	1,050,636	2,781,000	1,284,172	-	26,332,578
227	Karnes County	19,656,419	1,086,285	375,309	2,356,006	1,298,415	-	22,175,604
662	Kaufman Co. AD	3,275,126	184,619	-	376,758	205,451	-	3,631,052
228	Kaufman County	84,373,389	3,718,416	1,405,441	9,900,178	5,286,728	-	94,110,695
671	Kendall AD	2,128,890	131,797	212,008	254,797	113,510	-	2,613,982
619	Kendall Co. WCID #1	1,232,125	53,621	-	151,547	54,903	-	1,382,391
229	Kendall County	33,890,872	2,056,339	1,612,333	4,253,680	2,121,159	-	39,692,064
854	Kenedy Co. CAD	158,786	22,981	-	19,704	5,251	-	196,220
906	Kenedy Co. Fire & ESD #1	35,617	4,179	-	5,101	1,335	-	43,562
230	Kenedy County	12,797,917	602,576	244,519	1,497,004	797,997	-	14,344,019
594	Kent Co. TAD	494,938	15,467	-	54,466	57,510	-	507,360
231	Kent County	12,908,661	504,571	570,468	1,510,376	1,175,748	-	14,318,328
956	Kerr Co. SWCD	7,903	1,638	-	1,202	-	-	10,742
232	Kerr County	64,145,698	2,784,872	507,251	7,397,481	4,164,378	-	70,670,925
653	Kerr Emerg. 911 Network	506,661	10,479	-	58,889	25,866	-	550,163

¹ For a list of abbreviations, see page 26.

² Jim Hogg Co. ESD #1: 138,266 includes 0 transferred to the Employee Savings Fund (ESF), 124,532 transferred to the CSARF, and 13,734 in surplus funds returned to employer.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
1100	Kimble CAD	14,548	21,294	-	1,782	-	-	37,624
233	Kimble County	6,219,400	273,551	220,721	734,947	438,129	-	7,010,490
755	King Co. AD	114,764	8,423	1,432	13,801	2,928	-	135,492
234	King County	4,549,777	83,581	10,895	506,433	358,695	-	4,791,991
579	Kinney Co. AD	276,464	12,611	-	30,994	41,976	-	278,093
235	Kinney County	7,690,298	277,258	148,107	904,021	412,078	-	8,607,607
236	Kleberg County	36,906,269	1,207,104	1,138,453	4,327,780	3,401,865	-	40,177,741
237	Knox County	4,113,572	107,962	41,436	474,690	305,731	-	4,431,929
731	La Salle Co. AD	813,937	62,424	1,235	92,812	40,678	-	929,729
241	La Salle County	22,239,701	1,793,892	818,343	2,661,037	1,324,199	-	26,188,773
540	Laguna Madre WD — Cameron Co.	11,905,417	629,948	173,875	1,400,975	1,192,651	-	12,917,565
867	Lake Cities MUA	1,619,018	192,172	-	204,354	8,396	-	2,007,148
1074	Lake Fork SUD	37,443	16,663	-	6,100	-	-	60,206
874	Lake Kiowa SUD	547,603	46,430	-	62,430	36,760	-	619,703
514	Lakeway MUD — Travis Co.	6,232,104	221,793	-	718,183	431,066	-	6,741,014
808	Lamar Co. AD	1,263,284	79,333	-	152,618	45,360	-	1,449,875
238	Lamar County	40,462,486	1,615,716	558,330	4,659,148	2,794,455	-	44,501,224
239	Lamb County	17,095,226	554,842	679,412	1,996,448	1,297,427	-	19,028,500
650	Lampasas CAD	977,973	24,272	-	105,280	78,231	-	1,029,294
240	Lampasas County	19,507,380	838,455	404,966	2,246,865	1,585,262	-	21,412,403
242	Lavaca County	39,521,004	1,542,834	1,425,566	4,588,556	3,319,563	-	43,758,397
439	Lavaca-Navidad River Auth. — Jackson Co.	20,147,907	827,523	258,174	2,366,292	1,001,521	-	22,598,375
977	Lee CAD	290,729	31,475	17,349	35,996	4,237	-	371,312
243	Lee County	16,936,637	686,723	703,299	2,003,948	1,249,011	-	19,081,596
468	Leon Co. CAD	1,238,695	64,282	-	149,567	69,733	-	1,382,810
244	Leon County	17,546,070	415,194	955,483	2,131,356	1,108,398	-	19,939,704
481	Liberty Co. CAD	7,697,592	379,771	54,931	875,198	516,517	-	8,490,975
245	Liberty County	76,313,532	5,130,606	1,316,584	8,773,369	5,557,671	-	85,976,420
695	Limestone Co. AD	1,902,783	78,206	-	212,607	130,419	-	2,063,177
246	Limestone County	27,994,391	597,314	370,067	3,277,686	1,877,062	-	30,362,395
247	Lipscomb County	10,152,431	281,866	246,587	1,178,067	818,831	-	11,040,120
591	Live Oak Co. AD	1,502,967	49,292	-	165,510	148,130	-	1,569,639
248	Live Oak County	22,940,717	1,607,889	1,209,512	2,685,640	1,277,498	-	27,166,261
780	Llano CAD	231,227	50,135	-	29,843	794	-	310,411
249	Llano County	20,611,136	584,692	862,464	2,401,404	1,616,945	-	22,842,751
513	Loving Co. AD	905,863	58,569	-	103,046	15,978	-	1,051,500

¹ For a list of abbreviations, see page 26.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
250	Loving County	6,696,565	408,654	39,081	765,188	412,354	-	7,497,134
756	Lower Trinity GCD	147,923	10,507	-	16,986	7,389	-	168,025
714	Lower Valley WD	8,652,836	482,363	158,491	1,018,209	262,305	-	10,049,595
499	Lubbock CAD	16,691,880	444,271	547,660	1,909,118	1,096,068	-	18,496,861
425	Lubbock Co. WCID #1	1,822,925	62,398	-	208,414	102,102	-	1,991,634
251	Lubbock County	223,631,477	8,199,170	6,313,214	26,260,230	14,522,301	-	249,881,789
558	Lubbock ECD	3,825,434	130,349	-	426,463	267,179	-	4,115,068
647	Lubbock Reese Redevelopment Auth.	926,509	26,435	-	114,595	48,342	-	1,019,197
639	Lumberton MUD	4,119,451	275,706	36,409	503,049	109,542	-	4,825,073
497	Lynn Co. AD	236,157	14,543	-	26,812	36,597	-	240,914
442	Lynn Co. HD	12,636,331	850,506	380,455	1,545,705	699,646	-	14,713,352
252	Lynn County	4,594,581	78,029	86,939	530,767	295,276	-	4,995,039
630	Macedonia-Eylau MUD – Bowie Co.	1,859,686	48,957	-	209,754	152,090	-	1,966,306
500	Mackenzie MWA – Briscoe Co.	1,399,126	12,370	-	153,317	148,937	-	1,415,876
596	Madison Co. AD	1,051,693	68,356	-	126,195	44,193	-	1,202,050
256	Madison County	7,533,624	640,698	305,231	907,539	608,412	-	8,778,680
675	Marion Co. AD	578,770	13,376	-	68,660	8,361	-	652,444
257	Marion County	10,158,520	287,954	531,004	1,193,186	929,404	-	11,241,259
931	Marion-Cass SWCD	35,381	3,170	18,192	4,561	2,542	-	58,762
658	Marshall-Harrison Co. Health Dist.	294,406	5,988	-	35,004	1,462	-	333,935
595	Martin Co. AD	640,266	35,890	-	79,371	16,949	-	738,579
258	Martin County	13,563,484	579,586	515,157	1,610,114	857,000	-	15,411,340
924	Mason Co. SWCD #223	26,143	684	-	2,768	2,011	-	27,584
259	Mason County	6,099,656	289,304	528,599	751,009	546,895	-	7,121,672
987	Matagorda Co. AD	2,224,912	91,124	-	243,217	9,195	-	2,550,057
678	Matagorda Co. DD	1,191,103	41,542	-	139,713	39,608	-	1,332,750
440	Matagorda Co. HD	51,793,355	1,384,298	1,238,477	6,225,793	2,898,521	-	57,743,403
677	Matagorda Co. ND #1	789,016	23,352	-	92,017	41,068	-	863,318
260	Matagorda County	50,620,903	1,783,743	981,434	5,748,035	4,135,738	-	54,998,377
729	Maverick Co. HD	5,798,564	241,731	17,801	703,693	200,146	-	6,561,642
453	Maverick Co. WCID #1	4,218,164	86,200	2,590	483,933	244,848	-	4,546,039
261	Maverick County	38,066,594	1,896,623	340,758	4,420,998	2,175,091	-	42,549,882
844	McCamey Co. HD	4,092,739	230,652	64,149	547,760	121,445	-	4,813,854
512	McCulloch Co. AD	1,098,676	36,752	-	120,161	90,714	-	1,164,875
253	McCulloch County	5,469,359	196,408	-	630,301	354,827	-	5,941,241
725	McLennan Co. 911 EAD	1,651,107	80,510	-	190,753	60,894	-	1,861,475

¹ For a list of abbreviations, see page 26.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
491	McLennan Co. AD	11,095,991	294,896	-	1,253,057	879,393	-	11,764,551
679	McLennan Co. WCID #2	120,470	4,213	-	14,341	8,402	-	130,622
254	McLennan County	251,188,146	10,827,506	3,566,442	28,354,144	19,850,844	-	274,085,394
1037	McMullen CAD	187,365	25,313	-	21,290	-	-	233,968
255	McMullen County	9,955,382	486,426	78,377	1,135,044	549,780	-	11,105,448
841	Medical Arts Hospital – Dawson Co.	3,189,628	197,348	193,731	456,063	137,376	-	3,899,394
705	Medina Co. 911 Dist.	315,789	11,084	-	42,069	-	-	368,941
535	Medina Co. AD	2,619,915	51,514	-	308,822	131,135	-	2,849,117
1111	Medina Co. ESD #1	44,121	131,208	-	5,541	-	-	180,870
262	Medina County	27,821,449	1,532,901	652,493	3,302,905	1,522,962	-	31,786,786
419	Memorial Med. Ctr. – Calhoun Co.	38,886,387	1,448,103	592,860	4,625,730	2,182,575	-	43,370,506
1117	Memorial Villages WA	-	81,652	-	-	-	-	81,652
1070	Menard Co. HD	124,037	48,528	-	19,616	-	-	192,181
377	Menard Co. UWD	31,858	5,706	-	3,982	1,475	-	40,070
263	Menard County	4,668,042	129,677	26,918	535,148	347,843	-	5,011,943
743	Mesa UWCD	182,798	5,405	-	20,590	17,113	-	191,680
669	Middle Rio Grande Dev. Council	19,442,893	539,349	329,419	2,178,629	1,490,757	-	20,999,533
492	Midland CAD	13,352,587	400,192	301,540	1,512,486	1,031,759	-	14,535,047
264	Midland County	151,237,101	6,499,876	3,720,637	17,576,955	11,517,885	-	167,516,685
570	Midland ECD	1,214,130	61,241	-	142,528	76,625	-	1,341,274
911	Milam AD	254,338	35,547	-	32,600	617	-	321,867
265	Milam County	25,054,840	885,120	1,314,557	2,982,322	1,925,919	-	28,310,921
617	Mills CAD	396,276	18,487	-	46,742	28,539	-	432,966
266	Mills County	6,358,142	464,211	173,020	735,469	505,147	-	7,225,695
484	Mitchell Co. AD	465,277	42,229	-	51,830	34,173	-	525,162
267	Mitchell County	13,028,205	381,316	149,165	1,493,122	1,086,003	-	13,965,806
919	Monahans Housing Auth.	212,151	19,695	-	27,227	4,660	-	254,412
504	Montague Co. TAD	2,448,634	68,730	141,379	284,369	186,590	-	2,756,523
268	Montague County	26,137,730	1,382,895	740,487	2,987,617	1,438,728	-	29,810,002
605	Montgomery CAD	25,894,452	878,176	498,653	2,896,302	2,036,692	-	28,130,890
667	Montgomery Co. ECD	3,847,131	243,138	-	441,688	277,823	-	4,254,134
651	Montgomery Co. ESD #1	9,187,373	1,204,800	-	1,138,869	117,465	-	11,413,577
973	Montgomery Co. ESD #10	1,896,920	1,421,928	-	225,869	49,366	-	3,495,351
696	Montgomery Co. ESD #3	3,043,708	318,304	-	436,807	19,022	-	3,779,797
982	Montgomery Co. ESD #4	750,385	266,845	-	100,050	6,942	-	1,110,339
999	Montgomery Co. ESD #7	438,480	124,501	-	74,674	-	-	637,654

¹ For a list of abbreviations, see page 26.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
800	Montgomery Co. ESD #8	8,027,228	1,652,904	68,499	1,050,354	79,118	-	10,719,868
989	Montgomery Co. ESD #9	473,863	126,411	-	81,878	-	-	682,152
763	Montgomery Co. HD	40,642,987	3,242,058	271,235	5,146,260	394,031	-	48,908,510
804	Montgomery Co. Housing Auth.	511,877	19,862	38,974	59,454	67,216	-	562,951
269	Montgomery County	523,792,942	22,487,697	10,941,442	60,630,739	31,232,267	-	586,620,553
733	Moore Co. AD	522,827	27,730	-	60,649	25,274	-	585,932
412	Moore Co. HD	46,385,311	2,015,051	775,074	5,690,678	1,923,013	-	52,943,102
270	Moore County	33,266,545	1,033,023	845,484	3,881,655	2,405,030	-	36,621,677
1089	Morris Co. AD	67,206	34,285	-	8,345	-	-	109,837
271	Morris County	14,830,272	338,436	610,952	1,738,498	1,405,185	-	16,112,973
738	Mustang SUD	2,443,525	447,384	-	316,716	-	-	3,207,626
1109	Nacogdoches CAD	65,653	68,988	-	8,555	-	-	143,196
273	Nacogdoches County	49,107,425	1,528,452	614,444	5,739,107	3,327,635	-	53,661,795
515	Navarro CAD	2,930,445	144,303	15,796	327,800	275,986	-	3,142,359
274	Navarro County	62,063,143	2,185,393	1,331,486	7,294,294	4,187,972	-	68,686,344
572	Newton CAD	3,146,209	110,382	96,229	369,532	169,199	-	3,553,152
275	Newton County	11,491,096	339,164	269,848	1,352,455	813,098	-	12,639,464
276	Nolan County	18,022,927	732,494	454,612	2,120,975	1,402,978	-	19,928,031
962	Nortex Reg. Plan. Comsn.	499,570	45,932	-	66,703	24,712	-	587,493
1030	North Blanco Co. ESD #1	46,901	54,317	-	7,231	-	-	108,450
556	North Central TX MWA	1,575,586	33,201	-	207,087	62,641	-	1,753,233
938	North East TX Reg. Mob. Auth.	526,730	88,294	-	64,644	-	-	679,668
852	North Hunt SUD	138,580	27,909	-	19,438	-	-	185,927
838	North Plains GCD	1,025,459	70,037	-	128,155	36,465	-	1,187,187
927	North TX Emerg. Comm. Ctr.	3,378,480	445,538	45,461	420,018	53,621	-	4,235,877
646	North TX Tollway Auth.	134,034,058	4,875,626	2,502,167	15,849,598	5,334,676	-	151,926,774
1056	Northeast Gaines Co. ESD #1	84,928	43,655	-	12,038	-	-	140,621
562	Northeast TX MWD	3,056,001	104,059	533,717	394,071	275,448	-	3,812,400
632	Northeast TX Public Health Dist.	13,832,221	513,804	250,246	1,645,621	594,687	-	15,647,204
368	Northern Trinity GCD	145,181	16,042	-	17,906	10,576	-	168,553
683	Nueces Co. AD	12,515,271	664,220	771,980	1,485,102	763,886	-	14,672,686
400	Nueces Co. DD #2	2,590,082	52,390	120,051	285,096	232,793	-	2,814,826
1138	Nueces Co. ESD #1	-	86,609	-	-	-	-	86,609
791	Nueces Co. ESD #2	610,856	64,094	91,573	82,308	30,361	-	818,469
416	Nueces Co. WCID #3	6,680,507	156,927	-	779,250	524,550	-	7,092,134
450	Nueces Co. WCID #4	6,073,773	360,958	259,204	690,260	416,280	-	6,967,915

¹ For a list of abbreviations, see page 26.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
277	Nueces County	328,100,448	8,414,964	6,172,111	37,596,583	25,115,534	-	355,168,572
1042	Ochiltree Co. AD	86,240	29,774	-	11,550	-	-	127,563
278	Ochiltree County	16,936,717	372,486	381,602	1,963,335	1,179,589	-	18,474,550
517	Oldham Co. AD	707,861	13,996	257	76,534	45,421	-	753,226
279	Oldham County	7,254,019	240,370	477,610	879,569	584,600	-	8,266,969
490	Orange Co. AD	5,201,929	284,911	-	578,569	418,548	-	5,646,861
421	Orange Co. DD	15,970,135	874,489	386,215	1,842,291	1,131,918	-	17,941,213
665	Orange Co. ESD #1	577,676	35,951	-	73,079	6,708	-	679,998
803	Orange Co. ESD #2	393,386	47,819	-	49,861	-	-	491,066
660	Orange Co. Nav. & Port Dist.	2,875,362	48,746	-	314,217	223,146	-	3,015,180
631	Orange Co. WCID #1	3,339,433	137,327	-	406,239	199,162	-	3,683,837
280	Orange County	121,289,796	3,365,844	2,592,329	13,715,346	9,948,747	-	131,014,569
730	Palo Duro WD	460,056	13,006	-	50,555	29,062	-	494,555
723	Palo Pinto AD	2,063,691	110,498	172,725	262,272	35,064	-	2,574,121
281	Palo Pinto County	32,733,588	1,149,971	1,111,860	3,820,948	2,350,852	-	36,465,515
282	Panola County	70,188,779	2,763,794	1,166,344	7,752,468	4,503,919	-	77,367,466
717	Parker Co. AD	7,549,680	402,881	90,403	883,509	348,252	-	8,578,222
922	Parker Co. ESD #1	1,253,897	467,067	-	166,801	9,959	-	1,877,805
784	Parker Co. HD	6,289,030	707,230	-	831,384	238,989	-	7,588,655
754	Parker Co. SUD	452,159	26,505	-	55,331	14,639	-	519,356
283	Parker County	99,248,666	4,718,602	4,269,992	11,888,795	6,439,588	-	113,686,467
747	Parmer Co. AD	299,545	18,455	-	38,931	-	-	356,931
284	Parmer County	7,936,261	183,015	321,391	945,925	681,496	-	8,705,095
765	Pecan Valley GCD	150,216	10,316	-	17,337	2,424	-	175,444
494	Pecos Co. AD	1,195,808	30,126	-	137,451	71,456	-	1,291,929
774	Pecos Co. WCID #1	260,557	18,443	-	31,365	16,596	-	293,769
285	Pecos County	79,055,236	2,611,808	2,411,395	9,461,039	5,657,596	-	87,881,882
796	Permian Basin Reg. Plan. Comsn.	2,506,485	147,758	-	296,612	135,672	-	2,815,182
673	Permian Reg. Med Ctr.	53,108,350	2,731,055	2,063,008	6,405,466	2,473,314	-	61,834,564
707	Pineywoods GCD	293,102	8,546	-	31,594	25,569	-	307,673
697	Polk CAD	2,433,205	148,245	18,906	284,795	103,147	-	2,782,004
739	Polk Co. FWSD #2	799,521	74,028	77,911	103,385	15,425	-	1,039,420
286	Polk County	61,410,324	2,016,106	1,916,395	7,032,541	4,467,770	-	67,907,595
676	Port of Bay City Auth.	410,389	19,959	-	51,745	-	-	482,093
449	Port of Beaumont ND	19,493,961	982,538	531,380	2,240,766	1,524,917	-	21,723,729
620	Port of Corpus Christi Auth.	58,023,698	2,847,594	586,916	6,718,788	3,990,646	-	64,186,350

¹ For a list of abbreviations, see page 26.
Due to rounding, totals and detail may not be equal.

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
622	Port of Port Arthur ND	7,883,680	265,598	47,326	899,250	497,449	-	8,598,405
726	Post Oak Savannah GCD	363,184	27,959	-	52,768	-	-	443,912
489	Potter Co. AD	3,114,614	-	-	335,459	321,578	-	-
	Transfer from Randall Co. AD #564		63,989					3,192,483
287	Potter County	169,342,321	6,683,793	3,412,115	19,449,533	12,297,256	-	186,590,506
560	Potter-Randall Co. ECD	1,948,946	161,540	171,384	243,176	77,125	-	2,447,921
840	Prairielands GCD	402,281	73,341	-	46,224	16,603	-	505,244
626	Presidio AD	291,258	13,822	-	38,424	9,153	-	334,352
288	Presidio County	7,441,546	261,250	398,014	900,895	458,360	-	8,543,345
537	Rains Co. AD	1,874,263	63,658	39,636	212,336	158,711	-	2,031,183
289	Rains County	8,374,945	263,414	25,293	955,037	536,206	-	9,082,482
564	Randall Co. AD	17,928,496	672,932	899,047	2,062,206	1,656,096	-	-
	Transfer to Potter Co. AD #489		(63,989)					19,842,596
290	Randall County	109,248,885	4,061,180	2,347,091	12,817,248	6,985,669	-	121,488,735
406	Rankin Co. HD – Upton Co.	8,533,926	763,879	228,174	1,049,713	336,048	-	10,239,644
823	Rayburn Country MUD	136,652	33,892	-	18,574	-	-	189,117
291	Reagan County	17,625,365	717,202	560,780	2,079,762	952,271	-	20,030,839
445	Reagan HD	10,022,053	566,820	19,295	1,200,272	384,022	-	11,424,418
1007	Real Co. AD	49,610	22,576	-	6,734	-	-	78,919
292	Real County	6,446,865	319,991	198,543	723,586	671,130	-	7,017,855
505	Red Bluff WPCD – Reeves Co.	705,620	38,235	-	84,586	15,052	-	813,390
845	Red River AD	359,288	24,986	-	42,786	10,865	-	416,195
435	Red River Auth. of TX	8,649,182	148,790	211,842	968,337	475,307	-	9,502,844
921	Red River Co. SWCD	70,558	2,400	-	7,788	-	-	80,747
293	Red River County	9,509,489	269,305	197,284	1,109,201	670,416	-	10,414,863
786	Reeves Co. AD	634,559	74,707	-	77,792	4,327	-	782,730
1087	Reeves Co. ESD #1	346,447	340,306	-	45,379	-	-	732,131
1088	Reeves Co. ESD #2	132,288	240,914	-	17,789	-	-	390,990
588	Reeves Co. HD	32,964,210	2,580,495	994,261	4,066,534	1,635,329	-	38,970,171
294	Reeves County	85,817,117	1,127,476	1,973,983	9,840,301	5,158,913	-	93,599,963
543	Refugio Co. DD #1	612,919	15,134	134,322	95,198	35,724	-	821,849
1107	Refugio Co. WCID #1	2,169	3,481	-	327	-	-	5,977
295	Refugio County	15,714,244	305,064	613,048	1,903,307	1,271,620	-	17,264,042
1091	Reg. Pub. Defender Off. Local Govt. Corp	804,025	447,533	13,619	104,464	3,128	-	1,366,513
801	Rio Grande COG	3,186,921	267,353	38,982	377,862	94,604	-	3,776,514
970	Riverside SUD	79,648	12,922	-	12,223	-	-	104,792

¹ For a list of abbreviations, see page 26.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
296	Roberts County	5,730,766	133,957	272,650	676,474	498,435	-	6,315,411
904	Robertson Co. AD	294,934	23,109	-	39,998	-	-	358,042
370	Robertson Co. ESD	294,100	129,301	-	31,739	-	-	455,140
297	Robertson County	21,589,157	588,763	840,603	2,609,332	1,382,509	-	24,245,346
698	Rockwall CAD	3,345,808	175,746	172,584	394,715	218,889	-	3,869,965
298	Rockwall County	65,773,064	2,268,062	1,128,376	7,746,296	3,587,459	-	73,328,338
299	Runnels County	12,542,375	197,189	173,620	1,434,780	941,798	-	13,406,165
612	Rusk Co. AD	2,078,636	79,696	99,117	242,142	125,324	-	2,374,267
848	Rusk Co. GCD	78,260	6,252	-	11,019	1,271	-	94,260
300	Rusk County	43,110,877	1,249,713	526,021	5,052,114	3,900,380	-	46,038,344
863	Sabine Co. AD	179,695	12,820	-	22,318	13,787	-	201,046
301	Sabine County	7,832,924	236,333	129,199	925,355	511,861	-	8,611,950
568	Sabine Pass Port Auth.	726,213	14,625	-	88,194	43,884	-	785,147
706	Sabine-Neches ND Jefferson Co.	1,747,274	118,911	-	220,403	3,733	-	2,082,855
302	San Augustine County	6,438,407	277,699	211,429	760,200	372,106	-	7,315,629
553	San Jacinto Co. CAD	2,149,553	86,804	106,691	262,305	84,889	-	2,520,464
990	San Jacinto Co. ESD	28,106	8,170	-	3,438	-	-	39,715
303	San Jacinto County	17,907,536	678,867	410,089	2,115,481	1,224,193	-	19,887,779
781	San Jacinto SUD	18,668	38,303	-	2,296	-	-	59,267
1072	San Marcos Housing Auth.	108,610	44,609	4,701	16,314	82	-	174,153
495	San Patricio Co. AD	2,820,966	115,951	62,967	322,595	192,456	-	3,130,024
426	San Patricio Co. DD	5,618,429	233,974	61,287	622,473	631,215	-	5,904,948
750	San Patricio Co. ND	194,362	9,730	-	22,666	8,943	-	217,815
304	San Patricio County	92,086,237	3,442,265	2,012,593	10,681,420	6,537,915	-	101,684,600
422	San Patricio MWD	11,041,412	216,868	-	1,334,452	576,526	-	12,016,205
305	San Saba County	6,203,822	147,045	317,768	758,002	428,863	-	6,997,774
766	Santo SUD	487,992	25,020	-	52,606	49,971	-	515,647
1135	Schleicher Co. HD	-	55,178	-	-	-	-	55,178
306	Schleicher County	7,393,219	133,279	118,390	843,885	726,376	-	7,762,398
893	Scurry Co. AD	875,513	94,285	-	103,871	29,884	-	1,043,785
760	Scurry Co. HD	21,730,315	1,572,532	741,543	2,761,517	391,749	-	26,414,158
307	Scurry County	48,743,759	990,128	733,677	5,569,335	3,786,630	-	52,250,269
983	Seis Lagos UD	33,466	19,140	-	4,716	-	-	57,322
470	Shackelford Co. AD	780,172	35,569	234,245	103,365	34,681	-	1,118,670
308	Shackelford County	7,510,656	266,708	114,664	848,055	565,261	-	8,174,821
627	Shelby Co. AD	871,834	27,005	100,791	114,425	40,262	-	1,073,793

¹ For a list of abbreviations, see page 26.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
309	Shelby County	14,341,547	388,412	243,998	1,675,537	938,055	-	15,711,439
469	Sherman Co. AD	1,232,323	13,677	40,800	133,235	111,293	-	1,308,741
310	Sherman County	10,567,966	418,141	720,282	1,233,482	936,600	-	12,003,272
555	Smith Co. 911 Comm. Dist.	2,945,449	61,353	-	329,075	246,668	-	3,089,210
606	Smith Co. AD	17,473,081	294,738	-	1,947,661	969,687	-	18,745,793
385	Smith Co. ESD #2	734,428	477,113	-	114,240	5,620	-	1,320,161
311	Smith County	152,405,610	6,453,918	2,815,333	17,874,602	10,531,021	-	169,018,441
507	Somervell Co. CAD	927,142	53,055	-	116,176	8,842	-	1,087,531
699	Somervell Co. WD	1,460,574	105,351	4,222	173,844	50,335	-	1,693,657
312	Somervell County	33,945,316	1,308,113	418,058	3,839,409	2,464,360	-	37,046,536
795	South Plains Assoc. of Governments	3,936,828	257,171	127,801	467,279	76,073	-	4,713,006
894	South Rains SUD	122,896	14,556	-	18,017	1,662	-	153,806
645	South TX Dev. Council	4,159,589	198,344	127,096	498,077	393,874	-	4,589,232
768	Southeast TX GCD	190,871	14,064	-	23,389	-	-	228,325
1106	Southwest Fannin SUD	66,688	73,011	-	7,924	-	-	147,623
930	STAR Transit	600,242	89,038	5,979	90,643	6,483	-	779,419
536	Starr Co. AD	3,546,024	84,835	-	393,692	257,015	-	3,767,536
313	Starr County	37,885,995	1,365,100	1,269,519	4,548,114	2,289,511	-	42,779,216
869	Stephens Co. TAD	168,406	17,992	-	19,252	5,244	-	200,406
314	Stephens County	12,363,621	281,037	248,662	1,393,499	852,411	-	13,434,407
837	Sterling Co. AD	79,166	18,536	-	8,715	7,293	-	99,124
315	Sterling County	10,019,011	296,024	125,644	1,124,471	656,771	-	10,908,378
724	Stonewall Co. AD	167,125	5,861	-	19,524	-	-	192,510
316	Stonewall County	4,002,134	147,823	73,806	472,942	300,493	-	4,396,212
458	Stonewall Memorial HD	4,201,631	187,780	111,186	538,135	264,243	-	4,774,489
539	Stratford HD – Sherman Co.	2,854,969	86,229	128,102	359,292	97,823	-	3,330,769
573	Sutton Co. HD	9,125,172	384,833	106,002	1,106,518	364,341	-	10,358,184
317	Sutton County	16,234,289	223,613	252,873	1,870,169	1,124,095	-	17,456,849
460	Swisher Co. AD	1,086,370	1,629	-	115,710	121,609	-	1,082,101
318	Swisher County	6,014,759	193,319	229,930	717,179	490,138	-	6,665,049
574	TAD of Cottle Co.	205,399	4,157	-	24,772	14,716	-	219,612
356	Talty SUD	125,965	42,306	21,258	20,298	3,906	-	205,921
607	Tarrant AD	78,747,085	3,430,347	1,634,348	9,115,684	4,471,671	-	88,455,792
545	Tarrant Co. 911 EAD	11,419,236	423,786	-	1,261,609	817,259	-	12,287,373
319	Tarrant County	1,581,802,340	73,653,737	40,321,706	182,008,616	117,901,678	-	1,759,884,720
320	Taylor County	108,692,371	4,558,283	2,247,321	12,792,341	8,071,168	-	120,219,148

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
354	TCDRS	47,799,460	2,938,065	1,720,851	5,792,319	2,195,781	-	56,054,914
753	Terrell Co. WCID #1	304,137	9,389	-	36,671	-	-	350,197
321	Terrell County	7,015,225	65,107	3,967	763,634	571,116	-	7,276,817
322	Terry County	17,810,233	646,404	299,873	2,025,356	1,442,791	-	19,339,075
402	Terry Memorial HD	22,034,917	376,682	130,539	2,550,635	1,327,359	-	23,765,414
1081	Throckmorton CAD	8,250	4,465	-	1,231	-	-	13,946
323	Throckmorton County	2,663,296	95,367	473,548	359,162	311,213	-	3,280,160
742	Titus Co. AD	525,100	14,075	-	65,019	17,374	-	586,819
501	Titus Co. FWSD	2,920,147	77,118	-	323,316	194,930	-	3,125,650
324	Titus County	27,735,545	889,466	388,730	3,152,183	2,236,019	-	29,929,905
325	Tom Green County	97,983,624	2,673,639	2,378,279	11,650,007	7,036,961	-	107,648,589
601	Travis CAD	44,684,908	1,069,353	101,569	4,993,849	3,089,165	-	47,760,514
720	Travis Co. ESD #1	2,713,336	581,971	-	365,128	17,268	-	3,643,167
980	Travis Co. ESD #11	3,753,787	799,090	-	455,806	1,219	-	5,007,465
957	Travis Co. ESD #12	1,137,383	462,301	-	155,897	-	-	1,755,581
836	Travis Co. ESD #2	11,434,837	2,155,414	36,070	1,451,767	112,168	-	14,965,920
371	Travis Co. ESD #5	642,326	121,327	-	81,882	-	-	845,535
1123	Travis Co. ESD #8	1,076,069	523,046	-	114,555	-	-	1,713,670
326	Travis County	1,678,637,184	73,848,591	30,722,049	192,762,471	122,404,307	-	1,853,565,987
659	Tri-County SUD	647,463	13,446	-	79,570	43,578	-	696,901
633	Trinity Bay Conservation Dist.	9,512,539	488,267	-	1,082,106	630,184	-	10,452,728
857	Trinity Co. AD	502,415	53,751	-	65,185	6,851	-	614,500
327	Trinity County	9,497,407	248,101	123,101	1,077,530	867,603	-	10,078,534
829	Trinity Glen Rose GCD	98,864	27,899	-	12,587	-	-	139,350
790	Trophy Club MUD #1	1,749,478	158,994	211,361	222,915	70,711	-	2,272,037
735	Two Way SUD	813,232	58,437	-	102,187	3,309	-	970,546
437	TX Assoc. of Counties	71,947,111	1,487,573	334,879	8,192,549	3,691,001	-	78,271,111
634	TX Eastern 911 Network	1,063,322	19,547	-	124,794	23,090	-	1,184,572
471	Tyler Co. AD	3,106,172	66,682	-	344,574	207,862	-	3,309,567
328	Tyler County	24,247,389	424,186	908,664	2,859,120	1,330,013	-	27,109,347
561	United ID – Hidalgo Co.	3,739,658	80,404	100,061	445,446	193,876	-	4,171,693
834	Upper Brushy Creek WCID	353,792	53,677	42,234	44,972	9,690	-	484,984
830	Upper Leon River MWD	870,819	74,866	37,164	104,933	10,201	-	1,077,581
387	Upper Sabine Valley SWMD	197,879	43,188	-	23,637	985	-	263,719
792	Upper Trinity GCD	403,325	55,808	-	51,587	3,447	-	507,273
329	Upshur County	33,679,986	705,468	1,262,757	3,950,950	2,679,359	-	36,919,801

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
682	Upton Co. AD	844,414	28,211	-	96,150	75,344	-	893,431
330	Upton County	18,019,435	553,217	1,042,534	2,208,352	1,173,692	-	20,649,846
843	Uvalde Co. AD	195,521	65,338	-	24,104	12,868	-	272,095
331	Uvalde County	37,050,743	1,345,265	450,859	4,344,685	2,264,578	-	40,926,975
332	Val Verde County	48,114,968	1,699,119	628,687	5,494,894	3,501,822	-	52,435,845
663	Valley MUD #2 – Cameron Co.	1,050,598	83,298	-	131,837	38,365	-	1,227,368
586	Valwood Improvement Auth. – Dallas Co.	2,170,893	62,741	202,809	285,532	42,550	-	2,679,424
672	Van Zandt Co. AD	2,518,815	118,593	141,528	292,979	243,988	-	2,827,927
333	Van Zandt County	27,297,219	733,227	1,037,643	3,231,893	2,052,580	-	30,247,401
420	Velasco DD – Brazoria Co.	8,773,302	121,526	102,537	1,042,614	665,130	-	9,374,850
1113	Verona SUD	6,910	10,156	-	1,045	-	-	18,111
423	Victoria Co. DD #3	1,495,383	50,455	-	160,824	146,800	-	1,559,862
767	Victoria Co. GCD	236,861	55,252	29,040	31,938	11,453	-	341,638
334	Victoria County	133,783,148	5,078,020	2,496,748	15,548,720	10,047,764	-	146,858,872
872	Walker Co. AD	952,566	118,852	-	114,375	14,052	-	1,171,741
1085	Walker Co. ESD #2	53,117	111,149	-	6,733	-	-	170,999
748	Walker Co. SUD	1,064,315	48,598	61,583	129,548	18,150	-	1,285,894
335	Walker County	75,582,653	3,592,036	1,456,923	8,918,632	4,888,295	-	84,661,948
773	Waller Co. AD	2,054,370	233,478	51,992	243,479	83,450	-	2,499,868
336	Waller County	43,959,174	2,148,449	593,505	5,178,413	2,880,028	-	48,999,513
1048	Waller-Harris Co. ESD #200	117,391	177,161	13,151	19,057	408	-	326,352
565	Ward Co. CAD	1,035,487	111,253	-	114,429	96,696	-	1,164,474
1133	Ward Co. ID #1	-	35,284	-	-	-	-	35,284
337	Ward County	42,276,620	2,089,867	1,423,470	4,872,897	3,003,497	-	47,659,357
444	Ward Memorial Hospital	22,686,583	785,704	752,375	2,706,532	1,171,710	-	25,759,483
338	Washington County	39,980,295	1,739,413	1,625,987	4,788,535	2,602,378	-	45,531,851
604	Webb Co. AD	7,999,891	285,226	-	973,289	428,713	-	8,829,693
339	Webb County	306,258,552	11,191,082	4,436,661	35,186,640	17,715,028	-	339,357,906
443	West Central TX COG	29,447,235	935,024	433,933	3,397,748	2,218,374	-	31,995,565
410	West Central TX MWD	4,581,611	150,006	439,264	550,194	334,357	-	5,386,719
454	West Jefferson Co. MWD	3,261,977	86,612	-	364,640	280,533	-	3,432,697
688	West Nueces-Las Moras SWCD #236	38,045	491	-	4,350	-	-	42,885
358	West Travis Co. PUA	1,930,581	389,865	1,538	245,417	4,125	-	2,563,276
993	Wharton Co. CAD	816,618	118,669	-	93,766	36,802	-	992,252
621	Wharton Co. WCID #1	277,578	15,667	-	34,775	-	-	328,019
923	Wharton Co. WCID #2	158,633	23,894	-	20,229	-	-	202,755

¹ For a list of abbreviations, see page 26.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
340	Wharton County	52,157,810	1,901,534	505,107	5,964,565	3,974,957	-	56,554,058
476	Wheeler Co. AD	558,788	16,789	-	64,321	51,629	-	588,269
341	Wheeler County	12,064,375	305,575	89,884	1,403,005	680,399	-	13,182,439
427	White River MWD – Dickens Co.	2,826,462	0	-	304,331	199,487	-	2,931,306
740	Wichita AD	3,822,791	189,974	155,445	454,662	113,437	-	4,509,435
446	Wichita Co. WID #2	4,575,954	53,001	-	504,237	384,732	-	4,748,461
342	Wichita County	104,882,843	3,557,550	2,711,350	12,144,358	8,453,793	-	114,842,308
559	Wichita-Wilbarger 911 Dist.	2,546,923	171,092	-	273,584	238,707	-	2,752,893
655	Wickson Creek SUD – Brazos Co.	2,926,296	117,245	375,079	350,090	59,815	-	3,708,894
715	Wilbarger Co. AD	483,146	37,023	-	56,790	6,597	-	570,363
530	Wilbarger Co. HD	15,599,193	224,153	539,516	1,925,116	941,167	-	17,346,811
343	Wilbarger County	18,287,850	508,727	588,224	2,133,079	1,411,212	-	20,106,667
575	Willacy Co. AD	1,016,572	43,822	10,416	117,909	42,865	-	1,145,854
652	Willacy Co. Housing Auth.	224,670	12,468	-	26,904	7,148	-	256,894
344	Willacy County	16,616,316	454,360	441,943	1,929,155	956,780	-	18,484,994
608	Williamson CAD	24,063,621	1,155,863	258,482	2,756,115	1,541,766	-	26,692,315
798	Williamson Co. ESD #3	2,561,688	796,395	60,124	332,208	10,994	-	3,739,421
361	Williamson Co. ESD #4	1,573,226	546,579	-	203,602	-	-	2,323,406
897	Williamson Co. ESD #5	356,168	331,170	20,341	48,388	5,725	-	750,342
1044	Williamson Co. ESD #7	47,416	64,743	-	8,690	-	-	120,849
345	Williamson County	446,161,403	22,332,674	7,431,721	51,596,288	26,841,653	-	500,680,434
479	Wilson Co. AD	3,060,213	101,429	-	349,623	266,882	-	3,244,383
1023	Wilson Co. ESD #1	232,982	144,937	-	33,555	-	-	411,474
1017	Wilson Co. ESD #3	244,531	231,541	-	37,784	-	-	513,856
1128	Wilson Co. ESD #4	-	28,023	-	-	-	-	28,023
346	Wilson County	24,676,693	1,017,932	1,716,226	2,963,667	2,211,368	-	28,163,150
533	Winkler Co. AD	583,306	15,555	-	72,544	18,998	-	652,407
389	Winkler Co. HD	3,150,539	794,926	45,589	398,809	21,358	-	4,368,505
347	Winkler County	46,557,959	2,307,636	407,979	5,239,520	2,536,250	-	51,976,844
937	Wintergarden GCD	119,311	10,344	-	14,193	5,202	-	138,646
493	Wise Co. AD	4,106,809	187,402	480,205	533,308	250,281	-	5,057,444
348	Wise County	82,023,184	3,398,535	1,858,999	9,623,442	4,765,481	-	92,138,680
700	Wood Co. AD	2,363,393	118,610	104,076	293,621	84,755	-	2,794,946
349	Wood County	40,069,619	1,672,156	306,644	4,586,359	2,550,953	-	44,083,826
1084	Woodbine SUD	92,409	22,142	-	12,578	-	-	127,128
991	Wylie Northeast SUD	152,429	26,583	-	24,239	-	-	203,251

¹ For a list of abbreviations, see page 26.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2023	Additions			Deductions		Balances Dec. 31, 2023
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income ²	Benefit Payments	Employer Termination Transfers	
776	Yoakum Co. AD	268,335	6,814	-	30,433	21,198	-	284,383
350	Yoakum County	60,368,040	2,187,357	1,500,496	7,053,842	4,146,340	-	66,963,395
1108	Young CAD	37,059	43,961	-	4,717	-	-	85,737
351	Young County	20,136,889	433,895	1,415,292	2,400,219	1,672,302	-	22,713,993
649	Zapata Co. AD	939,287	41,679	-	109,533	40,754	-	1,049,745
352	Zapata County	51,007,468	1,234,210	1,162,529	5,879,653	3,026,384	-	56,257,476
935	Zapata SWCD	46,574	2,444	-	5,732	-	-	54,750
566	Zavala Co. AD	1,172,681	31,544	-	139,235	36,335	-	1,307,125
353	Zavala County	14,427,622	639,206	227,927	1,653,576	727,411	-	16,220,920
	Totals	\$ 31,066,660,327	\$ 1,252,813,531	\$ 673,184,942	\$ 3,602,978,101	\$ 2,139,251,861	\$ 138,266	\$ 34,456,246,774

¹ For a list of abbreviations, see page below.
 Due to rounding, totals and detail may not be equal.

LIST OF ABBREVIATIONS

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

Employer Plan Selections

Detail of benefit structure and options for individual employers
as of Jan. 1, 2024



EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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	7%	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
1137	Angelina & Neches River Auth.	5%	1.25	0%	5	75	20
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%	1.5	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	7%	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%	1.25	115%	8	80	30
945	Ballinger Memorial HD	7%	2.5	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	7%	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
CPI	2024	100%	No	Jul-95	Active & Retired	638
			No	Aug-22	Active & Retired	1120
			No	May-10		789
Flat-Rate	2024	2%	Yes	Jan-92		615
			No	Nov-14		916
			No	Jan-03		691
Flat-Rate	2024	3%	No	Jan-68	Active Only	100
			No	Sep-13	Active Only	875
			No	Jan-68	Active Only	101
			No	Sep-23		1137
Flat-Rate	2009	3%	No	Mar-82	Active & Retired	502
Flat-Rate	2024	3%	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
CPI	2018	30%	No	Mar-82		503
			No	Dec-75		104
			No	Jan-17		964
			No	Jan-19	Active Only	1011
			No	Feb-73	Active & Retired	105
Flat-Rate	2020	1%	No	Oct-86	Active & Retired	551
			No	Jun-71		106
Flat-Rate	2024	3%	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
			No	Apr-16		945
Flat-Rate	2023	4%	No	Jan-68	Active & Retired	109
			No	May-16	Active Only	918
			No	Jul-10		812
			No	Nov-14		915
			No	Jan-18		398
Flat-Rate	2023	4%	No	Jan-68	Active & Retired	110

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
1058	Bastrop Travis Counties ESD #1	5%	1	0%	10	80	30
685	Baylor Co. AD	7%	1	10%	8	75	30
111	Baylor County	7%	2	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
1142	Bell Co. Public Health Dist.	7%	2.25	0%	8	75	30
418	Bell Co. WCID #1	7%	2	110%	8	75	20
378	Bell Co. WCID #3	7%	1.1	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	7%	2	0%	5	75	20
1001	Bexar Co. ESD #6	4%	2	0%	5	75	20
828	Bexar Co. ESD #7	7%	2.5	175%	5	75	20
979	Bexar Co. ESD #8	7%	2.5	0%	5	75	20
544	Bexar Co. WCID #10	7%	1.1	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%	1.75	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Apr-21	Active Only	1058
			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	Sep-23	Active & Retired	1142
			No	Jan-72	Active Only	418
			No	Jun-17		378
CPI	2008	30%	No	Jan-68		113
CPI	2024	70%	Yes	Oct-03	Active & Retired	708
Flat-Rate	2024	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
Flat-Rate	2024	3%	No	Mar-11	Active & Retired	828
			No	Mar-16		979
CPI	2014	30%	No	Jan-86	Active Only	544
Flat-Rate	2023	5%	Yes	Jan-68		114
Flat-Rate	2024	3%	No	Jan-05		716
CPI	2014	100%	No	Oct-06		737
			No	Jan-92	Active Only	616
			No	Oct-18	Active Only	1016
Flat-Rate	2024	2%	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	2024	6%	No	Mar-70	Active Only	413
Flat-Rate	2021	2%	No	May-72	Active & Retired	424
			Yes	Apr-02		681

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
1050	Brazoria Co.ESD #3	7%	2	100%	5	75	20
119	Brazoria County	7%	2	130%	8	75	30
689	Brazos CAD	7%	2.5	0%	8	75	20
600	Brazos Co. ECD	7%	2	150%	8	75	30
1144	Brazos Co. ESD #2	7%	2	150%	5	75	20
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.	7%	1.25	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
1134	Briscoe Co. AD	7%	1.05	5%	10	80	30
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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			Yes	Aug-19		1050
CPI	2023	30%	No	Jan-68		119
Flat-Rate	2014	2%	Yes	Oct-02		689
CPI	2023	40%	No	Jan-91		600
			Yes	Sep-23	Active & Retired	1144
Flat-Rate	2023	7%	No	Jan-68		120
CPI	2024	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	Active & Retired	745
			No	Feb-23	Active & Retired	1134
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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
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
362	Central Texas COG	5%	2.5	0%	10	80	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%	2.5	145%	8	75	30
1099	Chambers-Liberty Co. ND	4%	1	0%	8	75	20
136	Cherokee County	7%	2	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%	8	80	30

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
CPI	2009	100%	No	Apr-92		618
			No	Jan-03		692
			Yes	Jul-00		664
			No	Jul-02		686
			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	Active & Retired	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
			No	Jan-23		362
			Yes	Oct-12	Active & Retired	862
			CPI	2024	100%	No
CPI	2020	100%	No	Jan-98		648
			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
Flat-Rate	2013	2%	No	Feb-16		986
			No	May-81	Active Only	485
			No	Aug-70		138
			Yes	Apr-03		703
			No	Apr-05		722
Flat-Rate	2009	4%	No	Mar-81	Active & Retired	477
			No	Jun-79	Active & Retired	139

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
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%	2.25	50%	10	80	20
145	Comal County	7%	2	150%	8	75	30
996	Comanche CAD	7%	1.35	20%	8	80	20
146	Comanche County	5%	2	125%	8	75	30
762	Combined Consumers SUD	7%	2.25	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
1143	Corpus Christi Downtown MD	6%	2	0%	8	80	30
149	Coryell County	7%	1.85	135%	8	75	30
150	Cottle County	7%	1	40%	8	80	30
856	County Line SUD	7%	1.75	25%	5	75	20
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%	2.5	100%	10	75	20

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Jun-08		751
			No	Sep-15		946
Flat-Rate	2024	6%	No	Jan-68	Active Only	140
			No	May-73		141
CPI	2023	50%	Yes	Nov-80		457
CPI	2023	40%	Yes	Jan-70		142
			No	Jan-16	Active Only	961
			No	Nov-93	Active Only	143
CPI	2024	20%	No	Mar-68		144
CPI	2024	30%	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	2024	2%	No	Oct-84	Active & Retired	146
			Yes	Nov-08	Active & Retired	762
			No	Dec-16		366
			No	Jan-95	Active & Retired	636
CPI	2024	30%	No	Jan-68		147
			No	Oct-08		759
Flat-Rate	2019	1%	No	Jul-81		487
			No	Apr-72		148
			No	Oct-23		1143
CPI	2007	30%	No	Apr-75	Active & Retired	149
			No	Mar-89		150
			No	Feb-23	Active & Retired	856
			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
Flat-Rate	2024	2%	Yes	Jun-18		1000

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
771	Dallam Co. AD	7%	1.6	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%	2.15	110%	10	80	30
156	Dallas County	7%	2	150%	10	80	30
463	Dawson Co. CAD	7%	2	150%	8	75	30
157	Dawson County	7%	1.5	110%	8	80	30
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
1136	Denton Co. ESD #1	7%	2.25	0%	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%	1.8	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%	2.5	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	7%	2.5	0%	10	80	30
165	Duval County	7%	1.25	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%	1.85	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Apr-09		771
			Yes	Jul-68		155
Flat-Rate	2016	1%	No	Jan-81		467
			No	Mar-74		430
			No	Jan-68		156
			Yes	Dec-80		463
Flat-Rate	2009	4%	Yes	Jan-76	Active & Retired	157
			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	Apr-23	Active & Retired	1136
			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	2024	100%	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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%	5	75	20
936	El Paso Co. ESD #2	7%	2.5	0%	8	75	20
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%	1.6	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	35%	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%	2.5	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
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
			No	Oct-85		541
Flat-Rate	2024	1%	No	Nov-18		1004
			No	Jan-71		170
			No	Jan-17		963
CPI	2024	100%	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	2024	2%	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
Flat-Rate	2009	3%	No	Nov-16		360
			No	Feb-81	Active & Retired	474
CPI	2024	100%	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
1126	Frognot SUD	6%	1	75%	8	80	20
761	Gaines Co. AD	7%	1.5	0%	8	80	30
182	Gaines County	7%	1.65	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%	1.95	125%	8	75	30
475	Grayson CAD	7%	2.5	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			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	Jan-23	Active & Retired	1126
			No	Nov-08		761
Flat-Rate	2009	4%	No	Jan-69		182
Flat-Rate	2024	2%	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	2024	2%	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
Flat-Rate	2024	3%	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
355	Hale Co. AD	7%	2	0%	8	75	30
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%	1.45	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%	2	0%	5	75	20
975	Harris Co. ESD #17	7%	2	100%	10	75	20
1146	Harris Co. ESD #21	7%	2	0%	5	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
1147	Harris Co. ESD #3	7%	2	0%	5	75	20
1057	Harris Co. ESD #4	7%	2	0%	8	75	20
948	Harris Co. ESD #46	7%	2.5	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
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
Flat-Rate	2024	6%	No	Feb-22	Active Only	1110
			No	Mar-84	Active & Retired	526
CPI	2011	100%	No	Jan-23	Active Only	355
			No	Jan-69	Active Only	194
CPI	1996	50%	No	Jan-10		787
			No	Jan-70		195
CPI	2008	60%	No	Nov-19	Active & Retired	1071
			No	Oct-77	Active Only	196
CPI	2013	80%	No	Jan-90		585
			No	Jan-72		197
Flat-Rate	2020	1%	No	Dec-72		198
			Yes	Jul-84	Active Only	527
CPI	2022	60%	No	Jul-18		887
			No	Dec-68	Active Only	199
CPI	2022	60%	Yes	Jan-89		571
			No	Jan-91	Active & Retired	598
CPI	2022	60%	No	Sep-17		374
			No	May-21		1095
CPI	2022	60%	Yes	Jan-16	Active Only	985
			No	Jan-16		842
CPI	2022	60%	No	Oct-22	Active Only	1127
			No	Mar-17		975
CPI	2022	60%	No	Oct-23	Active & Retired	1146
			No	Aug-17	Active & Retired	382
CPI	2022	60%	Yes	Jan-17	Active & Retired	888
			No	Oct-23	Active & Retired	1147
CPI	2022	60%	No	Apr-23	Active & Retired	1057
			No	Apr-15	Active Only	948
CPI	2022	60%	No	Jul-15		944
			Yes	Jan-12		835
CPI	2022	60%	No	Jul-22	Active Only	1119
			No	Apr-20	Active Only	1064

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
1116	Harris Co. ESD #8	7%	2	0%	8	75	20
988	Harris Co. ESD #9	7%	2	0%	5	75	20
1139	Harris Co. FWSD #51	7%	1	0%	5	75	20
1101	Harris Co. FWSD #6	7%	1	50%	10	80	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%	2.25	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%	2	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%	2.25	135%	8	75	30
203	Haskell County	7%	1.25	110%	8	75	30
552	Haskell Memorial HD	5%	1.5	25%	10	80	30
1132	Hays Co. ESD #3	7%	2	75%	8	75	20
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%	2.5	0%	10	80	20
826	Hays Co. ESD #8	7%	2.5	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	5%	1	0%	5	75	20
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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Aug-22		1116
			Yes	Jan-16		988
			Yes	Aug-23		1139
			Yes	Mar-23	Active & Retired	1101
			No	Jan-18		364
			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	2024	3%	No	Jan-69	Active & Retired	201
			No	Jan-83		520
			Yes	Jun-68	Active Only	202
Flat-Rate	2023	7%	No	Mar-81		203
CPI	2012	50%	No	Nov-86		552
			No	Mar-23		1132
			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	2024	10%	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	2024	4%	Yes	Jan-68		207

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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%	2.25	60%	10	80	30
917	Housing Auth. City of Mercedes	7%	2	10%	5	75	20
1082	Housing Auth. City of Mission	6%	1	0%	5	75	20
1002	Housing Auth. City of Munday	7%	1.75	20%	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%	1.5	115%	8	75	30
1086	Howard CAD	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			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	2024	5%	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
			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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
972	Jackson Co. ESD #3	7%	2.25	0%	5	75	20
219	Jackson County	7%	1.75	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
641	Jim Hogg Co. WCID #2	6%	1.25	20%	10	80	30
223	Jim Hogg County	5%	1.25	105%	8	80	20
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	7%	2.5	0%	10	75	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			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	2024	3%	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	Oct-96		641
			No	Oct-84	Active & Retired	223
			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	2024	3%	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	2024	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	2024	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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%	2	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	20
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%	2	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Jul-08	Active Only	755
			No	Sep-69	Active Only	234
Flat-Rate	2024	6%	Yes	Oct-89		579
Flat-Rate	2018	2%	No	Jul-69		235
Flat-Rate	2005	5%	Yes	Jan-68		236
Flat-Rate	2024	6%	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	2024	2%	No	Jan-68		238
Flat-Rate	2019	1%	No	Dec-68		239
			Yes	Apr-98	Active & Retired	650
CPI	2015	50%	Yes	Feb-74		240
CPI	2024	10%	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
Flat-Rate	2024	6%	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	Nov-72	Active Only	247
			No	Jun-90		591
CPI	2024	20%	Yes	Jan-76	Active & Retired	248
			No	Oct-17		780
			No	Dec-74	Active Only	249
CPI	2024	100%	Yes	Aug-82	Active & Retired	513
CPI	2023	80%	Yes	Jan-75	Active & Retired	250
			No	Oct-08	Active Only	756
			No	Oct-04		714
CPI	2010	50%	Yes	Jan-82		499
			Yes	Jan-73	Active & Retired	425

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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	7%	1.5	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	4%	1	0%	10	80	30
658	Marshall-Harrison Co. Health Dist.	7%	1.5	0%	10	80	30
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%	1.5	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%	2.25	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Aug-68		251
			No	Oct-87	Active & Retired	558
			No	Jan-98	Active Only	647
			No	Jan-96	Active Only	639
Flat-Rate	2011	3%	No	Dec-81	Active Only	497
			No	Jan-77		442
			Yes	Jan-78		252
			No	Aug-93	Active & Retired	630
			No	Jan-82	Active & Retired	500
			Yes	Jan-91	Active Only	596
CPI	2024	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
			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	2024	3%	No	Jan-69		254
			Yes	Apr-19		1037
CPI	2024	100%	Yes	Oct-83		255
			Yes	Apr-12		841
			No	Jul-03		705
CPI	2011	90%	No	Mar-85		535

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
1117	Memorial Villages WA	7%	2	0%	10	80	20
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	20
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
484	Mitchell Co. AD	7%	2.5	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%	2	0%	8	75	20
982	Montgomery Co. ESD #4	7%	2	0%	8	75	20
999	Montgomery Co. ESD #7	7%	2	0%	10	75	20
800	Montgomery Co. ESD #8	7%	2.5	0%	8	75	30
989	Montgomery Co. ESD #9	7%	1.5	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Feb-22	Active & Retired	1111
Flat-Rate	2008	3%	No	Jan-68		262
Flat-Rate	2009	3%	Yes	Jan-72		419
			No	May-23		1117
			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	2024	3%	No	Mar-74	Active Only	266
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	2024	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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	40%	8	80	30
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%	2	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
1138	Nueces Co. ESD #1	7%	2.25	25%	10	80	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	7%	2	150%	8	75	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%	2	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			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
			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	Oct-23	Active & Retired	1138
			No	Sep-10		791
			No	Jan-71	Active Only	416
CPI	2024	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	2024	4%	No	Aug-81	Active & Retired	490
Flat-Rate	2024	3%	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
281	Palo Pinto County	7%	2.1	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
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%	2.1	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%	5	75	20
1007	Real Co. AD	7%	1.65	0%	8	80	20

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
Flat-Rate	2022	1%	No	Jan-68	Active & Retired	281
CPI	2024	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	2024	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
			No	Oct-06		739
CPI	2024	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	2024	2%	No	Jul-81		489
Flat-Rate	2024	1%	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	2024	2%	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
Flat-Rate	2024	3%	No	Oct-77		445
			No	Mar-20	Active Only	1007

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
CPI	2024	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
CPI	2024	100%	No	Mar-71		294
			No	Jan-86		543
			No	Jun-22	Active Only	1107
			Yes	Jan-68		295
			No	Jan-21		1091
Flat-Rate	2024	4%	No	Jan-11		801
			No	Jan-17		970
			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	2024	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
Flat-Rate	2024	2%	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
Flat-Rate	2011	3%	No	Dec-81	Active Only	495
			No	Feb-73	Active Only	426

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
1135	Schleicher Co. HD	5%	1	0%	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	4%	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
606	Smith Co. AD	7%	2.5	120%	8	75	30
385	Smith Co. ESD #2	7%	1.75	100%	5	80	20
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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			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
			No	Mar-23	Active & Retired	1135
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	2024	2%	No	Dec-68	Active & Retired	310
Flat-Rate	2023	5%	No	Apr-87	Active & Retired	555
			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	2024	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
742	Titus Co. AD	7%	1.5	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%	1.75	160%	8	75	30
601	Travis CAD	7%	2.5	100%	10	75	30
720	Travis Co. ESD #1	7%	2.25	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%	2.5	150%	5	75	20
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

* For a list of abbreviations, see page 48.

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	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	2024	3%	No	Jul-91		607
Flat-Rate	2024	1%	Yes	Apr-86		545
Flat-Rate	2024	1%	No	Jan-68		319
			No	Jan-68		320
			Yes	Apr-68	Active & Retired	354
CPI	2024	80%	No	Jul-08		753
			No	Jan-80	Active & Retired	321
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
			Yes	Jun-84		323
CPI	2023	50%	No	Jan-07	Active Only	742
			No	Feb-82		501
			No	Mar-72		324
			No	Jan-68		325
			No	Apr-91		601
Flat-Rate	2024	3%	Yes	Jan-05	Active & Retired	720
			No	Feb-16		980
			No	Oct-15		957
			Yes	Jun-15		836
			Yes	Mar-17	Active Only	371
			No	Nov-22	Active Only	1123
			No	Jan-68		326
Flat-Rate	2023	3%	No	Aug-99	Active & Retired	659
			No	Jan-95	Active Only	633
			No	Aug-12		857
			No	Jan-77		327
Flat-Rate	2024	5%	Yes	Jan-18	Active & Retired	829
			Yes	Jan-13	Active & Retired	790
			No	Jul-06	Active & Retired	735
CPI	2024	30%	No	Apr-76	Active Only	437
			No	Jan-95		634

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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%	2.5	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
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%	2	0%	5	75	20
565	Ward Co. CAD	7%	2.5	110%	8	75	30
1133	Ward Co. ID #1	6%	1	75%	10	80	30
337	Ward County	7%	2.5	150%	8	75	30
444	Ward Memorial Hospital	7%	2.5	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
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
CPI	1994	60%	No	Jan-12	Active & Retired	792
			No	Jan-68		329
Flat-Rate	2023	5%	No	Apr-02	Active Only	682
			Yes	Jan-68		330
CPI	2009	30%	No	Jan-20	Active & Retired	843
			No	Jan-69		331
Flat-Rate	2017	1%	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
			No	Apr-22		1113
			No	Apr-72		423
Flat-Rate	2023	3%	No	Jan-09	Active Only	767
			Yes	Jan-72	Active & Retired	334
			No	Sep-16		872
CPI	2024	40%	No	Oct-20	Active Only	1085
			No	Mar-08		748
			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	May-23	Active & Retired	1133
			No	Jan-70		337
CPI	2024	50%	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
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
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%	2	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%	2.1	100%	10	75	20
1128	Wilson Co. ESD #4	4%	1	0%	8	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

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			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	2024	20%	Yes	Jan-68		340
			No	Mar-81		476
Flat-Rate	2024	6%	Yes	Dec-76		341
Flat-Rate	2016	1%	No	Nov-73		427
			Yes	Jan-07	Active Only	740
			No	Sep-77	Active & Retired	446
			Yes	Jan-68	Active Only	342
CPI	2024	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
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	2024	1%	No	Jan-69		345
			No	Mar-81		479
			No	Mar-19	Active Only	1023
			No	Oct-19	Active Only	1017
			No	Jan-23	Active Only	1128
CPI	2022	30%	No	Jan-69	Active & Retired	346
			No	Feb-85		533
			Yes	Oct-17	Active Only	389
CPI	2024	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

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
1084	Woodbine SUD	6%	1.15	0%	8	75	20
991	Wylie Northeast SUD	7%	1	0%	10	75	30
776	Yoakum Co. AD	7%	1.5	0%	5	75	20
350	Yoakum County	7%	2	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%	5	75	30
353	Zavala County	7%	2.5	215%	8	75	30

* For a list of abbreviations, see page 48.

Most Recent Annuitant Type	COLA Year	COLA Pct.	Allows Partial Lump-Sum Payment	Initial Participation Date	Group Term Life Participation	Employer Number
			No	Oct-20	Active Only	1084
			No	May-16		991
			No	Jun-09	Active Only	776
Flat-Rate	2023	2%	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
Flat-Rate	2024	3%	No	Oct-88	Active & Retired	566
			No	Dec-72		353

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2024

LIST OF ABBREVIATIONS

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