

Supplement to the
**ANNUAL COMPREHENSIVE
FINANCIAL REPORT**

For the year ended December 31, 2024

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, 2024

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



ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 1,473,439	\$ 0	\$ 139,282	\$ 18,319,395	\$ 0
Members	6,666,306	21,504	5,799,449	54,298,795	1,457,507
Total	8,139,745	21,504	5,938,731	72,618,190	1,457,507
2 PV of future normal cost contributions	1,358,923	11,365	2,145,788	15,982,084	955,397
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	6,780,822	10,139	3,792,943	56,636,106	502,110
4 Actuarial value of assets	6,450,165	11,590	3,768,565	54,099,124	452,948
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 330,657	\$ (1,451)	\$ 24,378	\$ 2,536,982	\$ 49,162
6 Funded ratio <small>[line 4 ÷ line 3]</small>	95.1%	114.3%	99.4%	95.5%	90.2%
7 Effective amortization period in years	16.3	0.0	13.8	8.3	15.5
Required employer rate for 2026					
Employer-paid normal cost rate	5.54%	4.38%	5.69%	7.02%	13.51%
UAAL/(OAAL) rate	1.80%	(0.60%)	0.08%	1.26%	1.22%
Required rate	7.34%	3.78%	5.77%	8.28%	14.73%
Elected rate	N/A	6.63%	N/A	9.00%	N/A
Retirement plan rate (greater of required or elected rate)	7.34%	6.63%	5.77%	9.00%	14.73%
Group Term Life rate	0.26%	0.17%	N/A	N/A	N/A
Number of annuitants	11	0	3	158	0
Number of members	75	1	130	885	4
Number of depositing members	28	1	62	307	4
Average age of depositing members	43.24	62.14	41.90	45.11	49.88
Average years of service of depositing members	13.85	12.83	9.00	6.27	15.19

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	\$ 1,217,007	\$ 31,564,755	\$ 147,906	\$ 58,492,025	\$ 5,171
Members	1,924,622	49,345,257	1,546,246	66,098,406	772,680
Total	3,141,629	80,910,012	1,694,152	124,590,431	777,851
2 PV of future normal cost contributions	445,225	11,356,749	719,431	17,362,915	579,053
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	2,696,404	69,553,263	974,721	107,227,516	198,798
4 Actuarial value of assets	2,613,375	61,387,784	956,221	97,663,008	134,442
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 83,029	\$ 8,165,479	\$ 18,500	\$ 9,564,508	\$ 64,356
6 Funded ratio <small>[line 4 ÷ line 3]</small>	96.9%	88.3%	98.1%	91.1%	67.6%
7 Effective amortization period in years	16.8	12.8	16.1	11.6	19.3
Required employer rate for 2026					
Employer-paid normal cost rate	4.73%	6.88%	11.40%	7.59%	3.61%
UAAL/(OAAL) rate	1.12%	5.58%	0.56%	5.33%	0.63%
Required rate	5.85%	12.46%	11.96%	12.92%	4.24%
Elected rate	N/A	12.90%	10.94%	14.00%	N/A
Retirement plan rate (greater of required or elected rate)	5.85%	12.90%	11.96%	14.00%	4.24%
Group Term Life rate	N/A	0.20%	0.08%	0.12%	N/A
Number of annuitants	8	227	2	270	1
Number of members	29	666	9	392	30
Number of depositing members	14	253	6	211	19
Average age of depositing members	51.65	49.20	40.99	44.85	46.50
Average years of service of depositing members	14.68	11.57	12.58	10.87	9.18

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 4,914,874	\$ 45,621,625	\$ 682,118	\$ 3,443,373	\$ 989,244
Members	4,033,358	74,789,395	376,660	1,947,639	2,174,854
Total	8,948,232	120,411,020	1,058,778	5,391,012	3,164,098
2 PV of future normal cost contributions	1,344,973	18,436,796	272,357	599,941	774,647
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	7,603,259	101,974,224	786,421	4,791,071	2,389,451
4 Actuarial value of assets	6,807,595	94,562,843	749,572	4,314,617	2,273,556
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 795,664	\$ 7,411,381	\$ 36,849	\$ 476,454	\$ 115,895
6 Funded ratio <small>[line 4 ÷ line 3]</small>	89.5%	92.7%	95.3%	90.1%	95.1%
7 Effective amortization period in years	12.6	10.5	16.3	16.5	2.8
Required employer rate for 2026					
Employer-paid normal cost rate	7.96%	6.91%	6.74%	4.70%	5.10%
UAAL/(OAAL) rate	6.01%	3.04%	1.95%	8.05%	1.01%
Required rate	13.97%	9.95%	8.69%	12.75%	6.11%
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%	8.69%	12.75%	9.00%
Group Term Life rate	0.23%	N/A	N/A	0.07%	0.17%
Number of annuitants	20	263	3	14	10
Number of members	25	708	5	11	21
Number of depositing members	20	377	4	7	15
Average age of depositing members	47.40	47.09	54.50	39.23	50.84
Average years of service of depositing members	11.25	10.97	9.69	9.99	7.82

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	\$ 2,567,670	\$ 1,739,025	\$ 19,758,634	\$ 453,134	\$ 6,922,770
Members	2,664,002	3,021,194	41,298,727	1,501,555	9,908,064
Total	5,231,672	4,760,219	61,057,361	1,954,689	16,830,834
2 PV of future normal cost contributions	712,427	1,186,480	11,484,600	86,537	3,292,192
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	4,519,245	3,573,739	49,572,761	1,868,152	13,538,642
4 Actuarial value of assets	4,007,817	3,570,759	44,649,819	1,635,659	12,700,263
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 511,428	\$ 2,980	\$ 4,922,942	\$ 232,493	\$ 838,379
6 Funded ratio <small>[line 4 ÷ line 3]</small>	88.7%	99.9%	90.1%	87.6%	93.8%
7 Effective amortization period in years	16.4	0.0	16.2	16.2	16.3
Required employer rate for 2026					
Employer-paid normal cost rate	12.45%	8.59%	6.40%	7.07%	6.06%
UAAL/(OAAL) rate	11.28%	(0.40%)	3.11%	17.62%	2.07%
Required rate	23.73%	8.19%	9.51%	24.69%	8.13%
Elected rate	19.78%	13.64%	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	23.73%	13.64%	9.51%	24.69%	8.13%
Group Term Life rate	N/A	0.16%	N/A	N/A	N/A
Number of annuitants	9	8	148	5	62
Number of members	17	29	523	4	116
Number of depositing members	9	19	235	2	66
Average age of depositing members	52.44	44.41	46.63	56.61	49.38
Average years of service of depositing members	8.75	7.14	10.44	28.33	9.43

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 184,486	\$ 0	\$ 2,429,120	\$ 1,461,056	\$ 26,897,684
Members	5,676,952	298,010	2,056,857	3,717,328	75,123,872
Total	5,861,438	298,010	4,485,977	5,178,384	102,021,556
2 PV of future normal cost contributions	3,034,635	205,186	849,087	1,124,444	23,773,481
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	2,826,803	92,824	3,636,890	4,053,940	78,248,075
4 Actuarial value of assets	2,817,278	91,276	3,742,867	3,677,934	73,093,155
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 9,525	\$ 1,548	\$ (105,977)	\$ 376,006	\$ 5,154,920
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	99.7%	98.3%	102.9%	90.7%	93.4%
7 Effective amortization period in years	20.0	19.8	0.0	5.4	10.7
Required employer rate for 2026					
Employer-paid normal cost rate	4.98%	8.84%	6.07%	8.39%	6.73%
UAAL/(OAAL) rate	0.02%	0.14%	(1.02%)	3.43%	1.64%
Required rate	5.00%	8.98%	5.05%	11.82%	8.37%
Elected rate	4.00%	7.10%	6.17%	15.77%	8.94%
Retirement plan rate (greater of required or elected rate)	5.00%	8.98%	6.17%	15.77%	8.94%
Group Term Life rate	N/A	0.08%	0.75%	0.27%	N/A
Number of annuitants	10	0	36	16	184
Number of members	216	3	115	28	875
Number of depositing members	116	2	30	16	414
Average age of depositing members	53.70	51.14	53.30	48.24	44.88
Average years of service of depositing members	6.39	7.21	7.58	12.20	8.84

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	\$ 50,318	\$ 3,037,094	\$ 124,498	\$ 0	\$ 23,143,670
Members	577,278	4,883,525	89,127	853,938	48,732,529
Total	627,596	7,920,619	213,625	853,938	71,876,199
2 PV of future normal cost contributions	323,078	1,100,241	52,112	632,390	12,662,905
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	304,518	6,820,378	161,513	221,548	59,213,294
4 Actuarial value of assets	287,354	6,631,255	144,785	166,818	55,130,525
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 17,164	\$ 189,123	\$ 16,728	\$ 54,730	\$ 4,082,769
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	94.4%	97.2%	89.6%	75.3%	93.1%
7 Effective amortization period in years	16.7	1.7	18.6	18.3	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	5.28%	9.67%	12.89%	1.99%	5.44%
UAAL/(OAAL) rate	0.59%	1.09%	3.89%	0.43%	2.37%
Required rate	5.87%	10.76%	16.78%	2.42%	7.81%
Elected rate	N/A	17.50%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	5.87%	17.50%	16.78%	2.42%	7.81%
Group Term Life rate	0.27%	N/A	N/A	0.09%	0.13%
Number of annuitants	2	16	2	0	151
Number of members	4	38	1	44	538
Number of depositing members	4	20	1	35	249
Average age of depositing members	54.22	44.40	60.45	38.62	45.39
Average years of service of depositing members	6.67	8.95	4.08	5.98	11.22

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 2,452,784	\$ 5,549,598	\$ 560,108	\$ 16,897,577	\$ 308,697
Members	2,091,737	7,892,039	22,140,029	45,871,236	3,707,768
Total	4,544,521	13,441,637	22,700,137	62,768,813	4,016,465
2 PV of future normal cost contributions	493,917	3,134,959	12,298,407	11,609,179	1,616,317
3 Actuarial accrued liability (AAL) [line 1 - line 2]	4,050,604	10,306,678	10,401,730	51,159,634	2,400,148
4 Actuarial value of assets	3,869,419	10,485,854	10,841,452	45,533,022	2,368,848
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 181,185	\$ (179,176)	\$ (439,722)	\$ 5,626,612	\$ 31,300
6 Funded ratio [line 4 ÷ line 3]	95.5%	101.7%	104.2%	89.0%	98.7%
7 Effective amortization period in years	16.3	0.0	0.0	9.2	0.7
Required employer rate for 2026					
Employer-paid normal cost rate	5.91%	4.41%	11.75%	7.38%	8.53%
UAAL/(OAAL) rate	3.20%	(0.40%)	(0.66%)	3.89%	0.09%
Required rate	9.11%	4.01%	11.09%	11.27%	8.62%
Elected rate	7.15%	N/A	14.53%	13.03%	9.80%
Retirement plan rate (greater of required or elected rate)	9.11%	4.01%	14.53%	13.03%	9.80%
Group Term Life rate	0.22%	N/A	N/A	0.29%	0.20%
Number of annuitants	8	58	16	136	4
Number of members	12	183	247	402	41
Number of depositing members	7	85	161	229	27
Average age of depositing members	46.80	47.20	47.89	50.63	45.76
Average years of service of depositing members	20.71	6.98	6.61	10.58	9.56

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	\$ 81,300	\$ 65,124,919	\$ 0
Members	5,411,879	4,047,471	2,576,012	134,229,635	2,375,659
Total	5,411,879	4,047,471	2,657,312	199,354,554	2,375,659
2 PV of future normal cost contributions	3,176,870	2,840,229	1,554,566	39,342,241	2,158,658
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,235,009	1,207,242	1,102,746	160,012,313	217,001
4 Actuarial value of assets	1,861,339	975,241	975,956	142,375,133	222,638
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 373,670	\$ 232,001	\$ 126,790	\$ 17,637,180	\$ (5,637)
6 Funded ratio [line 4 ÷ line 3]	83.3%	80.8%	88.5%	89.0%	102.6%
7 Effective amortization period in years	16.7	17.0	16.8	15.8	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	9.86%	9.95%	9.08%	7.04%	3.35%
UAAL/(OAAL) rate	1.97%	1.37%	1.19%	3.87%	(0.17%)
Required rate	11.83%	11.32%	10.27%	10.91%	3.18%
Elected rate	N/A	N/A	N/A	N/A	5.00%
Retirement plan rate (greater of required or elected rate)	11.83%	11.32%	10.27%	10.91%	5.00%
Group Term Life rate	N/A	N/A	N/A	0.24%	0.07%
Number of annuitants	0	0	3	349	0
Number of members	36	42	30	1,115	37
Number of depositing members	30	26	19	578	27
Average age of depositing members	32.13	33.94	46.47	43.26	37.95
Average years of service of depositing members	6.44	6.54	6.29	9.93	7.01

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 131,365	\$ 5,905,998	\$ 142,961	\$ 24,949	\$ 0
Members	374,055	4,928,753	684,207	583,819	542,681
Total	505,420	10,834,751	827,168	608,768	542,681
2 PV of future normal cost contributions	180,095	1,320,941	90,557	190,313	419,171
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	325,325	9,513,810	736,611	418,455	123,510
4 Actuarial value of assets	337,312	8,648,928	716,821	503,543	126,279
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (11,987)	\$ 864,882	\$ 19,790	\$ (85,088)	\$ (2,769)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	103.7%	90.9%	97.3%	120.3%	102.2%
7 Effective amortization period in years	0.0	16.1	17.5	0.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	5.40%	7.74%	3.81%	3.15%	12.18%
UAAL/(OAAL) rate	(1.14%)	4.78%	1.57%	(2.03%)	(0.20%)
Required rate	4.26%	12.52%	5.38%	1.12%	11.98%
Elected rate	N/A	N/A	N/A	3.00%	N/A
Retirement plan rate (greater of required or elected rate)	4.26%	12.52%	5.38%	3.00%	11.98%
Group Term Life rate	0.03%	0.27%	0.18%	N/A	0.07%
Number of annuitants	2	46	3	1	0
Number of members	6	104	12	12	7
Number of depositing members	2	45	4	6	4
Average age of depositing members	35.42	54.92	54.78	60.81	46.85
Average years of service of depositing members	3.46	9.21	12.44	9.93	4.40

Plan number	112	506	1154	1142	418
Plan name	Bee County	Bell Co. AD	Bell Co. ESD #1	Bell Co. Public Health Dist.	Bell Co. WCID #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 16,432,811	\$ 12,726,003	\$ 0	\$ 34,015	\$ 4,288,351
Members	30,696,968	12,393,863	359,909	7,611,999	11,017,940
Total	47,129,779	25,119,866	359,909	7,646,014	15,306,291
2 PV of future normal cost contributions	6,916,589	4,092,640	314,856	5,851,711	3,458,758
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	40,213,190	21,027,226	45,053	1,794,303	11,847,533
4 Actuarial value of assets	39,341,544	19,161,715	37,228	1,132,830	13,070,499
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 871,646	\$ 1,865,511	\$ 7,825	\$ 661,473	\$ (1,222,966)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	97.8%	91.1%	82.6%	63.1%	110.3%
7 Effective amortization period in years	12.8	15.8	20.0	16.6	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.35%	7.97%	14.16%	9.56%	7.05%
UAAL/(OAAL) rate	0.99%	5.01%	0.35%	1.36%	(3.10%)
Required rate	7.34%	12.98%	14.51%	10.92%	3.95%
Elected rate	N/A	N/A	N/A	N/A	10.00%
Retirement plan rate (greater of required or elected rate)	7.34%	12.98%	14.51%	10.92%	10.00%
Group Term Life rate	0.35%	N/A	0.21%	0.07%	0.17%
Number of annuitants	143	48	0	2	29
Number of members	598	105	3	133	98
Number of depositing members	188	53	3	101	51
Average age of depositing members	47.65	42.06	57.76	41.76	46.85
Average years of service of depositing members	9.90	8.63	8.69	6.12	11.50

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	378	113	708	472	373
Plan name	Bell Co. WCID #3	Bell County	Benbrook WA	Bexar AD	Bexar Co. ESD #10
1 Present value (PV) of future benefits					
Benefit recipients	\$ 28,427	\$ 199,751,507	\$ 4,662,783	\$ 55,749,438	\$ 0
Members	1,183,641	302,537,660	11,623,890	70,764,057	7,272,957
Total	1,212,068	502,289,167	16,286,673	126,513,495	7,272,957
2 PV of future normal cost contributions	607,854	80,609,815	3,926,631	18,569,776	4,280,900
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	604,214	421,679,352	12,360,042	107,943,719	2,992,057
4 Actuarial value of assets	506,707	373,609,913	11,063,056	101,861,208	2,172,073
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 97,507	\$ 48,069,439	\$ 1,296,986	\$ 6,082,511	\$ 819,984
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	83.9%	88.6%	89.5%	94.4%	72.6%
7 Effective amortization period in years	16.0	16.0	14.5	9.0	15.0
Required employer rate for 2026					
Employer-paid normal cost rate	4.64%	7.49%	8.65%	9.82%	9.47%
UAAL/(OAAL) rate	1.47%	4.97%	3.75%	4.26%	3.29%
Required rate	6.11%	12.46%	12.40%	14.08%	12.76%
Elected rate	4.30%	N/A	N/A	16.18%	N/A
Retirement plan rate (greater of required or elected rate)	6.11%	12.46%	12.40%	16.18%	12.76%
Group Term Life rate	N/A	N/A	0.21%	N/A	0.05%
Number of annuitants	2	814	23	153	0
Number of members	12	2,528	66	335	75
Number of depositing members	9	1,235	44	186	42
Average age of depositing members	49.41	43.51	48.02	42.68	32.95
Average years of service of depositing members	12.44	9.91	12.08	10.49	5.82

Plan number	1103	1080	861	1160	1167
Plan name	Bexar Co. ESD #11	Bexar Co. ESD #12	Bexar Co. ESD #2	Bexar Co. ESD #3	Bexar Co. ESD #4
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 6,963	\$ 0	\$ 0
Members	4,623,551	4,534,419	44,617,800	12,964,358	4,280,170
Total	4,623,551	4,534,419	44,624,763	12,964,358	4,280,170
2 PV of future normal cost contributions	3,240,846	2,888,765	25,458,791	10,675,758	3,714,981
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,382,705	1,645,654	19,165,972	2,288,600	565,189
4 Actuarial value of assets	1,044,660	1,202,939	13,585,349	696,618	119,269
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 338,045	\$ 442,715	\$ 5,580,623	\$ 1,591,982	\$ 445,920
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	75.6%	73.1%	70.9%	30.4%	21.1%
7 Effective amortization period in years	18.1	14.4	14.8	13.0	20.0
Required employer rate for 2026					
Employer-paid normal cost rate	10.68%	9.59%	10.20%	10.36%	10.54%
UAAL/(OAAL) rate	1.69%	2.38%	3.76%	2.23%	1.58%
Required rate	12.37%	11.97%	13.96%	12.59%	12.12%
Elected rate	N/A	N/A	N/A	13.00%	N/A
Retirement plan rate (greater of required or elected rate)	12.37%	11.97%	13.96%	13.00%	12.12%
Group Term Life rate	0.07%	N/A	0.05%	0.07%	0.08%
Number of annuitants	0	0	1	0	0
Number of members	38	48	190	89	56
Number of depositing members	29	28	150	88	54
Average age of depositing members	34.93	36.19	34.87	34.05	36.74
Average years of service of depositing members	7.53	7.56	6.71	6.01	5.38

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1083	1001	828	979	544
Plan name	Bexar Co. ESD #5	Bexar Co. ESD #6	Bexar Co. ESD #7	Bexar Co. ESD #8	Bexar Co. WCID #10
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 43,048	\$ 43,766	\$ 420,061
Members	7,096,532	9,703	18,951,799	4,582,060	1,181,543
Total	7,096,532	9,703	18,994,847	4,625,826	1,601,604
2 PV of future normal cost contributions	5,179,491	3,290	9,513,662	2,962,378	401,854
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	1,917,041	6,413	9,481,185	1,663,448	1,199,750
4 Actuarial value of assets	1,452,690	5,995	7,624,849	1,372,179	1,105,159
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 464,351	\$ 418	\$ 1,856,336	\$ 291,269	\$ 94,591
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	75.8%	93.5%	80.4%	82.5%	92.1%
7 Effective amortization period in years	16.3	15.6	15.2	16.6	16.4
Required employer rate for 2026					
Employer-paid normal cost rate	7.93%	6.86%	9.64%	10.77%	4.09%
UAAL/(OAAL) rate	1.26%	0.71%	3.04%	1.77%	1.70%
Required rate	9.19%	7.57%	12.68%	12.54%	5.79%
Elected rate	N/A	N/A	12.90%	N/A	4.29%
Retirement plan rate (greater of required or elected rate)	9.19%	7.57%	12.90%	12.54%	5.79%
Group Term Life rate	N/A	N/A	0.06%	N/A	0.21%
Number of annuitants	0	0	1	1	5
Number of members	79	1	89	34	16
Number of depositing members	51	1	63	21	9
Average age of depositing members	30.60	58.96	34.59	33.32	48.64
Average years of service of depositing members	3.95	19.92	6.41	4.11	13.16

Plan number	114	716	737	616	1157
Plan name	Bexar County	Bexar Metro 911 Network Dist.	Bexar-Medina-Atascosa WCID #1	Bistone MWSD – Limestone Co.	Blanco Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,011,364,133	\$ 4,814,769	\$ 501,087	\$ 668,707	\$ 0
Members	1,669,877,835	12,775,645	4,500,796	2,822,738	612,212
Total	2,681,241,968	17,590,414	5,001,883	3,491,445	612,212
2 PV of future normal cost contributions	442,373,475	2,818,638	1,341,003	425,183	464,247
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	2,238,868,493	14,771,776	3,660,880	3,066,262	147,965
4 Actuarial value of assets	1,948,559,388	18,122,884	3,555,854	2,933,430	55,880
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 290,309,105	\$ (3,351,108)	\$ 105,026	\$ 132,832	\$ 92,085
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	87.0%	122.7%	97.1%	95.7%	37.8%
7 Effective amortization period in years	15.5	0.0	17.5	16.0	20.0
Required employer rate for 2026					
Employer-paid normal cost rate	7.62%	7.85%	8.37%	7.40%	7.31%
UAAL/(OAAL) rate	6.20%	(7.85%)	0.94%	3.30%	1.69%
Required rate	13.82%	0.00%	9.31%	10.70%	9.00%
Elected rate	N/A	10.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.82%	10.00%	9.31%	10.70%	9.00%
Group Term Life rate	N/A	N/A	N/A	0.29%	0.11%
Number of annuitants	3,600	8	5	4	0
Number of members	11,482	25	58	10	7
Number of depositing members	5,981	23	23	6	7
Average age of depositing members	42.15	49.08	45.79	44.48	48.64
Average years of service of depositing members	10.04	13.74	10.85	12.32	16.58

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1016	115	965	525	116
Plan name	Blanco Co. ESD #2	Blanco County	Bluebonnet GCD	Borden Co. AD	Borden County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 6,281,899	\$ 0	\$ 5,196	\$ 3,808,781
Members	2,809,643	14,137,398	387,789	400,666	3,985,183
Total	2,809,643	20,419,297	387,789	405,862	7,793,964
2 PV of future normal cost contributions	2,046,064	5,515,202	270,206	120,762	959,394
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	763,579	14,904,095	117,583	285,100	6,834,570
4 Actuarial value of assets	481,806	13,355,925	109,598	342,491	6,656,959
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 281,773	\$ 1,548,170	\$ 7,985	\$ (57,391)	\$ 177,611
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	63.1%	89.6%	93.2%	120.1%	97.4%
7 Effective amortization period in years	15.9	14.9	16.7	0.0	1.8
Required employer rate for 2026					
Employer-paid normal cost rate	7.52%	7.80%	2.83%	10.29%	6.72%
UAAL/(OAAL) rate	1.94%	2.44%	0.30%	(4.27%)	1.42%
Required rate	9.46%	10.24%	3.13%	6.02%	8.14%
Elected rate	N/A	N/A	N/A	7.00%	13.36%
Retirement plan rate (greater of required or elected rate)	9.46%	10.24%	3.13%	7.00%	13.36%
Group Term Life rate	0.06%	0.39%	N/A	N/A	N/A
Number of annuitants	0	59	0	1	19
Number of members	50	166	4	5	28
Number of depositing members	31	88	3	2	22
Average age of depositing members	39.26	47.37	34.36	54.95	52.20
Average years of service of depositing members	5.60	9.18	7.39	17.42	13.76

Plan number	521	117	118	508	413
Plan name	Bosque Co. CAD	Bosque County	Bowie County	Brazoria Co. AD	Brazoria Co. CRD #3
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,487,324	\$ 5,015,107	\$ 49,588,474	\$ 9,753,886	\$ 4,919,144
Members	1,675,545	15,377,915	69,707,373	17,771,118	25,034,407
Total	3,162,869	20,393,022	119,295,847	27,525,004	29,953,551
2 PV of future normal cost contributions	775,930	3,814,741	18,655,881	4,615,259	5,690,977
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,386,939	16,578,281	100,639,966	22,909,745	24,262,574
4 Actuarial value of assets	2,193,081	16,988,951	91,222,613	20,995,200	20,472,986
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 193,858	\$ (410,670)	\$ 9,417,353	\$ 1,914,545	\$ 3,789,588
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.9%	102.5%	90.6%	91.6%	84.4%
7 Effective amortization period in years	14.9	0.0	15.9	6.7	15.5
Required employer rate for 2026					
Employer-paid normal cost rate	10.49%	4.61%	6.59%	7.99%	10.33%
UAAL/(OAAL) rate	4.22%	(0.57%)	3.59%	4.20%	7.78%
Required rate	14.71%	4.04%	10.18%	12.19%	18.11%
Elected rate	9.52%	5.00%	7.44%	16.00%	N/A
Retirement plan rate (greater of required or elected rate)	14.71%	5.00%	10.18%	16.00%	18.11%
Group Term Life rate	0.19%	0.16%	0.26%	N/A	0.19%
Number of annuitants	8	80	259	26	21
Number of members	19	303	1,050	102	55
Number of depositing members	10	124	435	62	46
Average age of depositing members	36.80	49.87	47.53	47.38	47.30
Average years of service of depositing members	9.09	10.37	9.04	11.81	14.66

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	424	681	1050	119	689
Plan name	Brazoria Co. DD #4	Brazoria Co. DD #5	Brazoria Co. ESD #3	Brazoria County	Brazos CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 13,226,087	\$ 510,275	\$ 0	\$ 258,307,087	\$ 3,453,470
Members	27,272,681	3,036,703	4,834,454	453,785,934	9,120,153
Total	40,498,768	3,546,978	4,834,454	712,093,021	12,573,623
2 PV of future normal cost contributions	8,266,295	1,630,164	3,477,321	120,122,030	2,312,332
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	32,232,473	1,916,814	1,357,133	591,970,991	10,261,291
4 Actuarial value of assets	31,996,483	1,857,268	1,350,031	528,265,758	9,444,015
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 235,990	\$ 59,546	\$ 7,102	\$ 63,705,233	\$ 817,276
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.3%	96.9%	99.5%	89.2%	92.0%
7 Effective amortization period in years	14.4	16.6	13.7	12.9	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	10.32%	8.50%	8.79%	7.47%	10.58%
UAAL/(OAAL) rate	0.41%	0.48%	0.03%	5.06%	3.87%
Required rate	10.73%	8.98%	8.82%	12.53%	14.45%
Elected rate	N/A	N/A	N/A	13.27%	N/A
Retirement plan rate (greater of required or elected rate)	10.73%	8.98%	8.82%	13.27%	14.45%
Group Term Life rate	0.17%	N/A	N/A	N/A	N/A
Number of annuitants	36	2	0	1,074	17
Number of members	99	30	78	3,106	60
Number of depositing members	70	15	34	1,598	30
Average age of depositing members	44.19	46.28	38.43	44.02	48.91
Average years of service of depositing members	12.35	7.44	4.13	10.76	10.97

Plan number	600	1161	1144	120	849
Plan name	Brazos Co. ECD	Brazos Co. ESD #1	Brazos Co. ESD #2	Brazos County	Brazos Regional PUA
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,002,961	\$ 0	\$ 0	\$ 156,906,814	\$ 814,129
Members	15,819,149	845,332	262,163	297,112,143	2,217,216
Total	20,822,110	845,332	262,163	454,018,957	3,031,345
2 PV of future normal cost contributions	4,391,674	701,107	179,496	73,980,027	904,267
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	16,430,436	144,225	82,667	380,038,930	2,127,078
4 Actuarial value of assets	14,792,026	59,683	39,591	326,385,113	2,019,038
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,638,410	\$ 84,542	\$ 43,076	\$ 53,653,817	\$ 108,040
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.0%	41.4%	47.9%	85.9%	94.9%
7 Effective amortization period in years	14.1	19.8	19.0	9.8	14.7
Required employer rate for 2026					
Employer-paid normal cost rate	7.66%	6.61%	7.84%	7.91%	6.71%
UAAL/(OAAL) rate	4.65%	1.30%	2.41%	6.47%	1.24%
Required rate	12.31%	7.91%	10.25%	14.38%	7.95%
Elected rate	12.59%	N/A	N/A	17.00%	N/A
Retirement plan rate (greater of required or elected rate)	12.59%	7.91%	10.25%	17.00%	7.95%
Group Term Life rate	0.06%	0.11%	0.12%	N/A	N/A
Number of annuitants	18	0	0	578	7
Number of members	115	30	15	1,904	28
Number of depositing members	41	24	7	979	15
Average age of depositing members	38.62	36.77	36.45	44.61	44.42
Average years of service of depositing members	10.39	6.32	10.44	11.70	10.70

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 14,572,071	\$ 2,300,964	\$ 2,353,901	\$ 0	\$ 414,240
Members	68,770,874	9,498,620	13,950,569	1,191,525	1,499,964
Total	83,342,945	11,799,584	16,304,470	1,191,525	1,914,204
2 PV of future normal cost contributions	21,151,152	4,099,464	4,852,491	371,222	550,124
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	62,191,793	7,700,120	11,451,979	820,303	1,364,080
4 Actuarial value of assets	57,182,535	8,718,276	11,690,726	821,134	1,392,157
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 5,009,258	\$ (1,018,156)	\$ (238,747)	\$ (831)	\$ (28,077)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.9%	113.2%	102.1%	100.1%	102.1%
7 Effective amortization period in years	16.0	0.0	0.0	0.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.75%	5.09%	5.62%	13.80%	7.67%
UAAL/(OAAL) rate	2.07%	(1.68%)	(0.31%)	(0.03%)	(0.64%)
Required rate	8.82%	3.41%	5.31%	13.77%	7.03%
Elected rate	N/A	N/A	N/A	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	8.82%	3.41%	5.31%	13.77%	7.03%
Group Term Life rate	N/A	N/A	N/A	N/A	0.03%
Number of annuitants	123	23	32	0	3
Number of members	469	286	376	5	17
Number of depositing members	257	115	141	3	7
Average age of depositing members	46.00	51.18	46.70	55.85	36.24
Average years of service of depositing members	11.32	6.61	9.73	12.08	5.11

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	\$ 9,176,987	\$ 135,923	\$ 0	\$ 1,765,872	\$ 0
Members	15,522,242	1,861,219	199,477	2,571,087	725,448
Total	24,699,229	1,997,142	199,477	4,336,959	725,448
2 PV of future normal cost contributions	4,733,946	839,346	170,065	613,986	494,457
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	19,965,283	1,157,796	29,412	3,722,973	230,991
4 Actuarial value of assets	18,231,542	1,223,655	22,338	3,598,805	222,350
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,733,741	\$ (65,859)	\$ 7,074	\$ 124,168	\$ 8,641
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.3%	105.7%	75.9%	96.7%	96.3%
7 Effective amortization period in years	14.8	0.0	19.0	16.3	17.5
Required employer rate for 2026					
Employer-paid normal cost rate	6.52%	7.98%	5.42%	6.24%	6.37%
UAAL/(OAAL) rate	3.05%	(1.03%)	0.71%	1.36%	0.28%
Required rate	9.57%	6.95%	6.13%	7.60%	6.65%
Elected rate	N/A	8.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.57%	8.00%	6.13%	7.60%	6.65%
Group Term Life rate	0.13%	0.12%	0.11%	0.61%	N/A
Number of annuitants	71	2	0	27	0
Number of members	269	13	4	62	7
Number of depositing members	96	10	3	25	5
Average age of depositing members	43.83	44.54	43.52	55.60	44.66
Average years of service of depositing members	7.24	14.07	12.61	9.56	11.05

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 29,511	\$ 12,324,357	\$ 1,264,139	\$ 396,330	\$ 15,481,378
Members	1,280,599	13,684,251	1,334,354	2,133,763	29,553,908
Total	1,310,110	26,008,608	2,598,493	2,530,093	45,035,286
2 PV of future normal cost contributions	613,753	3,080,844	425,631	855,221	6,860,923
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	696,357	22,927,764	2,172,862	1,674,872	38,174,363
4 Actuarial value of assets	632,012	24,030,018	2,180,613	1,492,009	34,799,717
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 64,345	\$ (1,102,254)	\$ (7,751)	\$ 182,863	\$ 3,374,646
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.8%	104.8%	100.4%	89.1%	91.2%
7 Effective amortization period in years	17.3	0.0	0.0	13.4	15.9
Required employer rate for 2026					
Employer-paid normal cost rate	2.82%	3.77%	6.27%	6.72%	5.13%
UAAL/(OAAL) rate	0.79%	(1.55%)	(0.27%)	1.98%	2.69%
Required rate	3.61%	2.22%	6.00%	8.70%	7.82%
Elected rate	N/A	N/A	N/A	9.00%	N/A
Retirement plan rate (greater of required or elected rate)	3.61%	2.22%	6.00%	9.00%	7.82%
Group Term Life rate	N/A	0.35%	0.13%	N/A	N/A
Number of annuitants	1	112	4	3	124
Number of members	25	287	33	17	372
Number of depositing members	14	130	9	13	192
Average age of depositing members	41.13	49.58	43.46	55.35	48.61
Average years of service of depositing members	12.95	10.64	6.48	12.87	13.29

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	\$ 400,560	\$ 25,798	\$ 2,384,789	\$ 58,832	\$ 10,269,405
Members	2,010,231	135,867	14,384,976	1,103,592	21,286,077
Total	2,410,791	161,665	16,769,765	1,162,424	31,555,482
2 PV of future normal cost contributions	341,325	79,662	5,110,406	533,108	6,950,764
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,069,466	82,003	11,659,359	629,316	24,604,718
4 Actuarial value of assets	2,060,467	91,347	11,191,323	554,566	22,146,137
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 8,999	\$ (9,344)	\$ 468,036	\$ 74,750	\$ 2,458,581
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.6%	111.4%	96.0%	88.1%	90.0%
7 Effective amortization period in years	0.0	0.0	16.4	16.5	14.7
Required employer rate for 2026					
Employer-paid normal cost rate	3.24%	6.15%	7.32%	5.77%	7.08%
UAAL/(OAAL) rate	(0.07%)	(0.82%)	0.76%	1.80%	2.91%
Required rate	3.17%	5.33%	8.08%	7.57%	9.99%
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%	8.08%	7.57%	9.99%
Group Term Life rate	N/A	0.37%	N/A	N/A	0.29%
Number of annuitants	3	1	26	2	103
Number of members	14	4	582	13	330
Number of depositing members	11	2	126	9	160
Average age of depositing members	48.30	56.24	43.20	41.89	48.47
Average years of service of depositing members	18.60	17.17	5.01	11.13	10.78

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 2,134,491	\$ 38,342,363	\$ 322,888	\$ 8,531,028	\$ 9,975,390
Members	7,559,953	82,148,471	2,494,083	10,600,153	12,533,185
Total	9,694,444	120,490,834	2,816,971	19,131,181	22,508,575
2 PV of future normal cost contributions	1,051,420	26,488,273	910,593	2,379,788	3,103,137
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	8,643,024	94,002,561	1,906,378	16,751,393	19,405,438
4 Actuarial value of assets	7,899,654	82,018,102	1,975,707	15,802,616	16,904,862
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 743,370	\$ 11,984,459	\$ (69,329)	\$ 948,777	\$ 2,500,576
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	91.4%	87.3%	103.6%	94.3%	87.1%
7 Effective amortization period in years	15.4	15.9	0.0	10.7	12.9
Required employer rate for 2026					
Employer-paid normal cost rate	8.05%	6.91%	10.53%	8.36%	9.42%
UAAL/(OAAL) rate	6.71%	3.68%	(1.13%)	4.31%	11.02%
Required rate	14.76%	10.59%	9.40%	12.67%	20.44%
Elected rate	N/A	N/A	11.42%	14.00%	16.51%
Retirement plan rate (greater of required or elected rate)	14.76%	10.59%	11.42%	14.00%	20.44%
Group Term Life rate	N/A	0.23%	N/A	N/A	0.26%
Number of annuitants	17	266	6	25	24
Number of members	33	797	28	89	50
Number of depositing members	19	406	11	37	33
Average age of depositing members	52.86	44.78	40.88	44.01	45.97
Average years of service of depositing members	16.87	10.55	7.30	8.72	9.36

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	\$ 224,545	\$ 11,073,548	\$ 1,081,811	\$ 0	\$ 31,800,896
Members	4,625,337	34,698,737	3,852,375	301,120	58,109,712
Total	4,849,882	45,772,285	4,934,186	301,120	89,910,608
2 PV of future normal cost contributions	1,359,313	10,452,862	684,736	61,728	14,994,585
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	3,490,569	35,319,423	4,249,450	239,392	74,916,023
4 Actuarial value of assets	2,991,482	32,463,070	3,872,250	229,726	70,397,790
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 499,087	\$ 2,856,353	\$ 377,200	\$ 9,666	\$ 4,518,233
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	85.7%	91.9%	91.1%	96.0%	94.0%
7 Effective amortization period in years	16.7	14.2	12.1	16.5	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	7.95%	5.47%	8.00%	11.69%	8.15%
UAAL/(OAAL) rate	4.34%	1.74%	5.33%	1.32%	2.84%
Required rate	12.29%	7.21%	13.33%	13.01%	10.99%
Elected rate	N/A	4.00%	14.33%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.29%	7.21%	14.33%	13.01%	10.99%
Group Term Life rate	N/A	N/A	N/A	0.12%	0.16%
Number of annuitants	3	163	7	0	171
Number of members	25	619	23	2	387
Number of depositing members	18	280	12	1	218
Average age of depositing members	43.16	46.93	53.79	57.83	49.10
Average years of service of depositing members	13.49	10.40	18.31	25.25	12.16

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 631,713	\$ 3,437,182	\$ 9,648,908	\$ 656,989	\$ 642,387
Members	783,523	7,251,183	20,908,526	2,610,207	3,054,108
Total	1,415,236	10,688,365	30,557,434	3,267,196	3,696,495
2 PV of future normal cost contributions	224,937	1,860,617	4,927,341	597,376	950,657
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	1,190,299	8,827,748	25,630,093	2,669,820	2,745,838
4 Actuarial value of assets	1,121,506	8,710,706	21,294,274	2,586,513	3,123,224
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 68,793	\$ 117,042	\$ 4,335,819	\$ 83,307	\$ (377,386)
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	94.2%	98.7%	83.1%	96.9%	113.7%
7 Effective amortization period in years	16.7	16.2	14.1	16.9	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	4.20%	3.60%	9.97%	4.03%	3.77%
UAAL/(OAAL) rate	2.59%	0.30%	11.71%	0.81%	(3.12%)
Required rate	6.79%	3.90%	21.68%	4.84%	0.65%
Elected rate	N/A	N/A	11.79%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	6.79%	3.90%	21.68%	4.84%	7.00%
Group Term Life rate	N/A	0.58%	N/A	N/A	N/A
Number of annuitants	9	51	43	8	11
Number of members	10	153	108	45	40
Number of depositing members	6	73	67	28	28
Average age of depositing members	49.19	52.60	44.45	57.75	51.54
Average years of service of depositing members	8.18	13.26	12.34	12.48	12.14

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	\$ 584,524	\$ 517,949	\$ 4,473,274	\$ 746,763	\$ 0
Members	767,685	2,240,446	3,347,770	1,191,516	4,773,613
Total	1,352,209	2,758,395	7,821,044	1,938,279	4,773,613
2 PV of future normal cost contributions	405,908	1,113,404	762,918	323,891	2,225,122
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	946,301	1,644,991	7,058,126	1,614,388	2,548,491
4 Actuarial value of assets	914,368	1,799,373	7,047,306	1,584,478	2,351,220
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 31,933	\$ (154,382)	\$ 10,820	\$ 29,910	\$ 197,271
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	96.6%	109.4%	99.8%	98.1%	92.3%
7 Effective amortization period in years	16.0	0.0	0.0	19.5	16.7
Required employer rate for 2026					
Employer-paid normal cost rate	8.00%	14.07%	3.11%	5.60%	10.76%
UAAL/(OAAL) rate	1.12%	(1.83%)	(0.21%)	0.72%	1.27%
Required rate	9.12%	12.24%	2.90%	6.32%	12.03%
Elected rate	N/A	12.00%	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.12%	12.24%	7.00%	6.32%	12.03%
Group Term Life rate	N/A	N/A	N/A	N/A	0.15%
Number of annuitants	1	2	33	11	0
Number of members	4	9	69	20	44
Number of depositing members	4	7	22	12	20
Average age of depositing members	46.84	46.93	44.93	56.03	43.17
Average years of service of depositing members	13.58	15.68	13.10	9.15	9.58

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	130	670	131	367	379
	Cameron County	Camp CAD	Camp County	Caney Creek MUD	Canyon Lake CLD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 178,538,129	\$ 173,282	\$ 7,789,206	\$ 67,111	\$ 31,774
Members	429,253,843	1,283,732	6,753,862	1,204,590	547,584
Total	607,791,972	1,457,014	14,543,068	1,271,701	579,358
2 PV of future normal cost contributions	111,262,749	247,208	2,329,250	791,832	353,512
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	496,529,223	1,209,806	12,213,818	479,869	225,846
4 Actuarial value of assets	446,870,878	1,146,155	11,552,947	451,423	267,967
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 49,658,345	\$ 63,651	\$ 660,871	\$ 28,446	\$ (42,121)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.0%	94.7%	94.6%	94.1%	118.7%
7 Effective amortization period in years	14.6	16.8	3.8	17.3	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	9.08%	7.11%	6.94%	3.88%	3.06%
UAAL/(OAAL) rate	4.63%	1.85%	1.91%	0.30%	(0.81%)
Required rate	13.71%	8.96%	8.85%	4.18%	2.25%
Elected rate	N/A	6.69%	12.55%	N/A	5.00%
Retirement plan rate (greater of required or elected rate)	13.71%	8.96%	12.55%	4.18%	5.00%
Group Term Life rate	0.18%	0.16%	N/A	N/A	N/A
Number of annuitants	904	1	62	2	3
Number of members	3,993	9	101	29	17
Number of depositing members	1,978	4	62	18	14
Average age of depositing members	42.50	58.33	54.91	43.86	50.05
Average years of service of depositing members	9.75	18.44	9.97	4.49	5.25

Plan number	1021	132	610	133	134
	Canyon Reg. WA	Carson County	Cass Co. AD	Cass County	Castro County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 47,506	\$ 8,606,074	\$ 601,034	\$ 22,448,339	\$ 7,871,900
Members	4,308,006	12,699,654	1,514,000	25,405,619	10,421,781
Total	4,355,512	21,305,728	2,115,034	47,853,958	18,293,681
2 PV of future normal cost contributions	2,529,797	2,940,803	590,817	6,703,264	2,671,761
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,825,715	18,364,925	1,524,217	41,150,694	15,621,920
4 Actuarial value of assets	1,422,528	17,497,641	1,813,528	37,895,430	14,425,921
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 403,187	\$ 867,284	\$ (289,311)	\$ 3,255,264	\$ 1,195,999
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	77.9%	95.3%	119.0%	92.1%	92.3%
7 Effective amortization period in years	15.2	12.5	0.0	14.4	15.9
Required employer rate for 2026					
Employer-paid normal cost rate	10.29%	7.83%	6.51%	6.21%	7.00%
UAAL/(OAAL) rate	2.21%	2.76%	(4.83%)	3.68%	3.61%
Required rate	12.50%	10.59%	1.68%	9.89%	10.61%
Elected rate	N/A	10.80%	9.03%	N/A	10.00%
Retirement plan rate (greater of required or elected rate)	12.50%	10.80%	9.03%	9.89%	10.61%
Group Term Life rate	0.12%	0.43%	0.08%	0.15%	N/A
Number of annuitants	1	60	9	150	53
Number of members	28	148	25	298	146
Number of depositing members	19	67	13	162	63
Average age of depositing members	43.51	48.94	45.68	50.00	46.66
Average years of service of depositing members	7.88	11.41	5.23	10.84	8.36

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 53,476	\$ 184,624	\$ 6,891,022	\$ 82,308	\$ 2,760,287
Members	11,867,098	962,663	17,715,283	861,933	6,974,314
Total	11,920,574	1,147,287	24,606,305	944,241	9,734,601
2 PV of future normal cost contributions	8,020,444	694,238	5,678,588	221,115	1,895,693
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,900,130	453,049	18,927,717	723,126	7,838,908
4 Actuarial value of assets	2,554,038	462,789	19,168,018	728,805	7,569,928
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,346,092	\$ (9,740)	\$ (240,301)	\$ (5,679)	\$ 268,980
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	65.5%	102.1%	101.3%	100.8%	96.6%
7 Effective amortization period in years	14.9	0.0	0.0	0.0	5.8
Required employer rate for 2026					
Employer-paid normal cost rate	7.35%	10.97%	11.59%	5.02%	10.27%
UAAL/(OAAL) rate	1.42%	(0.32%)	(1.00%)	(0.28%)	1.71%
Required rate	8.77%	10.65%	10.59%	4.74%	11.98%
Elected rate	N/A	10.03%	18.00%	N/A	14.00%
Retirement plan rate (greater of required or elected rate)	8.77%	10.65%	18.00%	4.74%	14.00%
Group Term Life rate	N/A	0.09%	0.21%	N/A	N/A
Number of annuitants	4	2	12	3	7
Number of members	181	12	44	4	26
Number of depositing members	140	8	29	4	14
Average age of depositing members	47.42	53.94	51.30	50.05	41.49
Average years of service of depositing members	9.75	7.58	13.43	15.25	12.42

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	\$ 3,670,906	\$ 67,584,409	\$ 0	\$ 24,172,768	\$ 141,148
Members	27,174,350	151,959,299	375,687	43,316,746	276,679
Total	30,845,256	219,543,708	375,687	67,489,514	417,827
2 PV of future normal cost contributions	9,365,235	48,202,186	196,020	11,409,373	69,645
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	21,480,021	171,341,522	179,667	56,080,141	348,182
4 Actuarial value of assets	20,193,921	149,106,539	142,363	53,317,216	327,998
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,286,100	\$ 22,234,983	\$ 37,304	\$ 2,762,925	\$ 20,184
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.0%	87.0%	79.2%	95.1%	94.2%
7 Effective amortization period in years	16.0	14.9	17.6	11.4	9.9
Required employer rate for 2026					
Employer-paid normal cost rate	5.45%	9.56%	1.97%	7.43%	4.57%
UAAL/(OAAL) rate	1.05%	4.93%	0.67%	1.79%	3.70%
Required rate	6.50%	14.49%	2.64%	9.22%	8.27%
Elected rate	N/A	14.22%	N/A	9.75%	8.85%
Retirement plan rate (greater of required or elected rate)	6.50%	14.49%	2.64%	9.75%	8.85%
Group Term Life rate	N/A	0.14%	0.26%	N/A	N/A
Number of annuitants	20	338	0	201	1
Number of members	352	1,055	14	563	3
Number of depositing members	155	605	10	248	2
Average age of depositing members	41.77	45.45	50.73	50.06	48.11
Average years of service of depositing members	6.65	10.18	18.34	11.23	8.08

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 14,151,523	\$ 1,867,429	\$ 0	\$ 0	\$ 0
Members	65,957,354	4,689,036	184,749	468,214	786,601
Total	80,108,877	6,556,465	184,749	468,214	786,601
2 PV of future normal cost contributions	20,714,557	1,323,020	141,443	323,196	377,105
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	59,394,320	5,233,445	43,306	145,018	409,496
4 Actuarial value of assets	55,522,159	6,279,548	42,338	124,590	423,434
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,872,161	\$ (1,046,103)	\$ 968	\$ 20,428	\$ (13,938)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.5%	120.0%	97.8%	85.9%	103.4%
7 Effective amortization period in years	15.3	0.0	19.8	17.8	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	5.61%	2.35%	6.03%	3.36%	7.32%
UAAL/(OAAL) rate	1.73%	(2.35%)	0.07%	0.48%	(0.40%)
Required rate	7.34%	0.00%	6.10%	3.84%	6.92%
Elected rate	6.69%	5.50%	N/A	N/A	7.57%
Retirement plan rate (greater of required or elected rate)	7.34%	5.50%	6.10%	3.84%	7.57%
Group Term Life rate	N/A	N/A	0.15%	0.06%	N/A
Number of annuitants	95	36	0	0	0
Number of members	594	138	5	9	7
Number of depositing members	275	68	5	7	7
Average age of depositing members	43.40	48.34	40.37	46.82	53.32
Average years of service of depositing members	9.38	11.02	7.20	6.20	14.67

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	\$ 1,297,421	\$ 11,756,436	\$ 0	\$ 0	\$ 303,153
Members	674,581	12,093,084	888,575	322,240	297,576
Total	1,972,002	23,849,520	888,575	322,240	600,729
2 PV of future normal cost contributions	288,976	3,660,019	249,805	56,582	94,578
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,683,026	20,189,501	638,770	265,658	506,151
4 Actuarial value of assets	1,527,923	20,457,828	665,383	248,984	618,683
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 155,103	\$ (268,327)	\$ (26,613)	\$ 16,674	\$ (112,532)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.8%	101.3%	104.2%	93.7%	122.2%
7 Effective amortization period in years	2.0	0.0	0.0	16.2	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	9.46%	5.32%	9.25%	12.03%	6.84%
UAAL/(OAAL) rate	6.79%	(1.04%)	(1.23%)	2.57%	(6.84%)
Required rate	16.25%	4.28%	8.02%	14.60%	0.00%
Elected rate	31.87%	11.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	31.87%	11.00%	8.02%	14.60%	0.00%
Group Term Life rate	0.10%	N/A	N/A	N/A	0.68%
Number of annuitants	10	75	0	0	5
Number of members	10	163	2	1	3
Number of depositing members	6	86	2	1	2
Average age of depositing members	51.40	47.76	46.40	60.48	40.81
Average years of service of depositing members	7.96	10.01	21.13	20.42	9.17

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 8,768,932	\$ 278,599	\$ 3,320	\$ 5,496,007	\$ 4,533,365
Members	10,290,570	143,454	60,713	4,505,063	9,485,567
Total	19,059,502	422,053	64,033	10,001,070	14,018,932
2 PV of future normal cost contributions	2,538,537	101,131	43,944	1,229,839	2,969,136
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	16,520,965	320,922	20,089	8,771,231	11,049,796
4 Actuarial value of assets	17,854,188	295,920	19,085	8,234,212	10,984,353
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (1,333,223)	\$ 25,002	\$ 1,004	\$ 537,019	\$ 65,443
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	108.1%	92.2%	95.0%	93.9%	99.4%
7 Effective amortization period in years	0.0	11.1	17.4	5.8	16.7
Required employer rate for 2026					
Employer-paid normal cost rate	7.69%	8.12%	3.05%	6.43%	7.20%
UAAL/(OAAL) rate	(5.49%)	2.75%	0.25%	4.05%	0.24%
Required rate	2.20%	10.87%	3.30%	10.48%	7.44%
Elected rate	13.00%	11.71%	N/A	12.90%	N/A
Retirement plan rate (greater of required or elected rate)	13.00%	11.71%	3.30%	12.90%	7.44%
Group Term Life rate	0.46%	N/A	N/A	0.42%	N/A
Number of annuitants	54	3	1	53	41
Number of members	112	2	2	72	98
Number of depositing members	53	1	2	41	60
Average age of depositing members	49.14	51.63	34.27	54.71	50.91
Average years of service of depositing members	12.86	21.17	4.67	9.86	11.53

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	\$ 30,026,779	\$ 341,622,264	\$ 7,862	\$ 1,655,321	\$ 18,995,811
Members	49,597,968	692,118,812	418,155	4,861,371	39,523,192
Total	79,624,747	1,033,741,076	426,017	6,516,692	58,519,003
2 PV of future normal cost contributions	16,863,878	175,145,395	312,405	1,216,959	9,386,070
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	62,760,869	858,595,681	113,612	5,299,733	49,132,933
4 Actuarial value of assets	62,606,411	859,516,635	194,060	5,031,399	45,229,384
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 154,458	\$ (920,954)	\$ (80,448)	\$ 268,334	\$ 3,903,549
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.8%	100.1%	170.8%	94.9%	92.1%
7 Effective amortization period in years	0.0	0.0	0.0	16.2	7.1
Required employer rate for 2026					
Employer-paid normal cost rate	10.61%	7.65%	11.62%	7.64%	7.13%
UAAL/(OAAL) rate	(0.11%)	(0.25%)	(5.64%)	1.62%	3.13%
Required rate	10.50%	7.40%	5.98%	9.26%	10.26%
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%	5.98%	9.26%	13.00%
Group Term Life rate	N/A	N/A	0.05%	0.30%	N/A
Number of annuitants	75	1,074	1	28	110
Number of members	245	3,458	6	96	478
Number of depositing members	162	1,938	3	48	207
Average age of depositing members	43.88	43.72	44.89	54.10	45.84
Average years of service of depositing members	8.29	10.39	6.81	10.15	10.26

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 3,689,773	\$ 559,442	\$ 69,949,744	\$ 0	\$ 11,236,585
Members	8,870,412	24,559,748	204,179,801	925,291	15,805,362
Total	12,560,185	25,119,190	274,129,545	925,291	27,041,947
2 PV of future normal cost contributions	3,199,794	9,871,456	59,483,831	297,036	3,718,431
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	9,360,391	15,247,734	214,645,714	628,255	23,323,516
4 Actuarial value of assets	8,680,370	12,977,496	186,959,553	346,532	19,736,054
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 680,021	\$ 2,270,238	\$ 27,686,161	\$ 281,723	\$ 3,587,462
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.7%	85.1%	87.1%	55.2%	84.6%
7 Effective amortization period in years	2.9	15.6	15.8	15.1	12.8
Required employer rate for 2026					
Employer-paid normal cost rate	10.84%	8.06%	7.13%	5.73%	4.96%
UAAL/(OAAL) rate	2.45%	3.38%	4.20%	7.66%	5.61%
Required rate	13.29%	11.44%	11.33%	13.39%	10.57%
Elected rate	20.00%	10.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	20.00%	11.44%	11.33%	13.39%	10.57%
Group Term Life rate	N/A	0.06%	0.20%	0.22%	0.43%
Number of annuitants	24	5	416	0	115
Number of members	102	128	1,459	10	283
Number of depositing members	39	82	811	9	135
Average age of depositing members	43.05	35.44	43.41	49.62	49.33
Average years of service of depositing members	6.26	8.21	10.24	13.42	9.00

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	\$ 75,878	\$ 1,806,760	\$ 3,482,615	\$ 4,556,521
Members	4,821,426	653,817	6,254,789	6,369,333	30,971,707
Total	4,821,426	729,695	8,061,549	9,851,948	35,528,228
2 PV of future normal cost contributions	1,383,577	445,681	2,275,713	1,591,328	11,938,435
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,437,849	284,014	5,785,836	8,260,620	23,589,793
4 Actuarial value of assets	2,498,960	288,205	6,004,457	8,059,175	22,530,592
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 938,889	\$ (4,191)	\$ (218,621)	\$ 201,445	\$ 1,059,201
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	72.7%	101.5%	103.8%	97.6%	95.5%
7 Effective amortization period in years	14.9	0.0	0.0	3.9	10.7
Required employer rate for 2026					
Employer-paid normal cost rate	9.62%	12.20%	3.86%	7.33%	9.68%
UAAL/(OAAL) rate	9.06%	(0.16%)	(0.53%)	0.87%	1.00%
Required rate	18.68%	12.04%	3.33%	8.20%	10.68%
Elected rate	N/A	N/A	N/A	10.00%	11.00%
Retirement plan rate (greater of required or elected rate)	18.68%	12.04%	3.33%	10.00%	11.00%
Group Term Life rate	0.15%	N/A	0.22%	N/A	N/A
Number of annuitants	0	1	22	38	51
Number of members	27	6	160	117	686
Number of depositing members	18	4	72	43	243
Average age of depositing members	46.67	56.13	48.39	50.60	46.02
Average years of service of depositing members	14.65	7.19	6.16	13.15	7.27

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	487	148	1143	149	150
	Cooke Co. AD	Cooke County	Corpus Christi Downtown MD	Coryell County	Cottle County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,727,140	\$ 25,198,912	\$ 0	\$ 22,017,505	\$ 1,072,677
Members	4,287,926	58,394,647	1,081,304	42,999,270	1,765,206
Total	8,015,066	83,593,559	1,081,304	65,016,775	2,837,883
2 PV of future normal cost contributions	1,293,076	14,817,783	896,605	12,994,833	632,531
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	6,721,990	68,775,776	184,699	52,021,942	2,205,352
4 Actuarial value of assets	5,977,821	66,763,559	119,327	48,664,737	2,498,207
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 744,169	\$ 2,012,217	\$ 65,372	\$ 3,357,205	\$ (292,855)
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	88.9%	97.1%	64.6%	93.5%	113.3%
7 Effective amortization period in years	16.2	16.5	19.1	16.1	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	9.48%	6.82%	7.27%	7.44%	3.66%
UAAL/(OAAL) rate	6.91%	0.98%	0.84%	2.30%	(3.58%)
Required rate	16.39%	7.80%	8.11%	9.74%	0.08%
Elected rate	N/A	N/A	N/A	8.34%	7.00%
Retirement plan rate (greater of required or elected rate)	16.39%	7.80%	8.11%	9.74%	7.00%
Group Term Life rate	N/A	N/A	N/A	0.26%	N/A
Number of annuitants	21	159	0	145	18
Number of members	27	528	13	443	57
Number of depositing members	16	272	11	232	32
Average age of depositing members	45.80	45.67	34.96	47.43	51.01
Average years of service of depositing members	9.72	10.54	3.78	11.22	9.07

Plan number	856	727	392	757	151
	County Line SUD	Cow Creek GCD	Crane Co. AD	Crane Co. HD	Crane County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 64,276	\$ 0	\$ 0	\$ 4,015,488	\$ 20,978,288
Members	2,117,035	1,225,455	261,199	14,505,953	19,298,837
Total	2,181,311	1,225,455	261,199	18,521,441	40,277,125
2 PV of future normal cost contributions	1,622,112	471,759	134,154	5,910,142	5,666,376
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	559,199	753,696	127,045	12,611,299	34,610,749
4 Actuarial value of assets	297,935	705,139	123,754	10,958,893	31,112,154
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 261,264	\$ 48,557	\$ 3,291	\$ 1,652,406	\$ 3,498,595
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	53.3%	93.6%	97.4%	86.9%	89.9%
7 Effective amortization period in years	18.0	16.2	17.8	14.4	6.9
Required employer rate for 2026					
Employer-paid normal cost rate	11.15%	6.62%	14.98%	8.25%	8.08%
UAAL/(OAAL) rate	1.98%	1.74%	0.37%	3.10%	7.19%
Required rate	13.13%	8.36%	15.35%	11.35%	15.27%
Elected rate	N/A	N/A	9.27%	N/A	18.90%
Retirement plan rate (greater of required or elected rate)	13.13%	8.36%	15.35%	11.35%	18.90%
Group Term Life rate	0.15%	N/A	N/A	0.11%	0.38%
Number of annuitants	1	0	0	25	111
Number of members	18	6	2	105	176
Number of depositing members	16	4	2	53	93
Average age of depositing members	43.77	39.50	56.85	46.09	47.40
Average years of service of depositing members	7.76	11.88	19.08	8.28	8.93

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 71,395	\$ 2,528,284	\$ 19,087,123	\$ 271,406	\$ 3,951,013
Members	298,012	1,142,861	23,449,882	416,898	6,377,686
Total	369,407	3,671,145	42,537,005	688,304	10,328,699
2 PV of future normal cost contributions	132,102	482,192	5,707,366	221,742	1,250,293
3 Actuarial accrued liability (AAL) [line 1 - line 2]	237,305	3,188,953	36,829,639	466,562	9,078,406
4 Actuarial value of assets	219,095	3,329,098	34,447,142	558,760	9,404,571
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 18,210	\$ (140,145)	\$ 2,382,497	\$ (92,198)	\$ (326,165)
6 Funded ratio [line 4 ÷ line 3]	92.3%	104.4%	93.5%	119.8%	103.6%
7 Effective amortization period in years	16.4	0.0	14.0	0.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	8.43%	4.49%	4.66%	7.50%	3.55%
UAAL/(OAAL) rate	1.72%	(2.84%)	2.96%	(4.61%)	(2.19%)
Required rate	10.15%	1.65%	7.62%	2.89%	1.36%
Elected rate	N/A	7.00%	N/A	N/A	11.05%
Retirement plan rate (greater of required or elected rate)	10.15%	7.00%	7.62%	2.89%	11.05%
Group Term Life rate	N/A	0.44%	N/A	0.11%	0.51%
Number of annuitants	2	12	135	2	37
Number of members	2	17	395	11	73
Number of depositing members	2	9	163	4	48
Average age of depositing members	55.67	47.53	49.58	41.07	53.16
Average years of service of depositing members	18.13	9.06	9.88	3.44	14.15

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	\$ 1,125,377	\$ 109,733	\$ 170,913	\$ 6,104,305	\$ 478,955
Members	3,546,136	404,391	5,977,047	14,465,461	3,635,894
Total	4,671,513	514,124	6,147,960	20,569,766	4,114,849
2 PV of future normal cost contributions	759,055	224,272	3,425,256	4,950,759	1,284,688
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,912,458	289,852	2,722,704	15,619,007	2,830,161
4 Actuarial value of assets	3,829,307	367,372	1,805,639	14,418,180	1,523,139
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 83,151	\$ (77,520)	\$ 917,065	\$ 1,200,827	\$ 1,307,022
6 Funded ratio [line 4 ÷ line 3]	97.9%	126.7%	66.3%	92.3%	53.8%
7 Effective amortization period in years	17.2	0.0	14.5	16.1	15.6
Required employer rate for 2026					
Employer-paid normal cost rate	6.49%	3.78%	8.54%	6.30%	6.65%
UAAL/(OAAL) rate	0.97%	(2.13%)	3.96%	1.93%	9.80%
Required rate	7.46%	1.65%	12.50%	8.23%	16.45%
Elected rate	7.00%	N/A	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	7.46%	1.65%	12.50%	8.23%	16.45%
Group Term Life rate	N/A	0.33%	N/A	0.22%	N/A
Number of annuitants	4	3	4	46	4
Number of members	24	11	59	182	34
Number of depositing members	10	6	31	102	24
Average age of depositing members	41.14	57.69	37.47	46.33	39.11
Average years of service of depositing members	10.55	5.92	5.99	8.53	10.47

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	771	155	467	430	156
	Dallam Co. AD	Dallam County	Dallas CAD	Dallas Co. Park Cities MUD	Dallas County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 9,085,476	\$ 94,424,485	\$ 6,398,287	\$ 1,522,481,226
Members	1,255,113	15,674,870	134,458,316	8,837,051	2,528,795,547
Total	1,255,113	24,760,346	228,882,801	15,235,338	4,051,276,773
2 PV of future normal cost contributions	528,608	4,436,671	20,454,073	2,739,806	589,918,303
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	726,505	20,323,675	208,428,728	12,495,532	3,461,358,470
4 Actuarial value of assets	705,848	18,165,450	181,813,110	12,051,425	3,051,347,172
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 20,657	\$ 2,158,225	\$ 26,615,618	\$ 444,107	\$ 410,011,298
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	97.2%	89.4%	87.2%	96.4%	88.2%
7 Effective amortization period in years	16.6	10.9	14.8	8.9	16.1
Required employer rate for 2026					
Employer-paid normal cost rate	9.57%	10.03%	9.09%	8.17%	6.76%
UAAL/(OAAL) rate	0.70%	6.11%	12.26%	1.96%	5.91%
Required rate	10.27%	16.14%	21.35%	10.13%	12.67%
Elected rate	8.00%	17.11%	22.00%	11.14%	N/A
Retirement plan rate (greater of required or elected rate)	10.27%	17.11%	22.00%	11.14%	12.67%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	0	47	190	18	4,534
Number of members	5	169	379	25	12,690
Number of depositing members	4	65	238	22	7,258
Average age of depositing members	47.04	44.93	46.39	42.52	44.94
Average years of service of depositing members	17.88	9.41	13.52	14.01	11.08

Plan number	463	157	578	158	363
	Dawson Co. CAD	Dawson County	Deaf Smith Co. HD	Deaf Smith County	Deep East TX COG
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 760,065	\$ 15,084,606	\$ 5,650,256	\$ 18,413,588	\$ 566,287
Members	1,713,133	23,656,171	22,938,660	28,876,820	6,493,941
Total	2,473,198	38,740,777	28,588,916	47,290,408	7,060,228
2 PV of future normal cost contributions	250,633	6,502,999	5,848,711	8,006,906	2,796,807
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	2,222,565	32,237,778	22,740,205	39,283,502	4,263,421
4 Actuarial value of assets	2,224,524	32,126,569	22,184,263	37,016,723	3,641,064
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (1,959)	\$ 111,209	\$ 555,942	\$ 2,266,779	\$ 622,357
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	100.1%	99.7%	97.6%	94.2%	85.4%
7 Effective amortization period in years	0.0	4.0	16.6	5.2	11.5
Required employer rate for 2026					
Employer-paid normal cost rate	9.29%	5.98%	2.78%	6.50%	5.87%
UAAL/(OAAL) rate	(0.02%)	0.12%	0.51%	2.07%	1.74%
Required rate	9.27%	6.10%	3.29%	8.57%	7.61%
Elected rate	7.00%	6.31%	N/A	11.68%	8.04%
Retirement plan rate (greater of required or elected rate)	9.27%	6.31%	3.29%	11.68%	8.04%
Group Term Life rate	N/A	0.32%	N/A	0.11%	N/A
Number of annuitants	4	94	59	97	11
Number of members	13	264	717	326	84
Number of depositing members	6	128	177	148	61
Average age of depositing members	44.67	46.33	41.95	42.81	52.06
Average years of service of depositing members	9.56	10.33	7.56	8.75	14.52

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 52,582	\$ 25,867	\$ 2,036,183	\$ 461,735	\$ 2,678,149
Members	342,429	731,598	5,834,195	3,055,799	8,058,169
Total	395,011	757,465	7,870,378	3,517,534	10,736,318
2 PV of future normal cost contributions	74,280	269,725	1,951,535	778,844	1,604,512
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	320,731	487,740	5,918,843	2,738,690	9,131,806
4 Actuarial value of assets	316,392	483,274	5,844,434	2,680,312	9,203,384
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 4,339	\$ 4,466	\$ 74,409	\$ 58,378	\$ (71,578)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	98.6%	99.1%	98.7%	97.9%	100.8%
7 Effective amortization period in years	18.7	19.3	0.0	16.9	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	7.27%	5.00%	7.50%	3.40%	8.70%
UAAL/(OAAL) rate	0.32%	0.21%	(0.01%)	0.35%	(0.52%)
Required rate	7.59%	5.21%	7.49%	3.75%	8.18%
Elected rate	N/A	3.48%	11.50%	N/A	9.36%
Retirement plan rate (greater of required or elected rate)	7.59%	5.21%	11.50%	3.75%	9.36%
Group Term Life rate	N/A	N/A	0.49%	N/A	0.13%
Number of annuitants	1	1	35	21	6
Number of members	4	4	145	140	38
Number of depositing members	2	4	45	37	16
Average age of depositing members	61.11	53.18	45.50	58.22	44.48
Average years of service of depositing members	22.21	12.81	10.02	13.24	8.05

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	\$ 25,809,286	\$ 0	\$ 565,106	\$ 286,184,517	\$ 1,787,492
Members	37,099,483	11,928,245	12,293,052	618,569,360	2,691,014
Total	62,908,769	11,928,245	12,858,158	904,753,877	4,478,506
2 PV of future normal cost contributions	13,073,297	8,656,570	7,228,315	160,058,977	633,951
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	49,835,472	3,271,675	5,629,843	744,694,900	3,844,555
4 Actuarial value of assets	49,620,175	1,732,587	5,559,829	642,363,157	3,890,013
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 215,297	\$ 1,539,088	\$ 70,014	\$ 102,331,743	\$ (45,458)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	99.6%	53.0%	98.8%	86.3%	101.2%
7 Effective amortization period in years	0.0	8.1	14.7	15.7	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	10.26%	8.42%	6.63%	8.02%	7.39%
UAAL/(OAAL) rate	(0.02%)	2.20%	0.07%	5.58%	(0.52%)
Required rate	10.24%	10.62%	6.70%	13.60%	6.87%
Elected rate	13.00%	12.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.00%	12.00%	6.70%	13.60%	6.87%
Group Term Life rate	0.08%	0.07%	N/A	0.11%	N/A
Number of annuitants	55	0	6	1,042	8
Number of members	147	76	217	3,958	19
Number of depositing members	102	69	127	1,920	10
Average age of depositing members	43.12	34.70	50.78	43.53	53.84
Average years of service of depositing members	8.52	7.52	2.07	10.76	13.34

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 11,631,999	\$ 163,094	\$ 3,840,092	\$ 7,308,881	\$ 1,473,654
Members	30,625,680	198,050	4,824,482	27,704,356	4,001,235
Total	42,257,679	361,144	8,664,574	35,013,237	5,474,889
2 PV of future normal cost contributions	9,313,133	45,721	1,280,331	9,852,428	882,580
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	32,944,546	315,423	7,384,243	25,160,809	4,592,309
4 Actuarial value of assets	29,227,063	272,253	5,968,506	30,134,799	4,451,636
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 3,717,483	\$ 43,170	\$ 1,415,737	\$ (4,973,990)	\$ 140,673
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.7%	86.3%	80.8%	119.8%	96.9%
7 Effective amortization period in years	11.1	14.4	13.7	0.0	16.1
Required employer rate for 2026					
Employer-paid normal cost rate	6.80%	15.42%	10.24%	9.24%	3.27%
UAAL/(OAAL) rate	4.44%	10.65%	10.67%	(5.54%)	0.85%
Required rate	11.24%	26.07%	20.91%	3.70%	4.12%
Elected rate	7.40%	N/A	11.56%	13.25%	N/A
Retirement plan rate (greater of required or elected rate)	11.24%	26.07%	20.91%	13.25%	4.12%
Group Term Life rate	0.27%	0.15%	0.60%	N/A	N/A
Number of annuitants	102	1	40	59	29
Number of members	302	1	86	475	69
Number of depositing members	151	1	29	184	38
Average age of depositing members	45.99	60.44	54.30	45.61	53.12
Average years of service of depositing members	9.53	17.75	10.68	8.17	11.90

Plan number	929	880	165	1062	879
Plan name	Duval Co. AD	Duval Co. GCD	Duval County	East Central SUD	East Fork SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 10,406,576	\$ 15,926	\$ 3,908
Members	975,626	383,228	17,686,109	4,410,872	3,744,195
Total	975,626	383,228	28,092,685	4,426,798	3,748,103
2 PV of future normal cost contributions	609,664	191,951	5,405,328	2,713,946	892,797
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	365,962	191,277	22,687,357	1,712,852	2,855,306
4 Actuarial value of assets	412,629	181,691	22,199,453	1,174,599	1,923,331
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (46,667)	\$ 9,586	\$ 487,904	\$ 538,253	\$ 931,975
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	112.8%	95.0%	97.8%	68.6%	67.4%
7 Effective amortization period in years	0.0	16.2	11.2	16.8	14.7
Required employer rate for 2026					
Employer-paid normal cost rate	11.48%	14.77%	5.41%	9.77%	8.45%
UAAL/(OAAL) rate	(1.42%)	0.85%	0.65%	2.79%	11.80%
Required rate	10.06%	15.62%	6.06%	12.56%	20.25%
Elected rate	N/A	N/A	N/A	8.39%	N/A
Retirement plan rate (greater of required or elected rate)	10.06%	15.62%	6.06%	12.56%	20.25%
Group Term Life rate	0.16%	N/A	N/A	N/A	N/A
Number of annuitants	0	0	153	1	1
Number of members	13	5	480	37	14
Number of depositing members	7	3	172	28	10
Average age of depositing members	44.25	57.02	52.17	45.60	48.14
Average years of service of depositing members	8.17	7.22	10.13	9.55	10.66

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	376	825	1102	1079	593
Plan name	East Harris Co. ESJPB	East Medina Co. SUD	East TX COG	East TX MUD Smith Co.	Eastland Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 328,131	\$ 88,682	\$ 332,657	\$ 1,638,879
Members	3,162,941	1,818,452	15,127,764	1,090,721	1,852,540
Total	3,162,941	2,146,583	15,216,446	1,423,378	3,491,419
2 PV of future normal cost contributions	1,896,784	822,247	8,798,624	566,973	634,926
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,266,157	1,324,336	6,417,822	856,405	2,856,493
4 Actuarial value of assets	1,167,558	1,118,138	4,112,820	277,636	2,561,933
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 98,599	\$ 206,198	\$ 2,305,002	\$ 578,769	\$ 294,560
6 Funded ratio [line 4 ÷ line 3]	92.2%	84.4%	64.1%	32.4%	89.7%
7 Effective amortization period in years	18.4	16.1	14.2	17.1	16.3
Required employer rate for 2026					
Employer-paid normal cost rate	8.32%	5.68%	8.62%	3.22%	7.06%
UAAL/(OAAL) rate	0.69%	2.06%	2.49%	11.83%	6.33%
Required rate	9.01%	7.74%	11.11%	15.05%	13.39%
Elected rate	8.18%	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.01%	7.74%	11.11%	15.05%	13.39%
Group Term Life rate	N/A	0.16%	N/A	0.06%	0.20%
Number of annuitants	0	5	4	1	5
Number of members	37	33	198	11	12
Number of depositing members	20	16	152	8	8
Average age of depositing members	36.15	43.07	54.73	31.68	39.94
Average years of service of depositing members	6.23	10.43	10.64	8.56	9.29

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	\$ 12,513,733	\$ 1,891,894	\$ 704,663	\$ 284,941,088	\$ 175,798,477
Members	19,580,902	1,376,786	6,445,808	502,516,278	218,095,005
Total	32,094,635	3,268,680	7,150,471	787,457,366	393,893,482
2 PV of future normal cost contributions	4,891,154	841,709	2,896,703	95,997,983	58,486,770
3 Actuarial accrued liability (AAL) [line 1 - line 2]	27,203,481	2,426,971	4,253,768	691,459,383	335,406,712
4 Actuarial value of assets	24,068,504	2,848,693	4,784,964	619,779,002	302,026,020
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 3,134,977	\$ (421,722)	\$ (531,196)	\$ 71,680,381	\$ 33,380,692
6 Funded ratio [line 4 ÷ line 3]	88.5%	117.4%	112.5%	89.6%	90.0%
7 Effective amortization period in years	8.8	0.0	0.0	16.1	6.8
Required employer rate for 2026					
Employer-paid normal cost rate	6.81%	12.04%	11.02%	3.78%	8.98%
UAAL/(OAAL) rate	4.32%	(12.04%)	(2.52%)	4.20%	5.14%
Required rate	11.13%	0.00%	8.50%	7.98%	14.12%
Elected rate	13.55%	12.00%	14.00%	N/A	19.10%
Retirement plan rate (greater of required or elected rate)	13.55%	12.00%	14.00%	7.98%	19.10%
Group Term Life rate	0.40%	N/A	N/A	0.08%	N/A
Number of annuitants	107	3	7	903	777
Number of members	248	8	59	6,658	1,772
Number of depositing members	123	3	31	2,100	745
Average age of depositing members	46.92	32.45	44.15	39.75	42.56
Average years of service of depositing members	10.20	7.14	8.76	7.54	9.08

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 12,171,990	\$ 93,830	\$ 2,037,150	\$ 3,858,478	\$ 3,173,335
Members	34,185,194	792,346	6,669,786	44,828,653	6,551,616
Total	46,357,184	886,176	8,706,936	48,687,131	9,724,951
2 PV of future normal cost contributions	8,911,713	461,410	2,140,693	13,181,193	2,063,169
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	37,445,471	424,766	6,566,243	35,505,938	7,661,782
4 Actuarial value of assets	33,883,714	607,362	6,301,985	29,205,357	7,718,490
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 3,561,757	\$ (182,596)	\$ 264,258	\$ 6,300,581	\$ (56,708)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	90.5%	143.0%	96.0%	82.3%	100.7%
7 Effective amortization period in years	13.8	0.0	16.4	6.8	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.98%	11.58%	7.28%	9.81%	11.60%
UAAL/(OAAL) rate	3.71%	(9.94%)	0.95%	5.49%	(0.88%)
Required rate	10.69%	1.64%	8.23%	15.30%	10.72%
Elected rate	11.09%	11.50%	N/A	19.15%	18.00%
Retirement plan rate (greater of required or elected rate)	11.09%	11.50%	8.23%	19.15%	18.00%
Group Term Life rate	N/A	N/A	N/A	N/A	0.14%
Number of annuitants	44	4	30	36	11
Number of members	167	8	117	197	23
Number of depositing members	92	3	52	155	17
Average age of depositing members	46.64	41.00	48.52	47.60	47.25
Average years of service of depositing members	11.38	6.81	7.61	13.07	9.33

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	\$ 9,437	\$ 53,078	\$ 239,561,127	\$ 375,389	\$ 758,651,198
Members	4,261,494	5,812,022	786,810,904	6,803,726	1,186,114,314
Total	4,270,931	5,865,100	1,026,372,031	7,179,115	1,944,765,512
2 PV of future normal cost contributions	3,146,667	2,960,849	219,371,024	3,196,799	323,660,104
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	1,124,264	2,904,251	807,001,007	3,982,316	1,621,105,408
4 Actuarial value of assets	1,076,154	2,672,087	702,486,350	3,206,588	1,387,332,033
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 48,110	\$ 232,164	\$ 104,514,657	\$ 775,728	\$ 233,773,375
6 Funded ratio <small>[line 4 ÷ line 3]</small>	95.7%	92.0%	87.0%	80.5%	85.6%
7 Effective amortization period in years	1.4	17.4	15.9	15.8	15.8
Required employer rate for 2026					
Employer-paid normal cost rate	11.29%	10.20%	4.62%	3.16%	10.05%
UAAL/(OAAL) rate	0.14%	1.12%	2.56%	1.10%	8.35%
Required rate	11.43%	11.32%	7.18%	4.26%	18.40%
Elected rate	12.39%	9.70%	N/A	3.41%	N/A
Retirement plan rate (greater of required or elected rate)	12.39%	11.32%	7.18%	4.26%	18.40%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	1	1	1,055	11	2,016
Number of members	43	63	8,689	154	5,293
Number of depositing members	37	38	4,260	114	3,224
Average age of depositing members	38.51	40.63	42.46	44.69	42.15
Average years of service of depositing members	3.68	5.77	7.06	13.44	10.17

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	963	395	976	169	1005
Plan name	El Paso MHRM	Electra Housing Auth.	Ellis AD	Ellis County	Elm Ridge WCID of Denton Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 724,889	\$ 128,463	\$ 1,064,401	\$ 66,462,894	\$ 310,832
Members	60,459,116	690,488	9,440,652	153,530,357	5,015,978
Total	61,184,005	818,951	10,505,053	219,993,251	5,326,810
2 PV of future normal cost contributions	32,332,371	582,019	3,499,674	41,264,462	2,901,143
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	28,851,634	236,932	7,005,379	178,728,789	2,425,667
4 Actuarial value of assets	27,870,377	277,162	6,402,710	158,141,427	2,129,860
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 981,257	\$ (40,230)	\$ 602,669	\$ 20,587,362	\$ 295,807
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.6%	117.0%	91.4%	88.5%	87.8%
7 Effective amortization period in years	2.9	0.0	16.2	14.8	5.6
Required employer rate for 2026					
Employer-paid normal cost rate	4.54%	11.26%	11.10%	6.92%	8.25%
UAAL/(OAAL) rate	0.18%	(1.86%)	2.39%	4.07%	1.15%
Required rate	4.72%	9.40%	13.49%	10.99%	9.40%
Elected rate	5.25%	N/A	N/A	11.19%	10.66%
Retirement plan rate (greater of required or elected rate)	5.25%	9.40%	13.49%	11.19%	10.66%
Group Term Life rate	N/A	N/A	0.09%	0.11%	0.10%
Number of annuitants	15	2	4	399	5
Number of members	1,482	9	80	1,194	46
Number of depositing members	725	5	45	592	25
Average age of depositing members	39.45	40.13	41.63	44.99	38.83
Average years of service of depositing members	6.28	2.23	6.74	10.45	7.47

Plan number	859	850	171	563	172
Plan name	Emerald Bay MUD	Erath Co. AD	Erath County	Falls Co. AD	Falls County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 1,197,112	\$ 30,151,824	\$ 367,595	\$ 11,485,017
Members	385,195	3,648,925	43,459,652	1,130,524	19,365,530
Total	385,195	4,846,037	73,611,476	1,498,119	30,850,547
2 PV of future normal cost contributions	320,182	1,558,588	12,782,409	552,946	4,581,582
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	65,013	3,287,449	60,829,067	945,173	26,268,965
4 Actuarial value of assets	108,725	2,601,767	60,401,158	992,320	23,322,857
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (43,712)	\$ 685,682	\$ 427,909	\$ (47,147)	\$ 2,946,108
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	167.2%	79.1%	99.3%	105.0%	88.8%
7 Effective amortization period in years	0.0	15.9	0.4	0.0	15.8
Required employer rate for 2026					
Employer-paid normal cost rate	2.99%	9.95%	7.17%	9.02%	5.92%
UAAL/(OAAL) rate	(1.31%)	6.64%	0.07%	(0.83%)	4.52%
Required rate	1.68%	16.59%	7.24%	8.19%	10.44%
Elected rate	N/A	14.00%	9.67%	3.24%	N/A
Retirement plan rate (greater of required or elected rate)	1.68%	16.59%	9.67%	8.19%	10.44%
Group Term Life rate	0.08%	N/A	0.14%	0.11%	0.16%
Number of annuitants	0	7	154	10	97
Number of members	19	18	485	23	282
Number of depositing members	5	16	241	9	114
Average age of depositing members	41.85	46.75	42.89	49.77	50.18
Average years of service of depositing members	1.48	11.70	8.91	8.59	12.49

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	644	173	174	951	914
Plan name	Fannin CAD	Fannin County	Fayette County	Fern Bluff MUD	Fisher Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,555,973	\$ 18,271,280	\$ 33,593,421	\$ 0	\$ 0
Members	3,738,591	26,457,485	61,807,202	1,690,429	391,739
Total	5,294,564	44,728,765	95,400,623	1,690,429	391,739
2 PV of future normal cost contributions	1,707,904	7,146,797	14,576,486	781,092	288,106
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,586,660	37,581,968	80,824,137	909,337	103,633
4 Actuarial value of assets	3,514,807	35,575,998	70,930,265	808,656	93,815
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 71,853	\$ 2,005,970	\$ 9,893,872	\$ 100,681	\$ 9,818
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	98.0%	94.7%	87.8%	88.9%	90.5%
7 Effective amortization period in years	3.3	15.8	11.0	16.4	1.0
Required employer rate for 2026					
Employer-paid normal cost rate	10.56%	7.47%	6.82%	12.68%	7.22%
UAAL/(OAAL) rate	0.51%	2.29%	6.10%	1.44%	0.29%
Required rate	11.07%	9.76%	12.92%	14.12%	7.51%
Elected rate	12.19%	N/A	14.87%	N/A	10.39%
Retirement plan rate (greater of required or elected rate)	12.19%	9.76%	14.87%	14.12%	10.39%
Group Term Life rate	0.10%	0.18%	N/A	N/A	N/A
Number of annuitants	14	124	161	0	0
Number of members	35	308	450	11	3
Number of depositing members	17	142	236	11	3
Average age of depositing members	41.66	49.97	47.28	58.95	49.42
Average years of service of depositing members	7.45	9.11	12.92	11.82	9.22

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	\$ 6,765,507	\$ 3,115,226	\$ 7,013,198	\$ 0	\$ 483,474
Members	9,879,512	4,946,249	9,679,924	227,636	2,554,713
Total	16,645,019	8,061,475	16,693,122	227,636	3,038,187
2 PV of future normal cost contributions	2,501,403	1,531,807	2,765,525	145,497	622,244
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	14,143,616	6,529,668	13,927,597	82,139	2,415,943
4 Actuarial value of assets	13,412,232	6,971,500	13,814,605	82,983	2,268,738
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 731,384	\$ (441,832)	\$ 112,992	\$ (844)	\$ 147,205
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	94.8%	106.8%	99.2%	101.0%	93.9%
7 Effective amortization period in years	16.1	0.0	15.8	0.0	17.5
Required employer rate for 2026					
Employer-paid normal cost rate	1.90%	5.39%	7.65%	8.14%	6.00%
UAAL/(OAAL) rate	1.11%	(2.27%)	0.33%	(0.33%)	1.43%
Required rate	3.01%	3.12%	7.98%	7.81%	7.43%
Elected rate	N/A	8.23%	N/A	10.89%	6.79%
Retirement plan rate (greater of required or elected rate)	3.01%	8.23%	7.98%	10.89%	7.43%
Group Term Life rate	N/A	0.53%	0.23%	0.02%	N/A
Number of annuitants	43	43	51	0	4
Number of members	180	206	136	2	24
Number of depositing members	65	63	60	2	22
Average age of depositing members	46.52	48.74	48.36	35.80	54.88
Average years of service of depositing members	9.30	7.91	11.75	9.67	14.55

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 14,905,084	\$ 363,057	\$ 101,892	\$ 0	\$ 751,913
Members	43,330,374	13,478,242	14,409,575	4,338,886	10,510,490
Total	58,235,458	13,841,299	14,511,467	4,338,886	11,262,403
2 PV of future normal cost contributions	17,936,218	6,600,895	8,842,723	2,934,572	3,786,521
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	40,299,240	7,240,404	5,668,744	1,404,314	7,475,882
4 Actuarial value of assets	37,464,704	5,540,730	4,537,044	993,860	7,274,510
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,834,536	\$ 1,699,674	\$ 1,131,700	\$ 410,454	\$ 201,372
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.0%	76.5%	80.0%	70.8%	97.3%
7 Effective amortization period in years	10.0	15.6	19.2	17.9	12.3
Required employer rate for 2026					
Employer-paid normal cost rate	10.98%	9.23%	7.56%	6.88%	7.73%
UAAL/(OAAL) rate	1.90%	3.32%	1.62%	1.48%	0.55%
Required rate	12.88%	12.55%	9.18%	8.36%	8.28%
Elected rate	13.70%	N/A	N/A	N/A	8.39%
Retirement plan rate (greater of required or elected rate)	13.70%	12.55%	9.18%	8.36%	8.39%
Group Term Life rate	0.15%	0.10%	N/A	0.07%	0.20%
Number of annuitants	60	7	1	0	10
Number of members	245	135	119	62	60
Number of depositing members	171	86	82	43	45
Average age of depositing members	44.24	41.07	37.98	37.10	48.05
Average years of service of depositing members	8.83	11.49	7.61	7.01	15.22

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	\$ 447,636,184	\$ 0	\$ 0	\$ 0	\$ 8,731,751
Members	971,266,071	510,370	347,780	1,159,253	16,028,336
Total	1,418,902,255	510,370	347,780	1,159,253	24,760,087
2 PV of future normal cost contributions	294,703,887	223,825	198,829	540,069	4,825,141
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,124,198,368	286,545	148,951	619,184	19,934,946
4 Actuarial value of assets	996,010,484	258,644	148,189	633,011	18,318,192
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 128,187,884	\$ 27,901	\$ 762	\$ (13,827)	\$ 1,616,754
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.6%	90.3%	99.5%	102.2%	91.9%
7 Effective amortization period in years	16.0	17.3	20.0	0.0	9.5
Required employer rate for 2026					
Employer-paid normal cost rate	7.98%	3.59%	2.69%	5.49%	8.43%
UAAL/(OAAL) rate	4.37%	1.11%	0.02%	(0.43%)	3.98%
Required rate	12.35%	4.70%	2.71%	5.06%	12.41%
Elected rate	N/A	N/A	N/A	7.00%	13.00%
Retirement plan rate (greater of required or elected rate)	12.35%	4.70%	2.71%	7.00%	13.00%
Group Term Life rate	N/A	N/A	N/A	0.13%	0.31%
Number of annuitants	1,483	0	0	0	63
Number of members	6,445	7	10	11	185
Number of depositing members	3,378	5	6	7	86
Average age of depositing members	44.46	47.80	49.31	38.78	46.15
Average years of service of depositing members	10.53	14.55	20.89	12.08	10.17

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 947,655	\$ 21,394,752	\$ 1,572,044	\$ 11,672,240
Members	983,580	4,135,013	21,549,424	2,720,732	26,133,660
Total	983,580	5,082,668	42,944,176	4,292,776	37,805,900
2 PV of future normal cost contributions	140,007	806,907	5,155,032	336,589	8,709,860
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	843,573	4,275,761	37,789,144	3,956,187	29,096,040
4 Actuarial value of assets	914,121	4,073,434	34,231,759	3,357,606	28,701,651
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (70,548)	\$ 202,327	\$ 3,557,385	\$ 598,581	\$ 394,389
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	108.4%	95.3%	90.6%	84.9%	98.6%
7 Effective amortization period in years	0.0	10.2	8.4	16.5	1.5
Required employer rate for 2026					
Employer-paid normal cost rate	1.98%	10.72%	5.87%	8.29%	7.00%
UAAL/(OAAL) rate	(1.88%)	3.18%	7.12%	14.22%	0.23%
Required rate	0.10%	13.90%	12.99%	22.51%	7.23%
Elected rate	N/A	15.00%	N/A	N/A	8.89%
Retirement plan rate (greater of required or elected rate)	0.10%	15.00%	12.99%	22.51%	8.89%
Group Term Life rate	0.10%	0.25%	0.41%	0.20%	0.23%
Number of annuitants	0	8	129	7	78
Number of members	11	26	338	14	361
Number of depositing members	5	13	150	8	170
Average age of depositing members	40.50	47.87	51.21	58.10	44.58
Average years of service of depositing members	10.97	10.85	8.92	16.97	9.90

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	\$ 301,976	\$ 23,632,376	\$ 15,615,618	\$ 2,126,432
Members	234,877	1,269,522	41,139,842	16,594,403	4,950,207
Total	234,877	1,571,498	64,772,218	32,210,021	7,076,639
2 PV of future normal cost contributions	146,751	369,964	11,738,950	4,300,538	852,787
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	88,126	1,201,534	53,033,268	27,909,483	6,223,852
4 Actuarial value of assets	46,995	1,146,616	52,564,542	24,033,062	5,744,482
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 41,131	\$ 54,918	\$ 468,726	\$ 3,876,421	\$ 479,370
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	53.3%	95.4%	99.1%	86.1%	92.3%
7 Effective amortization period in years	18.6	16.8	16.2	15.4	16.3
Required employer rate for 2026					
Employer-paid normal cost rate	9.37%	7.12%	6.83%	9.98%	9.00%
UAAL/(OAAL) rate	2.01%	1.38%	0.34%	10.54%	5.71%
Required rate	11.38%	8.50%	7.17%	20.52%	14.71%
Elected rate	N/A	8.45%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	11.38%	8.50%	7.17%	20.52%	14.71%
Group Term Life rate	0.32%	N/A	N/A	0.25%	0.34%
Number of annuitants	0	6	137	41	13
Number of members	3	9	284	89	18
Number of depositing members	3	7	172	53	9
Average age of depositing members	58.96	48.67	46.58	46.29	54.11
Average years of service of depositing members	19.28	13.83	11.23	9.79	15.54

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	464	433	589	1148	821
Plan name	Galveston Co. DD #1	Galveston Co. DD #2	Galveston Co. ECD	Galveston Co. ESD #2	Galveston Co. FWSD #6
1 Present value (PV) of future benefits					
Benefit recipients	\$ 759,494	\$ 3,607,035	\$ 1,995,812	\$ 0	\$ 233,004
Members	3,271,010	3,868,500	4,633,127	3,520,995	1,398,830
Total	4,030,504	7,475,535	6,628,939	3,520,995	1,631,834
2 PV of future normal cost contributions	879,014	833,391	835,399	2,846,012	183,917
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	3,151,490	6,642,144	5,793,540	674,983	1,447,917
4 Actuarial value of assets	2,844,829	6,275,425	5,788,847	368,980	1,324,677
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 306,661	\$ 366,719	\$ 4,693	\$ 306,003	\$ 123,240
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	90.3%	94.5%	99.9%	54.7%	91.5%
7 Effective amortization period in years	15.8	16.5	0.0	20.0	11.2
Required employer rate for 2026					
Employer-paid normal cost rate	8.82%	10.76%	10.95%	8.18%	2.80%
UAAL/(OAAL) rate	3.81%	5.24%	(0.71%)	1.18%	2.55%
Required rate	12.63%	16.00%	10.24%	9.36%	5.35%
Elected rate	N/A	9.29%	20.00%	N/A	5.95%
Retirement plan rate (greater of required or elected rate)	12.63%	16.00%	20.00%	9.36%	5.95%
Group Term Life rate	N/A	N/A	N/A	0.12%	0.40%
Number of annuitants	12	8	3	0	2
Number of members	32	17	7	40	10
Number of depositing members	14	10	6	32	5
Average age of depositing members	53.29	52.42	54.32	46.71	49.38
Average years of service of depositing members	9.09	13.33	18.81	5.74	16.28

Plan number	752	407	1020	183	473
Plan name	Galveston Co. Health Dist.	Galveston Co. WCID #1	Galveston Co. WCID #8	Galveston County	Garza CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,555,735	\$ 10,450,879	\$ 76,378	\$ 285,335,223	\$ 714,957
Members	46,198,286	18,661,451	1,753,577	374,892,528	341,497
Total	51,754,021	29,112,330	1,829,955	660,227,751	1,056,454
2 PV of future normal cost contributions	17,580,900	3,303,971	977,461	84,781,176	219,224
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	34,173,121	25,808,359	852,494	575,446,575	837,230
4 Actuarial value of assets	34,874,895	23,333,441	751,919	522,961,581	723,205
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (701,774)	\$ 2,474,918	\$ 100,575	\$ 52,484,994	\$ 114,025
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	102.1%	90.4%	88.2%	90.9%	86.4%
7 Effective amortization period in years	0.0	9.5	17.0	14.7	16.8
Required employer rate for 2026					
Employer-paid normal cost rate	3.31%	6.80%	9.46%	6.49%	6.82%
UAAL/(OAAL) rate	(0.25%)	6.41%	1.32%	5.06%	8.07%
Required rate	3.06%	13.21%	10.78%	11.55%	14.89%
Elected rate	N/A	15.65%	N/A	11.87%	N/A
Retirement plan rate (greater of required or elected rate)	3.06%	15.65%	10.78%	11.87%	14.89%
Group Term Life rate	N/A	0.20%	0.10%	N/A	N/A
Number of annuitants	62	26	1	1,160	4
Number of members	843	76	18	2,452	3
Number of depositing members	340	47	12	1,254	3
Average age of depositing members	41.26	44.14	40.47	43.22	42.08
Average years of service of depositing members	6.67	12.88	8.37	10.36	4.72

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	908	184	885	955	185
Plan name	Garza Co. Health Care Dist.	Garza County	Gillespie CAD	Gillespie Co. SWCD	Gillespie County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 6,495,569	\$ 231,675	\$ 0	\$ 23,336,736
Members	425,168	10,859,361	2,434,777	97,909	42,968,983
Total	425,168	17,354,930	2,666,452	97,909	66,305,719
2 PV of future normal cost contributions	106,474	2,638,623	892,062	52,093	15,942,105
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	318,694	14,716,307	1,774,390	45,816	50,363,614
4 Actuarial value of assets	285,298	15,088,210	1,738,672	42,681	49,056,469
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 33,396	\$ (371,903)	\$ 35,718	\$ 3,135	\$ 1,307,145
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	89.5%	102.5%	98.0%	93.2%	97.4%
7 Effective amortization period in years	16.1	0.0	4.9	16.4	1.2
Required employer rate for 2026					
Employer-paid normal cost rate	8.83%	5.81%	9.45%	5.60%	9.86%
UAAL/(OAAL) rate	4.41%	(0.86%)	0.44%	0.88%	0.51%
Required rate	13.24%	4.95%	9.89%	6.48%	10.37%
Elected rate	11.00%	N/A	10.55%	N/A	15.00%
Retirement plan rate (greater of required or elected rate)	13.24%	4.95%	10.55%	6.48%	15.00%
Group Term Life rate	N/A	0.34%	N/A	N/A	N/A
Number of annuitants	0	42	3	0	126
Number of members	1	145	31	1	323
Number of depositing members	1	76	13	1	191
Average age of depositing members	49.11	49.53	44.85	49.79	47.08
Average years of service of depositing members	23.08	9.28	7.08	10.67	9.56

Plan number	942	186	1093	187	498
Plan name	Glasscock Co. AD	Glasscock County	Goliad Co. AD	Goliad County	Gonzales CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 5,571,400	\$ 0	\$ 8,367,330	\$ 1,756,370
Members	613,470	12,322,404	154,338	14,920,291	4,473,088
Total	613,470	17,893,804	154,338	23,287,621	6,229,458
2 PV of future normal cost contributions	382,735	3,695,381	138,933	4,508,725	996,635
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	230,735	14,198,423	15,405	18,778,896	5,232,823
4 Actuarial value of assets	228,987	14,609,303	8,622	18,549,028	4,758,605
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,748	\$ (410,880)	\$ 6,783	\$ 229,868	\$ 474,218
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.2%	102.9%	56.0%	98.8%	90.9%
7 Effective amortization period in years	16.6	0.0	19.9	13.8	9.2
Required employer rate for 2026					
Employer-paid normal cost rate	11.08%	9.90%	8.51%	5.37%	9.28%
UAAL/(OAAL) rate	0.12%	(1.20%)	0.52%	0.36%	4.35%
Required rate	11.20%	8.70%	9.03%	5.73%	13.63%
Elected rate	N/A	10.63%	N/A	N/A	16.00%
Retirement plan rate (greater of required or elected rate)	11.20%	10.63%	9.03%	5.73%	16.00%
Group Term Life rate	N/A	0.33%	0.09%	0.19%	N/A
Number of annuitants	0	36	0	85	7
Number of members	3	67	4	286	19
Number of depositing members	2	52	3	124	14
Average age of depositing members	40.51	50.26	52.80	48.55	47.12
Average years of service of depositing members	4.67	11.69	19.22	9.36	13.11

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1067	188	886	518	189
Plan name	Gonzales Co. ESD #1	Gonzales County	Graham Reg. Med. Ctr.	Gray Co. AD	Gray County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 16,092,122	\$ 957,970	\$ 1,430,221	\$ 17,160,712
Members	2,945,047	40,124,288	11,987,959	2,297,977	23,419,083
Total	2,945,047	56,216,410	12,945,929	3,728,198	40,579,795
2 PV of future normal cost contributions	2,258,763	10,586,188	4,241,582	496,378	5,368,178
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	686,284	45,630,222	8,704,347	3,231,820	35,211,617
4 Actuarial value of assets	627,590	40,574,855	8,739,112	3,125,427	33,486,425
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 58,694	\$ 5,055,367	\$ (34,765)	\$ 106,393	\$ 1,725,192
6 Funded ratio <small>[line 4 ÷ line 3]</small>	91.4%	88.9%	100.4%	96.7%	95.1%
7 Effective amortization period in years	16.6	8.0	0.0	16.6	7.1
Required employer rate for 2026					
Employer-paid normal cost rate	4.75%	9.10%	2.28%	9.21%	6.82%
UAAL/(OAAL) rate	0.21%	4.21%	(0.03%)	2.46%	2.30%
Required rate	4.96%	13.31%	2.25%	11.67%	9.12%
Elected rate	2.96%	16.00%	N/A	N/A	10.84%
Retirement plan rate (greater of required or elected rate)	4.96%	16.00%	2.25%	11.67%	10.84%
Group Term Life rate	N/A	N/A	N/A	N/A	0.17%
Number of annuitants	0	111	27	10	128
Number of members	54	281	402	17	296
Number of depositing members	35	162	150	7	126
Average age of depositing members	37.47	46.73	44.12	43.03	48.79
Average years of service of depositing members	3.53	11.83	7.47	11.56	10.02

Plan number	475	190	528	429	191
Plan name	Grayson CAD	Grayson County	Greater Harris Co. 911 Emerg. Network	Greenbelt MIWA – Donley Co.	Gregg County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 7,542,545	\$ 77,308,556	\$ 8,844,552	\$ 1,198,030	\$ 88,661,360
Members	16,126,990	113,103,917	26,869,262	5,343,944	145,549,288
Total	23,669,535	190,412,473	35,713,814	6,541,974	234,210,648
2 PV of future normal cost contributions	4,741,985	22,929,747	5,427,066	406,475	33,132,286
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	18,927,550	167,482,726	30,286,748	6,135,499	201,078,362
4 Actuarial value of assets	16,964,726	149,895,317	28,399,686	5,872,384	189,175,367
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 1,962,824	\$ 17,587,409	\$ 1,887,062	\$ 263,115	\$ 11,902,995
6 Funded ratio <small>[line 4 ÷ line 3]</small>	89.6%	89.5%	93.8%	95.7%	94.1%
7 Effective amortization period in years	15.9	16.0	10.3	16.3	8.2
Required employer rate for 2026					
Employer-paid normal cost rate	10.05%	4.62%	10.50%	5.05%	7.43%
UAAL/(OAAL) rate	4.42%	3.94%	3.88%	4.28%	2.86%
Required rate	14.47%	8.56%	14.38%	9.33%	10.29%
Elected rate	N/A	N/A	15.76%	N/A	12.20%
Retirement plan rate (greater of required or elected rate)	14.47%	8.56%	15.76%	9.33%	12.20%
Group Term Life rate	0.21%	0.13%	0.16%	N/A	N/A
Number of annuitants	35	403	17	8	476
Number of members	72	1,199	71	12	1,429
Number of depositing members	43	581	43	10	591
Average age of depositing members	49.26	44.95	45.59	44.55	46.59
Average years of service of depositing members	9.89	10.21	12.41	21.12	10.74

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	483	192	587	380	193
Plan name	Grimes Co. AD	Grimes County	Guadalupe AD	Guadalupe Co. GCD	Guadalupe County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,188,377	\$ 13,093,076	\$ 3,709,112	\$ 0	\$ 68,137,530
Members	4,825,973	39,381,555	9,224,555	577,183	169,834,540
Total	7,014,350	52,474,631	12,933,667	577,183	237,972,070
2 PV of future normal cost contributions	1,064,938	10,337,828	2,645,885	447,410	48,122,038
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	5,949,412	42,136,803	10,287,782	129,773	189,850,032
4 Actuarial value of assets	5,961,300	39,619,699	9,381,498	135,907	171,564,883
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (11,888)	\$ 2,517,104	\$ 906,284	\$ (6,134)	\$ 18,285,149
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	100.2%	94.0%	91.2%	104.7%	90.4%
7 Effective amortization period in years	0.0	16.2	15.8	0.0	7.8
Required employer rate for 2026					
Employer-paid normal cost rate	8.49%	6.77%	9.29%	8.29%	7.26%
UAAL/(OAAL) rate	(0.07%)	1.81%	3.85%	(0.25%)	3.23%
Required rate	8.42%	8.58%	13.14%	8.04%	10.49%
Elected rate	N/A	7.00%	13.12%	N/A	12.78%
Retirement plan rate (greater of required or elected rate)	8.42%	8.58%	13.14%	8.04%	12.78%
Group Term Life rate	N/A	0.30%	N/A	N/A	N/A
Number of annuitants	8	115	17	0	385
Number of members	19	385	60	4	1,325
Number of depositing members	13	212	40	3	709
Average age of depositing members	52.53	48.22	51.74	33.92	44.84
Average years of service of depositing members	11.65	10.80	12.00	4.25	10.45

Plan number	388	1110	526	355	194
Plan name	Guadalupe-Blanco River Auth.	Gulf Coast Protection Dist.	Gulf Coast WA – Galveston Co.	Hale Co. AD	Hale County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 974,946	\$ 0	\$ 21,779,951	\$ 5,347	\$ 26,738,074
Members	40,310,069	715,857	31,321,468	894,519	40,504,404
Total	41,285,015	715,857	53,101,419	899,866	67,242,478
2 PV of future normal cost contributions	21,427,438	519,598	11,251,491	631,888	9,536,833
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	19,857,577	196,259	41,849,928	267,978	57,705,645
4 Actuarial value of assets	15,833,990	174,305	36,487,354	172,821	52,091,651
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 4,023,587	\$ 21,954	\$ 5,362,574	\$ 95,157	\$ 5,613,994
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	79.7%	88.8%	87.2%	64.5%	90.3%
7 Effective amortization period in years	16.0	18.0	14.6	19.3	5.3
Required employer rate for 2026					
Employer-paid normal cost rate	7.82%	11.90%	6.13%	8.90%	7.13%
UAAL/(OAAL) rate	2.03%	0.93%	4.90%	1.81%	5.97%
Required rate	9.85%	12.83%	11.03%	10.71%	13.10%
Elected rate	N/A	N/A	8.67%	N/A	17.73%
Retirement plan rate (greater of required or elected rate)	9.85%	12.83%	11.03%	10.71%	17.73%
Group Term Life rate	N/A	0.06%	0.17%	0.15%	0.15%
Number of annuitants	22	0	45	1	136
Number of members	302	3	165	9	360
Number of depositing members	209	2	98	8	179
Average age of depositing members	44.13	49.97	43.71	52.19	45.71
Average years of service of depositing members	10.72	9.17	9.68	13.06	11.94

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	787	195	1071	196	585
	Hall Co. AD	Hall County	Hamilton Co. AD	Hamilton County	Hansford Co. HD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,075	\$ 3,510,673	\$ 0	\$ 3,562,824	\$ 6,789,213
Members	279,065	4,566,627	828,924	5,719,421	22,962,762
Total	282,140	8,077,300	828,924	9,282,245	29,751,975
2 PV of future normal cost contributions	74,849	959,116	681,990	849,626	5,307,401
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	207,291	7,118,184	146,934	8,432,619	24,444,574
4 Actuarial value of assets	214,234	6,569,061	176,817	8,376,651	23,645,579
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (6,943)	\$ 549,123	\$ (29,883)	\$ 55,968	\$ 798,995
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	103.3%	92.3%	120.3%	99.3%	96.7%
7 Effective amortization period in years	0.0	16.2	0.0	0.0	2.5
Required employer rate for 2026					
Employer-paid normal cost rate	3.85%	5.17%	9.69%	4.14%	3.56%
UAAL/(OAAL) rate	(0.62%)	3.47%	(0.89%)	(0.14%)	0.51%
Required rate	3.23%	8.64%	8.80%	4.00%	4.07%
Elected rate	5.00%	N/A	N/A	9.79%	6.00%
Retirement plan rate (greater of required or elected rate)	5.00%	8.64%	8.80%	9.79%	6.00%
Group Term Life rate	N/A	N/A	0.04%	0.15%	N/A
Number of annuitants	1	42	0	55	70
Number of members	3	91	6	176	696
Number of depositing members	3	37	5	61	182
Average age of depositing members	56.56	54.47	38.53	48.01	43.35
Average years of service of depositing members	20.22	11.40	9.23	8.71	9.63

Plan number	197	198	527	887	199
	Hansford County	Hardeman County	Hardin Co. AD	Hardin Co. ESD #2	Hardin County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 6,476,742	\$ 4,209,633	\$ 2,427,614	\$ 108,641	\$ 36,154,390
Members	8,845,868	7,741,117	3,449,194	2,883,537	63,952,315
Total	15,322,610	11,950,750	5,876,808	2,992,178	100,106,705
2 PV of future normal cost contributions	1,993,893	2,138,964	1,154,669	1,734,681	16,111,114
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	13,328,717	9,811,786	4,722,139	1,257,497	83,995,591
4 Actuarial value of assets	13,107,760	10,228,593	4,931,853	1,216,367	78,128,488
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 220,957	\$ (416,807)	\$ (209,714)	\$ 41,130	\$ 5,867,103
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	98.3%	104.2%	104.4%	96.7%	93.0%
7 Effective amortization period in years	16.0	0.0	0.0	17.9	3.9
Required employer rate for 2026					
Employer-paid normal cost rate	6.48%	4.53%	9.27%	6.42%	7.29%
UAAL/(OAAL) rate	0.84%	(1.47%)	(1.95%)	0.10%	2.58%
Required rate	7.32%	3.06%	7.32%	6.52%	9.87%
Elected rate	N/A	7.00%	7.50%	N/A	15.31%
Retirement plan rate (greater of required or elected rate)	7.32%	7.00%	7.50%	6.52%	15.31%
Group Term Life rate	N/A	N/A	0.08%	N/A	0.15%
Number of annuitants	36	43	13	2	203
Number of members	80	109	35	80	565
Number of depositing members	49	70	19	43	299
Average age of depositing members	49.60	48.00	40.84	37.28	48.39
Average years of service of depositing members	12.26	11.71	7.71	4.55	11.22

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	571	598	374	1095	985
Plan name	Harlingen ID Cameron Co. #1	Harris CAD	Harris Co. ESD #10	Harris Co. ESD #11	Harris Co. ESD #12
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,360,850	\$ 167,503,643	\$ 111,703	\$ 0	\$ 160,919
Members	5,534,786	273,001,627	23,169,855	43,234,660	9,002,853
Total	8,895,636	440,505,270	23,281,558	43,234,660	9,163,772
2 PV of future normal cost contributions	739,437	63,603,261	13,098,018	29,840,068	5,303,432
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	8,156,199	376,902,009	10,183,540	13,394,592	3,860,340
4 Actuarial value of assets	8,281,001	342,285,326	8,118,608	11,338,846	3,956,358
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (124,802)	\$ 34,616,683	\$ 2,064,932	\$ 2,055,746	\$ (96,018)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	101.5%	90.8%	79.7%	84.7%	102.5%
7 Effective amortization period in years	0.0	14.0	15.9	16.2	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	3.96%	9.74%	10.22%	8.60%	10.53%
UAAL/(OAAL) rate	(0.87%)	6.61%	2.65%	0.86%	(0.26%)
Required rate	3.09%	16.35%	12.87%	9.46%	10.27%
Elected rate	5.33%	15.85%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	5.33%	16.35%	12.87%	9.46%	10.27%
Group Term Life rate	N/A	0.18%	N/A	N/A	0.08%
Number of annuitants	30	375	1	0	2
Number of members	68	1,034	126	381	99
Number of depositing members	37	631	100	274	43
Average age of depositing members	53.61	46.27	35.56	38.10	35.78
Average years of service of depositing members	14.30	11.61	6.67	4.65	5.21

Plan number	842	1127	975	1146	382
Plan name	Harris Co. ESD #13	Harris Co. ESD #16	Harris Co. ESD #17	Harris Co. ESD #21	Harris Co. ESD #24
1 Present value (PV) of future benefits					
Benefit recipients	\$ 114,536	\$ 0	\$ 100,511	\$ 0	\$ 147,489
Members	20,804,559	13,071,046	14,586,158	4,526,121	14,946,156
Total	20,919,095	13,071,046	14,686,669	4,526,121	15,093,645
2 PV of future normal cost contributions	11,544,718	10,039,449	7,877,751	3,627,973	8,191,767
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	9,374,377	3,031,597	6,808,918	898,148	6,901,878
4 Actuarial value of assets	8,015,680	2,470,821	5,692,232	461,677	6,820,841
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,358,697	\$ 560,776	\$ 1,116,686	\$ 436,471	\$ 81,037
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	85.5%	81.5%	83.6%	51.4%	98.8%
7 Effective amortization period in years	17.7	15.2	8.7	19.2	2.0
Required employer rate for 2026					
Employer-paid normal cost rate	8.44%	5.98%	7.36%	8.19%	10.33%
UAAL/(OAAL) rate	1.72%	0.52%	1.71%	1.61%	0.10%
Required rate	10.16%	6.50%	9.07%	9.80%	10.43%
Elected rate	N/A	N/A	10.00%	N/A	10.93%
Retirement plan rate (greater of required or elected rate)	10.16%	6.50%	10.00%	9.80%	10.93%
Group Term Life rate	N/A	0.08%	N/A	0.06%	0.07%
Number of annuitants	3	0	1	0	4
Number of members	156	245	123	34	115
Number of depositing members	122	202	85	31	74
Average age of depositing members	38.70	37.56	38.69	37.91	38.02
Average years of service of depositing members	7.88	3.99	6.93	6.01	8.84

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	888	1147	1057	948	944
Plan name	Harris Co. ESD #29	Harris Co. ESD #3	Harris Co. ESD #4	Harris Co. ESD #46	Harris Co. ESD #48
1 Present value (PV) of future benefits					
Benefit recipients	\$ 66,848	\$ 0	\$ 0	\$ 0	\$ 384,258
Members	9,251,505	3,005,854	4,859,504	22,911,653	36,395,119
Total	9,318,353	3,005,854	4,859,504	22,911,653	36,779,377
2 PV of future normal cost contributions	5,108,849	2,518,180	3,741,382	14,595,451	20,426,492
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	4,209,504	487,674	1,118,122	8,316,202	16,352,885
4 Actuarial value of assets	4,083,471	316,916	629,284	7,102,162	14,757,148
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 126,033	\$ 170,758	\$ 488,838	\$ 1,214,040	\$ 1,595,737
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	97.0%	65.0%	56.3%	85.4%	90.2%
7 Effective amortization period in years	17.4	19.2	16.6	15.0	17.1
Required employer rate for 2026					
Employer-paid normal cost rate	8.61%	8.80%	7.76%	10.51%	8.30%
UAAL/(OAAL) rate	0.32%	0.80%	1.65%	1.39%	1.05%
Required rate	8.93%	9.60%	9.41%	11.90%	9.35%
Elected rate	N/A	N/A	N/A	N/A	9.06%
Retirement plan rate (greater of required or elected rate)	8.93%	9.60%	9.41%	11.90%	9.35%
Group Term Life rate	0.16%	0.08%	0.05%	0.08%	N/A
Number of annuitants	2	0	0	0	6
Number of members	95	41	76	181	268
Number of depositing members	77	35	63	99	172
Average age of depositing members	45.22	37.53	35.35	39.05	40.39
Average years of service of depositing members	11.11	3.02	5.40	5.76	7.53

Plan number	1162	835	1119	1064	1116
Plan name	Harris Co. ESD #5	Harris Co. ESD #50	Harris Co. ESD #6	Harris Co. ESD #7	Harris Co. ESD #8
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 380,090	\$ 0	\$ 0	\$ 0
Members	5,027,498	27,683,220	7,809,894	38,957,315	7,687,581
Total	5,027,498	28,063,310	7,809,894	38,957,315	7,687,581
2 PV of future normal cost contributions	4,072,529	11,489,141	5,507,176	24,576,218	5,824,289
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	954,969	16,574,169	2,302,718	14,381,097	1,863,292
4 Actuarial value of assets	334,449	15,444,312	1,547,433	11,361,243	1,531,969
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 620,520	\$ 1,129,857	\$ 755,285	\$ 3,019,854	\$ 331,323
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	35.0%	93.2%	67.2%	79.0%	82.2%
7 Effective amortization period in years	19.9	16.6	18.4	15.7	17.2
Required employer rate for 2026					
Employer-paid normal cost rate	5.66%	8.07%	8.23%	10.48%	8.11%
UAAL/(OAAL) rate	1.57%	1.38%	1.77%	1.84%	0.73%
Required rate	7.23%	9.45%	10.00%	12.32%	8.84%
Elected rate	N/A	9.10%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.23%	9.45%	10.00%	12.32%	8.84%
Group Term Life rate	0.07%	N/A	0.10%	0.07%	N/A
Number of annuitants	0	5	0	0	0
Number of members	40	151	54	198	60
Number of depositing members	39	84	48	165	56
Average age of depositing members	42.66	38.67	40.90	37.16	37.40
Average years of service of depositing members	8.83	10.20	8.57	5.08	2.77

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	988	1139	1101	364	797
Plan name	Harris Co. ESD #9	Harris Co. FWSD #51	Harris Co. FWSD #6	Harris Co. FWSD #61	Harris Co. Housing Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 31,982	\$ 0	\$ 167,877	\$ 13,597	\$ 1,031,403
Members	109,373,030	1,241,006	741,842	3,545,704	9,444,169
Total	109,405,012	1,241,006	909,719	3,559,301	10,475,572
2 PV of future normal cost contributions	72,141,907	925,411	290,245	1,424,982	3,456,614
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	37,263,105	315,595	619,474	2,134,319	7,018,958
4 Actuarial value of assets	32,032,867	214,368	614,338	1,724,292	7,000,503
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 5,230,238	\$ 101,227	\$ 5,136	\$ 410,027	\$ 18,455
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	86.0%	67.9%	99.2%	80.8%	99.7%
7 Effective amortization period in years	16.1	19.1	19.2	16.9	20.0
Required employer rate for 2026					
Employer-paid normal cost rate	8.89%	3.92%	4.94%	6.69%	10.02%
UAAL/(OAAL) rate	1.05%	0.77%	0.21%	2.27%	0.07%
Required rate	9.94%	4.69%	5.15%	8.96%	10.09%
Elected rate	N/A	N/A	N/A	7.87%	N/A
Retirement plan rate (greater of required or elected rate)	9.94%	4.69%	5.15%	8.96%	10.09%
Group Term Life rate	N/A	N/A	0.14%	N/A	0.10%
Number of annuitants	2	0	1	1	6
Number of members	574	22	4	26	74
Number of depositing members	477	18	4	21	43
Average age of depositing members	38.89	42.95	42.65	48.26	46.11
Average years of service of depositing members	5.57	10.56	16.04	16.44	6.42

Plan number	903	569	877	625	200
Plan name	Harris Co. Sports & Convention Corp.	Harris Co. WCID #1	Harris Co. WCID #36	Harris Co. WCID #50	Harris County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 24,846	\$ 2,199,319	\$ 2,170,588	\$ 43,186	\$ 4,635,773,646
Members	2,317,175	3,381,985	5,708,298	2,168,379	6,790,330,919
Total	2,342,021	5,581,304	7,878,886	2,211,565	11,426,104,565
2 PV of future normal cost contributions	851,380	898,112	1,663,460	448,986	2,016,201,479
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,490,641	4,683,192	6,215,426	1,762,579	9,409,903,086
4 Actuarial value of assets	1,616,618	4,606,997	6,066,090	1,819,219	8,390,154,354
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (125,977)	\$ 76,195	\$ 149,336	\$ (56,640)	\$ 1,019,748,732
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	108.5%	98.4%	97.6%	103.2%	89.2%
7 Effective amortization period in years	0.0	0.7	18.7	0.0	14.1
Required employer rate for 2026					
Employer-paid normal cost rate	10.15%	7.57%	9.21%	3.42%	9.03%
UAAL/(OAAL) rate	(1.58%)	0.40%	1.05%	(1.16%)	5.55%
Required rate	8.57%	7.97%	10.26%	2.26%	14.58%
Elected rate	11.76%	14.00%	N/A	9.40%	15.10%
Retirement plan rate (greater of required or elected rate)	11.76%	14.00%	10.26%	9.40%	15.10%
Group Term Life rate	0.14%	0.12%	N/A	0.22%	N/A
Number of annuitants	1	6	5	1	11,577
Number of members	9	25	14	11	33,379
Number of depositing members	6	12	13	7	19,897
Average age of depositing members	51.42	38.89	48.56	47.85	42.39
Average years of service of depositing members	18.42	10.95	14.15	18.57	9.78

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1105	201	520	202	203
	Harris Fort Bend ESD #100	Harrison County	Hartley Co. AD	Hartley County	Haskell County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 48,435,516	\$ 667,210	\$ 2,902,692	\$ 5,432,614
Members	3,808,001	53,562,027	773,162	8,758,258	6,834,095
Total	3,808,001	101,997,543	1,440,372	11,660,950	12,266,709
2 PV of future normal cost contributions	2,891,075	14,931,369	370,408	1,485,352	1,624,008
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	916,926	87,066,174	1,069,964	10,175,598	10,642,701
4 Actuarial value of assets	707,040	79,671,181	1,013,548	9,343,916	10,157,004
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 209,886	\$ 7,394,993	\$ 56,416	\$ 831,682	\$ 485,697
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	77.1%	91.5%	94.7%	91.8%	95.4%
7 Effective amortization period in years	15.9	8.5	18.5	15.8	1.8
Required employer rate for 2026					
Employer-paid normal cost rate	8.53%	6.40%	6.66%	9.87%	4.56%
UAAL/(OAAL) rate	1.15%	3.69%	2.67%	4.80%	1.33%
Required rate	9.68%	10.09%	9.33%	14.67%	5.89%
Elected rate	N/A	12.14%	N/A	8.00%	13.00%
Retirement plan rate (greater of required or elected rate)	9.68%	12.14%	9.33%	14.67%	13.00%
Group Term Life rate	0.03%	0.29%	N/A	0.25%	N/A
Number of annuitants	0	260	2	33	52
Number of members	41	689	9	69	102
Number of depositing members	33	327	4	34	56
Average age of depositing members	37.72	46.79	29.91	57.33	53.67
Average years of service of depositing members	4.75	9.80	8.44	13.66	10.80

Plan number	552	1132	1051	878	799
	Haskell Memorial HD	Hays Co. ESD #3	Hays Co. ESD #4	Hays Co. ESD #5	Hays Co. ESD #6
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,947,080	\$ 0	\$ 39,004	\$ 0	\$ 122,135
Members	9,236,216	3,228,496	2,919,590	17,442,146	16,111,930
Total	13,183,296	3,228,496	2,958,594	17,442,146	16,234,065
2 PV of future normal cost contributions	3,923,905	2,455,524	1,995,275	8,927,033	7,924,917
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	9,259,391	772,972	963,319	8,515,113	8,309,148
4 Actuarial value of assets	10,167,788	455,404	681,989	6,570,488	5,881,238
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (908,397)	\$ 317,568	\$ 281,330	\$ 1,944,625	\$ 2,427,910
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	109.8%	58.9%	70.8%	77.2%	70.8%
7 Effective amortization period in years	0.0	1.6	16.7	17.1	15.5
Required employer rate for 2026					
Employer-paid normal cost rate	3.86%	8.10%	9.76%	9.23%	9.34%
UAAL/(OAAL) rate	(1.30%)	1.08%	1.97%	3.24%	4.86%
Required rate	2.56%	9.18%	11.73%	12.47%	14.20%
Elected rate	N/A	15.67%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	2.56%	15.67%	11.73%	12.47%	14.20%
Group Term Life rate	N/A	N/A	0.13%	0.07%	N/A
Number of annuitants	37	0	1	0	2
Number of members	201	31	37	95	85
Number of depositing members	77	30	32	67	57
Average age of depositing members	46.94	33.60	38.21	35.71	36.23
Average years of service of depositing members	6.40	4.25	6.57	7.24	7.24

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	826	204	943	640	529
	Hays Co. ESD #8	Hays County	Heart of TX COG	Hemphill Co. AD	Hemphill Co. HD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 282,329	\$ 145,670,497	\$ 156,780	\$ 102,769	\$ 9,611,594
Members	25,686,367	310,970,895	3,418,259	1,465,026	41,296,992
Total	25,968,696	456,641,392	3,575,039	1,567,795	50,908,586
2 PV of future normal cost contributions	11,416,672	94,126,757	1,011,112	388,591	17,302,384
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	14,552,024	362,514,635	2,563,927	1,179,204	33,606,202
4 Actuarial value of assets	10,960,770	314,072,052	2,128,703	1,409,199	32,455,521
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 3,591,254	\$ 48,442,583	\$ 435,224	\$ (229,995)	\$ 1,150,681
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	75.3%	86.6%	83.0%	119.5%	96.6%
7 Effective amortization period in years	5.6	16.0	16.7	0.0	15.9
Required employer rate for 2026					
Employer-paid normal cost rate	9.76%	7.82%	5.85%	11.84%	8.72%
UAAL/(OAAL) rate	4.62%	4.83%	2.37%	(9.23%)	0.78%
Required rate	14.38%	12.65%	8.22%	2.61%	9.50%
Elected rate	19.00%	N/A	N/A	12.00%	N/A
Retirement plan rate (greater of required or elected rate)	19.00%	12.65%	8.22%	12.00%	9.50%
Group Term Life rate	N/A	N/A	N/A	0.15%	0.06%
Number of annuitants	2	599	4	4	41
Number of members	99	2,536	38	7	510
Number of depositing members	75	1,216	31	3	213
Average age of depositing members	37.64	41.69	56.95	50.36	41.34
Average years of service of depositing members	8.31	9.55	18.65	14.81	6.10

Plan number	839	205	746	704	206
	Hemphill Co. UWCD	Hemphill County	Henderson Co. 911 Comm. Dist.	Henderson Co. AD	Henderson County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 39,391	\$ 10,391,143	\$ 140,731	\$ 3,776,730	\$ 49,133,676
Members	250,645	14,721,387	349,947	4,806,992	99,524,214
Total	290,036	25,112,530	490,678	8,583,722	148,657,890
2 PV of future normal cost contributions	109,606	3,816,450	161,466	1,430,363	26,161,889
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	180,430	21,296,080	329,212	7,153,359	122,496,001
4 Actuarial value of assets	191,561	26,720,958	503,939	6,474,084	110,401,031
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (11,131)	\$ (5,424,878)	\$ (174,727)	\$ 679,275	\$ 12,094,970
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	106.2%	125.5%	153.1%	90.5%	90.1%
7 Effective amortization period in years	0.0	0.0	0.0	11.2	9.0
Required employer rate for 2026					
Employer-paid normal cost rate	4.08%	7.17%	11.58%	9.46%	8.58%
UAAL/(OAAL) rate	(0.93%)	(7.17%)	(11.58%)	6.87%	4.16%
Required rate	3.15%	0.00%	0.00%	16.33%	12.74%
Elected rate	4.00%	8.00%	12.00%	18.01%	15.02%
Retirement plan rate (greater of required or elected rate)	4.00%	8.00%	12.00%	18.01%	15.02%
Group Term Life rate	N/A	0.14%	N/A	N/A	0.14%
Number of annuitants	1	66	1	13	308
Number of members	6	133	3	36	797
Number of depositing members	5	62	2	19	418
Average age of depositing members	54.79	47.78	59.03	44.96	45.54
Average years of service of depositing members	6.42	11.34	5.63	11.29	11.14

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1073	414	516	401	713
Plan name	Hickory Creek SUD	Hidalgo & Cameron Co. ID #9	Hidalgo Co. AD	Hidalgo Co. DD #1	Hidalgo Co. ID #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 4,236,085	\$ 14,639,895	\$ 11,537,642	\$ 1,460,199
Members	806,439	5,047,343	35,506,037	35,801,841	1,934,674
Total	806,439	9,283,428	50,145,932	47,339,483	3,394,873
2 PV of future normal cost contributions	571,563	1,287,156	7,239,283	13,027,367	614,343
3 Actuarial accrued liability (AAL) [line 1 - line 2]	234,876	7,996,272	42,906,649	34,312,116	2,780,530
4 Actuarial value of assets	218,503	8,937,195	34,894,340	28,874,365	2,543,088
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 16,373	\$ (940,923)	\$ 8,012,309	\$ 5,437,751	\$ 237,442
6 Funded ratio [line 4 ÷ line 3]	93.0%	111.8%	81.3%	84.2%	91.5%
7 Effective amortization period in years	16.6	0.0	12.9	14.4	16.4
Required employer rate for 2026					
Employer-paid normal cost rate	2.74%	5.59%	9.74%	9.95%	4.19%
UAAL/(OAAL) rate	0.19%	(5.59%)	12.70%	4.90%	2.34%
Required rate	2.93%	0.00%	22.44%	14.85%	6.53%
Elected rate	N/A	7.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	2.93%	7.00%	22.44%	14.85%	6.53%
Group Term Life rate	0.14%	N/A	N/A	N/A	N/A
Number of annuitants	0	30	63	87	15
Number of members	28	52	141	280	32
Number of depositing members	15	33	94	192	25
Average age of depositing members	37.48	51.61	44.27	46.34	53.51
Average years of service of depositing members	4.02	11.72	13.29	10.21	13.50

Plan number	438	486	207	992	674
Plan name	Hidalgo Co. ID #2	Hidalgo Co. ID #6	Hidalgo County	Hidalgo MUD #1	High Plains UWCD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,512,031	\$ 1,827,109	\$ 365,658,041	\$ 0	\$ 1,435,113
Members	7,895,096	1,796,400	737,176,428	643,650	3,081,691
Total	13,407,127	3,623,509	1,102,834,469	643,650	4,516,804
2 PV of future normal cost contributions	1,713,488	693,544	166,892,042	351,260	858,485
3 Actuarial accrued liability (AAL) [line 1 - line 2]	11,693,639	2,929,965	935,942,427	292,390	3,658,319
4 Actuarial value of assets	12,448,404	3,142,603	806,939,286	282,773	3,768,496
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (754,765)	\$ (212,638)	\$ 129,003,141	\$ 9,617	\$ (110,177)
6 Funded ratio [line 4 ÷ line 3]	106.5%	107.3%	86.2%	96.7%	103.0%
7 Effective amortization period in years	0.0	0.0	15.0	16.2	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	5.79%	5.85%	7.15%	3.30%	5.00%
UAAL/(OAAL) rate	(3.19%)	(2.30%)	6.93%	0.20%	(0.93%)
Required rate	2.60%	3.55%	14.08%	3.50%	4.07%
Elected rate	3.50%	7.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	3.50%	7.00%	14.08%	3.50%	4.07%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	34	21	1,576	0	13
Number of members	60	40	6,136	10	27
Number of depositing members	42	17	3,338	9	13
Average age of depositing members	50.25	55.71	42.53	47.69	51.01
Average years of service of depositing members	12.67	7.28	10.24	13.23	11.34

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1019	208	728	209	971
Plan name	High Point SUD	Hill County	Hockley Co. AD	Hockley County	Hood CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 43,717	\$ 16,773,073	\$ 677,242	\$ 20,208,257	\$ 1,721,821
Members	1,939,815	38,910,122	1,988,576	24,391,731	4,462,024
Total	1,983,532	55,683,195	2,665,818	44,599,988	6,183,845
2 PV of future normal cost contributions	1,298,288	12,725,882	551,745	6,455,437	1,618,873
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	685,244	42,957,313	2,114,073	38,144,551	4,564,972
4 Actuarial value of assets	554,853	39,758,107	1,891,283	36,334,541	4,202,245
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 130,391	\$ 3,199,206	\$ 222,790	\$ 1,810,010	\$ 362,727
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	81.0%	92.6%	89.5%	95.3%	92.1%
7 Effective amortization period in years	17.1	9.5	16.1	7.3	15.9
Required employer rate for 2026					
Employer-paid normal cost rate	7.98%	7.18%	7.86%	8.20%	8.44%
UAAL/(OAAL) rate	1.43%	1.97%	6.03%	3.10%	2.74%
Required rate	9.41%	9.15%	13.89%	11.30%	11.18%
Elected rate	N/A	10.12%	13.99%	12.87%	N/A
Retirement plan rate (greater of required or elected rate)	9.41%	10.12%	13.99%	12.87%	11.18%
Group Term Life rate	0.06%	0.27%	N/A	0.14%	N/A
Number of annuitants	1	174	4	121	5
Number of members	17	473	11	262	30
Number of depositing members	13	213	7	122	18
Average age of depositing members	37.06	45.64	45.55	47.61	49.55
Average years of service of depositing members	5.47	9.74	10.65	10.09	12.62

Plan number	210	661	211	772	1165
Plan name	Hood County	Hopkins Co. AD	Hopkins County	Housing Auth. City of Abilene	Housing Auth. City of Crowell
1 Present value (PV) of future benefits					
Benefit recipients	\$ 27,537,058	\$ 209,944	\$ 26,415,616	\$ 435,286	\$ 0
Members	80,259,043	1,941,366	52,728,519	3,644,458	85,935
Total	107,796,101	2,151,310	79,144,135	4,079,744	85,935
2 PV of future normal cost contributions	24,253,180	444,452	12,778,747	1,284,723	80,229
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	83,542,921	1,706,858	66,365,388	2,795,021	5,706
4 Actuarial value of assets	82,820,764	1,720,103	56,562,996	2,697,749	3,916
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 722,157	\$ (13,245)	\$ 9,802,392	\$ 97,272	\$ 1,790
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	99.1%	100.8%	85.2%	96.5%	68.6%
7 Effective amortization period in years	13.7	0.0	14.8	17.0	19.8
Required employer rate for 2026					
Employer-paid normal cost rate	9.75%	6.62%	7.55%	4.20%	9.24%
UAAL/(OAAL) rate	0.31%	(0.28%)	6.49%	0.63%	0.35%
Required rate	10.06%	6.34%	14.04%	4.83%	9.59%
Elected rate	9.91%	7.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	10.06%	7.00%	14.04%	4.83%	9.59%
Group Term Life rate	0.18%	0.14%	N/A	N/A	0.22%
Number of annuitants	235	5	149	6	0
Number of members	907	16	589	47	2
Number of depositing members	390	10	246	23	2
Average age of depositing members	47.75	54.62	44.48	51.32	46.16
Average years of service of depositing members	9.66	13.24	9.04	8.32	18.21

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	909	777	1036	1003	917
Plan name	Housing Auth. City of Edinburg	Housing Auth. City of Huntington	Housing Auth. City of Kirbyville	Housing Auth. City of Knox City	Housing Auth. City of Mercedes
1 Present value (PV) of future benefits					
Benefit recipients	\$ 338,363	\$ 56,936	\$ 77,233	\$ 0	\$ 110,901
Members	3,039,957	255,313	313,569	375,357	2,313,510
Total	3,378,320	312,249	390,802	375,357	2,424,411
2 PV of future normal cost contributions	1,249,694	100,191	190,392	167,015	814,543
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	2,128,626	212,058	200,410	208,342	1,609,868
4 Actuarial value of assets	2,339,103	232,686	221,786	171,162	1,294,942
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (210,477)	\$ (20,628)	\$ (21,376)	\$ 37,180	\$ 314,926
6 Funded ratio <small>[line 4 ÷ line 3]</small>	109.9%	109.7%	110.7%	82.2%	80.4%
7 Effective amortization period in years	0.0	0.0	0.0	16.0	14.4
Required employer rate for 2026					
Employer-paid normal cost rate	9.59%	2.74%	8.34%	13.87%	8.82%
UAAL/(OAAL) rate	(1.48%)	(1.34%)	(1.23%)	3.50%	4.28%
Required rate	8.11%	1.40%	7.11%	17.37%	13.10%
Elected rate	7.50%	4.00%	10.06%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.11%	4.00%	10.06%	17.37%	13.10%
Group Term Life rate	0.15%	N/A	N/A	0.27%	0.18%
Number of annuitants	5	1	1	0	3
Number of members	56	5	7	5	24
Number of depositing members	29	3	3	3	16
Average age of depositing members	46.49	51.94	51.69	51.34	50.47
Average years of service of depositing members	7.36	10.92	11.67	12.31	12.07

Plan number	1082	1002	913	912	1029
Plan name	Housing Auth. City of Mission	Housing Auth. City of Munday	Housing Auth. City of Pharr	Housing Auth. Co. of Hidalgo	Housing Auth. Starr Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 548,209	\$ 582,712	\$ 0
Members	1,175,236	406,992	2,016,815	3,796,790	330,434
Total	1,175,236	406,992	2,565,024	4,379,502	330,434
2 PV of future normal cost contributions	765,159	171,849	923,709	981,841	165,218
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	410,077	235,143	1,641,315	3,397,661	165,216
4 Actuarial value of assets	397,196	185,168	1,550,032	2,765,858	143,955
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 12,881	\$ 49,975	\$ 91,283	\$ 631,803	\$ 21,261
6 Funded ratio <small>[line 4 ÷ line 3]</small>	96.9%	78.7%	94.4%	81.4%	87.1%
7 Effective amortization period in years	18.8	13.7	16.4	16.1	6.3
Required employer rate for 2026					
Employer-paid normal cost rate	3.60%	10.02%	3.42%	5.88%	4.27%
UAAL/(OAAL) rate	0.10%	4.18%	0.80%	4.89%	0.77%
Required rate	3.70%	14.20%	4.22%	10.77%	5.04%
Elected rate	N/A	N/A	N/A	N/A	5.76%
Retirement plan rate (greater of required or elected rate)	3.70%	14.20%	4.22%	10.77%	5.76%
Group Term Life rate	N/A	N/A	0.11%	0.13%	N/A
Number of annuitants	0	0	9	4	0
Number of members	46	15	40	56	11
Number of depositing members	26	4	22	29	7
Average age of depositing members	46.69	49.47	38.79	47.38	48.15
Average years of service of depositing members	5.34	10.15	6.55	13.08	11.73

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1010	694	212	1086	213
Plan name	Housing Auth. Travis Co.	Houston Co. AD	Houston County	Howard CAD	Howard County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 116,580	\$ 400,113	\$ 11,887,904	\$ 0	\$ 27,932,590
Members	2,130,654	2,487,436	19,896,443	701,613	39,390,130
Total	2,247,234	2,887,549	31,784,347	701,613	67,322,720
2 PV of future normal cost contributions	899,989	338,619	4,931,340	450,923	12,330,838
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,347,245	2,548,930	26,853,007	250,690	54,991,882
4 Actuarial value of assets	1,295,032	2,446,077	24,991,983	227,560	56,817,438
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 52,213	\$ 102,853	\$ 1,861,024	\$ 23,130	\$ (1,825,556)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.1%	96.0%	93.1%	90.8%	103.3%
7 Effective amortization period in years	16.5	3.4	14.7	16.2	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.36%	6.13%	5.44%	7.74%	7.99%
UAAL/(OAAL) rate	0.37%	1.65%	2.35%	0.64%	(2.15%)
Required rate	6.73%	7.78%	7.79%	8.38%	5.84%
Elected rate	N/A	11.38%	N/A	N/A	16.82%
Retirement plan rate (greater of required or elected rate)	6.73%	11.38%	7.79%	8.38%	16.82%
Group Term Life rate	N/A	N/A	N/A	0.06%	0.24%
Number of annuitants	3	3	106	0	156
Number of members	31	19	380	14	351
Number of depositing members	13	10	173	7	187
Average age of depositing members	47.05	55.35	51.00	41.06	47.36
Average years of service of depositing members	10.17	17.85	10.53	6.05	10.62

Plan number	214	749	215	1043	778
Plan name	Hudspeth County	Hunt Co. AD	Hunt County	Hurst Creek MUD	Hutchinson Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,622,559	\$ 2,651,466	\$ 44,320,098	\$ 117,205	\$ 324,618
Members	11,806,508	7,913,887	100,464,760	1,989,098	902,147
Total	16,429,067	10,565,353	144,784,858	2,106,303	1,226,765
2 PV of future normal cost contributions	3,913,382	2,769,846	25,753,011	912,489	288,482
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	12,515,685	7,795,507	119,031,847	1,193,814	938,283
4 Actuarial value of assets	12,767,107	7,458,019	107,315,905	762,316	971,556
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (251,422)	\$ 337,488	\$ 11,715,942	\$ 431,498	\$ (33,273)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	102.0%	95.7%	90.2%	63.9%	103.5%
7 Effective amortization period in years	0.0	2.0	15.9	16.3	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	5.30%	9.97%	6.71%	4.43%	6.17%
UAAL/(OAAL) rate	(0.47%)	1.10%	3.40%	4.25%	(1.10%)
Required rate	4.83%	11.07%	10.11%	8.68%	5.07%
Elected rate	5.00%	16.00%	N/A	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	5.00%	16.00%	10.11%	8.68%	7.00%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	60	16	263	2	3
Number of members	309	33	882	13	8
Number of depositing members	117	24	422	11	5
Average age of depositing members	43.14	43.44	46.55	44.46	49.29
Average years of service of depositing members	8.43	9.47	11.09	11.14	9.55

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	216	711	779	217	592
Plan name	Hutchinson County	Iraan General HD	Irion Co. AD	Irion County	Jack Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 29,666,695	\$ 2,659,353	\$ 0	\$ 3,092,430	\$ 1,016,409
Members	33,988,287	15,018,168	321,755	9,957,650	570,436
Total	63,654,982	17,677,521	321,755	13,050,080	1,586,845
2 PV of future normal cost contributions	8,331,440	4,285,238	63,347	1,694,892	175,638
3 Actuarial accrued liability (AAL) [line 1 - line 2]	55,323,542	13,392,283	258,408	11,355,188	1,411,207
4 Actuarial value of assets	54,203,633	13,046,021	238,638	11,415,017	1,348,610
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 1,119,909	\$ 346,262	\$ 19,770	\$ (59,829)	\$ 62,597
6 Funded ratio [line 4 ÷ line 3]	98.0%	97.4%	92.3%	100.5%	95.6%
7 Effective amortization period in years	2.7	16.0	16.2	0.0	16.6
Required employer rate for 2026					
Employer-paid normal cost rate	7.40%	7.12%	8.04%	8.19%	3.89%
UAAL/(OAAL) rate	0.93%	0.71%	1.26%	(0.39%)	2.95%
Required rate	8.33%	7.83%	9.30%	7.80%	6.84%
Elected rate	11.55%	N/A	N/A	9.77%	N/A
Retirement plan rate (greater of required or elected rate)	11.55%	7.83%	9.30%	9.77%	6.84%
Group Term Life rate	0.32%	N/A	N/A	N/A	N/A
Number of annuitants	126	19	0	31	4
Number of members	261	152	2	67	5
Number of depositing members	134	53	2	41	4
Average age of depositing members	50.01	44.18	63.88	56.41	49.86
Average years of service of depositing members	12.04	9.51	26.88	14.35	13.52

Plan number	218	770	441	972	219
Plan name	Jack County	Jackson Co. AD	Jackson Co. County-Wide DD	Jackson Co. ESD #3	Jackson County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,413,440	\$ 191,300	\$ 2,602,608	\$ 0	\$ 16,880,645
Members	11,919,129	2,128,326	1,752,164	1,388,497	25,443,749
Total	21,332,569	2,319,626	4,354,772	1,388,497	42,324,394
2 PV of future normal cost contributions	3,053,088	525,520	677,080	578,080	5,844,239
3 Actuarial accrued liability (AAL) [line 1 - line 2]	18,279,481	1,794,106	3,677,692	810,417	36,480,155
4 Actuarial value of assets	17,535,247	1,353,849	3,418,294	735,597	33,606,700
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 744,234	\$ 440,257	\$ 259,398	\$ 74,820	\$ 2,873,455
6 Funded ratio [line 4 ÷ line 3]	95.9%	75.5%	92.9%	90.8%	92.1%
7 Effective amortization period in years	13.8	14.0	12.1	5.7	14.8
Required employer rate for 2026					
Employer-paid normal cost rate	6.04%	6.00%	10.31%	9.75%	6.63%
UAAL/(OAAL) rate	1.70%	8.60%	5.99%	1.58%	4.13%
Required rate	7.74%	14.60%	16.30%	11.33%	10.76%
Elected rate	N/A	10.50%	17.50%	13.10%	N/A
Retirement plan rate (greater of required or elected rate)	7.74%	14.60%	17.50%	13.10%	10.76%
Group Term Life rate	N/A	0.15%	N/A	0.11%	N/A
Number of annuitants	78	3	11	0	108
Number of members	180	14	13	8	231
Number of depositing members	67	9	9	8	112
Average age of depositing members	52.38	49.42	44.18	45.86	50.00
Average years of service of depositing members	10.18	10.77	6.16	16.71	13.21

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	393	657	220	221	810
Plan name	Jasper Co. AD	Jasper Co. WCID #1	Jasper County	Jeff Davis County	Jefferson CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 62,135	\$ 417,758	\$ 27,554,071	\$ 2,484,911	\$ 969,856
Members	1,447,731	1,122,941	43,537,382	3,315,273	10,870,849
Total	1,509,866	1,540,699	71,091,453	5,800,184	11,840,705
2 PV of future normal cost contributions	680,698	166,733	10,142,839	1,248,951	3,081,945
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	829,168	1,373,966	60,948,614	4,551,233	8,758,760
4 Actuarial value of assets	1,280,537	1,157,511	52,317,929	4,874,480	7,287,522
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (451,369)	\$ 216,455	\$ 8,630,685	\$ (323,247)	\$ 1,471,238
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	154.4%	84.2%	85.8%	107.1%	83.2%
7 Effective amortization period in years	0.0	15.8	12.0	0.0	16.4
Required employer rate for 2026					
Employer-paid normal cost rate	10.63%	9.88%	8.29%	6.22%	10.42%
UAAL/(OAAL) rate	(7.33%)	20.10%	8.70%	(1.86%)	4.88%
Required rate	3.30%	29.98%	16.99%	4.36%	15.30%
Elected rate	10.42%	30.26%	N/A	8.00%	N/A
Retirement plan rate (greater of required or elected rate)	10.42%	30.26%	16.99%	8.00%	15.30%
Group Term Life rate	0.08%	N/A	0.31%	N/A	N/A
Number of annuitants	3	3	167	29	10
Number of members	31	3	302	107	50
Number of depositing members	14	2	173	52	39
Average age of depositing members	48.07	45.54	47.75	54.08	52.73
Average years of service of depositing members	9.99	20.83	11.96	5.77	19.60

Plan number	404	408	405	451	222
Plan name	Jefferson Co. DD #3	Jefferson Co. DD #6	Jefferson Co. DD #7	Jefferson Co. WCID #10	Jefferson County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,455,076	\$ 29,243,610	\$ 36,936,613	\$ 752,602	\$ 381,152,699
Members	1,035,848	36,489,457	44,958,817	2,369,215	376,847,144
Total	2,490,924	65,733,067	81,895,430	3,121,817	757,999,843
2 PV of future normal cost contributions	312,831	10,804,324	11,940,978	646,109	90,000,019
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,178,093	54,928,743	69,954,452	2,475,708	667,999,824
4 Actuarial value of assets	2,190,777	49,996,158	58,478,233	2,729,601	580,631,855
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (12,684)	\$ 4,932,585	\$ 11,476,219	\$ (253,893)	\$ 87,367,969
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	100.6%	91.0%	83.6%	110.3%	86.9%
7 Effective amortization period in years	0.0	16.0	11.3	0.0	11.1
Required employer rate for 2026					
Employer-paid normal cost rate	9.06%	9.37%	9.17%	7.52%	8.07%
UAAL/(OAAL) rate	(0.31%)	5.00%	13.83%	(3.51%)	11.48%
Required rate	8.75%	14.37%	23.00%	4.01%	19.55%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.75%	14.37%	23.00%	4.01%	19.55%
Group Term Life rate	N/A	0.19%	0.19%	0.30%	N/A
Number of annuitants	7	78	66	6	1,127
Number of members	15	102	94	24	2,058
Number of depositing members	8	93	86	9	1,124
Average age of depositing members	60.40	46.77	45.75	40.43	47.52
Average years of service of depositing members	14.95	11.23	12.63	12.65	12.60

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	680	641	223	224	818
Plan name	Jim Hogg Co. AD	Jim Hogg Co. WCID #2	Jim Hogg County	Jim Wells County	Johnson Co. ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 278,959	\$ 844,395	\$ 4,491,063	\$ 31,376,165	\$ 0
Members	914,917	1,276,574	10,852,955	48,726,602	5,028,717
Total	1,193,876	2,120,969	15,344,018	80,102,767	5,028,717
2 PV of future normal cost contributions	360,739	424,648	2,577,668	11,681,392	3,467,005
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	833,137	1,696,321	12,766,350	68,421,375	1,561,712
4 Actuarial value of assets	797,650	1,641,961	13,224,028	60,657,799	960,869
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 35,487	\$ 54,360	\$ (457,678)	\$ 7,763,576	\$ 600,843
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	95.7%	96.8%	103.6%	88.7%	61.5%
7 Effective amortization period in years	16.6	4.3	0.0	15.4	14.5
Required employer rate for 2026					
Employer-paid normal cost rate	11.57%	4.32%	3.25%	7.74%	7.43%
UAAL/(OAAL) rate	2.08%	0.84%	(0.80%)	4.96%	2.11%
Required rate	13.65%	5.16%	2.45%	12.70%	9.54%
Elected rate	7.00%	6.54%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.65%	6.54%	2.45%	12.70%	9.54%
Group Term Life rate	N/A	N/A	0.37%	0.30%	N/A
Number of annuitants	3	8	81	175	0
Number of members	8	23	245	511	93
Number of depositing members	5	11	141	252	67
Average age of depositing members	51.40	52.43	49.82	48.60	39.31
Average years of service of depositing members	8.17	11.03	12.16	11.23	9.12

Plan number	225	741	496	226	524
Plan name	Johnson County	Jonah Water SUD	Jones Co. AD	Jones County	Karnes Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 75,968,170	\$ 449,729	\$ 1,981,930	\$ 9,986,012	\$ 549,233
Members	174,286,912	8,440,674	556,076	19,501,184	1,309,766
Total	250,255,082	8,890,403	2,538,006	29,487,196	1,858,999
2 PV of future normal cost contributions	55,899,366	4,451,546	224,033	4,778,464	315,064
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	194,355,716	4,438,857	2,313,973	24,708,732	1,543,935
4 Actuarial value of assets	178,126,736	3,716,410	2,022,085	21,874,495	1,513,399
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 16,228,980	\$ 722,447	\$ 291,888	\$ 2,834,237	\$ 30,536
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	91.6%	83.7%	87.4%	88.5%	98.0%
7 Effective amortization period in years	5.3	14.6	16.0	13.5	1.6
Required employer rate for 2026					
Employer-paid normal cost rate	7.23%	9.69%	7.09%	7.62%	7.42%
UAAL/(OAAL) rate	2.12%	2.26%	13.06%	5.05%	0.41%
Required rate	9.35%	11.95%	20.15%	12.67%	7.83%
Elected rate	12.45%	N/A	N/A	N/A	10.23%
Retirement plan rate (greater of required or elected rate)	12.45%	11.95%	20.15%	12.67%	10.23%
Group Term Life rate	N/A	0.10%	0.29%	N/A	N/A
Number of annuitants	451	5	7	77	4
Number of members	1,601	75	9	266	6
Number of depositing members	862	46	5	98	5
Average age of depositing members	44.24	37.14	56.70	46.87	51.26
Average years of service of depositing members	8.97	6.79	10.27	10.01	12.13

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	455	227	662	228	671
Plan name	Karnes Co. HD	Karnes County	Kaufman CAD	Kaufman County	Kendall AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 13,343,552	\$ 11,725,159	\$ 2,515,179	\$ 53,270,969	\$ 1,774,956
Members	43,526,977	36,304,636	4,847,097	139,013,037	2,910,066
Total	56,870,529	48,029,795	7,362,276	192,284,006	4,685,022
2 PV of future normal cost contributions	12,702,833	11,769,167	1,888,661	42,578,487	1,218,035
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	44,167,696	36,260,628	5,473,615	149,705,519	3,466,987
4 Actuarial value of assets	39,313,133	32,800,738	5,130,906	135,185,253	3,386,702
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 4,854,563	\$ 3,459,890	\$ 342,709	\$ 14,520,266	\$ 80,285
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	89.0%	90.5%	93.7%	90.3%	97.7%
7 Effective amortization period in years	14.0	15.5	16.5	15.7	11.4
Required employer rate for 2026					
Employer-paid normal cost rate	6.51%	7.96%	7.82%	6.59%	10.60%
UAAL/(OAAL) rate	3.28%	2.80%	2.01%	2.73%	0.81%
Required rate	9.79%	10.76%	9.83%	9.32%	11.41%
Elected rate	10.06%	N/A	7.00%	N/A	11.65%
Retirement plan rate (greater of required or elected rate)	10.06%	10.76%	9.83%	9.32%	11.65%
Group Term Life rate	N/A	N/A	0.16%	0.18%	0.09%
Number of annuitants	57	121	14	350	16
Number of members	314	528	61	1,302	29
Number of depositing members	161	197	28	696	17
Average age of depositing members	44.73	46.46	43.32	42.75	48.45
Average years of service of depositing members	9.52	9.11	7.59	9.10	7.02

Plan number	619	229	854	906	230
Plan name	Kendall Co. WCID #1	Kendall County	Kenedy Co. CAD	Kenedy Co. Fire & ESD #1	Kenedy County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 483,238	\$ 19,922,485	\$ 46,447	\$ 14,449	\$ 7,506,117
Members	2,379,957	77,917,703	505,725	177,023	19,799,219
Total	2,863,195	97,840,188	552,172	191,472	27,305,336
2 PV of future normal cost contributions	425,222	25,551,326	191,594	97,050	4,365,433
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,437,973	72,288,862	360,578	94,422	22,939,903
4 Actuarial value of assets	2,274,166	63,840,324	351,284	89,723	19,916,322
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 163,807	\$ 8,448,538	\$ 9,294	\$ 4,699	\$ 3,023,581
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.3%	88.3%	97.4%	95.0%	86.8%
7 Effective amortization period in years	3.7	15.2	7.4	19.1	15.2
Required employer rate for 2026					
Employer-paid normal cost rate	5.67%	7.35%	14.22%	6.54%	10.92%
UAAL/(OAAL) rate	2.92%	3.02%	0.54%	0.63%	7.50%
Required rate	8.59%	10.37%	14.76%	7.17%	18.42%
Elected rate	13.97%	N/A	15.14%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.97%	10.37%	15.14%	7.17%	18.42%
Group Term Life rate	N/A	N/A	0.63%	N/A	0.42%
Number of annuitants	4	175	1	1	38
Number of members	12	544	2	2	94
Number of depositing members	9	332	2	1	58
Average age of depositing members	43.89	45.78	59.71	53.08	51.48
Average years of service of depositing members	13.51	10.88	22.04	6.25	14.93

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	594	231	956	232	653
Plan name	Kent Co. TAD	Kent County	Kerr Co. SWCD	Kerr County	Kerr Emerg. 911 Network
1 Present value (PV) of future benefits					
Benefit recipients	\$ 395,281	\$ 10,272,450	\$ 0	\$ 42,603,099	\$ 236,913
Members	430,053	12,245,444	75,352	91,191,050	661,054
Total	825,334	22,517,894	75,352	133,794,149	897,967
2 PV of future normal cost contributions	139,651	3,872,485	43,149	22,683,768	140,209
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	685,683	18,645,409	32,203	111,110,381	757,758
4 Actuarial value of assets	602,899	17,899,496	29,927	97,292,585	785,930
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 82,784	\$ 745,913	\$ 2,276	\$ 13,817,796	\$ (28,172)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	87.9%	96.0%	92.9%	87.6%	103.7%
7 Effective amortization period in years	16.0	3.0	16.5	13.3	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	11.76%	8.16%	5.62%	7.93%	10.61%
UAAL/(OAAL) rate	9.31%	1.77%	0.69%	5.25%	(1.63%)
Required rate	21.07%	9.93%	6.31%	13.18%	8.98%
Elected rate	N/A	14.14%	N/A	13.90%	7.55%
Retirement plan rate (greater of required or elected rate)	21.07%	14.14%	6.31%	13.90%	8.98%
Group Term Life rate	N/A	0.35%	N/A	0.12%	0.20%
Number of annuitants	4	69	0	229	2
Number of members	3	389	3	646	3
Number of depositing members	2	99	2	327	2
Average age of depositing members	50.94	48.98	54.05	45.91	55.16
Average years of service of depositing members	15.92	8.08	14.63	11.54	22.63

Plan number	1100	233	755	234	579
Plan name	Kimble CAD	Kimble County	King Co. AD	King County	Kinney Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 3,964,310	\$ 32,506	\$ 3,298,180	\$ 278,881
Members	477,276	9,323,467	304,848	3,762,162	258,107
Total	477,276	13,287,777	337,354	7,060,342	536,988
2 PV of future normal cost contributions	367,656	3,786,668	116,460	688,807	101,935
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	109,620	9,501,109	220,894	6,371,535	435,053
4 Actuarial value of assets	102,341	9,547,247	211,914	5,921,626	351,046
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 7,279	\$ (46,138)	\$ 8,980	\$ 449,909	\$ 84,007
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.4%	100.5%	95.9%	92.9%	80.7%
7 Effective amortization period in years	18.6	0.0	16.1	15.8	9.2
Required employer rate for 2026					
Employer-paid normal cost rate	9.29%	6.91%	13.26%	9.30%	4.30%
UAAL/(OAAL) rate	0.18%	(0.32%)	1.61%	5.68%	6.19%
Required rate	9.47%	6.59%	14.87%	14.98%	10.49%
Elected rate	N/A	9.33%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.47%	9.33%	14.87%	14.98%	10.49%
Group Term Life rate	0.20%	0.12%	0.06%	0.29%	N/A
Number of annuitants	0	49	2	18	4
Number of members	8	161	3	32	4
Number of depositing members	6	77	2	20	4
Average age of depositing members	56.59	46.09	49.82	57.46	62.54
Average years of service of depositing members	11.33	6.31	14.08	17.09	10.19

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	235	236	237	731	241
Plan name	Kinney County	Kleberg County	Knox County	La Salle Co. AD	La Salle County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,196,452	\$ 28,442,649	\$ 2,835,758	\$ 450,713	\$ 10,919,179
Members	12,728,855	49,939,161	4,581,803	1,868,353	49,274,858
Total	16,925,307	78,381,810	7,417,561	2,319,066	60,194,037
2 PV of future normal cost contributions	4,160,431	12,596,039	1,484,469	1,009,231	19,177,382
3 Actuarial accrued liability (AAL) <small>[(line 1 - line 2)]</small>	12,764,876	65,785,771	5,933,092	1,309,835	41,016,655
4 Actuarial value of assets	12,283,936	54,413,478	5,986,287	1,308,394	37,991,512
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[(line 3 - line 4)]</small>	\$ 480,940	\$ 11,372,293	\$ (53,195)	\$ 1,441	\$ 3,025,143
6 Funded ratio <small>[(line 4 ÷ line 3)]</small>	96.2%	82.7%	100.9%	99.9%	92.6%
7 Effective amortization period in years	15.5	14.6	0.0	0.0	13.7
Required employer rate for 2026					
Employer-paid normal cost rate	6.80%	7.04%	6.01%	14.06%	8.73%
UAAL/(OAAL) rate	0.93%	7.77%	(0.24%)	(0.02%)	1.51%
Required rate	7.73%	14.81%	5.77%	14.04%	10.24%
Elected rate	N/A	N/A	6.00%	N/A	10.39%
Retirement plan rate (greater of required or elected rate)	7.73%	14.81%	6.00%	14.04%	10.39%
Group Term Life rate	N/A	N/A	N/A	0.15%	0.19%
Number of annuitants	40	214	41	6	81
Number of members	179	720	121	20	630
Number of depositing members	91	281	51	9	299
Average age of depositing members	48.21	46.01	54.80	44.68	40.43
Average years of service of depositing members	9.21	10.14	7.92	13.87	6.91

Plan number	540	867	1074	874	514
Plan name	Laguna Madre WD – Cameron Co.	Lake Cities MUA	Lake Fork SUD	Lake Kiowa SUD	Lakeway MUD – Travis Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 7,210,079	\$ 352,119	\$ 0	\$ 348,432	\$ 4,300,584
Members	19,024,272	5,917,350	617,480	1,302,204	7,987,555
Total	26,234,351	6,269,469	617,480	1,650,636	12,288,139
2 PV of future normal cost contributions	4,920,043	2,221,434	363,425	699,444	1,983,809
3 Actuarial accrued liability (AAL) <small>[(line 1 - line 2)]</small>	21,314,308	4,048,035	254,055	951,192	10,304,330
4 Actuarial value of assets	18,693,322	3,690,766	204,167	895,757	9,349,104
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[(line 3 - line 4)]</small>	\$ 2,620,986	\$ 357,269	\$ 49,888	\$ 55,435	\$ 955,226
6 Funded ratio <small>[(line 4 ÷ line 3)]</small>	87.7%	91.2%	80.4%	94.2%	90.7%
7 Effective amortization period in years	9.5	16.4	16.4	9.6	14.2
Required employer rate for 2026					
Employer-paid normal cost rate	7.66%	8.58%	3.15%	11.18%	6.29%
UAAL/(OAAL) rate	4.97%	1.96%	1.18%	1.39%	4.36%
Required rate	12.63%	10.54%	4.33%	12.57%	10.65%
Elected rate	15.00%	N/A	N/A	13.08%	11.00%
Retirement plan rate (greater of required or elected rate)	15.00%	10.54%	4.33%	13.08%	11.00%
Group Term Life rate	N/A	N/A	0.10%	N/A	0.21%
Number of annuitants	59	3	0	2	12
Number of members	136	62	8	6	44
Number of depositing members	87	28	7	5	27
Average age of depositing members	41.16	45.34	44.70	48.46	44.54
Average years of service of depositing members	12.50	10.70	11.75	9.08	10.25

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	808	238	239	650	240
Plan name	Lamar Co. AD	Lamar County	Lamb County	Lampasas CAD	Lampasas County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 393,243	\$ 31,155,400	\$ 12,678,497	\$ 815,418	\$ 14,808,209
Members	2,715,102	49,732,770	18,073,893	660,476	22,571,247
Total	3,108,345	80,888,170	30,752,390	1,475,894	37,379,456
2 PV of future normal cost contributions	648,465	12,500,408	4,181,016	347,175	5,882,849
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,459,880	68,387,762	26,571,374	1,128,719	31,496,607
4 Actuarial value of assets	2,353,047	59,901,900	25,147,381	1,173,982	27,975,642
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 106,833	\$ 8,485,862	\$ 1,423,993	\$ (45,263)	\$ 3,520,965
6 Funded ratio [line 4 ÷ line 3]	95.7%	87.6%	94.6%	104.0%	88.8%
7 Effective amortization period in years	3.4	11.1	5.2	0.0	10.6
Required employer rate for 2026					
Employer-paid normal cost rate	6.88%	7.44%	7.79%	8.87%	9.04%
UAAL/(OAAL) rate	0.91%	5.34%	2.53%	(1.60%)	5.25%
Required rate	7.79%	12.78%	10.32%	7.27%	14.29%
Elected rate	10.00%	14.45%	14.03%	N/A	16.24%
Retirement plan rate (greater of required or elected rate)	10.00%	14.45%	14.03%	7.27%	16.24%
Group Term Life rate	N/A	N/A	N/A	0.23%	N/A
Number of annuitants	7	167	83	4	105
Number of members	27	386	186	16	204
Number of depositing members	18	217	91	6	106
Average age of depositing members	57.20	45.92	48.88	42.83	48.76
Average years of service of depositing members	15.87	10.49	10.88	5.10	12.11

Plan number	242	439	977	243	468
Plan name	Lavaca County	Lavaca-Navidad River Auth. — Jackson Co.	Lee CAD	Lee County	Leon Co. CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 35,922,607	\$ 10,426,090	\$ 75,662	\$ 11,939,357	\$ 1,584,464
Members	38,494,162	29,747,598	846,531	22,354,350	1,611,879
Total	74,416,769	40,173,688	922,193	34,293,707	3,196,343
2 PV of future normal cost contributions	11,136,493	6,607,324	307,540	5,684,115	510,879
3 Actuarial accrued liability (AAL) [line 1 - line 2]	63,280,276	33,566,364	614,653	28,609,592	2,685,464
4 Actuarial value of assets	56,036,693	32,374,099	626,421	26,199,362	2,145,867
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 7,243,583	\$ 1,192,265	\$ (11,768)	\$ 2,410,230	\$ 539,597
6 Funded ratio [line 4 ÷ line 3]	88.6%	96.4%	101.9%	91.6%	79.9%
7 Effective amortization period in years	9.4	2.1	0.0	9.3	12.5
Required employer rate for 2026					
Employer-paid normal cost rate	8.25%	7.89%	7.02%	6.18%	7.98%
UAAL/(OAAL) rate	6.75%	1.17%	(0.32%)	2.75%	11.69%
Required rate	15.00%	9.06%	6.70%	8.93%	19.67%
Elected rate	17.00%	15.00%	N/A	10.33%	N/A
Retirement plan rate (greater of required or elected rate)	17.00%	15.00%	6.70%	10.33%	19.67%
Group Term Life rate	0.30%	0.19%	N/A	N/A	N/A
Number of annuitants	185	42	4	88	7
Number of members	409	118	14	247	14
Number of depositing members	205	81	6	136	9
Average age of depositing members	48.28	48.61	48.89	50.93	48.59
Average years of service of depositing members	11.17	15.77	13.64	12.81	11.87

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	244	481	245	695	246
	Leon County	Liberty Co. CAD	Liberty County	Limestone Co. AD	Limestone County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,685,857	\$ 4,534,389	\$ 57,416,120	\$ 1,311,016	\$ 18,492,284
Members	22,365,686	11,531,563	113,608,037	2,513,929	31,385,645
Total	32,051,543	16,065,952	171,024,157	3,824,945	49,877,929
2 PV of future normal cost contributions	5,732,166	3,637,125	33,894,235	874,335	8,044,349
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	26,319,377	12,428,827	137,129,922	2,950,610	41,833,580
4 Actuarial value of assets	26,897,155	11,370,501	116,295,066	2,699,130	41,962,206
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ (577,778)	\$ 1,058,326	\$ 20,834,856	\$ 251,480	\$ (128,626)
6 Funded ratio <small>[line 4 ÷ line 3]</small>	102.2%	91.5%	84.8%	91.5%	100.3%
7 Effective amortization period in years	0.0	16.2	8.5	17.1	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.64%	10.33%	9.09%	11.00%	5.52%
UAAL/(OAAL) rate	(0.74%)	3.46%	5.79%	4.78%	(0.24%)
Required rate	5.90%	13.79%	14.88%	15.78%	5.28%
Elected rate	5.04%	N/A	17.52%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	5.90%	13.79%	17.52%	15.78%	7.00%
Group Term Life rate	0.44%	0.13%	0.27%	N/A	0.32%
Number of annuitants	107	20	319	5	154
Number of members	296	81	959	18	465
Number of depositing members	146	38	529	10	197
Average age of depositing members	51.29	43.19	46.52	46.61	48.24
Average years of service of depositing members	10.72	11.11	9.36	8.91	9.66

Plan number	247	591	248	780	249
	Lipscomb County	Live Oak Co. AD	Live Oak County	Llano CAD	Llano County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 8,578,521	\$ 1,442,099	\$ 13,578,468	\$ 8,583	\$ 16,332,106
Members	8,006,899	1,153,007	31,131,240	1,382,384	21,632,905
Total	16,585,420	2,595,106	44,709,708	1,390,967	37,965,011
2 PV of future normal cost contributions	2,102,271	417,141	9,162,277	701,347	6,385,574
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	14,483,149	2,177,965	35,547,431	689,620	31,579,437
4 Actuarial value of assets	14,201,876	1,891,450	35,651,963	632,825	30,006,354
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 281,273	\$ 286,515	\$ (104,532)	\$ 56,795	\$ 1,573,083
6 Funded ratio <small>[line 4 ÷ line 3]</small>	98.1%	86.8%	100.3%	91.8%	95.0%
7 Effective amortization period in years	1.9	15.5	0.0	16.9	16.2
Required employer rate for 2026					
Employer-paid normal cost rate	7.63%	8.72%	9.83%	7.76%	5.98%
UAAL/(OAAL) rate	0.82%	11.02%	(0.37%)	0.93%	1.67%
Required rate	8.45%	19.74%	9.46%	8.69%	7.65%
Elected rate	12.64%	N/A	13.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.64%	19.74%	13.00%	8.69%	7.65%
Group Term Life rate	0.18%	N/A	0.35%	N/A	0.18%
Number of annuitants	62	11	92	1	147
Number of members	94	14	283	22	343
Number of depositing members	45	6	164	12	157
Average age of depositing members	51.33	40.34	50.48	42.66	51.49
Average years of service of depositing members	10.57	4.69	9.86	8.48	10.66

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	513	250	756	714	499
Plan name	Loving Co. AD	Loving County	Lower Trinity GCD	Lower Valley WD	Lubbock CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 34,816	\$ 2,515,024	\$ 69,207	\$ 3,909,620	\$ 12,481,354
Members	1,902,847	16,037,117	396,084	17,346,729	14,647,954
Total	1,937,663	18,552,141	465,291	21,256,349	27,129,308
2 PV of future normal cost contributions	801,835	7,719,231	138,261	6,193,350	3,320,990
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,135,828	10,832,910	327,030	15,062,999	23,808,318
4 Actuarial value of assets	1,493,031	10,828,458	284,777	14,738,113	23,176,289
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (357,203)	\$ 4,452	\$ 42,253	\$ 324,886	\$ 632,029
6 Funded ratio [line 4 ÷ line 3]	131.4%	100.0%	87.1%	97.8%	97.3%
7 Effective amortization period in years	0.0	0.0	18.6	17.0	1.9
Required employer rate for 2026					
Employer-paid normal cost rate	15.01%	11.52%	14.38%	8.23%	7.56%
UAAL/(OAAL) rate	(8.34%)	(0.01%)	4.80%	0.53%	1.28%
Required rate	6.67%	11.51%	19.18%	8.76%	8.84%
Elected rate	20.00%	10.82%	N/A	N/A	15.00%
Retirement plan rate (greater of required or elected rate)	20.00%	11.51%	19.18%	8.76%	15.00%
Group Term Life rate	0.19%	0.24%	0.20%	N/A	N/A
Number of annuitants	2	22	1	32	56
Number of members	12	67	2	249	116
Number of depositing members	4	41	2	124	55
Average age of depositing members	51.24	49.36	56.09	46.05	45.20
Average years of service of depositing members	14.85	8.23	11.63	7.09	8.51

Plan number	425	251	558	647	639
Plan name	Lubbock Co. WCID #1	Lubbock County	Lubbock ECD	Lubbock Reese Redevelopment Auth.	Lumberton MUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 881,617	\$ 151,523,544	\$ 2,731,507	\$ 383,062	\$ 1,050,171
Members	3,065,417	306,502,540	3,628,175	1,601,039	10,797,134
Total	3,947,034	458,026,084	6,359,682	1,984,101	11,847,305
2 PV of future normal cost contributions	1,319,134	78,471,435	997,834	358,116	2,959,161
3 Actuarial accrued liability (AAL) [line 1 - line 2]	2,627,900	379,554,649	5,361,848	1,625,985	8,888,144
4 Actuarial value of assets	2,750,501	343,962,515	5,226,151	1,713,780	7,916,062
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (122,601)	\$ 35,592,134	\$ 135,697	\$ (87,795)	\$ 972,082
6 Funded ratio [line 4 ÷ line 3]	104.7%	90.6%	97.5%	105.4%	89.1%
7 Effective amortization period in years	0.0	11.2	1.8	0.0	15.5
Required employer rate for 2026					
Employer-paid normal cost rate	7.90%	6.56%	8.14%	3.16%	7.17%
UAAL/(OAAL) rate	(0.73%)	3.49%	1.18%	(0.99%)	3.20%
Required rate	7.17%	10.05%	9.32%	2.17%	10.37%
Elected rate	N/A	11.11%	15.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.17%	11.11%	15.00%	2.17%	10.37%
Group Term Life rate	0.18%	N/A	0.16%	0.17%	0.12%
Number of annuitants	9	735	6	6	8
Number of members	82	2,480	18	27	68
Number of depositing members	25	1,266	9	9	36
Average age of depositing members	45.83	42.99	45.27	54.47	41.80
Average years of service of depositing members	8.58	9.74	9.75	5.39	13.31

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	497	442	252	630	500
Plan name	Lynn Co. AD	Lynn Co. HD	Lynn County	Macedonia-Eylau MUD – Bowie Co.	Mackenzie MWA – Briscoe Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 215,105	\$ 7,138,612	\$ 2,938,238	\$ 1,363,107	\$ 1,144,852
Members	381,812	29,695,960	5,937,172	1,676,926	444,250
Total	596,917	36,834,572	8,875,410	3,040,033	1,589,102
2 PV of future normal cost contributions	215,631	12,141,508	2,440,554	466,215	249,358
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	381,286	24,693,064	6,434,856	2,573,818	1,339,744
4 Actuarial value of assets	319,418	22,988,152	6,779,774	2,494,915	1,541,772
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 61,868	\$ 1,704,912	\$ (344,918)	\$ 78,903	\$ (202,028)
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	83.8%	93.1%	105.4%	96.9%	115.1%
7 Effective amortization period in years	16.7	16.1	0.0	7.7	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	4.96%	5.98%	5.18%	7.94%	3.89%
UAAL/(OAAL) rate	3.94%	1.14%	(0.92%)	2.02%	(3.89%)
Required rate	8.90%	7.12%	4.26%	9.96%	0.00%
Elected rate	N/A	5.68%	4.48%	11.20%	2.50%
Retirement plan rate (greater of required or elected rate)	8.90%	7.12%	4.48%	11.20%	2.50%
Group Term Life rate	0.05%	N/A	N/A	0.10%	0.60%
Number of annuitants	2	50	37	4	9
Number of members	7	650	141	12	8
Number of depositing members	3	245	62	5	5
Average age of depositing members	43.60	39.21	44.60	42.72	45.80
Average years of service of depositing members	8.64	5.36	8.53	7.88	3.60

Plan number	596	256	675	257	931
Plan name	Madison Co. AD	Madison County	Marion Co. AD	Marion County	Marion-Cass SWCD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 312,623	\$ 5,681,439	\$ 235,957	\$ 8,077,686	\$ 62,823
Members	2,575,381	13,866,973	1,030,820	9,200,571	38,286
Total	2,888,004	19,548,412	1,266,777	17,278,257	101,109
2 PV of future normal cost contributions	671,017	4,924,192	434,989	2,480,178	37,796
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	2,216,987	14,624,220	831,788	14,798,079	63,313
4 Actuarial value of assets	1,908,276	13,137,758	999,393	13,843,501	54,865
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 308,711	\$ 1,486,462	\$ (167,605)	\$ 954,578	\$ 8,448
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	86.1%	89.8%	120.1%	93.5%	86.7%
7 Effective amortization period in years	16.8	6.2	0.0	9.0	16.4
Required employer rate for 2026					
Employer-paid normal cost rate	10.20%	5.52%	11.19%	7.59%	2.94%
UAAL/(OAAL) rate	6.60%	1.92%	(6.47%)	2.81%	3.89%
Required rate	16.80%	7.44%	4.72%	10.40%	6.83%
Elected rate	15.25%	9.46%	1.12%	11.96%	N/A
Retirement plan rate (greater of required or elected rate)	16.80%	9.46%	4.72%	11.96%	6.83%
Group Term Life rate	0.09%	N/A	N/A	0.48%	N/A
Number of annuitants	3	75	3	78	1
Number of members	8	269	11	163	1
Number of depositing members	6	128	5	71	1
Average age of depositing members	49.16	48.31	42.78	53.40	28.14
Average years of service of depositing members	18.28	9.94	13.90	10.29	0.33

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	658	595	258	924	259
Plan name	Marshall-Harrison Co. Health Dist.	Martin Co. AD	Martin County	Mason Co. SWCD #223	Mason County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 11,757	\$ 78,352	\$ 10,343,976	\$ 24,275	\$ 4,641,698
Members	881,116	1,160,295	19,342,781	25,697	9,257,090
Total	892,873	1,238,647	29,686,757	49,972	13,898,788
2 PV of future normal cost contributions	502,110	214,823	5,649,070	20,663	3,432,769
3 Actuarial accrued liability (AAL) [line 1 - line 2]	390,763	1,023,824	24,037,687	29,309	10,466,019
4 Actuarial value of assets	553,532	1,172,268	21,414,295	31,169	9,814,213
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (162,769)	\$ (148,444)	\$ 2,623,392	\$ (1,860)	\$ 651,806
6 Funded ratio [line 4 ÷ line 3]	141.7%	114.5%	89.1%	106.3%	93.8%
7 Effective amortization period in years	0.0	0.0	16.2	0.0	6.4
Required employer rate for 2026					
Employer-paid normal cost rate	6.59%	8.81%	6.93%	3.47%	5.75%
UAAL/(OAAL) rate	(3.52%)	(6.20%)	3.61%	(0.61%)	1.34%
Required rate	3.07%	2.61%	10.54%	2.86%	7.09%
Elected rate	1.77%	14.64%	N/A	4.00%	8.50%
Retirement plan rate (greater of required or elected rate)	3.07%	14.64%	10.54%	4.00%	8.50%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	2	2	68	1	58
Number of members	13	6	135	3	171
Number of depositing members	5	3	85	2	85
Average age of depositing members	38.89	55.58	49.57	58.63	49.52
Average years of service of depositing members	4.15	18.11	11.06	3.71	8.85

Plan number	987	678	440	677	260
Plan name	Matagorda Co. AD	Matagorda Co. DD	Matagorda Co. HD	Matagorda Co. ND #1	Matagorda County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 804,475	\$ 418,510	\$ 32,732,868	\$ 352,641	\$ 40,763,499
Members	3,255,883	2,051,844	70,656,720	1,296,115	44,749,250
Total	4,060,358	2,470,354	103,389,588	1,648,756	85,512,749
2 PV of future normal cost contributions	904,923	433,880	14,373,394	367,908	12,001,987
3 Actuarial accrued liability (AAL) [line 1 - line 2]	3,155,435	2,036,474	89,016,194	1,280,848	73,510,762
4 Actuarial value of assets	3,168,995	1,988,874	85,108,285	1,247,660	69,450,354
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (13,560)	\$ 47,600	\$ 3,907,909	\$ 33,188	\$ 4,060,408
6 Funded ratio [line 4 ÷ line 3]	100.4%	97.7%	95.6%	97.4%	94.5%
7 Effective amortization period in years	0.0	2.4	16.2	17.8	4.0
Required employer rate for 2026					
Employer-paid normal cost rate	10.64%	8.40%	4.86%	11.35%	7.27%
UAAL/(OAAL) rate	(0.47%)	0.76%	1.71%	1.55%	2.64%
Required rate	10.17%	9.16%	6.57%	12.90%	9.91%
Elected rate	14.00%	11.80%	N/A	N/A	14.83%
Retirement plan rate (greater of required or elected rate)	14.00%	11.80%	6.57%	12.90%	14.83%
Group Term Life rate	0.15%	0.23%	N/A	0.19%	0.34%
Number of annuitants	2	3	179	3	239
Number of members	20	8	686	8	438
Number of depositing members	10	8	273	3	233
Average age of depositing members	50.75	54.51	43.51	52.82	47.21
Average years of service of depositing members	12.24	16.01	9.00	14.83	10.06

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	729	453	261	844	512
Plan name	Maverick Co. HD	Maverick Co. WCID #1	Maverick County	McCamey Co. HD	McCulloch Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,992,545	\$ 2,943,353	\$ 20,759,195	\$ 1,357,255	\$ 975,166
Members	14,915,921	3,199,253	65,327,897	13,707,916	939,323
Total	16,908,466	6,142,606	86,087,092	15,065,171	1,914,489
2 PV of future normal cost contributions	6,318,221	1,408,134	19,444,341	6,054,233	322,337
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	10,590,245	4,734,472	66,642,751	9,010,938	1,592,152
4 Actuarial value of assets	10,756,688	5,875,408	60,067,062	9,374,057	1,391,676
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (166,443)	\$ (1,140,936)	\$ 6,575,689	\$ (363,119)	\$ 200,476
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	101.6%	124.1%	90.1%	104.0%	87.4%
7 Effective amortization period in years	0.0	0.0	16.0	0.0	16.5
Required employer rate for 2026					
Employer-paid normal cost rate	6.28%	5.79%	8.23%	3.63%	9.24%
UAAL/(OAAL) rate	(0.22%)	(5.79%)	2.91%	(0.40%)	9.70%
Required rate	6.06%	0.00%	11.14%	3.23%	18.94%
Elected rate	N/A	5.00%	N/A	3.25%	12.00%
Retirement plan rate (greater of required or elected rate)	6.06%	5.00%	11.14%	3.25%	18.94%
Group Term Life rate	0.12%	N/A	0.19%	N/A	N/A
Number of annuitants	11	35	168	27	2
Number of members	223	67	1,009	364	4
Number of depositing members	114	37	394	131	4
Average age of depositing members	41.55	51.09	43.92	42.63	41.87
Average years of service of depositing members	5.22	8.12	8.20	7.28	11.06

Plan number	253	725	491	679	254
Plan name	McCulloch County	McLennan Co. 911 EAD	McLennan Co. AD	McLennan Co. WCID #2	McLennan County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,381,645	\$ 1,133,128	\$ 8,469,064	\$ 39,323	\$ 205,753,781
Members	8,595,501	2,734,015	10,549,555	299,486	273,583,467
Total	11,977,146	3,867,143	19,018,619	338,809	479,337,248
2 PV of future normal cost contributions	3,148,574	1,183,233	3,145,490	167,607	74,378,216
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	8,828,572	2,683,910	15,873,129	171,202	404,959,032
4 Actuarial value of assets	8,375,285	2,640,872	14,909,155	208,188	346,577,534
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 453,287	\$ 43,038	\$ 963,974	\$ (36,986)	\$ 58,381,498
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	94.9%	98.4%	93.9%	121.6%	85.6%
7 Effective amortization period in years	12.0	16.3	15.6	0.0	15.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.00%	14.03%	9.98%	2.91%	7.65%
UAAL/(OAAL) rate	1.25%	0.77%	3.88%	(1.62%)	6.92%
Required rate	7.25%	14.80%	13.86%	1.29%	14.57%
Elected rate	7.00%	14.00%	13.01%	2.40%	N/A
Retirement plan rate (greater of required or elected rate)	7.25%	14.80%	13.86%	2.40%	14.57%
Group Term Life rate	N/A	0.18%	N/A	N/A	N/A
Number of annuitants	39	3	38	1	728
Number of members	123	10	67	4	2,154
Number of depositing members	68	7	37	3	1,154
Average age of depositing members	45.40	50.46	43.04	48.30	43.08
Average years of service of depositing members	10.89	13.64	9.00	8.44	10.05

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1037	255	841	705	535
Plan name	McMullen CAD	McMullen County	Medical Arts Hospital – Dawson Co.	Medina Co. 911 Dist.	Medina Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 4,762,341	\$ 1,123,400	\$ 0	\$ 1,329,092
Members	982,317	16,099,900	10,671,060	832,599	3,623,140
Total	982,317	20,862,241	11,794,460	832,599	4,952,232
2 PV of future normal cost contributions	763,890	5,542,104	3,895,556	160,774	636,944
3 Actuarial accrued liability (AAL) [line 1 - line 2]	218,427	15,320,137	7,898,904	671,825	4,315,288
4 Actuarial value of assets	357,838	15,097,426	7,981,737	692,239	4,150,341
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (139,411)	\$ 222,711	\$ (82,833)	\$ (20,414)	\$ 164,947
6 Funded ratio [line 4 ÷ line 3]	163.8%	98.5%	101.0%	103.0%	96.2%
7 Effective amortization period in years	0.0	0.4	0.0	0.0	17.2
Required employer rate for 2026					
Employer-paid normal cost rate	13.72%	11.18%	2.37%	6.82%	6.86%
UAAL/(OAAL) rate	(6.97%)	0.19%	(0.10%)	(1.14%)	2.32%
Required rate	6.75%	11.37%	2.27%	5.68%	9.18%
Elected rate	15.00%	15.00%	N/A	N/A	7.32%
Retirement plan rate (greater of required or elected rate)	15.00%	15.00%	2.27%	5.68%	9.18%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	0	44	44	0	8
Number of members	5	100	362	4	20
Number of depositing members	3	71	116	2	12
Average age of depositing members	30.11	51.53	45.09	48.62	50.43
Average years of service of depositing members	4.78	13.18	6.85	16.08	12.42

Plan number	1111	262	419	1117	1070
Plan name	Medina Co. ESD #1	Medina County	Memorial Med. Ctr. – Calhoun Co.	Memorial Villages WA	Menard Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 15,870,819	\$ 23,497,237	\$ 0	\$ 0
Members	6,947,676	53,367,809	59,591,004	2,110,775	1,466,851
Total	6,947,676	69,238,628	83,088,241	2,110,775	1,466,851
2 PV of future normal cost contributions	6,272,421	17,355,813	13,616,035	1,396,631	907,574
3 Actuarial accrued liability (AAL) [line 1 - line 2]	675,255	51,882,815	69,472,206	714,144	559,277
4 Actuarial value of assets	613,934	47,128,154	63,650,423	385,892	559,103
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 61,321	\$ 4,754,661	\$ 5,821,783	\$ 328,252	\$ 174
6 Funded ratio [line 4 ÷ line 3]	90.9%	90.8%	91.6%	54.0%	100.0%
7 Effective amortization period in years	19.8	16.0	16.1	19.2	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	9.11%	6.26%	6.44%	7.21%	2.17%
UAAL/(OAAL) rate	0.22%	1.92%	3.69%	2.10%	(0.02%)
Required rate	9.33%	8.18%	10.13%	9.31%	2.15%
Elected rate	N/A	8.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.33%	8.18%	10.13%	9.31%	2.15%
Group Term Life rate	0.08%	N/A	N/A	N/A	0.11%
Number of annuitants	0	149	144	0	0
Number of members	36	546	764	20	146
Number of depositing members	32	338	243	17	58
Average age of depositing members	37.70	47.77	45.80	46.88	40.17
Average years of service of depositing members	5.43	10.92	8.89	16.97	5.40

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	377	263	743	669	492
Plan name	Menard Co. UWD	Menard County	Mesa UWCD	Middle Rio Grande Dev. Council	Midland CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 9,552	\$ 3,086,501	\$ 149,935	\$ 15,255,049	\$ 12,763,282
Members	215,493	5,458,665	301,001	16,527,919	8,456,083
Total	225,045	8,545,166	450,936	31,782,968	21,219,365
2 PV of future normal cost contributions	154,674	1,655,869	188,115	3,750,960	2,655,387
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	70,371	6,889,297	262,821	28,032,008	18,563,978
4 Actuarial value of assets	71,685	6,755,795	256,161	25,590,306	17,574,325
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (1,314)	\$ 133,502	\$ 6,660	\$ 2,441,702	\$ 989,653
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	101.9%	98.1%	97.5%	91.3%	94.7%
7 Effective amortization period in years	0.0	2.5	18.0	14.0	5.6
Required employer rate for 2026					
Employer-paid normal cost rate	10.63%	6.43%	4.95%	8.33%	8.99%
UAAL/(OAAL) rate	(0.17%)	0.52%	0.57%	6.87%	4.22%
Required rate	10.46%	6.95%	5.52%	15.20%	13.21%
Elected rate	N/A	9.00%	N/A	N/A	17.80%
Retirement plan rate (greater of required or elected rate)	10.46%	9.00%	5.52%	15.20%	17.80%
Group Term Life rate	N/A	N/A	N/A	0.12%	N/A
Number of annuitants	1	38	2	63	26
Number of members	4	118	3	257	61
Number of depositing members	2	55	2	95	37
Average age of depositing members	45.66	48.26	43.93	48.08	50.08
Average years of service of depositing members	3.67	11.03	9.46	8.61	11.17

Plan number	264	570	911	265	617
Plan name	Midland County	Midland ECD	Milam AD	Milam County	Mills CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 116,943,889	\$ 494,608	\$ 5,858	\$ 18,980,066	\$ 193,403
Members	180,485,991	2,280,616	1,426,667	31,533,440	782,580
Total	297,429,880	2,775,224	1,432,525	50,513,506	975,983
2 PV of future normal cost contributions	45,640,748	588,741	856,799	9,700,295	202,478
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	251,789,132	2,186,483	575,726	40,813,211	773,505
4 Actuarial value of assets	224,583,775	1,995,245	584,715	38,306,805	642,899
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 27,205,357	\$ 191,238	\$ (8,989)	\$ 2,506,406	\$ 130,606
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	89.2%	91.3%	101.6%	93.9%	83.1%
7 Effective amortization period in years	9.2	16.5	0.0	6.7	15.7
Required employer rate for 2026					
Employer-paid normal cost rate	6.67%	8.58%	7.38%	6.18%	8.58%
UAAL/(OAAL) rate	4.58%	4.45%	(0.08%)	1.91%	6.88%
Required rate	11.25%	13.03%	7.30%	8.09%	15.46%
Elected rate	13.50%	N/A	5.92%	10.00%	4.00%
Retirement plan rate (greater of required or elected rate)	13.50%	13.03%	7.30%	10.00%	15.46%
Group Term Life rate	0.20%	0.06%	0.09%	0.28%	0.09%
Number of annuitants	463	2	1	152	4
Number of members	1,546	8	20	427	8
Number of depositing members	670	5	11	207	3
Average age of depositing members	44.09	42.54	43.24	46.05	48.26
Average years of service of depositing members	10.04	12.72	7.67	9.09	13.78

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	266	484	267	919	504
Plan name	Mills County	Mitchell Co. AD	Mitchell County	Monahans Housing Auth.	Montague Co. TAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 5,682,641	\$ 277,870	\$ 10,225,948	\$ 28,657	\$ 1,747,791
Members	7,378,692	646,754	11,411,159	655,103	2,476,484
Total	13,061,333	924,624	21,637,107	683,760	4,224,275
2 PV of future normal cost contributions	2,427,502	341,272	3,115,316	268,963	329,899
3 Actuarial accrued liability (AAL) [line 1 - line 2]	10,633,831	583,352	18,521,791	414,797	3,894,376
4 Actuarial value of assets	9,662,868	658,468	18,178,978	427,406	3,579,235
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 970,963	\$ (75,116)	\$ 342,813	\$ (12,609)	\$ 315,141
6 Funded ratio [line 4 ÷ line 3]	90.9%	112.9%	98.1%	103.0%	91.9%
7 Effective amortization period in years	6.5	0.0	0.5	0.0	6.6
Required employer rate for 2026					
Employer-paid normal cost rate	7.32%	14.57%	5.25%	7.09%	8.85%
UAAL/(OAAL) rate	3.29%	(3.67%)	0.30%	(0.37%)	8.72%
Required rate	10.61%	10.90%	5.55%	6.72%	17.57%
Elected rate	14.00%	N/A	11.50%	N/A	25.00%
Retirement plan rate (greater of required or elected rate)	14.00%	10.90%	11.50%	6.72%	25.00%
Group Term Life rate	0.13%	N/A	0.19%	N/A	N/A
Number of annuitants	52	3	62	2	9
Number of members	110	9	138	12	8
Number of depositing members	52	4	80	4	6
Average age of depositing members	48.57	56.08	49.58	48.58	53.11
Average years of service of depositing members	9.04	16.10	10.13	9.35	16.61

Plan number	268	605	667	651	973
Plan name	Montague County	Montgomery CAD	Montgomery Co. ECD	Montgomery Co. ESD #1	Montgomery Co. ESD #10
1 Present value (PV) of future benefits					
Benefit recipients	\$ 15,583,800	\$ 19,498,727	\$ 2,495,968	\$ 2,580,841	\$ 700,124
Members	30,739,927	23,251,715	5,937,046	41,313,518	42,102,667
Total	46,323,727	42,750,442	8,433,014	43,894,359	42,802,791
2 PV of future normal cost contributions	8,264,059	6,727,941	1,308,549	19,056,097	34,676,221
3 Actuarial accrued liability (AAL) [line 1 - line 2]	38,059,668	36,022,501	7,124,465	24,838,262	8,126,570
4 Actuarial value of assets	38,987,681	34,612,635	5,988,775	20,487,298	8,026,928
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (928,013)	\$ 1,409,866	\$ 1,135,690	\$ 4,350,964	\$ 99,642
6 Funded ratio [line 4 ÷ line 3]	102.4%	96.1%	84.1%	82.5%	98.8%
7 Effective amortization period in years	0.0	3.1	13.6	16.0	20.0
Required employer rate for 2026					
Employer-paid normal cost rate	10.16%	9.07%	8.79%	9.57%	10.85%
UAAL/(OAAL) rate	(1.45%)	1.74%	9.04%	3.29%	0.05%
Required rate	8.71%	10.81%	17.83%	12.86%	10.90%
Elected rate	14.24%	15.66%	18.48%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	14.24%	15.66%	18.48%	12.86%	10.90%
Group Term Life rate	N/A	N/A	0.23%	N/A	N/A
Number of annuitants	112	68	12	7	2
Number of members	231	191	17	251	188
Number of depositing members	123	98	10	129	159
Average age of depositing members	49.28	45.22	52.49	32.80	41.43
Average years of service of depositing members	11.53	7.42	17.63	6.87	6.13

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 770,644	\$ 111,721	\$ 0	\$ 1,258,515	\$ 0
Members	16,435,050	8,055,869	12,856,578	49,360,441	7,581,520
Total	17,205,694	8,167,590	12,856,578	50,618,956	7,581,520
2 PV of future normal cost contributions	7,223,247	4,879,946	8,586,024	24,622,322	4,520,716
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	9,982,447	3,287,644	4,270,554	25,996,634	3,060,804
4 Actuarial value of assets	8,888,216	2,663,150	2,703,734	21,363,926	2,411,811
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 1,094,231	\$ 624,494	\$ 1,566,820	\$ 4,632,708	\$ 648,993
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	89.0%	81.0%	63.3%	82.2%	78.8%
7 Effective amortization period in years	15.6	16.3	15.8	15.9	15.9
Required employer rate for 2026					
Employer-paid normal cost rate	7.90%	7.66%	7.11%	10.09%	5.41%
UAAL/(OAAL) rate	1.85%	1.58%	2.55%	3.21%	1.58%
Required rate	9.75%	9.24%	9.66%	13.30%	6.99%
Elected rate	N/A	N/A	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.75%	9.24%	9.66%	13.30%	6.99%
Group Term Life rate	0.09%	0.11%	N/A	N/A	N/A
Number of annuitants	4	3	0	6	0
Number of members	150	78	141	214	137
Number of depositing members	75	45	70	143	75
Average age of depositing members	36.68	40.72	34.94	36.35	36.23
Average years of service of depositing members	8.90	9.75	7.27	8.30	7.83

Plan number	763	804	269	733	412
Plan name	Montgomery Co. HD	Montgomery Co. Housing Auth.	Montgomery County	Moore Co. AD	Moore Co. HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 7,745,865	\$ 553,613	\$ 330,276,877	\$ 243,761	\$ 23,971,432
Members	125,931,111	430,999	785,323,694	1,320,242	93,796,637
Total	133,676,976	984,612	1,115,600,571	1,564,003	117,768,069
2 PV of future normal cost contributions	44,182,448	236,920	231,174,789	761,717	26,283,312
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	89,494,528	747,692	884,425,782	802,286	91,484,757
4 Actuarial value of assets	86,918,274	640,187	798,067,322	864,339	84,686,435
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 2,576,254	\$ 107,505	\$ 86,358,460	\$ (62,053)	\$ 6,798,322
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	97.1%	85.6%	90.2%	107.7%	92.6%
7 Effective amortization period in years	2.5	16.8	12.2	0.0	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	7.33%	7.14%	8.19%	9.83%	5.94%
UAAL/(OAAL) rate	0.46%	5.35%	3.57%	(1.80%)	2.04%
Required rate	7.79%	12.49%	11.76%	8.03%	7.98%
Elected rate	9.50%	N/A	12.54%	10.00%	N/A
Retirement plan rate (greater of required or elected rate)	9.50%	12.49%	12.54%	10.00%	7.98%
Group Term Life rate	N/A	0.22%	N/A	N/A	0.08%
Number of annuitants	46	6	1,332	4	108
Number of members	783	8	5,119	17	1,089
Number of depositing members	433	5	2,787	6	376
Average age of depositing members	37.01	49.74	42.04	41.52	40.22
Average years of service of depositing members	7.86	9.57	10.24	4.89	8.26

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	270	1089	271	738	1109
Plan name	Moore County	Morris Co. AD	Morris County	Mustang SUD	Nacogdoches CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 23,885,336	\$ 0	\$ 11,108,825	\$ 93,654	\$ 59,805
Members	37,718,689	648,071	14,816,368	15,251,750	1,262,635
Total	61,604,025	648,071	25,925,193	15,345,404	1,322,440
2 PV of future normal cost contributions	10,097,759	340,537	3,782,212	8,801,094	788,450
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	51,506,266	307,534	22,142,981	6,544,310	533,990
4 Actuarial value of assets	49,180,227	240,491	20,574,551	6,646,448	377,754
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 2,326,039	\$ 67,043	\$ 1,568,430	\$ (102,138)	\$ 156,236
6 Funded ratio <small>[line 4 ÷ line 3]</small>	95.5%	78.2%	92.9%	101.6%	70.7%
7 Effective amortization period in years	4.2	9.8	15.7	0.0	18.4
Required employer rate for 2026					
Employer-paid normal cost rate	6.66%	8.73%	8.27%	7.03%	8.00%
UAAL/(OAAL) rate	1.83%	2.02%	3.76%	(0.15%)	2.14%
Required rate	8.49%	10.75%	12.03%	6.88%	10.14%
Elected rate	12.23%	11.54%	11.78%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	12.23%	11.54%	12.03%	6.88%	10.14%
Group Term Life rate	0.13%	0.14%	N/A	0.08%	N/A
Number of annuitants	105	0	70	1	3
Number of members	264	6	149	236	19
Number of depositing members	149	6	81	129	17
Average age of depositing members	44.51	52.80	51.52	36.63	52.55
Average years of service of depositing members	11.14	20.60	12.34	3.34	12.61

Plan number	273	515	274	1054	572
Plan name	Nacogdoches County	Navarro CAD	Navarro County	Nevada SUD	Newton CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 31,583,424	\$ 2,454,089	\$ 44,375,858	\$ 0	\$ 1,772,800
Members	62,630,189	3,053,687	84,092,963	940,533	4,531,346
Total	94,213,613	5,507,776	128,468,821	940,533	6,304,146
2 PV of future normal cost contributions	11,590,271	791,194	23,483,853	676,626	776,156
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	82,623,342	4,716,582	104,984,968	263,907	5,527,990
4 Actuarial value of assets	74,474,124	3,987,105	95,880,496	36,365	4,855,324
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 8,149,218	\$ 729,477	\$ 9,104,472	\$ 227,542	\$ 672,666
6 Funded ratio <small>[line 4 ÷ line 3]</small>	90.1%	84.5%	91.3%	13.8%	87.8%
7 Effective amortization period in years	13.3	16.2	12.0	20.0	16.3
Required employer rate for 2026					
Employer-paid normal cost rate	6.09%	8.10%	7.69%	7.82%	9.61%
UAAL/(OAAL) rate	4.92%	9.38%	3.57%	4.89%	9.90%
Required rate	11.01%	17.48%	11.26%	12.71%	19.51%
Elected rate	11.70%	N/A	12.05%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	11.70%	17.48%	12.05%	12.71%	19.51%
Group Term Life rate	0.14%	0.19%	0.23%	0.11%	0.15%
Number of annuitants	189	13	234	0	9
Number of members	696	25	541	7	30
Number of depositing members	253	16	336	7	14
Average age of depositing members	46.41	45.66	48.17	39.90	44.05
Average years of service of depositing members	12.15	11.96	11.55	6.90	8.77

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 8,206,695	\$ 14,659,055	\$ 225,732	\$ 0	\$ 567,514
Members	12,955,415	21,662,818	1,824,557	2,115,257	3,200,337
Total	21,162,110	36,321,873	2,050,289	2,115,257	3,767,851
2 PV of future normal cost contributions	3,569,245	6,121,133	680,190	1,525,181	369,348
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	17,592,865	30,200,740	1,370,099	590,076	3,398,503
4 Actuarial value of assets	17,178,237	27,620,657	1,244,610	381,175	3,303,930
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 414,628	\$ 2,580,083	\$ 125,489	\$ 208,901	\$ 94,573
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	97.6%	91.5%	90.8%	64.6%	97.2%
7 Effective amortization period in years	3.2	6.9	17.3	17.0	16.1
Required employer rate for 2026					
Employer-paid normal cost rate	6.15%	5.47%	3.26%	8.04%	3.57%
UAAL/(OAAL) rate	0.65%	2.82%	0.97%	2.03%	1.56%
Required rate	6.80%	8.29%	4.23%	10.07%	5.13%
Elected rate	8.67%	11.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.67%	11.00%	4.23%	10.07%	5.13%
Group Term Life rate	N/A	N/A	N/A	0.10%	0.36%
Number of annuitants	82	88	8	0	6
Number of members	238	207	47	40	18
Number of depositing members	108	128	29	18	9
Average age of depositing members	51.79	47.38	55.50	37.84	52.69
Average years of service of depositing members	8.13	10.27	12.14	6.51	19.68

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	\$ 786,783	\$ 902,302	\$ 62,519,513
Members	2,551,245	803,352	2,087,751	12,764,741	220,230,226
Total	2,551,245	803,352	2,874,534	13,667,043	282,749,739
2 PV of future normal cost contributions	1,351,594	325,480	808,437	6,571,719	57,336,617
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,199,651	477,872	2,066,097	7,095,324	225,413,122
4 Actuarial value of assets	1,245,198	420,780	2,095,459	7,187,656	218,531,993
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (45,547)	\$ 57,092	\$ (29,362)	\$ (92,332)	\$ 6,881,129
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	103.8%	88.1%	101.4%	101.3%	96.9%
7 Effective amortization period in years	0.0	16.5	0.0	0.0	16.5
Required employer rate for 2026					
Employer-paid normal cost rate	9.64%	5.04%	4.53%	8.37%	8.15%
UAAL/(OAAL) rate	(0.32%)	1.32%	(0.46%)	(0.14%)	1.05%
Required rate	9.32%	6.36%	4.07%	8.23%	9.20%
Elected rate	N/A	N/A	7.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.32%	6.36%	7.00%	8.23%	9.20%
Group Term Life rate	N/A	N/A	N/A	0.07%	N/A
Number of annuitants	0	0	7	10	321
Number of members	11	10	26	150	2,161
Number of depositing members	8	7	16	60	778
Average age of depositing members	50.70	45.42	45.94	39.51	45.42
Average years of service of depositing members	16.16	14.23	12.42	5.96	7.80

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 2,632,079	\$ 6,324,274	\$ 90,823	\$ 8,181,861
Members	1,661,367	3,165,950	23,749,266	936,523	18,897,278
Total	1,661,367	5,798,029	30,073,540	1,027,346	27,079,139
2 PV of future normal cost contributions	725,271	1,127,314	6,168,361	653,104	6,001,964
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	936,096	4,670,715	23,905,179	374,242	21,077,175
4 Actuarial value of assets	424,595	4,840,385	23,152,404	338,600	19,748,922
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 511,501	\$ (169,670)	\$ 752,775	\$ 35,642	\$ 1,328,253
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	45.4%	103.6%	96.9%	90.5%	93.7%
7 Effective amortization period in years	14.1	0.0	4.8	16.9	9.1
Required employer rate for 2026					
Employer-paid normal cost rate	6.05%	5.35%	5.18%	10.41%	10.06%
UAAL/(OAAL) rate	8.85%	(1.57%)	0.71%	1.11%	2.55%
Required rate	14.90%	3.78%	5.89%	11.52%	12.61%
Elected rate	N/A	9.10%	7.00%	N/A	13.84%
Retirement plan rate (greater of required or elected rate)	14.90%	9.10%	7.00%	11.52%	13.84%
Group Term Life rate	0.14%	0.28%	0.18%	0.29%	N/A
Number of annuitants	0	12	73	1	58
Number of members	22	21	377	3	155
Number of depositing members	6	15	156	3	85
Average age of depositing members	47.40	50.01	41.03	48.83	47.05
Average years of service of depositing members	11.69	13.58	8.91	10.53	11.21

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	\$ 2,173,924	\$ 0	\$ 319,993	\$ 4,540,390	\$ 5,068,994
Members	1,685,370	6,255,588	3,476,443	7,915,660	6,562,261
Total	3,859,294	6,255,588	3,796,436	12,456,050	11,631,255
2 PV of future normal cost contributions	898,690	4,454,374	2,715,552	1,672,440	2,203,846
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,960,604	1,801,214	1,080,884	10,783,610	9,427,409
4 Actuarial value of assets	3,114,248	710,600	1,211,334	10,034,230	8,682,468
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (153,644)	\$ 1,090,614	\$ (130,450)	\$ 749,380	\$ 744,941
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	105.2%	39.5%	112.1%	93.1%	92.1%
7 Effective amortization period in years	0.0	19.1	0.0	15.9	5.9
Required employer rate for 2026					
Employer-paid normal cost rate	6.60%	8.04%	10.68%	5.37%	8.61%
UAAL/(OAAL) rate	(1.35%)	3.52%	(1.18%)	3.28%	3.90%
Required rate	5.25%	11.56%	9.50%	8.65%	12.51%
Elected rate	4.42%	N/A	N/A	N/A	16.57%
Retirement plan rate (greater of required or elected rate)	5.25%	11.56%	9.50%	8.65%	16.57%
Group Term Life rate	0.31%	0.06%	N/A	0.18%	0.12%
Number of annuitants	20	0	1	13	9
Number of members	38	49	33	39	29
Number of depositing members	23	44	14	29	23
Average age of depositing members	46.00	33.67	37.72	50.85	42.60
Average years of service of depositing members	5.93	6.44	2.95	18.36	9.93

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

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	\$ 248,335,940	\$ 0	\$ 9,682,133	\$ 313,354	\$ 5,592,315
Members	312,028,506	791,746	17,326,134	362,690	8,018,504
Total	560,364,446	791,746	27,008,267	676,044	13,610,819
2 PV of future normal cost contributions	61,302,947	486,890	4,143,565	113,211	1,599,468
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	499,061,499	304,856	22,864,702	562,833	12,011,351
4 Actuarial value of assets	457,917,905	272,403	24,417,607	854,722	11,057,653
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 41,143,594	\$ 32,453	\$ (1,552,905)	\$ (291,889)	\$ 953,698
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.8%	89.4%	106.8%	151.9%	92.1%
7 Effective amortization period in years	16.1	17.2	0.0	0.0	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.71%	7.99%	6.67%	12.41%	8.47%
UAAL/(OAAL) rate	5.03%	0.98%	(3.27%)	(12.41%)	5.18%
Required rate	11.74%	8.97%	3.40%	0.00%	13.65%
Elected rate	N/A	N/A	9.00%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	11.74%	8.97%	9.00%	7.00%	13.65%
Group Term Life rate	N/A	0.08%	N/A	0.16%	0.20%
Number of annuitants	1,117	0	69	2	31
Number of members	3,058	6	163	2	57
Number of depositing members	1,215	6	79	2	34
Average age of depositing members	46.31	41.00	47.70	59.69	54.21
Average years of service of depositing members	10.97	8.39	9.93	13.54	12.79

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	\$ 4,042,214	\$ 11,191,395	\$ 220,046	\$ 0	\$ 2,314,855
Members	5,101,950	17,209,351	2,199,699	1,612,316	2,222,630
Total	9,144,164	28,400,746	2,419,745	1,612,316	4,537,485
2 PV of future normal cost contributions	1,444,239	4,672,824	1,231,743	586,256	1,060,046
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	7,699,925	23,727,922	1,188,002	1,026,060	3,477,439
4 Actuarial value of assets	6,981,283	22,986,704	1,244,128	909,972	3,559,510
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 718,642	\$ 741,218	\$ (56,126)	\$ 116,088	\$ (82,071)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	90.7%	96.9%	104.7%	88.7%	102.4%
7 Effective amortization period in years	18.2	2.6	0.0	16.4	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	7.96%	7.88%	8.06%	7.98%	8.46%
UAAL/(OAAL) rate	5.95%	1.22%	(0.57%)	2.50%	(0.85%)
Required rate	13.91%	9.10%	7.49%	10.48%	7.61%
Elected rate	N/A	13.50%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.91%	13.50%	7.49%	10.48%	7.61%
Group Term Life rate	0.28%	0.23%	N/A	N/A	N/A
Number of annuitants	17	39	4	0	7
Number of members	23	83	25	9	11
Number of depositing members	18	64	13	9	9
Average age of depositing members	45.19	44.30	33.08	44.30	41.78
Average years of service of depositing members	12.90	9.82	3.26	13.36	7.32

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	631	280	730	723	281
	Orange Co. WCID #1	Orange County	Palo Duro WD	Palo Pinto AD	Palo Pinto County
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,824,027	\$ 110,983,768	\$ 321,986	\$ 558,213	\$ 23,778,648
Members	6,417,762	94,758,561	489,054	4,552,897	40,505,264
Total	8,241,789	205,742,329	811,040	5,111,110	64,283,912
2 PV of future normal cost contributions	1,904,643	28,636,960	426,170	848,338	10,505,291
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	6,337,146	177,105,369	384,870	4,262,772	53,778,621
4 Actuarial value of assets	5,949,547	161,923,656	543,402	4,163,123	48,376,048
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 387,599	\$ 15,181,713	\$ (158,532)	\$ 99,649	\$ 5,402,573
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.9%	91.4%	141.2%	97.7%	90.0%
7 Effective amortization period in years	16.3	14.0	0.0	2.1	12.2
Required employer rate for 2026					
Employer-paid normal cost rate	8.41%	8.12%	8.02%	8.18%	7.60%
UAAL/(OAAL) rate	2.35%	5.46%	(7.04%)	0.78%	4.24%
Required rate	10.76%	13.58%	0.98%	8.96%	11.84%
Elected rate	N/A	N/A	7.00%	12.31%	12.76%
Retirement plan rate (greater of required or elected rate)	10.76%	13.58%	7.00%	12.31%	12.76%
Group Term Life rate	N/A	N/A	N/A	0.19%	0.26%
Number of annuitants	14	464	2	3	141
Number of members	39	729	5	15	326
Number of depositing members	26	414	4	14	176
Average age of depositing members	45.27	47.63	44.43	54.73	48.01
Average years of service of depositing members	12.16	10.04	5.83	20.01	12.28

Plan number	282	717	922	1173	784
	Panola County	Parker Co. AD	Parker Co. ESD #1	Parker Co. ESD #6	Parker Co. HD
Plan name					
1 Present value (PV) of future benefits					
Benefit recipients	\$ 50,002,998	\$ 4,916,713	\$ 316,350	\$ 0	\$ 2,709,760
Members	42,230,213	12,518,624	15,475,430	78,160	31,403,373
Total	92,233,211	17,435,337	15,791,780	78,160	34,113,133
2 PV of future normal cost contributions	13,082,354	3,513,727	9,697,223	76,943	15,504,613
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	79,150,857	13,921,610	6,094,557	1,217	18,608,520
4 Actuarial value of assets	90,907,354	12,199,749	4,497,678	858	15,948,588
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (11,756,497)	\$ 1,721,861	\$ 1,596,879	\$ 359	\$ 2,659,932
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	114.9%	87.6%	73.8%	70.5%	85.7%
7 Effective amortization period in years	0.0	11.9	18.1	0.0	8.3
Required employer rate for 2026					
Employer-paid normal cost rate	10.17%	7.62%	7.19%	2.83%	3.91%
UAAL/(OAAL) rate	(10.17%)	5.37%	2.14%	0.00%	1.36%
Required rate	0.00%	12.99%	9.33%	2.83%	5.27%
Elected rate	23.50%	14.10%	N/A	N/A	6.00%
Retirement plan rate (greater of required or elected rate)	23.50%	14.10%	9.33%	2.83%	6.00%
Group Term Life rate	0.36%	N/A	N/A	0.08%	N/A
Number of annuitants	189	10	5	0	12
Number of members	289	51	102	1	213
Number of depositing members	184	40	90	1	152
Average age of depositing members	44.66	46.29	35.95	43.87	39.68
Average years of service of depositing members	10.29	12.95	6.93	1.75	7.75

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	754	283	747	284	765
Plan name	Parker Co. SUD	Parker County	Parmer Co. AD	Parmer County	Pecan Valley GCD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 220,222	\$ 69,991,159	\$ 0	\$ 5,878,110	\$ 20,601
Members	1,187,087	150,664,954	1,027,745	9,972,164	236,121
Total	1,407,309	220,656,113	1,027,745	15,850,274	256,722
2 PV of future normal cost contributions	648,914	34,851,707	343,975	3,042,464	74,112
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	758,395	185,804,406	683,770	12,807,810	182,610
4 Actuarial value of assets	897,748	160,477,010	682,245	11,706,589	261,480
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (139,353)	\$ 25,327,396	\$ 1,525	\$ 1,101,221	\$ (78,870)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	118.4%	86.4%	99.8%	91.4%	143.2%
7 Effective amortization period in years	0.0	11.8	19.4	13.7	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	3.55%	6.76%	8.32%	7.04%	7.03%
UAAL/(OAAL) rate	(1.75%)	5.32%	0.06%	3.44%	(5.06%)
Required rate	1.80%	12.08%	8.38%	10.48%	1.97%
Elected rate	4.10%	13.39%	7.00%	N/A	5.00%
Retirement plan rate (greater of required or elected rate)	4.10%	13.39%	8.38%	10.48%	5.00%
Group Term Life rate	0.17%	0.23%	0.08%	0.14%	N/A
Number of annuitants	2	336	0	56	1
Number of members	14	967	8	112	2
Number of depositing members	9	546	4	58	2
Average age of depositing members	50.17	47.35	43.22	46.20	61.76
Average years of service of depositing members	12.69	12.58	16.83	10.78	25.13

Plan number	494	1145	774	285	796
Plan name	Pecos Co. AD	Pecos Co. Memorial HD	Pecos Co. WCID #1	Pecos County	Permian Basin Reg. Plan. Comsn.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 660,321	\$ 0	\$ 146,406	\$ 58,598,205	\$ 1,313,378
Members	1,768,966	19,170,597	714,616	91,164,870	4,588,152
Total	2,429,287	19,170,597	861,022	149,763,075	5,901,530
2 PV of future normal cost contributions	506,466	14,613,187	378,726	13,879,301	1,532,357
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,922,821	4,557,410	482,296	135,883,774	4,369,173
4 Actuarial value of assets	1,787,056	2,038,734	491,346	122,892,470	4,206,418
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 135,765	\$ 2,518,676	\$ (9,050)	\$ 12,991,304	\$ 162,755
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.9%	44.7%	101.9%	90.4%	96.3%
7 Effective amortization period in years	15.2	15.5	0.0	15.8	2.1
Required employer rate for 2026					
Employer-paid normal cost rate	7.33%	7.43%	5.71%	7.97%	6.15%
UAAL/(OAAL) rate	2.62%	1.78%	(0.20%)	7.77%	0.63%
Required rate	9.95%	9.21%	5.51%	15.74%	6.78%
Elected rate	2.87%	N/A	N/A	N/A	9.44%
Retirement plan rate (greater of required or elected rate)	9.95%	9.21%	5.51%	15.74%	9.44%
Group Term Life rate	0.13%	0.11%	N/A	0.41%	N/A
Number of annuitants	4	0	3	331	12
Number of members	16	216	17	974	57
Number of depositing members	8	182	6	243	25
Average age of depositing members	41.00	43.93	53.73	49.84	50.09
Average years of service of depositing members	8.49	9.34	10.74	11.03	12.21

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	673	707	697	739	286
Plan name	Permian Reg. Med Ctr.	Pineywoods GCD	Polk CAD	Polk Co. FWSD #2	Polk County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 28,506,614	\$ 220,191	\$ 855,961	\$ 253,827	\$ 45,998,218
Members	104,119,052	222,266	5,208,396	3,018,747	64,781,113
Total	132,625,666	442,457	6,064,357	3,272,574	110,779,331
2 PV of future normal cost contributions	32,024,260	103,771	1,573,816	1,485,096	15,299,727
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	100,601,406	338,686	4,490,541	1,787,478	95,479,604
4 Actuarial value of assets	91,930,680	357,035	4,067,390	1,754,290	86,090,750
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 8,670,726	\$ (18,349)	\$ 423,151	\$ 33,188	\$ 9,388,854
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.4%	105.4%	90.6%	98.1%	90.2%
7 Effective amortization period in years	15.8	0.0	6.7	17.9	13.1
Required employer rate for 2026					
Employer-paid normal cost rate	7.42%	10.86%	10.78%	11.01%	8.71%
UAAL/(OAAL) rate	2.45%	(1.30%)	3.82%	0.44%	5.10%
Required rate	9.87%	9.56%	14.60%	11.45%	13.81%
Elected rate	N/A	N/A	17.68%	N/A	14.54%
Retirement plan rate (greater of required or elected rate)	9.87%	9.56%	17.68%	11.45%	14.54%
Group Term Life rate	0.09%	0.32%	0.18%	N/A	N/A
Number of annuitants	157	3	9	3	259
Number of members	1,242	2	27	13	731
Number of depositing members	415	2	18	10	312
Average age of depositing members	42.28	62.07	45.10	41.54	47.61
Average years of service of depositing members	7.98	18.21	12.25	14.02	10.39

Plan number	676	449	620	622	726
Plan name	Port of Bay City Auth.	Port of Beaumont ND	Port of Corpus Christi Auth.	Port of Port Arthur ND	Post Oak Savannah GCD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 13,729,106	\$ 39,123,719	\$ 4,638,125	\$ 0
Members	1,113,732	21,095,431	81,699,783	10,305,175	2,118,441
Total	1,113,732	34,824,537	120,823,502	14,943,300	2,118,441
2 PV of future normal cost contributions	227,446	5,613,707	30,206,816	2,669,072	1,098,179
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	886,286	29,210,830	90,616,686	12,274,228	1,020,262
4 Actuarial value of assets	847,630	28,106,883	90,223,323	11,502,317	1,047,527
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 38,656	\$ 1,103,947	\$ 393,363	\$ 771,911	\$ (27,265)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	95.6%	96.2%	99.6%	93.7%	102.7%
7 Effective amortization period in years	16.5	0.8	0.0	15.9	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	10.40%	8.67%	8.70%	8.82%	5.02%
UAAL/(OAAL) rate	2.36%	0.95%	(0.14%)	2.55%	(0.35%)
Required rate	12.76%	9.62%	8.56%	11.37%	4.67%
Elected rate	9.64%	21.00%	12.00%	8.22%	N/A
Retirement plan rate (greater of required or elected rate)	12.76%	21.00%	12.00%	11.37%	4.67%
Group Term Life rate	0.14%	0.24%	N/A	0.24%	N/A
Number of annuitants	0	47	156	13	0
Number of members	2	50	402	25	13
Number of depositing members	2	44	265	24	9
Average age of depositing members	48.60	52.46	46.83	52.17	45.36
Average years of service of depositing members	23.13	14.84	11.00	10.90	7.56

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	287	560	840	626	288
Plan name	Potter County	Potter-Randall Co. ECD	Prairielands GCD	Presidio AD	Presidio County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 127,986,249	\$ 775,664	\$ 139,027	\$ 109,380	\$ 5,413,255
Members	191,958,477	3,712,700	1,803,582	848,123	9,309,975
Total	319,944,726	4,488,364	1,942,609	957,503	14,723,230
2 PV of future normal cost contributions	44,946,664	1,194,526	1,166,904	239,835	2,717,607
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	274,998,062	3,293,838	775,705	717,668	12,005,623
4 Actuarial value of assets	244,461,346	3,404,877	805,818	648,129	11,798,404
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 30,536,716	\$ (111,039)	\$ (30,113)	\$ 69,539	\$ 207,219
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	88.9%	103.4%	103.9%	90.3%	98.3%
7 Effective amortization period in years	16.0	0.0	0.0	15.6	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	7.81%	14.31%	10.58%	5.91%	6.88%
UAAL/(OAAL) rate	6.10%	(1.60%)	(0.37%)	3.32%	0.54%
Required rate	13.91%	12.71%	10.21%	9.23%	7.42%
Elected rate	N/A	N/A	10.64%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.91%	12.71%	10.64%	9.23%	7.42%
Group Term Life rate	0.12%	0.12%	N/A	N/A	0.15%
Number of annuitants	469	3	3	1	51
Number of members	1,034	10	14	10	262
Number of depositing members	616	6	9	5	75
Average age of depositing members	44.13	46.17	47.94	41.10	48.34
Average years of service of depositing members	12.40	12.53	8.40	14.62	9.48

Plan number	537	289	564	290	406
Plan name	Rains Co. AD	Rains County	Randall Co. AD	Randall County	Rankin Co. HD – Upton Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,867,275	\$ 5,952,194	\$ 17,415,750	\$ 74,677,902	\$ 3,071,406
Members	1,338,900	10,407,692	13,297,727	155,854,686	29,256,665
Total	3,206,175	16,359,886	30,713,477	230,532,588	32,328,071
2 PV of future normal cost contributions	334,412	3,461,096	2,710,324	40,112,123	12,352,475
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	2,871,763	12,898,790	28,003,153	190,420,465	19,975,596
4 Actuarial value of assets	2,517,406	12,302,474	26,888,896	169,822,741	17,155,397
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 354,357	\$ 596,316	\$ 1,114,257	\$ 20,597,724	\$ 2,820,199
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	87.7%	95.4%	96.0%	89.2%	85.9%
7 Effective amortization period in years	12.7	15.3	10.0	15.8	15.1
Required employer rate for 2026					
Employer-paid normal cost rate	10.54%	6.34%	8.00%	6.86%	10.10%
UAAL/(OAAL) rate	13.34%	1.28%	4.68%	4.46%	2.79%
Required rate	23.88%	7.62%	12.68%	11.32%	12.89%
Elected rate	26.00%	N/A	14.00%	N/A	5.00%
Retirement plan rate (greater of required or elected rate)	26.00%	7.62%	14.00%	11.32%	12.89%
Group Term Life rate	N/A	0.28%	N/A	0.09%	0.13%
Number of annuitants	9	67	68	296	28
Number of members	11	209	75	1,135	160
Number of depositing members	5	94	36	566	87
Average age of depositing members	49.20	47.13	46.19	41.09	46.46
Average years of service of depositing members	7.67	8.61	11.29	10.75	11.45

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	823	291	445	1007	292
Plan name	Rayburn Country MUD	Reagan County	Reagan HD	Real Co. AD	Real County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 10,651,322	\$ 3,539,931	\$ 0	\$ 6,447,306
Members	1,060,897	28,091,994	18,979,521	571,489	5,862,101
Total	1,060,897	38,743,316	22,519,452	571,489	12,309,407
2 PV of future normal cost contributions	676,251	7,288,731	6,491,170	385,314	1,982,424
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	384,646	31,454,585	16,028,282	186,175	10,326,983
4 Actuarial value of assets	405,402	28,162,399	17,985,285	195,165	8,397,420
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ (20,756)	\$ 3,292,186	\$ (1,957,003)	\$ (8,990)	\$ 1,929,563
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	105.4%	89.5%	112.2%	104.8%	81.3%
7 Effective amortization period in years	0.0	15.4	0.0	0.0	13.8
Required employer rate for 2026					
Employer-paid normal cost rate	8.01%	8.55%	6.57%	14.67%	9.45%
UAAL/(OAAL) rate	(0.50%)	4.56%	(2.60%)	(0.62%)	9.72%
Required rate	7.51%	13.11%	3.97%	14.05%	19.17%
Elected rate	N/A	13.17%	8.57%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.51%	13.17%	8.57%	14.05%	19.17%
Group Term Life rate	N/A	N/A	N/A	0.04%	N/A
Number of annuitants	0	64	29	0	45
Number of members	13	225	298	9	111
Number of depositing members	7	94	93	3	49
Average age of depositing members	47.74	46.29	49.05	41.61	52.13
Average years of service of depositing members	9.39	11.29	7.77	8.39	9.57

Plan number	505	845	435	921	293
Plan name	Red Bluff WPCD – Reeves Co.	Red River AD	Red River Auth. of TX	Red River Co. SWCD	Red River County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 160,286	\$ 84,360	\$ 5,384,636	\$ 0	\$ 6,847,918
Members	1,562,983	1,061,716	5,421,636	128,552	11,253,349
Total	1,723,269	1,146,076	10,806,272	128,552	18,101,267
2 PV of future normal cost contributions	406,800	481,808	2,093,250	9,267	3,408,046
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	1,316,469	664,268	8,713,022	119,285	14,693,221
4 Actuarial value of assets	1,263,151	666,061	11,543,470	105,045	13,920,047
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 53,318	\$ (1,793)	\$ (2,830,448)	\$ 14,240	\$ 773,174
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	95.9%	100.3%	132.5%	88.1%	94.7%
7 Effective amortization period in years	4.0	0.0	0.0	10.4	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	8.44%	9.27%	6.02%	2.95%	7.83%
UAAL/(OAAL) rate	1.31%	(0.02%)	(6.02%)	3.85%	1.83%
Required rate	9.75%	9.25%	0.00%	6.80%	9.66%
Elected rate	12.06%	9.00%	7.00%	7.97%	7.43%
Retirement plan rate (greater of required or elected rate)	12.06%	9.25%	7.00%	7.97%	9.66%
Group Term Life rate	N/A	0.13%	0.18%	N/A	0.19%
Number of annuitants	3	2	24	0	74
Number of members	6	13	75	1	260
Number of depositing members	6	10	39	1	92
Average age of depositing members	49.23	46.50	40.15	61.31	49.42
Average years of service of depositing members	11.75	8.08	5.54	37.25	9.66

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	786	1087	1088	588	294
Plan name	Reeves Co. AD	Reeves Co. ESD #1	Reeves Co. ESD #2	Reeves Co. HD	Reeves County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 49,314	\$ 0	\$ 0	\$ 20,512,766	\$ 53,911,263
Members	3,430,263	13,965,572	10,125,796	91,509,654	75,476,691
Total	3,479,577	13,965,572	10,125,796	112,022,420	129,387,954
2 PV of future normal cost contributions	2,339,142	10,564,108	8,185,914	31,756,990	16,575,148
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,140,435	3,401,464	1,939,882	80,265,430	112,812,806
4 Actuarial value of assets	1,309,143	2,346,927	1,536,008	64,596,482	117,992,436
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (168,708)	\$ 1,054,537	\$ 403,874	\$ 15,668,948	\$ (5,179,630)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	114.8%	69.0%	79.2%	80.5%	104.6%
7 Effective amortization period in years	0.0	18.9	19.3	5.9	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	12.71%	8.11%	8.07%	9.93%	8.07%
UAAL/(OAAL) rate	(1.74%)	1.32%	0.71%	5.52%	(2.43%)
Required rate	10.97%	9.43%	8.78%	15.45%	5.64%
Elected rate	N/A	8.24%	8.24%	20.00%	7.00%
Retirement plan rate (greater of required or elected rate)	10.97%	9.43%	8.78%	20.00%	7.00%
Group Term Life rate	N/A	0.07%	0.04%	N/A	N/A
Number of annuitants	1	0	0	84	292
Number of members	31	86	65	929	1,168
Number of depositing members	13	71	54	312	316
Average age of depositing members	37.73	36.68	32.01	42.16	46.12
Average years of service of depositing members	5.28	6.41	2.73	7.12	8.86

Plan number	543	1107	295	1091	801
Plan name	Refugio Co. DD #1	Refugio Co. WCID #1	Refugio County	Reg. Pub. Defender Off. Local Govt. Corp	Rio Grande COG
1 Present value (PV) of future benefits					
Benefit recipients	\$ 254,980	\$ 0	\$ 12,006,122	\$ 52,181	\$ 1,419,464
Members	1,211,293	159,131	16,690,893	8,043,169	6,851,776
Total	1,466,273	159,131	28,697,015	8,095,350	8,271,240
2 PV of future normal cost contributions	78,928	134,194	4,594,531	4,503,909	2,147,665
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,387,345	24,937	24,102,484	3,591,441	6,123,575
4 Actuarial value of assets	1,443,356	23,162	24,191,247	3,084,260	5,678,066
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (56,011)	\$ 1,775	\$ (88,763)	\$ 507,181	\$ 445,509
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	104.0%	92.9%	100.4%	85.9%	92.7%
7 Effective amortization period in years	0.0	18.3	0.0	17.3	6.3
Required employer rate for 2026					
Employer-paid normal cost rate	3.83%	5.04%	4.52%	8.51%	10.27%
UAAL/(OAAL) rate	(2.99%)	0.24%	(0.18%)	1.28%	2.51%
Required rate	0.84%	5.28%	4.34%	9.79%	12.78%
Elected rate	8.00%	N/A	5.08%	N/A	15.00%
Retirement plan rate (greater of required or elected rate)	8.00%	5.28%	5.08%	9.79%	15.00%
Group Term Life rate	N/A	0.07%	N/A	N/A	N/A
Number of annuitants	3	0	108	2	19
Number of members	11	3	235	64	60
Number of depositing members	8	2	117	39	31
Average age of depositing members	66.01	42.44	48.07	46.40	50.16
Average years of service of depositing members	17.27	7.21	9.39	9.36	11.13

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1059	970	296	904	370
Plan name	Riverbend Water Resources Dist.	Riverside SUD	Roberts County	Robertson Co. AD	Robertson Co. ESD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,416	\$ 0	\$ 4,172,916	\$ 0	\$ 0
Members	2,908,955	527,723	5,904,683	886,176	7,520,237
Total	2,911,371	527,723	10,077,599	886,176	7,520,237
2 PV of future normal cost contributions	1,691,925	261,332	1,630,880	321,041	6,694,769
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	1,219,446	266,391	8,446,719	565,135	825,468
4 Actuarial value of assets	86,076	271,043	8,205,263	677,449	943,837
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 1,133,370	\$ (4,652)	\$ 241,456	\$ (112,314)	\$ (118,369)
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	7.1%	101.7%	97.1%	119.9%	114.3%
7 Effective amortization period in years	20.0	0.0	15.7	0.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	8.47%	2.69%	5.71%	3.85%	9.24%
UAAL/(OAAL) rate	7.60%	(0.10%)	1.15%	(2.42%)	(0.41%)
Required rate	16.07%	2.59%	6.86%	1.43%	8.83%
Elected rate	N/A	2.81%	N/A	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	16.07%	2.81%	6.86%	7.00%	8.83%
Group Term Life rate	N/A	N/A	0.47%	0.11%	0.04%
Number of annuitants	1	0	41	0	0
Number of members	16	17	67	9	44
Number of depositing members	16	10	39	8	37
Average age of depositing members	43.61	44.65	54.81	52.83	32.77
Average years of service of depositing members	10.66	7.58	11.96	21.99	6.11

Plan number	297	698	298	299	612
Plan name	Robertson County	Rockwall CAD	Rockwall County	Runnels County	Rusk Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 17,283,464	\$ 1,931,229	\$ 36,951,533	\$ 9,122,708	\$ 1,816,832
Members	27,610,208	5,536,443	103,820,998	10,262,353	2,557,623
Total	44,893,672	7,467,672	140,772,531	19,385,061	4,374,455
2 PV of future normal cost contributions	6,663,774	2,422,225	26,457,043	3,115,812	892,148
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	38,229,898	5,045,447	114,315,488	16,269,249	3,482,307
4 Actuarial value of assets	35,182,321	5,118,285	105,486,516	17,370,960	2,985,015
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 3,047,577	\$ (72,838)	\$ 8,828,972	\$ (1,101,711)	\$ 497,292
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	92.0%	101.4%	92.3%	106.8%	85.7%
7 Effective amortization period in years	16.1	0.0	11.0	0.0	14.8
Required employer rate for 2026					
Employer-paid normal cost rate	5.61%	10.35%	6.59%	5.21%	11.28%
UAAL/(OAAL) rate	3.26%	(0.48%)	2.66%	(2.68%)	9.39%
Required rate	8.87%	9.87%	9.25%	2.53%	20.67%
Elected rate	N/A	11.40%	10.00%	7.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.87%	11.40%	10.00%	7.00%	20.67%
Group Term Life rate	0.27%	0.09%	N/A	0.47%	N/A
Number of annuitants	102	15	196	88	7
Number of members	231	36	760	162	10
Number of depositing members	141	22	409	85	9
Average age of depositing members	47.90	44.33	44.92	50.23	46.22
Average years of service of depositing members	11.97	8.18	10.75	9.27	12.04

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	848	300	863	301	568
Plan name	Rusk Co. GCD	Rusk County	Sabine Co. AD	Sabine County	Sabine Pass Port Auth.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 10,319	\$ 34,605,385	\$ 113,245	\$ 4,409,195	\$ 395,625
Members	332,819	49,108,918	477,906	10,923,541	1,003,763
Total	343,138	83,714,303	591,151	15,332,736	1,399,388
2 PV of future normal cost contributions	128,788	11,211,903	279,045	2,516,853	276,135
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	214,350	72,502,400	312,106	12,815,883	1,123,253
4 Actuarial value of assets	211,365	63,561,865	316,197	12,412,274	1,186,908
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 2,985	\$ 8,940,535	\$ (4,091)	\$ 403,609	\$ (63,655)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	98.6%	87.7%	101.3%	96.9%	105.7%
7 Effective amortization period in years	1.3	15.0	0.0	16.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	5.59%	5.43%	5.77%	6.48%	4.40%
UAAL/(OAAL) rate	0.19%	5.43%	(0.15%)	1.00%	(1.27%)
Required rate	5.78%	10.86%	5.62%	7.48%	3.13%
Elected rate	7.00%	N/A	N/A	6.44%	N/A
Retirement plan rate (greater of required or elected rate)	7.00%	10.86%	5.62%	7.48%	3.13%
Group Term Life rate	0.11%	N/A	N/A	N/A	0.26%
Number of annuitants	1	223	3	47	6
Number of members	4	496	11	133	18
Number of depositing members	2	281	6	74	8
Average age of depositing members	47.34	51.79	50.88	52.48	58.62
Average years of service of depositing members	14.42	11.53	8.72	11.21	6.64

Plan number	706	1163	302	553	990
Plan name	Sabine-Neches ND Jefferson Co.	San Augustine CAD	San Augustine County	San Jacinto Co. CAD	San Jacinto Co. ESD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 30,835	\$ 0	\$ 3,860,371	\$ 1,194,792	\$ 0
Members	5,220,154	117,008	8,574,415	3,410,471	368,221
Total	5,250,989	117,008	12,434,786	4,605,263	368,221
2 PV of future normal cost contributions	1,512,488	95,735	1,927,578	1,073,879	273,454
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	3,738,501	21,273	10,507,208	3,531,384	94,767
4 Actuarial value of assets	3,691,530	8,454	9,923,060	3,597,541	82,137
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 46,971	\$ 12,819	\$ 584,148	\$ (66,157)	\$ 12,630
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	98.7%	39.7%	94.4%	101.9%	86.7%
7 Effective amortization period in years	18.1	20.0	9.2	0.0	17.1
Required employer rate for 2026					
Employer-paid normal cost rate	8.32%	2.24%	5.10%	8.16%	13.92%
UAAL/(OAAL) rate	0.19%	0.46%	1.57%	(0.66%)	0.92%
Required rate	8.51%	2.70%	6.67%	7.50%	14.84%
Elected rate	N/A	N/A	7.37%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.51%	2.70%	7.37%	7.50%	14.84%
Group Term Life rate	N/A	0.22%	N/A	0.30%	N/A
Number of annuitants	2	0	42	13	0
Number of members	14	6	150	52	2
Number of depositing members	10	6	73	16	2
Average age of depositing members	46.04	56.49	48.89	44.59	48.75
Average years of service of depositing members	9.51	13.86	11.79	9.46	17.42

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	303	781	1072	495	426
Plan name	San Jacinto County	San Jacinto SUD	San Marcos Housing Auth.	San Patricio Co. AD	San Patricio Co. DD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 11,536,441	\$ 0	\$ 11,071	\$ 1,451,825	\$ 5,595,248
Members	23,381,912	1,110,977	1,255,858	3,725,600	2,873,060
Total	34,918,353	1,110,977	1,266,929	5,177,425	8,468,308
2 PV of future normal cost contributions	5,791,679	787,703	794,439	1,594,450	483,269
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	29,126,674	323,274	472,490	3,582,975	7,985,039
4 Actuarial value of assets	28,059,522	198,177	430,558	4,060,772	7,019,184
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 1,067,152	\$ 125,097	\$ 41,932	\$ (477,797)	\$ 965,855
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.3%	61.3%	91.1%	113.3%	87.9%
7 Effective amortization period in years	15.6	18.9	17.0	0.0	4.7
Required employer rate for 2026					
Employer-paid normal cost rate	6.75%	11.32%	4.46%	10.46%	2.00%
UAAL/(OAAL) rate	1.15%	2.27%	0.36%	(3.42%)	10.86%
Required rate	7.90%	13.59%	4.82%	7.04%	12.86%
Elected rate	N/A	N/A	N/A	9.57%	16.03%
Retirement plan rate (greater of required or elected rate)	7.90%	13.59%	4.82%	9.57%	16.03%
Group Term Life rate	0.43%	0.09%	0.26%	0.15%	0.32%
Number of annuitants	154	0	1	12	19
Number of members	603	9	31	61	25
Number of depositing members	174	6	24	23	18
Average age of depositing members	50.58	41.71	50.28	41.88	55.25
Average years of service of depositing members	8.59	6.31	9.52	4.44	17.23

Plan number	750	304	422	305	766
Plan name	San Patricio Co. ND	San Patricio County	San Patricio MWD	San Saba County	Santo SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 78,359	\$ 66,678,590	\$ 4,358,199	\$ 4,013,567	\$ 474,261
Members	393,384	117,864,349	17,244,963	7,865,720	522,280
Total	471,743	184,542,939	21,603,162	11,879,287	996,541
2 PV of future normal cost contributions	138,741	29,680,470	3,682,097	1,833,465	365,749
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	333,002	154,862,469	17,921,065	10,045,822	630,792
4 Actuarial value of assets	321,667	138,389,491	18,762,661	9,853,366	586,947
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 11,335	\$ 16,472,978	\$ (841,596)	\$ 192,456	\$ 43,845
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	96.6%	89.4%	104.7%	98.1%	93.0%
7 Effective amortization period in years	16.6	16.0	0.0	16.1	5.3
Required employer rate for 2026					
Employer-paid normal cost rate	11.89%	6.51%	4.69%	6.42%	9.26%
UAAL/(OAAL) rate	1.42%	4.18%	(1.91%)	0.61%	2.24%
Required rate	13.31%	10.69%	2.78%	7.03%	11.50%
Elected rate	N/A	N/A	6.09%	N/A	14.22%
Retirement plan rate (greater of required or elected rate)	13.31%	10.69%	6.09%	7.03%	14.22%
Group Term Life rate	N/A	N/A	0.16%	0.45%	N/A
Number of annuitants	1	357	16	40	2
Number of members	7	1,080	50	128	3
Number of depositing members	2	534	37	57	3
Average age of depositing members	55.50	48.42	47.41	53.04	41.36
Average years of service of depositing members	5.25	11.56	16.19	11.31	9.50

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1135	306	893	760	307
Plan name	Schleicher Co. HD	Schleicher County	Scurry Co. AD	Scurry Co. HD	Scurry County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 6,377,659	\$ 219,877	\$ 5,507,732	\$ 34,752,907
Members	1,911,315	5,628,563	2,417,172	47,425,419	45,956,853
Total	1,911,315	12,006,222	2,637,049	52,933,151	80,709,760
2 PV of future normal cost contributions	1,510,518	1,513,157	697,257	12,073,763	10,124,808
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	400,797	10,493,065	1,939,792	40,859,388	70,584,952
4 Actuarial value of assets	305,718	9,854,331	1,677,465	42,985,714	67,336,010
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 95,079	\$ 638,734	\$ 262,327	\$ (2,126,326)	\$ 3,248,942
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	76.3%	93.9%	86.5%	105.2%	95.4%
7 Effective amortization period in years	19.0	13.7	16.7	0.0	9.6
Required employer rate for 2026					
Employer-paid normal cost rate	3.56%	3.71%	11.83%	4.29%	6.90%
UAAL/(OAAL) rate	0.38%	2.99%	4.28%	(0.93%)	2.40%
Required rate	3.94%	6.70%	16.11%	3.36%	9.30%
Elected rate	N/A	7.00%	12.44%	N/A	10.44%
Retirement plan rate (greater of required or elected rate)	3.94%	7.00%	16.11%	3.36%	10.44%
Group Term Life rate	0.08%	0.44%	0.30%	N/A	N/A
Number of annuitants	0	39	4	64	236
Number of members	65	90	15	626	510
Number of depositing members	43	46	9	248	199
Average age of depositing members	41.45	48.84	55.01	45.00	47.13
Average years of service of depositing members	4.16	8.90	18.24	7.74	9.72

Plan number	983	470	308	627	309
Plan name	Seis Lagos UD	Shackelford Co. AD	Shackelford County	Shelby Co. AD	Shelby County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 809,778	\$ 5,134,529	\$ 958,822	\$ 9,447,676
Members	383,474	1,064,669	7,462,331	1,100,360	17,591,049
Total	383,474	1,874,447	12,596,860	2,059,182	27,038,725
2 PV of future normal cost contributions	206,559	215,446	1,684,408	358,696	4,179,930
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	176,915	1,659,001	10,912,452	1,700,486	22,858,795
4 Actuarial value of assets	153,210	1,574,682	10,218,638	1,652,086	21,928,045
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 23,705	\$ 84,319	\$ 693,814	\$ 48,400	\$ 930,750
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	86.6%	94.9%	93.6%	97.2%	95.9%
7 Effective amortization period in years	17.0	16.0	16.0	16.7	15.8
Required employer rate for 2026					
Employer-paid normal cost rate	4.33%	11.42%	9.56%	6.46%	5.49%
UAAL/(OAAL) rate	0.67%	5.97%	3.58%	1.43%	1.36%
Required rate	5.00%	17.39%	13.14%	7.89%	6.85%
Elected rate	N/A	7.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	5.00%	17.39%	13.14%	7.89%	6.85%
Group Term Life rate	0.22%	N/A	0.56%	N/A	0.29%
Number of annuitants	0	5	36	8	89
Number of members	8	9	92	15	303
Number of depositing members	4	3	42	7	124
Average age of depositing members	46.33	46.22	55.33	44.41	50.15
Average years of service of depositing members	10.08	2.94	12.12	9.14	10.45

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	469	310	555	606	385
Plan name	Sherman Co. AD	Sherman County	Smith Co. 911 Comm. Dist.	Smith Co. AD	Smith Co. ESD #2
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,200,097	\$ 9,293,936	\$ 2,315,643	\$ 8,465,034	\$ 87,078
Members	448,970	7,428,455	2,397,051	15,263,009	24,053,830
Total	1,649,067	16,722,391	4,712,694	23,728,043	24,140,908
2 PV of future normal cost contributions	248,340	2,018,387	461,408	2,407,329	17,079,717
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	1,400,727	14,704,004	4,251,286	21,320,714	7,061,191
4 Actuarial value of assets	1,378,067	14,200,303	3,844,153	23,318,950	6,615,283
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 22,660	\$ 503,701	\$ 407,133	\$ (1,998,236)	\$ 445,908
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	98.4%	96.6%	90.4%	109.4%	93.7%
7 Effective amortization period in years	19.9	9.8	14.8	0.0	17.4
Required employer rate for 2026					
Employer-paid normal cost rate	7.31%	8.53%	8.37%	8.95%	8.25%
UAAL/(OAAL) rate	1.64%	1.99%	10.40%	(8.48%)	0.36%
Required rate	8.95%	10.52%	18.77%	0.47%	8.61%
Elected rate	N/A	11.44%	7.33%	12.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.95%	11.44%	18.77%	12.00%	8.61%
Group Term Life rate	0.02%	0.53%	0.26%	0.23%	N/A
Number of annuitants	5	56	8	25	2
Number of members	5	97	28	85	229
Number of depositing members	3	43	5	29	155
Average age of depositing members	37.57	50.23	48.05	46.07	35.51
Average years of service of depositing members	8.08	11.74	15.42	10.84	5.34

Plan number	311	507	699	312	795
Plan name	Smith County	Somervell Co. CAD	Somervell Co. WD	Somervell County	South Plains Assoc. of Governments
1 Present value (PV) of future benefits					
Benefit recipients	\$ 111,211,530	\$ 157,293	\$ 422,759	\$ 24,432,250	\$ 1,004,547
Members	216,198,644	2,768,150	3,800,969	38,322,969	8,029,079
Total	327,410,174	2,925,443	4,223,728	62,755,219	9,033,626
2 PV of future normal cost contributions	59,517,265	826,375	1,420,548	11,952,271	2,336,852
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	267,892,909	2,099,068	2,803,180	50,802,948	6,696,774
4 Actuarial value of assets	236,855,931	1,897,276	2,651,375	47,349,679	6,810,136
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 31,036,978	\$ 201,792	\$ 151,805	\$ 3,453,269	\$ (113,362)
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	88.4%	90.4%	94.6%	93.2%	101.7%
7 Effective amortization period in years	15.8	17.4	16.5	5.4	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.63%	8.08%	12.88%	9.62%	8.17%
UAAL/(OAAL) rate	4.03%	3.26%	2.06%	2.58%	(0.42%)
Required rate	10.66%	11.34%	14.94%	12.20%	7.75%
Elected rate	N/A	4.00%	7.00%	15.92%	N/A
Retirement plan rate (greater of required or elected rate)	10.66%	11.34%	14.94%	15.92%	7.75%
Group Term Life rate	0.21%	0.08%	N/A	N/A	N/A
Number of annuitants	610	5	3	139	11
Number of members	2,058	18	12	658	89
Number of depositing members	1,025	9	10	273	38
Average age of depositing members	44.32	46.00	44.53	44.34	45.56
Average years of service of depositing members	10.50	16.13	13.83	7.30	11.50

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	894	645	768	1106	930
Plan name	South Rains SUD	South TX Dev. Council	Southeast TX GCD	Southwest Fannin SUD	STAR Transit
1 Present value (PV) of future benefits					
Benefit recipients	\$ 59,440	\$ 3,114,836	\$ 0	\$ 0	\$ 83,022
Members	1,020,880	5,602,804	519,297	1,214,951	3,303,968
Total	1,080,320	8,717,640	519,297	1,214,951	3,386,990
2 PV of future normal cost contributions	694,402	1,388,238	107,536	428,130	1,546,641
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	385,918	7,329,402	411,761	786,821	1,840,349
4 Actuarial value of assets	382,272	6,413,409	383,466	359,793	1,870,922
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 3,646	\$ 915,993	\$ 28,295	\$ 427,028	\$ (30,573)
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	99.1%	87.5%	93.1%	45.7%	101.7%
7 Effective amortization period in years	9.3	13.7	16.2	3.4	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	7.93%	5.68%	13.72%	2.51%	2.28%
UAAL/(OAAL) rate	0.12%	7.15%	3.13%	5.26%	(0.07%)
Required rate	8.05%	12.83%	16.85%	7.77%	2.21%
Elected rate	8.09%	13.53%	N/A	20.00%	N/A
Retirement plan rate (greater of required or elected rate)	8.09%	13.53%	16.85%	20.00%	2.21%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	2	12	0	0	5
Number of members	13	70	2	13	162
Number of depositing members	7	29	1	10	85
Average age of depositing members	42.71	43.00	57.72	39.98	59.87
Average years of service of depositing members	8.36	9.78	18.92	6.85	7.51

Plan number	536	313	869	314	837
Plan name	Starr Co. AD	Starr County	Stephens Co. TAD	Stephens County	Sterling Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,911,318	\$ 24,909,118	\$ 70,602	\$ 8,940,381	\$ 61,798
Members	2,864,847	62,280,458	515,326	9,348,017	287,642
Total	5,776,165	87,189,576	585,928	18,288,398	349,440
2 PV of future normal cost contributions	803,356	17,189,680	322,227	2,520,461	205,580
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	4,972,809	69,999,896	263,701	15,767,937	143,860
4 Actuarial value of assets	4,659,982	61,884,788	297,540	16,758,629	135,423
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 312,827	\$ 8,115,108	\$ (33,839)	\$ (990,692)	\$ 8,437
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	93.7%	88.4%	112.8%	106.3%	94.1%
7 Effective amortization period in years	16.8	15.1	0.0	0.0	16.2
Required employer rate for 2026					
Employer-paid normal cost rate	7.21%	5.24%	11.52%	6.38%	14.72%
UAAL/(OAAL) rate	4.62%	3.03%	(1.44%)	(3.57%)	1.11%
Required rate	11.83%	8.27%	10.08%	2.81%	15.83%
Elected rate	N/A	N/A	N/A	12.00%	N/A
Retirement plan rate (greater of required or elected rate)	11.83%	8.27%	10.08%	12.00%	15.83%
Group Term Life rate	N/A	N/A	N/A	0.17%	N/A
Number of annuitants	14	238	1	40	1
Number of members	32	1,431	4	93	4
Number of depositing members	17	577	4	60	3
Average age of depositing members	44.36	43.10	53.98	46.04	47.40
Average years of service of depositing members	11.92	8.59	7.08	9.90	7.22

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	315	724	316	458	539
Plan name	Sterling County	Stonewall Co. AD	Stonewall County	Stonewall Memorial HD	Stratford HD – Sherman Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 6,050,571	\$ 0	\$ 2,070,743	\$ 2,333,760	\$ 993,042
Members	11,787,371	318,217	4,950,067	9,813,526	6,017,976
Total	17,837,942	318,217	7,020,810	12,147,286	7,011,018
2 PV of future normal cost contributions	4,654,964	163,282	990,818	3,448,057	1,727,746
3 Actuarial accrued liability (AAL) [line 1 - line 2]	13,182,978	154,935	6,029,992	8,699,229	5,283,272
4 Actuarial value of assets	13,742,068	282,782	6,206,098	8,344,334	5,386,726
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (559,090)	\$ (127,847)	\$ (176,106)	\$ 354,895	\$ (103,454)
6 Funded ratio [line 4 ÷ line 3]	104.2%	182.5%	102.9%	95.9%	102.0%
7 Effective amortization period in years	0.0	0.0	0.0	16.7	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	9.40%	7.07%	5.71%	2.37%	4.05%
UAAL/(OAAL) rate	(1.05%)	(7.07%)	(1.78%)	0.43%	(0.28%)
Required rate	8.35%	0.00%	3.93%	2.80%	3.77%
Elected rate	N/A	6.89%	13.80%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.35%	6.89%	13.80%	2.80%	3.77%
Group Term Life rate	N/A	0.06%	0.63%	N/A	0.08%
Number of annuitants	47	0	30	24	15
Number of members	330	2	76	299	273
Number of depositing members	110	2	34	109	63
Average age of depositing members	45.79	45.11	56.19	44.57	38.93
Average years of service of depositing members	6.23	8.92	13.24	6.22	6.94

Plan number	573	317	460	318	574
Plan name	Sutton Co. HD	Sutton County	Swisher Co. AD	Swisher County	TAD of Cottle Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 3,532,332	\$ 11,056,283	\$ 809,947	\$ 4,467,641	\$ 112,859
Members	19,438,355	16,104,404	274,378	6,227,552	297,503
Total	22,970,687	27,160,687	1,084,325	10,695,193	410,362
2 PV of future normal cost contributions	5,670,079	3,610,200	131,535	1,833,480	56,986
3 Actuarial accrued liability (AAL) [line 1 - line 2]	17,300,608	23,550,487	952,790	8,861,713	353,376
4 Actuarial value of assets	16,369,681	23,092,943	1,132,100	8,904,465	339,050
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 930,927	\$ 457,544	\$ (179,310)	\$ (42,752)	\$ 14,326
6 Funded ratio [line 4 ÷ line 3]	94.6%	98.1%	118.8%	100.5%	95.9%
7 Effective amortization period in years	15.9	14.0	0.0	0.0	17.3
Required employer rate for 2026					
Employer-paid normal cost rate	6.70%	6.30%	7.36%	6.86%	5.49%
UAAL/(OAAL) rate	1.54%	1.23%	(7.36%)	(0.28%)	2.62%
Required rate	8.24%	7.53%	0.00%	6.58%	8.11%
Elected rate	N/A	7.00%	N/A	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	8.24%	7.53%	0.00%	6.58%	8.11%
Group Term Life rate	0.07%	N/A	0.12%	0.43%	N/A
Number of annuitants	29	56	4	44	1
Number of members	225	132	10	131	3
Number of depositing members	80	63	3	59	2
Average age of depositing members	41.87	50.56	52.74	48.17	51.92
Average years of service of depositing members	6.32	11.56	14.39	7.62	19.17

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	356	607	545	319	320
Plan name	Talty SUD	Tarrant AD	Tarrant Co. 911 EAD	Tarrant County	Taylor County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 43,996	\$ 47,825,736	\$ 8,408,038	\$ 1,231,419,050	\$ 84,532,367
Members	1,075,297	92,178,165	10,575,022	1,733,397,617	146,001,693
Total	1,119,293	140,003,901	18,983,060	2,964,816,667	230,534,060
2 PV of future normal cost contributions	628,920	20,308,405	3,497,123	486,193,754	41,279,602
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	490,373	119,695,496	15,485,937	2,478,622,913	189,254,458
4 Actuarial value of assets	449,531	118,451,953	15,225,594	2,302,552,896	169,523,188
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 40,842	\$ 1,243,543	\$ 260,343	\$ 176,070,017	\$ 19,731,270
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.7%	99.0%	98.3%	92.9%	89.6%
7 Effective amortization period in years	15.2	1.2	2.0	15.5	11.0
Required employer rate for 2026					
Employer-paid normal cost rate	5.95%	10.19%	8.73%	8.01%	6.99%
UAAL/(OAAL) rate	0.57%	0.42%	0.54%	3.66%	3.92%
Required rate	6.52%	10.61%	9.27%	11.67%	10.91%
Elected rate	N/A	14.00%	12.00%	N/A	12.00%
Retirement plan rate (greater of required or elected rate)	6.52%	14.00%	12.00%	11.67%	12.00%
Group Term Life rate	N/A	N/A	N/A	N/A	N/A
Number of annuitants	1	142	14	3,478	417
Number of members	22	313	42	7,694	1,442
Number of depositing members	11	200	29	4,882	710
Average age of depositing members	40.06	46.44	46.42	44.44	45.06
Average years of service of depositing members	6.42	12.63	11.63	11.01	11.80

Plan number	354	753	321	322	402
Plan name	TCDRS	Terrell Co. WCID #1	Terrell County	Terry County	Terry Memorial HD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 27,411,816	\$ 363,083	\$ 6,171,560	\$ 12,928,005	\$ 15,595,104
Members	82,283,596	255,844	3,451,164	15,549,624	21,988,892
Total	109,695,412	618,927	9,622,724	28,477,629	37,583,996
2 PV of future normal cost contributions	19,608,786	202,489	1,330,789	4,512,442	4,926,507
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	90,086,626	416,438	8,291,935	23,965,187	32,657,489
4 Actuarial value of assets	83,344,369	542,071	8,322,415	24,272,975	32,685,823
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 6,742,257	\$ (125,633)	\$ (30,480)	\$ (307,788)	\$ (28,334)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	92.5%	130.2%	100.4%	101.3%	100.1%
7 Effective amortization period in years	7.0	0.0	0.0	0.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	7.79%	7.44%	4.43%	6.28%	4.31%
UAAL/(OAAL) rate	3.07%	(7.44%)	(0.13%)	(1.20%)	(0.05%)
Required rate	10.86%	0.00%	4.30%	5.08%	4.26%
Elected rate	13.50%	7.89%	N/A	14.00%	4.50%
Retirement plan rate (greater of required or elected rate)	13.50%	7.89%	4.30%	14.00%	4.50%
Group Term Life rate	0.14%	N/A	0.35%	N/A	N/A
Number of annuitants	71	2	48	95	91
Number of members	256	3	151	149	530
Number of depositing members	149	3	53	93	134
Average age of depositing members	45.91	46.25	46.71	47.82	45.68
Average years of service of depositing members	10.79	7.58	5.89	10.28	8.21

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1081	323	742	501	324
Plan name	Throckmorton CAD	Throckmorton County	Titus Co. AD	Titus Co. FWSD	Titus County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 2,382,102	\$ 122,580	\$ 1,996,493	\$ 23,552,117
Members	140,293	5,092,726	1,682,126	2,580,360	26,434,870
Total	140,293	7,474,828	1,804,706	4,576,853	49,986,987
2 PV of future normal cost contributions	94,328	2,402,428	795,526	718,213	7,006,451
3 Actuarial accrued liability (AAL) [line 1 - line 2]	45,965	5,072,400	1,009,180	3,858,640	42,980,536
4 Actuarial value of assets	42,876	4,552,200	1,037,679	3,853,430	38,271,697
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 3,089	\$ 520,200	\$ (28,499)	\$ 5,210	\$ 4,708,839
6 Funded ratio [line 4 ÷ line 3]	93.3%	89.7%	102.8%	99.9%	89.0%
7 Effective amortization period in years	16.6	13.5	0.0	0.0	15.8
Required employer rate for 2026					
Employer-paid normal cost rate	3.35%	4.70%	6.67%	7.95%	6.87%
UAAL/(OAAL) rate	0.22%	1.82%	(0.29%)	(0.09%)	5.23%
Required rate	3.57%	6.52%	6.38%	7.86%	12.10%
Elected rate	N/A	N/A	5.90%	9.99%	8.00%
Retirement plan rate (greater of required or elected rate)	3.57%	6.52%	6.38%	9.99%	12.10%
Group Term Life rate	0.12%	N/A	0.06%	N/A	N/A
Number of annuitants	0	30	3	11	123
Number of members	5	99	23	10	306
Number of depositing members	3	67	13	6	148
Average age of depositing members	53.53	49.25	42.86	45.40	46.70
Average years of service of depositing members	7.58	9.07	5.71	14.29	9.79

Plan number	1124	325	1159	601	720
Plan name	Tom Green Co. AD	Tom Green County	Tomball Hospital Auth.	Travis CAD	Travis Co. ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 69,635,171	\$ 0	\$ 29,079,717	\$ 155,046
Members	1,777,850	138,525,363	409,654	49,076,629	24,272,417
Total	1,777,850	208,160,534	409,654	78,156,346	24,427,463
2 PV of future normal cost contributions	1,359,134	32,975,612	380,573	15,583,717	13,890,905
3 Actuarial accrued liability (AAL) [line 1 - line 2]	418,716	175,184,922	29,081	62,572,629	10,536,558
4 Actuarial value of assets	199,714	157,524,394	26,050	60,495,198	8,159,392
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 219,002	\$ 17,660,528	\$ 3,031	\$ 2,077,431	\$ 2,377,166
6 Funded ratio [line 4 ÷ line 3]	47.7%	89.9%	89.6%	96.7%	77.4%
7 Effective amortization period in years	20.0	14.6	18.6	16.0	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.44%	5.36%	8.44%	9.38%	9.85%
UAAL/(OAAL) rate	1.24%	3.72%	0.13%	1.56%	2.64%
Required rate	7.68%	9.08%	8.57%	10.94%	12.49%
Elected rate	N/A	N/A	N/A	10.39%	N/A
Retirement plan rate (greater of required or elected rate)	7.68%	9.08%	8.57%	10.94%	12.49%
Group Term Life rate	0.13%	N/A	0.15%	N/A	0.08%
Number of annuitants	0	458	0	100	4
Number of members	25	1,994	2	318	140
Number of depositing members	25	759	2	155	82
Average age of depositing members	49.23	44.19	51.93	43.18	36.89
Average years of service of depositing members	11.29	9.57	2.21	7.70	7.35

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	980	957	836	371	1123
Plan name	Travis Co. ESD #11	Travis Co. ESD #12	Travis Co. ESD #2	Travis Co. ESD #5	Travis Co. ESD #8
1 Present value (PV) of future benefits					
Benefit recipients	\$ 13,005	\$ 0	\$ 913,032	\$ 0	\$ 0
Members	25,068,062	12,222,096	64,789,858	5,548,808	11,609,922
Total	25,081,067	12,222,096	65,702,890	5,548,808	11,609,922
2 PV of future normal cost contributions	14,163,449	6,738,189	33,124,555	3,214,813	8,163,783
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	10,917,618	5,483,907	32,578,335	2,333,995	3,446,139
4 Actuarial value of assets	9,402,766	4,208,264	29,410,360	1,809,995	3,163,760
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 1,514,852	\$ 1,275,643	\$ 3,167,975	\$ 524,000	\$ 282,379
6 Funded ratio <small>[line 4 ÷ line 3]</small>	86.1%	76.7%	90.3%	77.5%	91.8%
7 Effective amortization period in years	3.6	16.5	6.4	14.8	1.1
Required employer rate for 2026					
Employer-paid normal cost rate	8.95%	8.65%	7.96%	10.47%	9.31%
UAAL/(OAAL) rate	1.29%	2.56%	1.19%	2.87%	0.27%
Required rate	10.24%	11.21%	9.15%	13.34%	9.58%
Elected rate	13.08%	N/A	10.25%	N/A	11.89%
Retirement plan rate (greater of required or elected rate)	13.08%	11.21%	10.25%	13.34%	11.89%
Group Term Life rate	N/A	N/A	N/A	0.07%	0.07%
Number of annuitants	1	0	8	0	0
Number of members	225	85	382	46	75
Number of depositing members	136	56	240	26	63
Average age of depositing members	30.85	35.58	35.67	36.67	36.82
Average years of service of depositing members	4.31	6.56	7.45	4.68	6.03

Plan number	326	659	633	857	327
Plan name	Travis County	Tri-County SUD	Trinity Bay Conservation Dist.	Trinity Co. AD	Trinity County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,361,701,504	\$ 668,992	\$ 7,715,947	\$ 72,038	\$ 7,846,281
Members	2,106,461,353	733,103	11,130,929	2,129,214	9,525,161
Total	3,468,162,857	1,402,095	18,846,876	2,201,252	17,371,442
2 PV of future normal cost contributions	607,684,184	263,011	3,102,197	690,823	3,289,235
3 Actuarial accrued liability (AAL) <small>[line 1 - line 2]</small>	2,860,478,673	1,139,084	15,744,679	1,510,429	14,082,207
4 Actuarial value of assets	2,464,658,440	1,099,251	14,129,638	1,196,054	12,835,887
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[line 3 - line 4]</small>	\$ 395,820,233	\$ 39,833	\$ 1,615,041	\$ 314,375	\$ 1,246,320
6 Funded ratio <small>[line 4 ÷ line 3]</small>	86.2%	96.5%	89.7%	79.2%	91.1%
7 Effective amortization period in years	11.9	16.7	7.1	15.4	15.3
Required employer rate for 2026					
Employer-paid normal cost rate	9.06%	3.67%	7.11%	7.29%	5.09%
UAAL/(OAAL) rate	6.98%	1.48%	4.63%	5.01%	2.46%
Required rate	16.04%	5.15%	11.74%	12.30%	7.55%
Elected rate	17.65%	N/A	15.44%	8.75%	N/A
Retirement plan rate (greater of required or elected rate)	17.65%	5.15%	15.44%	12.30%	7.55%
Group Term Life rate	N/A	0.13%	0.28%	N/A	N/A
Number of annuitants	3,534	4	29	2	86
Number of members	10,458	14	66	26	258
Number of depositing members	5,735	5	44	13	107
Average age of depositing members	44.18	38.24	45.11	48.67	51.54
Average years of service of depositing members	10.82	8.13	13.34	15.43	8.43

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	829	1150	790	735	437
Plan name	Trinity Glen Rose GCD	Trinity-Neches SWCD #422	Trophy Club MUD #1	Two Way SUD	TX Assoc. of Counties
1 Present value (PV) of future benefits					
Benefit recipients	\$ 109,418	\$ 0	\$ 925,421	\$ 0	\$ 41,003,654
Members	494,220	17,459	4,717,199	2,791,679	91,278,998
Total	603,638	17,459	5,642,620	2,791,679	132,282,652
2 PV of future normal cost contributions	313,780	16,359	1,968,405	969,849	25,547,685
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	289,858	1,100	3,674,215	1,821,830	106,734,967
4 Actuarial value of assets	264,727	763	3,442,942	1,728,114	104,699,138
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 25,131	\$ 337	\$ 231,273	\$ 93,716	\$ 2,035,829
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	91.3%	69.4%	93.7%	94.9%	98.1%
7 Effective amortization period in years	17.2	19.9	4.2	16.1	13.7
Required employer rate for 2026					
Employer-paid normal cost rate	11.59%	2.94%	8.53%	10.83%	7.70%
UAAL/(OAAL) rate	1.64%	0.24%	1.17%	1.83%	0.83%
Required rate	13.23%	3.18%	9.70%	12.66%	8.53%
Elected rate	N/A	N/A	11.82%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	13.23%	3.18%	11.82%	12.66%	8.53%
Group Term Life rate	0.08%	0.02%	0.15%	0.15%	0.10%
Number of annuitants	1	0	8	0	109
Number of members	2	1	29	8	317
Number of depositing members	2	1	16	8	204
Average age of depositing members	45.84	34.82	47.74	45.84	45.18
Average years of service of depositing members	14.00	8.17	13.56	15.24	10.53

Plan number	634	471	328	561	834
Plan name	TX Eastern 911 Network	Tyler Co. AD	Tyler County	United ID – Hidalgo Co.	Upper Brushy Creek WCID
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,067,976	\$ 1,799,667	\$ 15,419,342	\$ 2,218,124	\$ 269,042
Members	674,927	2,903,474	26,387,015	4,559,032	1,018,517
Total	1,742,903	4,703,141	41,806,357	6,777,156	1,287,559
2 PV of future normal cost contributions	251,488	624,573	5,719,367	1,139,166	507,022
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,491,415	4,078,568	36,086,990	5,637,990	780,537
4 Actuarial value of assets	1,560,586	4,112,976	36,360,806	5,961,615	739,186
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (69,171)	\$ (34,408)	\$ (273,816)	\$ (323,625)	\$ 41,351
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	104.6%	100.8%	100.8%	105.7%	94.7%
7 Effective amortization period in years	0.0	0.0	0.0	0.0	4.3
Required employer rate for 2026					
Employer-paid normal cost rate	11.43%	11.57%	7.30%	5.46%	8.28%
UAAL/(OAAL) rate	(6.03%)	(0.58%)	(0.34%)	(2.41%)	0.62%
Required rate	5.40%	10.99%	6.96%	3.05%	8.90%
Elected rate	15.00%	N/A	6.89%	7.00%	10.00%
Retirement plan rate (greater of required or elected rate)	15.00%	10.99%	6.96%	7.00%	10.00%
Group Term Life rate	N/A	N/A	N/A	N/A	0.12%
Number of annuitants	2	9	119	31	2
Number of members	2	16	287	56	5
Number of depositing members	2	11	152	29	4
Average age of depositing members	40.06	57.55	51.11	50.76	49.79
Average years of service of depositing members	11.17	12.17	11.46	10.78	22.27

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	830	387	792	1151	329
Plan name	Upper Leon River MWD	Upper Sabine Valley SWMD	Upper Trinity GCD	Upshur Co. AD	Upshur County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 564,467	\$ 9,585	\$ 30,261	\$ 0	\$ 26,748,213
Members	1,936,671	800,394	1,948,676	688,822	31,894,061
Total	2,501,138	809,979	1,978,937	688,822	58,642,274
2 PV of future normal cost contributions	753,653	370,761	958,421	543,215	7,859,174
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,747,485	439,218	1,020,516	145,607	50,783,100
4 Actuarial value of assets	1,671,701	460,533	959,555	67,665	48,480,860
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 75,784	\$ (21,315)	\$ 60,961	\$ 77,942	\$ 2,302,240
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	95.7%	104.9%	94.0%	46.5%	95.5%
7 Effective amortization period in years	3.2	0.0	17.7	20.0	16.1
Required employer rate for 2026					
Employer-paid normal cost rate	6.74%	11.21%	6.06%	6.52%	5.36%
UAAL/(OAAL) rate	0.76%	(0.72%)	0.65%	1.46%	1.99%
Required rate	7.50%	10.49%	6.71%	7.98%	7.35%
Elected rate	9.40%	13.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	9.40%	13.00%	6.71%	7.98%	7.35%
Group Term Life rate	N/A	N/A	0.10%	0.11%	N/A
Number of annuitants	3	2	2	0	183
Number of members	15	9	20	12	509
Number of depositing members	13	7	12	11	220
Average age of depositing members	44.67	58.05	37.76	46.00	49.46
Average years of service of depositing members	11.29	14.13	8.33	10.04	10.79

Plan number	682	330	843	331	332
Plan name	Upton Co. AD	Upton County	Uvalde Co. AD	Uvalde County	Val Verde County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 453,619	\$ 9,447,356	\$ 365,752	\$ 23,658,248	\$ 37,040,818
Members	1,072,106	28,671,658	1,036,064	53,640,638	54,101,655
Total	1,525,725	38,119,014	1,401,816	77,298,886	91,142,473
2 PV of future normal cost contributions	339,143	8,178,108	561,406	12,844,749	15,319,341
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,186,582	29,940,906	840,410	64,454,137	75,823,132
4 Actuarial value of assets	1,208,594	31,557,561	535,934	58,246,724	68,506,453
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (22,012)	\$ (1,616,655)	\$ 304,476	\$ 6,207,413	\$ 7,316,679
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	101.9%	105.4%	63.8%	90.4%	90.4%
7 Effective amortization period in years	0.0	0.0	16.2	15.9	16.1
Required employer rate for 2026					
Employer-paid normal cost rate	8.20%	10.51%	6.13%	6.81%	7.69%
UAAL/(OAAL) rate	(0.89%)	(2.38%)	5.01%	3.65%	3.68%
Required rate	7.31%	8.13%	11.14%	10.46%	11.37%
Elected rate	11.00%	11.00%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	11.00%	11.00%	11.14%	10.46%	11.37%
Group Term Life rate	0.13%	N/A	0.16%	N/A	N/A
Number of annuitants	4	71	4	158	171
Number of members	8	172	23	546	666
Number of depositing members	4	78	13	262	338
Average age of depositing members	48.81	48.06	46.80	46.39	44.04
Average years of service of depositing members	17.17	13.03	10.57	10.10	8.77

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	663	586	672	333	420
Plan name	Valley MUD #2 – Cameron Co.	Valwood Improvement Auth. – Dallas Co.	Van Zandt Co. AD	Van Zandt County	Velasco DD – Brazoria Co.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 294,551	\$ 817,843	\$ 1,878,579	\$ 20,738,005	\$ 6,320,780
Members	2,484,626	3,984,742	3,346,053	30,458,389	9,967,521
Total	2,779,177	4,802,585	5,224,632	51,196,394	16,288,301
2 PV of future normal cost contributions	936,427	238,825	1,242,080	8,151,706	2,357,380
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,842,750	4,563,760	3,982,552	43,044,688	13,930,921
4 Actuarial value of assets	1,950,709	4,279,988	3,656,592	40,896,757	13,548,002
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (107,959)	\$ 283,772	\$ 325,960	\$ 2,147,931	\$ 382,919
6 Funded ratio [line 4 ÷ line 3]	105.9%	93.8%	91.8%	95.0%	97.3%
7 Effective amortization period in years	0.0	16.2	8.7	15.3	16.6
Required employer rate for 2026					
Employer-paid normal cost rate	8.13%	4.52%	8.91%	5.73%	3.35%
UAAL/(OAAL) rate	(1.09%)	4.01%	3.56%	1.67%	1.12%
Required rate	7.04%	8.53%	12.47%	7.40%	4.47%
Elected rate	N/A	N/A	14.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	7.04%	8.53%	14.00%	7.40%	4.47%
Group Term Life rate	N/A	N/A	N/A	N/A	0.15%
Number of annuitants	8	4	14	174	18
Number of members	21	6	38	731	49
Number of depositing members	16	6	18	219	35
Average age of depositing members	47.46	54.20	44.13	48.94	43.60
Average years of service of depositing members	10.63	23.79	5.06	8.88	13.65

Plan number	1113	423	767	334	872
Plan name	Verona SUD	Victoria Co. DD #3	Victoria Co. GCD	Victoria County	Walker Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 1,394,499	\$ 119,888	\$ 103,608,300	\$ 272,147
Members	297,106	795,376	1,215,589	162,629,712	3,429,817
Total	297,106	2,189,875	1,335,477	266,238,012	3,701,964
2 PV of future normal cost contributions	167,964	334,446	791,682	36,882,753	1,634,608
3 Actuarial accrued liability (AAL) [line 1 - line 2]	129,142	1,855,429	543,795	229,355,259	2,067,356
4 Actuarial value of assets	120,937	1,733,268	575,180	199,834,612	1,929,933
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 8,205	\$ 122,161	\$ (31,385)	\$ 29,520,647	\$ 137,423
6 Funded ratio [line 4 ÷ line 3]	93.6%	93.4%	105.8%	87.1%	93.4%
7 Effective amortization period in years	18.5	14.5	0.0	15.8	17.6
Required employer rate for 2026					
Employer-paid normal cost rate	4.32%	8.79%	10.81%	7.31%	10.09%
UAAL/(OAAL) rate	0.32%	4.69%	(1.06%)	6.82%	1.14%
Required rate	4.64%	13.48%	9.75%	14.13%	11.23%
Elected rate	N/A	N/A	14.00%	N/A	9.98%
Retirement plan rate (greater of required or elected rate)	4.64%	13.48%	14.00%	14.13%	11.23%
Group Term Life rate	N/A	N/A	0.10%	0.22%	N/A
Number of annuitants	0	7	2	475	3
Number of members	5	6	5	1,237	41
Number of depositing members	5	6	5	616	23
Average age of depositing members	55.83	50.01	37.88	45.42	45.06
Average years of service of depositing members	18.18	7.40	9.50	11.57	9.57

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	1085	748	335	773	336
Plan name	Walker Co. ESD #2	Walker Co. SUD	Walker County	Waller Co. AD	Waller County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 732,120	\$ 53,187,803	\$ 839,714	\$ 30,624,528
Members	3,712,958	1,842,083	117,362,637	5,169,767	66,916,690
Total	3,712,958	2,574,203	170,550,440	6,009,481	97,541,218
2 PV of future normal cost contributions	3,185,171	564,519	27,711,928	1,678,448	20,291,218
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	527,787	2,009,684	142,838,512	4,331,033	77,250,000
4 Actuarial value of assets	506,575	1,882,939	120,886,971	3,862,448	71,257,951
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 21,212	\$ 126,745	\$ 21,951,541	\$ 468,585	\$ 5,992,049
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	96.0%	93.7%	84.6%	89.2%	92.2%
7 Effective amortization period in years	17.8	16.4	15.2	17.2	6.1
Required employer rate for 2026					
Employer-paid normal cost rate	10.70%	6.17%	7.35%	9.30%	6.63%
UAAL/(OAAL) rate	0.16%	2.16%	7.01%	3.03%	2.02%
Required rate	10.86%	8.33%	14.36%	12.33%	8.65%
Elected rate	N/A	5.00%	N/A	N/A	11.05%
Retirement plan rate (greater of required or elected rate)	10.86%	8.33%	14.36%	12.33%	11.05%
Group Term Life rate	0.08%	N/A	N/A	0.15%	0.23%
Number of annuitants	0	4	287	9	194
Number of members	22	20	940	33	679
Number of depositing members	19	12	402	23	377
Average age of depositing members	38.86	43.15	44.91	48.28	45.02
Average years of service of depositing members	8.56	9.99	12.78	15.03	10.66

Plan number	1048	565	1133	337	444
Plan name	Waller-Harris Co. ESD #200	Ward Co. CAD	Ward Co. ID #1	Ward County	Ward Memorial Hospital
1 Present value (PV) of future benefits					
Benefit recipients	\$ 26,572	\$ 831,728	\$ 220,193	\$ 31,096,305	\$ 13,272,680
Members	11,567,803	839,707	693,534	46,507,497	36,172,461
Total	11,594,375	1,671,435	913,727	77,603,802	49,445,141
2 PV of future normal cost contributions	8,594,621	211,307	438,279	12,244,459	7,956,695
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	2,999,754	1,460,128	475,448	65,359,343	41,488,446
4 Actuarial value of assets	1,800,996	1,426,599	473,825	61,807,386	37,243,083
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 1,198,758	\$ 33,529	\$ 1,623	\$ 3,551,957	\$ 4,245,363
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	60.0%	97.7%	99.7%	94.6%	89.8%
7 Effective amortization period in years	15.0	3.1	0.0	6.1	14.7
Required employer rate for 2026					
Employer-paid normal cost rate	8.20%	10.81%	9.62%	8.99%	8.50%
UAAL/(OAAL) rate	1.78%	1.62%	(0.45%)	2.56%	5.09%
Required rate	9.98%	12.43%	9.17%	11.55%	13.59%
Elected rate	N/A	16.29%	15.79%	14.46%	N/A
Retirement plan rate (greater of required or elected rate)	9.98%	16.29%	15.79%	14.46%	13.59%
Group Term Life rate	0.09%	0.28%	0.12%	N/A	N/A
Number of annuitants	3	5	1	141	82
Number of members	178	8	4	397	352
Number of depositing members	110	3	3	181	102
Average age of depositing members	39.87	37.11	44.26	44.33	43.66
Average years of service of depositing members	7.42	10.33	10.81	10.10	7.60

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	338	1164	604	339	443
Plan name	Washington County	Water Oriented Rec. Dist. of Comal Co.	Webb Co. AD	Webb County	West Central TX COG
1 Present value (PV) of future benefits					
Benefit recipients	\$ 28,437,688	\$ 0	\$ 4,478,001	\$ 195,728,877	\$ 23,379,054
Members	59,864,431	1,098,554	15,064,669	407,429,401	32,518,654
Total	88,302,119	1,098,554	19,542,670	603,158,278	55,897,708
2 PV of future normal cost contributions	15,797,319	973,274	3,895,680	97,206,646	6,042,284
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	72,504,800	125,280	15,646,990	505,951,632	49,855,424
4 Actuarial value of assets	64,578,651	29,648	14,143,871	455,470,730	42,618,076
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 7,926,149	\$ 95,632	\$ 1,503,119	\$ 50,480,902	\$ 7,237,348
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	89.1%	23.7%	90.4%	90.0%	85.5%
7 Effective amortization period in years	16.2	19.9	16.1	16.0	16.0
Required employer rate for 2026					
Employer-paid normal cost rate	6.75%	8.90%	5.29%	8.13%	8.17%
UAAL/(OAAL) rate	3.81%	1.25%	3.75%	4.57%	10.33%
Required rate	10.56%	10.15%	9.04%	12.70%	18.50%
Elected rate	N/A	N/A	N/A	12.30%	11.00%
Retirement plan rate (greater of required or elected rate)	10.56%	10.15%	9.04%	12.70%	18.50%
Group Term Life rate	N/A	N/A	N/A	N/A	0.28%
Number of annuitants	158	0	22	859	102
Number of members	593	11	109	3,404	229
Number of depositing members	256	11	57	1,728	83
Average age of depositing members	42.88	39.08	44.58	43.09	47.22
Average years of service of depositing members	10.06	6.87	12.41	10.35	9.55

Plan number	410	454	688	358	993
Plan name	West Central TX MWD	West Jefferson Co. MWD	West Nueces-Las Moras SWCD #236	West Travis Co. PUA	Wharton Co. CAD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 4,702,992	\$ 2,566,472	\$ 0	\$ 44,155	\$ 342,800
Members	4,228,809	2,894,848	60,408	10,776,531	2,498,316
Total	8,931,801	5,461,320	60,408	10,820,686	2,841,116
2 PV of future normal cost contributions	1,231,384	689,344	11,755	5,785,538	916,839
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	7,700,417	4,771,976	48,653	5,035,148	1,924,277
4 Actuarial value of assets	7,179,605	4,309,134	60,252	4,876,457	1,565,750
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 520,812	\$ 462,842	\$ (11,599)	\$ 158,691	\$ 358,527
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	93.2%	90.3%	123.8%	96.8%	81.4%
7 Effective amortization period in years	11.6	16.2	0.0	1.7	4.2
Required employer rate for 2026					
Employer-paid normal cost rate	5.84%	6.70%	15.55%	10.30%	8.23%
UAAL/(OAAL) rate	2.96%	7.29%	(7.16%)	0.26%	3.34%
Required rate	8.80%	13.99%	8.39%	10.56%	11.57%
Elected rate	9.56%	N/A	N/A	12.00%	17.14%
Retirement plan rate (greater of required or elected rate)	9.56%	13.99%	8.39%	12.00%	17.14%
Group Term Life rate	0.22%	N/A	N/A	0.10%	0.19%
Number of annuitants	26	11	0	2	3
Number of members	45	16	1	74	25
Number of depositing members	22	9	1	40	17
Average age of depositing members	52.91	46.75	61.89	40.38	47.67
Average years of service of depositing members	9.50	14.34	18.08	5.29	11.99

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	621	923	340	476	341
Plan name	Wharton Co. WCID #1	Wharton Co. WCID #2	Wharton County	Wheeler Co. AD	Wheeler County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 214,184	\$ 41,604,615	\$ 311,973	\$ 6,031,473
Members	754,651	573,503	56,536,064	700,090	15,864,944
Total	754,651	787,687	98,140,679	1,012,063	21,896,417
2 PV of future normal cost contributions	234,030	389,634	15,194,336	105,186	3,788,087
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	520,621	398,053	82,946,343	906,877	18,108,330
4 Actuarial value of assets	556,307	372,835	74,584,441	806,585	18,394,506
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (35,686)	\$ 25,218	\$ 8,361,902	\$ 100,292	\$ (286,176)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	106.9%	93.7%	89.9%	88.9%	101.6%
7 Effective amortization period in years	0.0	16.8	10.3	17.3	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	14.29%	11.13%	8.33%	7.90%	8.02%
UAAL/(OAAL) rate	(2.14%)	1.60%	5.14%	6.84%	(0.72%)
Required rate	12.15%	12.73%	13.47%	14.74%	7.30%
Elected rate	8.64%	N/A	15.17%	7.00%	8.30%
Retirement plan rate (greater of required or elected rate)	12.15%	12.73%	15.17%	14.74%	8.30%
Group Term Life rate	0.69%	N/A	N/A	N/A	N/A
Number of annuitants	0	2	232	3	59
Number of members	10	3	407	5	153
Number of depositing members	3	3	244	3	78
Average age of depositing members	56.13	47.30	48.68	58.94	49.69
Average years of service of depositing members	18.75	8.08	12.25	19.39	11.86

Plan number	427	740	446	342	559
Plan name	White River MWD – Dickens Co.	Wichita AD	Wichita Co. WID #2	Wichita County	Wichita- Wilbarger 911 Dist.
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,718,599	\$ 1,312,231	\$ 3,907,371	\$ 79,606,203	\$ 2,329,620
Members	868,495	7,050,304	2,407,523	115,825,827	1,012,450
Total	2,587,094	8,362,535	6,314,894	195,432,030	3,342,070
2 PV of future normal cost contributions	358,206	1,486,644	519,801	29,614,749	337,675
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	2,228,888	6,875,891	5,795,093	165,817,281	3,004,395
4 Actuarial value of assets	3,219,249	6,539,638	5,630,404	149,943,690	3,083,574
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ (990,361)	\$ 336,253	\$ 164,689	\$ 15,873,591	\$ (79,179)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	144.4%	95.1%	97.2%	90.4%	102.6%
7 Effective amortization period in years	0.0	8.8	3.3	7.4	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	3.32%	9.75%	4.80%	6.74%	10.89%
UAAL/(OAAL) rate	(3.32%)	2.48%	1.99%	4.34%	(2.99%)
Required rate	0.00%	12.23%	6.79%	11.08%	7.90%
Elected rate	N/A	13.43%	11.00%	14.00%	9.06%
Retirement plan rate (greater of required or elected rate)	0.00%	13.43%	11.00%	14.00%	9.06%
Group Term Life rate	N/A	0.14%	0.40%	0.11%	0.11%
Number of annuitants	10	7	14	409	6
Number of members	16	31	19	1,147	3
Number of depositing members	7	21	13	514	3
Average age of depositing members	36.58	49.05	52.92	42.93	47.60
Average years of service of depositing members	9.00	15.54	12.08	10.07	9.25

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	655	715	530	343	575
Plan name	Wickson Creek SUD – Brazos Co.	Wilbarger Co. AD	Wilbarger Co. HD	Wilbarger County	Willacy Co. AD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 1,904,834	\$ 436,224	\$ 9,887,796	\$ 16,171,135	\$ 450,254
Members	4,789,689	1,004,915	22,105,807	16,510,434	1,369,868
Total	6,694,523	1,441,139	31,993,603	32,681,569	1,820,122
2 PV of future normal cost contributions	1,355,682	604,636	6,859,152	4,244,492	247,799
3 Actuarial accrued liability (AAL) [line 1 - line 2]	5,338,841	836,503	25,134,451	28,437,077	1,572,323
4 Actuarial value of assets	4,996,861	891,928	26,528,354	26,322,693	1,609,872
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 341,980	\$ (55,425)	\$ (1,393,903)	\$ 2,114,384	\$ (37,549)
6 Funded ratio [line 4 ÷ line 3]	93.6%	106.6%	105.5%	92.6%	102.4%
7 Effective amortization period in years	6.1	0.0	0.0	16.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	8.01%	13.17%	2.40%	6.58%	7.88%
UAAL/(OAAL) rate	2.85%	(2.07%)	(0.80%)	3.96%	(0.86%)
Required rate	10.86%	11.10%	1.60%	10.54%	7.02%
Elected rate	13.53%	9.93%	N/A	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.53%	11.10%	1.60%	10.54%	7.02%
Group Term Life rate	0.10%	N/A	N/A	0.15%	0.20%
Number of annuitants	5	4	92	82	1
Number of members	25	9	932	144	7
Number of depositing members	19	4	209	82	6
Average age of depositing members	40.39	48.74	42.80	48.17	60.64
Average years of service of depositing members	8.67	7.08	7.66	11.24	18.63

Plan number	652	344	608	798	361
Plan name	Willacy Co. Housing Auth.	Willacy County	Williamson CAD	Williamson Co. ESD #3	Williamson Co. ESD #4
1 Present value (PV) of future benefits					
Benefit recipients	\$ 63,320	\$ 8,853,747	\$ 15,498,174	\$ 197,819	\$ 0
Members	562,721	22,636,330	34,982,876	22,842,027	16,270,304
Total	626,041	31,490,077	50,481,050	23,039,846	16,270,304
2 PV of future normal cost contributions	220,551	7,106,842	9,436,679	13,224,570	9,501,679
3 Actuarial accrued liability (AAL) [line 1 - line 2]	405,490	24,383,235	41,044,371	9,815,276	6,768,625
4 Actuarial value of assets	406,462	24,646,762	36,292,468	7,654,526	5,117,922
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ (972)	\$ (263,527)	\$ 4,751,903	\$ 2,160,750	\$ 1,650,703
6 Funded ratio [line 4 ÷ line 3]	100.2%	101.1%	88.4%	78.0%	75.6%
7 Effective amortization period in years	0.0	0.0	9.2	15.1	17.6
Required employer rate for 2026					
Employer-paid normal cost rate	8.20%	8.17%	10.18%	10.67%	10.35%
UAAL/(OAAL) rate	(0.05%)	(0.35%)	5.92%	2.92%	2.83%
Required rate	8.15%	7.82%	16.10%	13.59%	13.18%
Elected rate	N/A	8.09%	19.00%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	8.15%	8.09%	19.00%	13.59%	13.18%
Group Term Life rate	N/A	0.13%	0.10%	0.07%	0.07%
Number of annuitants	4	81	54	1	0
Number of members	11	346	134	86	74
Number of depositing members	5	150	83	74	66
Average age of depositing members	52.08	45.06	44.57	35.56	36.42
Average years of service of depositing members	6.55	8.91	10.72	7.23	7.74

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	897	1044	345	479	1023
Plan name	Williamson Co. ESD #5	Williamson Co. ESD #7	Williamson County	Wilson Co. AD	Wilson Co. ESD #1
1 Present value (PV) of future benefits					
Benefit recipients	\$ 92,850	\$ 0	\$ 313,164,822	\$ 2,354,166	\$ 11,642
Members	5,830,456	3,021,042	678,937,223	3,430,825	6,418,466
Total	5,923,306	3,021,042	992,102,045	5,784,991	6,430,108
2 PV of future normal cost contributions	4,034,869	2,438,712	188,252,907	1,043,339	4,776,033
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	1,888,437	582,330	803,849,138	4,741,652	1,654,075
4 Actuarial value of assets	1,703,684	468,905	689,478,978	4,186,641	1,202,263
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 184,753	\$ 113,425	\$ 114,370,160	\$ 555,011	\$ 451,812
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	90.2%	80.5%	85.8%	88.3%	72.7%
7 Effective amortization period in years	3.1	15.9	12.3	16.4	17.4
Required employer rate for 2026					
Employer-paid normal cost rate	10.72%	10.92%	8.90%	7.76%	10.21%
UAAL/(OAAL) rate	0.60%	0.64%	6.03%	7.25%	1.67%
Required rate	11.32%	11.56%	14.93%	15.01%	11.88%
Elected rate	13.00%	4.39%	16.05%	N/A	N/A
Retirement plan rate (greater of required or elected rate)	13.00%	11.56%	16.05%	15.01%	11.88%
Group Term Life rate	N/A	N/A	N/A	N/A	0.05%
Number of annuitants	3	0	1,154	15	1
Number of members	44	55	4,426	30	59
Number of depositing members	31	26	2,089	13	34
Average age of depositing members	34.55	36.08	43.26	43.08	32.56
Average years of service of depositing members	7.01	5.54	9.85	8.12	3.53

Plan number	386	1017	1128	1140	346
Plan name	Wilson Co. ESD #2	Wilson Co. ESD #3	Wilson Co. ESD #4	Wilson Co. ESD #5	Wilson County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,523,276
Members	1,093,705	7,191,822	2,965,364	1,560,231	32,822,111
Total	1,093,705	7,191,822	2,965,364	1,560,231	54,345,387
2 PV of future normal cost contributions	945,156	4,549,703	2,758,437	1,311,653	13,335,906
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]]</small>	148,549	2,642,119	206,927	248,578	41,009,481
4 Actuarial value of assets	21,500	1,586,364	181,179	119,753	36,797,403
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]]</small>	\$ 127,049	\$ 1,055,755	\$ 25,748	\$ 128,825	\$ 4,212,078
6 Funded ratio <small>[[line 4 ÷ line 3]]</small>	14.5%	60.0%	87.6%	48.2%	89.7%
7 Effective amortization period in years	19.9	14.1	18.0	20.0	15.8
Required employer rate for 2026					
Employer-paid normal cost rate	5.62%	9.33%	4.51%	10.19%	6.92%
UAAL/(OAAL) rate	1.35%	3.83%	0.14%	1.54%	2.73%
Required rate	6.97%	13.16%	4.65%	11.73%	9.65%
Elected rate	N/A	N/A	N/A	N/A	8.90%
Retirement plan rate (greater of required or elected rate)	6.97%	13.16%	4.65%	11.73%	9.65%
Group Term Life rate	0.04%	0.05%	0.05%	N/A	0.24%
Number of annuitants	0	0	0	0	141
Number of members	23	76	29	18	549
Number of depositing members	23	37	24	15	244
Average age of depositing members	30.68	34.38	33.07	32.38	45.70
Average years of service of depositing members	5.33	4.94	2.70	3.31	8.31

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	533	389	347	1166	937
Plan name	Winkler Co. AD	Winkler Co. HD	Winkler County	Winnie Stowell HD	Wintergarden GCD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 136,893	\$ 1,112,960	\$ 27,325,775	\$ 0	\$ 56,440
Members	1,151,857	18,879,468	42,164,606	495,753	237,905
Total	1,288,750	19,992,428	69,490,381	495,753	294,345
2 PV of future normal cost contributions	127,126	10,577,181	8,386,209	487,450	78,156
3 Actuarial accrued liability (AAL) [line 1 - line 2]	1,161,624	9,415,247	61,104,172	8,303	216,189
4 Actuarial value of assets	1,087,242	8,522,787	65,829,955	7,255	230,814
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 74,382	\$ 892,460	\$ (4,725,783)	\$ 1,048	\$ (14,625)
6 Funded ratio [line 4 ÷ line 3]	93.6%	90.5%	107.7%	87.4%	106.8%
7 Effective amortization period in years	16.3	15.9	0.0	20.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	8.57%	9.02%	9.24%	8.52%	6.12%
UAAL/(OAAL) rate	7.13%	0.92%	(5.40%)	0.05%	(0.89%)
Required rate	15.70%	9.94%	3.84%	8.57%	5.23%
Elected rate	N/A	N/A	12.92%	N/A	7.00%
Retirement plan rate (greater of required or elected rate)	15.70%	9.94%	12.92%	8.57%	7.00%
Group Term Life rate	N/A	0.06%	0.45%	0.04%	0.35%
Number of annuitants	3	17	156	0	1
Number of members	6	263	375	3	2
Number of depositing members	2	117	125	3	2
Average age of depositing members	51.60	39.45	50.24	43.02	66.83
Average years of service of depositing members	17.88	6.74	11.24	0.64	14.58

Plan number	493	348	700	349	1084
Plan name	Wise Co. AD	Wise County	Wood Co. AD	Wood County	Woodbine SUD
1 Present value (PV) of future benefits					
Benefit recipients	\$ 2,439,686	\$ 51,181,699	\$ 1,124,202	\$ 27,530,613	\$ 24,215
Members	7,446,126	122,980,917	4,312,570	48,008,298	918,532
Total	9,885,812	174,162,616	5,436,772	75,538,911	942,747
2 PV of future normal cost contributions	1,628,618	27,872,427	757,641	12,803,896	623,052
3 Actuarial accrued liability (AAL) [line 1 - line 2]	8,257,194	146,290,189	4,679,131	62,735,015	319,695
4 Actuarial value of assets	7,296,897	128,865,100	4,316,138	59,061,863	308,560
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] [line 3 - line 4]	\$ 960,297	\$ 17,425,089	\$ 362,993	\$ 3,673,152	\$ 11,135
6 Funded ratio [line 4 ÷ line 3]	88.4%	88.1%	92.2%	94.1%	96.5%
7 Effective amortization period in years	15.9	15.9	5.6	5.3	20.0
Required employer rate for 2026					
Employer-paid normal cost rate	8.94%	7.60%	8.58%	7.47%	3.68%
UAAL/(OAAL) rate	5.22%	5.05%	3.94%	2.67%	0.17%
Required rate	14.16%	12.65%	12.52%	10.14%	3.85%
Elected rate	12.80%	N/A	16.77%	13.00%	N/A
Retirement plan rate (greater of required or elected rate)	14.16%	12.65%	16.77%	13.00%	3.85%
Group Term Life rate	0.13%	0.18%	N/A	N/A	0.05%
Number of annuitants	15	242	8	168	1
Number of members	40	893	20	390	13
Number of depositing members	22	429	15	212	11
Average age of depositing members	48.59	45.22	53.78	46.93	36.04
Average years of service of depositing members	11.95	10.43	15.19	11.41	6.28

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

Plan number	991	776	350	1108	351
Plan name	Wylie Northeast SUD	Yoakum Co. AD	Yoakum County	Young CAD	Young County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 0	\$ 195,838	\$ 39,190,824	\$ 0	\$ 17,710,413
Members	1,282,348	509,354	78,535,954	839,903	18,897,782
Total	1,282,348	705,192	117,726,778	839,903	36,608,195
2 PV of future normal cost contributions	600,936	331,964	20,087,737	545,412	5,993,530
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	681,412	373,228	97,639,041	294,491	30,614,665
4 Actuarial value of assets	603,566	382,699	91,131,110	230,066	29,204,593
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 77,846	\$ (9,471)	\$ 6,507,931	\$ 64,425	\$ 1,410,072
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.6%	102.5%	93.3%	78.1%	95.4%
7 Effective amortization period in years	16.8	0.0	7.5	13.6	16.2
Required employer rate for 2026					
Employer-paid normal cost rate	3.69%	8.50%	7.34%	8.54%	5.66%
UAAL/(OAAL) rate	1.21%	(0.43%)	2.99%	1.73%	1.81%
Required rate	4.90%	8.07%	10.33%	10.27%	7.47%
Elected rate	N/A	N/A	12.00%	10.58%	N/A
Retirement plan rate (greater of required or elected rate)	4.90%	8.07%	12.00%	10.58%	7.47%
Group Term Life rate	N/A	0.07%	N/A	0.06%	N/A
Number of annuitants	0	3	234	0	113
Number of members	15	9	704	12	253
Number of depositing members	11	3	330	6	109
Average age of depositing members	41.14	47.63	45.24	38.79	44.69
Average years of service of depositing members	8.73	4.17	9.88	5.15	7.98

Plan number	649	352	935	566	353
Plan name	Zapata Co. AD	Zapata County	Zapata SWCD	Zavala Co. AD	Zavala County
1 Present value (PV) of future benefits					
Benefit recipients	\$ 449,615	\$ 35,463,442	\$ 0	\$ 551,645	\$ 7,486,947
Members	1,529,012	53,867,000	151,232	1,794,160	20,828,394
Total	1,978,627	89,330,442	151,232	2,345,805	28,315,341
2 PV of future normal cost contributions	258,104	12,243,413	58,623	374,137	7,082,665
3 Actuarial accrued liability (AAL) <small>[[line 1 - line 2]</small>	1,720,523	77,087,029	92,609	1,971,668	21,232,676
4 Actuarial value of assets	1,528,797	73,629,812	95,555	1,979,000	21,774,879
5 Unfunded/(Overfunded) AAL [UAAL/(OAAL)] <small>[[line 3 - line 4]</small>	\$ 191,726	\$ 3,457,217	\$ (2,946)	\$ (7,332)	\$ (542,203)
6 Funded ratio <small>[[line 4 ÷ line 3]</small>	88.9%	95.5%	103.2%	100.4%	102.6%
7 Effective amortization period in years	16.3	16.4	0.0	0.0	0.0
Required employer rate for 2026					
Employer-paid normal cost rate	9.72%	8.38%	5.01%	9.06%	8.86%
UAAL/(OAAL) rate	7.71%	2.63%	(0.57%)	(0.20%)	(1.10%)
Required rate	17.43%	11.01%	4.44%	8.86%	7.76%
Elected rate	17.06%	7.38%	5.64%	7.00%	13.00%
Retirement plan rate (greater of required or elected rate)	17.43%	11.01%	5.64%	8.86%	13.00%
Group Term Life rate	0.22%	0.27%	N/A	0.30%	N/A
Number of annuitants	4	213	0	5	46
Number of members	8	528	1	14	276
Number of depositing members	6	274	1	8	142
Average age of depositing members	54.86	43.74	43.37	49.09	43.70
Average years of service of depositing members	18.99	10.66	22.50	11.14	8.31

* For explanatory notes and a list of plan name abbreviations, see page 91.

ACTUARIAL VALUATION RESULTS BY EMPLOYER as of Dec. 31, 2024*

***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
MA	Municipal Authority	WCID	Water Control & Improvement District
MD	Management District	WD	Water District
Med. Ctr.	Medical Center	WID	Water Improvement District
MHMR	Mental Health & Mental Retardation	WPCD	Water Power Control District
MIWA	Municipal and Industrial Water Authority	WSD	Water Supply District

Changes in the Employees Saving Fund



CHANGES IN EMPLOYEES SAVING FUND

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
638	Acton MUD	\$ 1,728,553	\$ 94,550	\$ -	\$ 107,819	\$ -	\$ 209,695	\$ 3,838	\$ -	\$ 1,717,390
1120	Agua Poquita SWCD	1,715	1,218	-	120	-	-	-	-	3,053
789	Agua SUD	1,068,330	107,344	-	73,752	-	-	30,644	-	1,218,783
615	Alamo Area COG	13,169,425	1,048,165	-	876,665	-	680,461	461,697	-	13,952,097
916	Alliance Reg. WA	141,419	28,144	-	9,899	-	-	-	-	179,462
691	Anderson Co. CAD	761,396	42,148	-	41,506	-	216,446	-	-	628,604
100	Anderson County	13,453,671	924,159	-	901,013	-	887,234	197,198	-	14,194,412
875	Andrews Co. AD	238,830	23,092	-	16,718	-	-	-	-	278,640
101	Andrews County	14,936,598	1,069,303	-	1,004,078	-	975,030	157,834	(140)	15,877,256
1137	Angelina & Neches River Auth.	17,620	53,688	-	1,222	-	2,448	-	-	70,083
502	Angelina Co. AD	781,395	74,692	-	52,185	-	35,761	1,728	-	870,783
102	Angelina County	19,545,347	1,406,411	-	1,298,139	-	937,925	612,752	-	20,699,221
684	Angelina-Nacogdoches Co. WCID #1	32,743	11,222	-	2,198	-	-	-	-	46,163
576	Angleton DD	566,367	33,449	-	35,804	-	60,228	-	-	575,392
614	Aquilla WSD – Hill Co.	488,361	52,554	-	33,220	-	13,784	-	-	560,352
459	Aransas Co. AD	627,900	42,306	-	43,953	-	-	-	-	714,158
668	Aransas Co. ND	770,295	72,658	-	48,750	-	65,860	20,236	-	805,606
103	Aransas County	9,811,129	930,355	-	654,333	-	401,460	344,521	-	10,649,836
503	Archer Co. AD	390,862	8,339	-	27,360	-	-	-	-	426,561
104	Archer County	2,899,698	236,354	-	197,729	-	94,133	82,623	-	3,157,024
964	Ark-Tex COG	912,058	188,977	-	61,767	-	25,234	47,615	1,786	1,088,166
1011	Armstrong Co. AD	31,070	7,574	-	2,129	-	-	1,146	-	39,627
105	Armstrong County	682,287	68,498	-	46,227	-	123,771	27,244	-	645,997
551	Atascosa CAD	783,237	64,384	-	50,951	-	60,650	1,760	-	836,162
106	Atascosa County	16,075,299	1,784,619	-	1,089,226	-	520,028	329,369	-	18,099,747
950	Athens MWA	107,870	19,880	-	7,551	-	-	-	-	135,301
461	Austin Co. AD	1,249,121	69,876	-	81,704	-	124,686	10,340	-	1,265,675
994	Austin Co. ECD	43,939	4,241	-	1,020	-	36,767	-	-	12,432
1065	Austin Co. ESD #2	60,045	40,579	-	3,975	-	-	3,579	-	101,020
107	Austin County	14,009,221	953,839	20,000	935,437	-	943,307	274,452	-	14,700,737
597	Bacliff MUD	697,712	40,229	-	41,463	-	176,438	71,005	-	531,961
108	Bailey County	2,253,757	268,991	-	146,602	-	176,580	82,410	-	2,410,360

¹ For a list of abbreviations, see page 30.

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, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
945	Ballinger Memorial HD	2,258,842	591,510	-	151,779	-	61,956	171,414	-	2,768,760
109	Bandera County	10,763,452	840,432	-	737,683	-	387,130	69,464	-	11,884,972
918	Bastrop CAD	616,066	110,065	-	41,285	-	40,103	19,370	-	707,943
812	Bastrop Co. ESD #1	651,375	122,657	-	45,590	-	-	4,994	-	814,627
915	Bastrop Co. ESD #2	251,661	114,767	-	17,527	-	-	10,485	-	373,471
398	Bastrop Co. WCID #2	261,105	76,782	-	18,173	-	-	2,017	-	354,044
110	Bastrop County	29,019,519	2,610,404	-	1,968,284	-	1,095,802	502,254	-	32,000,151
1058	Bastrop Travis Counties ESD #1	50,651	59,234	-	3,526	-	-	1,386	-	112,024
685	Baylor Co. AD	82,523	5,608	-	5,777	-	-	-	-	93,908
111	Baylor County	1,269,265	106,044	-	79,488	-	167,267	21,945	-	1,265,584
613	Bayview ID #11	278,341	8,496	-	19,484	-	-	-	-	306,321
690	Bayview MUD	178,252	12,901	-	12,478	-	-	-	-	203,631
1096	Bee Co. AD	32,880	13,864	-	2,302	-	-	-	-	49,046
112	Bee County	7,496,921	603,271	-	508,014	-	224,830	230,318	(116)	8,153,174
506	Bell Co. AD	3,299,348	231,386	-	213,662	-	532,954	17,126	-	3,194,316
1154	Bell Co. ESD #1	-	12,070	-	-	-	-	-	-	12,070
1142	Bell Co. Public Health Dist.	111,718	313,440	-	7,203	-	10,852	27,767	-	393,740
418	Bell Co. WCID #1	3,046,497	256,975	-	195,079	-	270,915	20,138	-	3,207,498
378	Bell Co. WCID #3	203,464	46,964	-	14,242	-	-	-	-	264,670
113	Bell County	65,993,023	5,281,860	-	4,326,857	-	4,650,808	1,512,595	6,609	69,431,728
708	Benbrook WA	3,238,569	236,354	-	199,632	-	679,532	74,247	-	2,920,776
472	Bexar AD	15,437,660	914,242	-	1,021,909	-	1,655,075	40,939	-	15,677,797
373	Bexar Co. ESD #10	637,814	191,455	-	44,517	-	-	5,721	-	868,065
1103	Bexar Co. ESD #11	234,901	129,606	-	15,816	-	-	11,699	-	368,625
1080	Bexar Co. ESD #12	309,352	129,498	-	20,417	-	-	19,512	-	439,755
861	Bexar Co. ESD #2	4,197,508	945,288	-	293,132	-	-	23,106	-	5,412,822
1160	Bexar Co. ESD #3	-	243,816	-	-	-	-	-	-	243,816
1167	Bexar Co. ESD #4	-	42,423	-	-	-	-	-	-	42,423
1083	Bexar Co. ESD #5	410,618	245,681	-	28,743	-	-	-	-	685,042
1001	Bexar Co. ESD #6	1,762	242	-	123	-	-	-	-	2,128
828	Bexar Co. ESD #7	2,195,842	399,582	-	153,076	-	-	19,401	-	2,729,100
979	Bexar Co. ESD #8	402,103	111,872	-	28,140	-	-	4,027	-	538,087

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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, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
544	Bexar Co. WCID #10	319,823	38,601	-	22,388	-	-	-	-	380,811
114	Bexar County	391,613,225	26,998,201	1,000	26,260,241	-	24,666,974	4,865,456	(1,281)	415,341,519
716	Bexar Metro 911 Network Dist.	2,537,874	182,128	-	151,703	-	347,448	90,433	-	2,433,823
737	Bexar-Medina-Atascosa WCID #1	1,023,154	70,816	-	71,556	-	-	2,731	-	1,162,794
616	Bistone MWSD – Limestone Co.	853,693	30,556	-	52,597	-	124,762	-	-	812,084
1157	Blanco Co. AD	-	21,914	-	-	-	-	-	-	21,914
1016	Blanco Co. ESD #2	159,564	78,934	-	10,540	-	-	26,799	-	222,240
115	Blanco County	3,130,213	347,790	-	209,478	-	173,657	117,137	-	3,396,687
965	Bluebonnet GCD	51,595	8,731	-	3,612	-	-	-	-	63,937
525	Borden Co. AD	95,088	7,457	-	6,656	-	-	-	-	109,201
116	Borden County	1,152,556	72,178	-	79,146	-	-	26,781	-	1,277,098
521	Bosque Co. CAD	324,430	33,281	-	15,955	-	96,504	-	-	277,162
117	Bosque County	3,762,069	332,473	-	258,204	-	112,835	31,519	-	4,208,392
118	Bowie County	16,550,418	1,513,311	-	1,105,136	-	898,643	382,225	15,925	17,872,072
508	Brazoria Co. AD	4,820,975	262,892	-	310,014	-	1,020,134	12,015	-	4,361,732
413	Brazoria Co. CRD #3	4,936,108	303,885	-	342,842	-	124,484	-	-	5,458,352
424	Brazoria Co. DD #4	5,078,325	401,076	-	345,708	-	309,675	12,424	-	5,503,010
681	Brazoria Co. DD #5	516,809	83,311	-	36,177	-	-	-	-	636,297
1050	Brazoria Co.ESD #3	367,667	161,999	-	22,998	-	-	62,930	-	489,735
119	Brazoria County	106,860,345	7,371,040	-	7,186,592	-	6,734,294	1,050,724	(32,343)	113,665,302
689	Brazos CAD	1,719,715	136,952	-	119,543	-	(236)	20,192	-	1,956,254
600	Brazos Co. ECD	3,529,930	231,335	-	246,080	-	-	38,419	-	3,968,925
1161	Brazos Co. ESD #1	-	27,218	-	-	-	-	288	-	26,931
1144	Brazos Co. ESD #2	4,263	11,502	-	298	-	-	-	-	16,064
120	Brazos County	64,825,363	4,742,399	-	4,369,858	-	3,548,733	614,380	21	69,774,487
849	Brazos Regional PUA	387,105	54,325	-	24,634	-	-	36,944	-	429,120
744	Brazos River Auth.	14,785,297	1,258,874	-	998,137	-	731,217	58,949	-	16,252,142
967	Brazos Transit Dist.	1,249,280	341,352	-	81,629	-	32,816	105,676	-	1,533,770
806	Brazos Valley COG	3,232,252	341,434	-	207,497	-	272,887	145,264	-	3,363,032
809	Brazos Valley GCD	204,824	18,797	-	14,338	-	-	-	-	237,958
581	Brewster Co. AD	305,481	16,033	-	21,384	-	-	-	-	342,897
121	Brewster County	3,922,567	339,758	-	269,778	-	144,840	27,231	-	4,360,032

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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, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
745	Bright Star-Salem SUD	424,642	40,796	-	29,296	-	-	11,000	-	483,735
1134	Briscoe Co. AD	5,370	5,748	-	376	-	-	-	-	11,494
122	Briscoe County	798,410	59,482	-	55,076	-	12,271	9,711	-	890,986
1052	Brookeland FWSD	87,903	20,711	-	6,153	-	-	-	-	114,767
876	Brookesmith SUD	274,641	48,964	-	19,225	-	-	-	-	342,829
123	Brooks County	3,322,913	260,642	-	224,411	-	60,957	90,326	-	3,656,683
522	Brookshire MWD	561,022	22,929	-	29,591	-	149,920	6,984	-	456,638
554	Brookshire-Katy DD	399,543	55,535	-	27,968	-	-	-	-	483,046
124	Brown County	7,129,066	531,876	-	490,408	-	268,061	96,391	-	7,786,898
702	Brownsville ID	917,325	34,917	-	55,317	-	135,797	65,452	-	806,311
1055	Brush Country GCD	16,511	4,605	-	1,156	-	-	-	-	22,271
642	Brushy Creek MUD – Williamson Co.	3,434,597	309,109	-	224,671	-	308,605	85,089	-	3,574,683
978	Burleson Co. AD	188,826	28,547	-	12,164	-	-	-	-	229,537
125	Burleson County	5,398,032	523,355	-	369,966	-	64,800	138,414	-	6,088,140
609	Burnet CAD	1,779,065	82,838	-	124,528	-	-	95	-	1,986,336
126	Burnet County	17,044,622	1,899,518	-	1,142,401	-	872,325	256,216	1,580	18,956,420
719	CAD of Bandera Co.	492,334	34,407	-	32,128	-	-	47,198	-	511,670
635	CAD of Johnson Co.	3,293,443	171,345	-	219,927	-	450,728	50,206	-	3,183,782
602	CAD of Taylor Co.	2,733,711	162,862	-	184,657	-	298,875	9,147	-	2,773,209
718	Caldwell Co. AD	987,324	78,721	-	69,113	-	-	-	-	1,135,158
127	Caldwell County	8,786,468	729,649	-	598,183	-	252,307	153,091	-	9,708,902
709	Calhoun Co. AD	1,047,200	51,687	-	64,686	-	82,648	61,558	-	1,019,367
788	Calhoun Co. E911 ECD	69,534	5,691	-	4,867	-	-	-	-	80,092
128	Calhoun County	14,797,920	939,966	-	973,721	-	1,146,466	306,433	-	15,258,709
542	Callahan Co. AD	240,184	17,396	-	16,813	-	-	-	-	274,393
129	Callahan County	2,384,751	188,656	-	161,119	-	114,889	70,366	-	2,549,271
618	Cameron Co. AD	4,339,884	257,163	-	294,005	-	248,000	20,202	-	4,622,850
692	Cameron Co. DD #1	980,008	69,177	-	66,963	-	88,462	3,897	-	1,023,789
664	Cameron Co. DD #3	1,070,537	77,342	-	66,105	-	156,390	3,672	-	1,053,923
686	Cameron Co. DD #5	118,561	17,421	-	8,299	-	-	-	-	144,281
851	Cameron Co. ECD	265,327	51,936	-	18,573	-	-	-	-	335,836
462	Cameron Co. ID #2	2,382,151	64,001	-	101,314	-	1,218,151	5,563	-	1,323,753

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
590	Cameron Co. ID #6	439,828	31,525	-	28,220	-	96,541	-	-	403,032
900	Cameron Co. Reg. Mob. Auth.	750,867	109,556	-	50,949	-	-	24,580	-	886,793
130	Cameron County	100,402,228	6,176,623	-	6,769,143	-	4,395,896	1,823,181	(117)	107,129,033
670	Camp CAD	419,139	25,167	-	27,647	-	-	26,539	-	445,415
131	Camp County	1,709,885	199,434	-	104,369	-	319,371	45,139	-	1,649,179
367	Caney Creek MUD	170,612	59,822	-	10,853	-	23,280	6,886	-	211,121
379	Canyon Lake CLD	74,669	27,770	-	5,227	-	-	-	-	107,666
1021	Canyon Reg. WA	343,509	126,394	-	23,785	-	-	16,476	-	477,213
132	Carson County	3,532,589	223,538	-	245,775	-	-	48,229	-	3,953,673
610	Cass Co. AD	325,802	35,887	-	21,774	-	-	16,584	-	366,879
133	Cass County	6,790,238	517,561	-	452,364	-	467,553	128,465	-	7,164,145
134	Castro County	3,010,329	195,422	-	189,847	-	587,106	133,598	-	2,674,894
362	Central Texas COG	451,999	458,508	-	30,193	-	12,697	33,219	-	894,784
862	Central TX GCD	151,352	19,025	-	8,072	-	57,998	-	-	120,450
712	Central TX Reg. Mob. Auth.	2,997,183	304,051	-	209,803	-	-	-	-	3,511,037
648	Central WCID – Angelina Co.	255,173	13,486	-	17,862	-	-	-	-	286,522
531	Chambers Co. AD	1,219,938	89,343	-	85,396	-	-	-	-	1,394,677
548	Chambers Co. Public HD	5,957,854	581,578	-	400,373	-	311,102	169,898	-	6,458,806
135	Chambers County	27,499,733	2,696,008	-	1,859,069	-	1,397,386	390,775	(5,160)	30,271,809
1099	Chambers-Liberty Co. ND	58,149	22,636	-	4,070	-	-	-	-	84,856
136	Cherokee County	11,835,211	874,206	-	804,364	-	584,351	172,395	-	12,757,036
511	Childress Co. AD	126,409	3,740	-	7,942	-	55,817	-	-	82,274
582	Childress Co. HD	18,284,532	1,398,480	-	1,239,222	-	728,743	143,616	-	20,049,874
137	Childress County	1,682,067	137,722	-	106,337	-	202,229	76,579	-	1,647,317
1098	Childress Housing Auth.	11,340	6,538	-	794	-	-	-	-	18,672
1114	Chillicothe HD	42,033	25,595	-	2,925	-	-	274	-	70,278
986	City of Quanah Housing Auth.	149,930	21,800	-	10,495	-	-	-	-	182,226
485	Clay Co. AD	153,595	20,014	-	8,568	-	48,834	-	-	133,343
138	Clay County	3,363,182	283,086	20,805	216,519	-	368,825	66,270	-	3,448,496
703	Coastal Bend GCD	244,565	11,961	-	17,120	-	-	-	-	273,645
722	Coastal Plains GCD	93,556	4,515	-	6,549	-	-	-	-	104,619
477	Cochran Co. AD	69,668	5,658	-	4,877	-	-	-	-	80,203

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CHANGES IN EMPLOYEES SAVING FUND, continued

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			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
139	Cochran County	2,935,717	168,111	-	186,654	-	464,768	79,630	-	2,746,085
751	Coke CAD	34,994	7,991	-	2,298	-	29,696	-	-	15,586
946	Coke Co. SWCD #219	7,012	1,195	-	491	-	-	-	-	8,698
140	Coke County	1,474,562	110,354	-	98,270	-	69,304	8,646	-	1,605,236
141	Coleman County	2,629,950	189,565	-	180,672	-	110,581	6,580	-	2,883,026
457	Collin Co. CAD	9,301,461	789,211	-	599,070	-	830,929	29,049	-	9,829,764
142	Collin County	154,993,932	10,856,229	-	10,479,915	-	8,662,803	1,571,373	-	166,095,900
961	Collingsworth Co. AD	39,940	8,096	-	2,796	-	-	-	-	50,831
143	Collingsworth County	1,062,611	101,337	-	73,280	-	-	19,890	-	1,217,339
144	Colorado County	9,901,643	693,222	-	677,240	-	267,003	198,469	-	10,806,633
623	Comal AD	1,480,081	151,475	-	101,689	-	16,292	39,741	-	1,677,212
775	Comal Co. ESD #3	4,004,506	481,764	-	278,401	-	-	60,026	-	4,704,644
145	Comal County	44,365,373	3,825,790	-	2,995,361	-	1,910,294	532,491	-	48,743,739
996	Comanche CAD	101,835	24,746	-	7,128	-	-	-	-	133,709
146	Comanche County	3,708,879	285,272	40,000	252,290	-	136,114	47,698	-	4,102,630
762	Combined Consumers SUD	828,579	72,797	-	58,001	-	-	-	-	959,377
366	Concho CAD	75,409	15,769	-	5,279	-	-	-	-	96,456
636	Concho Co. HD	1,777,251	161,643	-	120,002	-	-	149,979	-	1,908,917
147	Concho County	1,745,575	118,316	-	108,915	-	204,713	75,776	-	1,692,317
759	Concho Valley COG	4,876,315	629,576	-	328,046	-	218,560	206,893	62	5,408,422
487	Cooke Co. AD	961,186	68,217	-	61,232	-	159,138	8,242	-	923,254
148	Cooke County	14,457,456	1,118,482	-	925,836	-	1,529,981	186,464	-	14,785,331
1143	Corpus Christi Downtown MD	9,042	40,160	-	633	-	-	-	-	49,834
149	Coryell County	9,805,864	807,851	-	657,535	-	405,122	169,868	-	10,696,260
150	Cottle County	484,780	50,870	-	33,891	-	-	1,401	-	568,140
856	County Line SUD	36,516	90,601	-	2,085	-	14,083	-	-	115,119
727	Cow Creek GCD	276,000	14,443	-	19,320	-	-	-	-	309,763
392	Crane Co. AD	26,926	6,276	-	1,885	-	-	-	-	35,087
757	Crane Co. HD	2,634,074	331,064	-	173,333	-	198,098	18,764	-	2,921,609
151	Crane County	4,125,820	332,621	-	283,754	-	136,222	24,609	-	4,581,366
907	Crockett Co. AD	55,957	7,393	-	3,917	-	-	-	-	67,267
409	Crockett Co. WCID #1	251,346	29,569	-	17,473	-	-	2,293	-	296,095

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			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
152	Crockett County	7,306,844	509,550	-	461,572	-	857,407	227,004	-	7,193,555
532	Crosby Co. AD	101,181	11,071	-	6,023	-	-	15,353	-	102,921
153	Crosby County	2,274,038	130,367	-	158,224	-	-	54,894	-	2,507,735
603	Crosby MUD	970,111	52,988	-	67,514	-	-	7,635	-	1,082,979
710	Cross Roads SUD	122,875	12,700	-	7,832	-	-	34,964	-	108,443
902	Crystal Clear SUD	685,253	155,916	-	47,930	-	1,329	-	-	887,771
154	Culberson County	3,768,710	352,050	-	234,306	-	546,839	71,125	-	3,737,101
1000	Cypress Springs SUD	302,868	61,616	-	20,127	-	-	15,831	-	368,781
771	Dallam Co. AD	267,579	20,310	-	18,731	-	-	-	-	306,619
155	Dallam County	2,985,844	233,690	-	205,069	-	78,790	32,445	-	3,313,369
467	Dallas CAD	34,117,940	1,307,943	-	2,211,745	-	4,857,503	173,189	-	32,606,935
430	Dallas Co. Park Cities MUD	2,357,402	132,804	-	133,261	-	449,581	18,658	-	2,155,228
156	Dallas County	621,085,362	39,422,980	80,401	41,559,924	-	41,989,358	7,994,873	(66,413)	652,230,850
463	Dawson Co. CAD	429,929	18,579	-	30,222	-	-	-	-	478,730
157	Dawson County	7,469,279	468,172	-	492,777	-	822,793	83,698	-	7,523,737
578	Deaf Smith Co. HD	7,408,164	560,553	-	505,227	-	189,549	145,016	-	8,139,378
158	Deaf Smith County	7,282,328	539,738	-	498,485	-	305,096	129,430	-	7,886,025
363	Deep East TX COG	1,224,342	224,877	-	84,309	-	56,315	23	1,134	1,476,056
855	Delta Co. AD	100,532	8,954	-	6,982	-	1,392	-	-	115,076
734	Delta Co. MUD	206,830	13,603	-	14,478	-	-	-	-	234,912
159	Delta County	1,642,500	150,472	-	103,877	-	111,331	82,120	-	1,703,398
732	Delta Lake ID	981,698	78,302	-	64,705	-	20,014	65,375	(2,037)	1,041,352
583	Denco Area 911 Dist. – Denton Co.	2,477,392	107,477	-	167,343	-	107,294	23,105	-	2,621,814
482	Denton CAD	6,005,519	612,731	-	413,010	-	253,295	59,277	-	6,718,687
1136	Denton Co. ESD #1	257,284	402,185	-	17,765	-	-	7,341	-	669,893
783	Denton Co. Transportation Auth.	1,595,631	301,502	-	111,230	-	14,872	33,481	-	1,960,009
160	Denton County	134,005,042	10,414,736	-	9,045,274	-	6,238,849	1,668,026	(1,596)	145,559,774
466	DeWitt Co. AD	728,854	38,239	-	48,143	-	40,701	820	-	773,716
161	DeWitt County	7,438,257	572,019	-	501,713	-	231,515	180,363	(3,573)	8,103,684
764	Dickens Co. AD	36,448	3,003	-	2,551	-	-	-	-	42,002
162	Dickens County	1,212,404	98,289	-	78,720	-	147,284	3,749	-	1,238,380
163	Dimmit County	4,877,645	608,813	-	334,406	-	43,120	141,302	(108)	5,636,550

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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, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
164	Donley County	1,425,758	97,107	-	95,457	-	42,664	48,690	-	1,526,968
929	Duval Co. AD	115,202	18,025	-	8,064	-	-	-	-	141,291
880	Duval Co. GCD	45,554	7,910	-	3,189	-	-	-	-	56,652
165	Duval County	4,735,947	444,595	-	317,038	-	177,062	210,352	8,912	5,101,254
1062	East Central SUD	267,977	127,772	-	18,758	-	-	-	-	414,508
879	East Fork SUD	455,555	53,702	-	31,889	-	-	-	-	541,146
376	East Harris Co. ESJPB	352,802	91,503	-	23,780	-	-	29,047	-	439,039
825	East Medina Co. SUD	324,082	44,142	-	20,711	-	32,444	2,384	-	354,107
1102	East TX COG	1,182,099	605,311	-	81,456	-	29,581	9,525	4,120	1,825,640
1079	East TX MUD Smith Co.	88,068	32,486	-	6,165	-	-	-	-	126,719
593	Eastland Co. AD	382,250	31,960	-	26,758	-	-	-	-	440,968
166	Eastland County	4,546,451	391,859	-	295,858	-	303,187	73,457	-	4,857,523
624	ECD of Ector Co.	186,970	18,031	-	11,464	-	-	18,142	-	198,323
939	Ector Co. AD	1,004,203	142,933	-	63,003	-	109,617	23,726	-	1,076,795
580	Ector Co. HD	141,077,236	8,240,479	-	9,471,948	-	7,231,447	2,012,611	(1,114)	149,546,719
167	Ector County	41,981,689	3,371,289	-	2,872,177	-	1,409,989	663,540	(1,281)	46,152,906
448	Edwards Aquifer Auth. — Bexar Co.	8,936,960	619,670	-	579,118	-	985,948	5,947	-	9,143,853
628	Edwards CAD	107,164	10,699	-	7,501	-	-	-	-	125,365
168	Edwards County	1,541,128	150,658	-	97,733	-	163,984	77,325	-	1,548,209
819	El Paso CAD	7,649,129	707,140	-	523,956	-	51,930	96,669	-	8,731,625
567	El Paso Co. 911 Dist.	1,240,761	93,903	-	75,430	-	169,641	1,336	-	1,239,116
1013	El Paso Co. ESD #1	184,024	124,031	-	12,774	-	-	4,934	-	315,896
936	El Paso Co. ESD #2	689,689	134,105	-	48,125	-	-	5,470	-	866,449
541	El Paso Co. HD	186,078,441	16,009,263	-	12,705,465	-	6,653,874	2,203,832	(1,294)	205,936,758
1004	El Paso Co. WID #1	1,177,127	261,142	-	79,582	-	81,833	20,273	-	1,415,744
170	El Paso County	241,855,574	15,984,531	46,705	16,067,334	-	18,803,536	2,171,657	354	252,978,598
963	El Paso MHMR	10,644,796	1,866,369	-	719,900	-	137,481	519,888	-	12,573,696
395	Electra Housing Auth.	59,825	13,047	-	2,560	-	24,045	19,650	-	31,738
976	Ellis AD	828,323	166,225	-	56,354	-	57,003	4,686	-	989,214
169	Ellis County	34,473,162	3,063,925	-	2,300,985	-	1,823,302	498,138	-	37,516,633
1005	Elm Ridge WCID of Denton Co.	523,450	221,345	-	45,362	-	38,064	21,239	-	730,854
859	Emerald Bay MUD	36,612	10,370	-	2,563	-	-	-	-	49,545

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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, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
850	Erath Co. AD	415,931	72,064	-	25,275	-	67,397	237	-	445,636
171	Erath County	11,790,656	911,578	-	768,176	-	1,784,950	137,595	-	11,547,865
563	Falls Co. AD	173,409	26,793	-	11,931	-	7,428	-	-	204,705
172	Falls County	4,949,464	399,979	-	339,489	-	130,237	83,714	-	5,474,980
644	Fannin CAD	583,711	84,377	-	37,016	-	45,198	36,566	-	623,339
173	Fannin County	6,855,100	536,336	-	449,686	-	639,633	88,068	-	7,113,421
174	Fayette County	16,005,345	911,673	-	1,095,595	-	347,233	112,635	-	17,552,745
951	Fern Bluff MUD	252,039	44,654	-	15,730	-	-	29,977	-	282,447
914	Fisher Co. AD	17,024	9,966	-	1,192	-	-	-	-	28,182
432	Fisher Co. HD	2,947,156	223,103	-	191,799	-	339,065	18,426	-	3,004,567
175	Fisher County	1,439,043	145,060	-	94,711	-	60,924	97,177	-	1,520,714
176	Floyd County	2,643,465	201,836	-	183,209	-	63,351	18,244	-	2,946,914
1090	Foard Co. AD	8,723	2,925	-	611	-	-	-	-	12,259
360	Foard County	328,157	49,006	-	22,971	-	-	-	-	400,134
474	Fort Bend CAD	6,599,872	806,954	-	448,090	-	314,606	121,336	-	7,418,973
974	Fort Bend Co. ESD #2	1,895,223	329,662	-	130,260	-	21,332	38,724	-	2,295,088
390	Fort Bend Co. ESD #4	1,004,080	416,055	-	69,529	-	19,982	20,319	-	1,449,362
1063	Fort Bend Co. ESD #7	245,373	126,208	-	17,479	-	-	1,260	-	387,801
782	Fort Bend Co. WCID #2	2,082,229	247,522	-	144,468	-	-	43,590	-	2,430,629
178	Fort Bend County	217,351,607	16,809,668	-	14,456,395	-	15,151,401	3,130,573	-	230,335,695
932	Fort Clark MUD	116,256	17,357	-	8,138	-	-	-	-	141,751
860	Fort Griffin SUD	61,819	13,087	-	4,327	-	-	-	-	79,234
769	Four Way SUD	231,410	17,326	-	16,199	-	-	-	-	264,935
179	Franklin County	3,147,045	297,417	-	216,314	-	65,895	50,739	-	3,544,142
1038	Freer WCID	61,992	11,789	-	4,339	-	-	-	-	78,121
693	Freestone Co. AD	916,214	41,784	-	63,428	-	9,427	-	-	1,012,000
180	Freestone County	5,268,312	431,772	-	361,454	-	131,871	72,385	-	5,857,283
509	Frio Co. AD	704,123	28,684	-	49,289	-	-	-	-	782,096
181	Frio County	5,600,727	624,597	-	383,646	-	77,304	161,568	-	6,370,098
1126	Frognot SUD	10,543	11,458	-	738	-	-	-	-	22,739
761	Gaines Co. AD	303,354	26,880	-	21,235	-	-	-	-	351,469
182	Gaines County	10,951,012	719,073	-	741,871	-	430,388	147,181	-	11,834,388

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
546	Galveston CAD	2,997,442	235,111	-	208,676	-	-	41,995	-	3,399,234
547	Galveston Co. Consolidated DD	1,181,052	51,924	-	82,674	-	-	-	-	1,315,650
464	Galveston Co. DD #1	734,886	46,301	-	51,418	-	-	2,218	-	830,387
433	Galveston Co. DD #2	777,699	47,689	-	54,439	-	-	-	-	879,827
589	Galveston Co. ECD	953,769	46,314	-	66,764	-	-	-	-	1,066,846
1148	Galveston Co. ESD #2	-	156,005	-	-	-	-	751	-	155,253
821	Galveston Co. FWSD #6	349,182	26,379	-	22,848	-	64,876	7,265	-	326,269
752	Galveston Co. Health Dist.	14,029,512	1,610,676	-	935,101	-	507,500	509,203	-	15,558,586
407	Galveston Co. WCID #1	4,802,482	223,954	-	327,368	-	171,714	1,786	-	5,180,303
1020	Galveston Co. WCID #8	187,535	48,942	-	13,116	-	-	3,576	-	246,017
183	Galveston County	94,305,037	6,144,537	-	6,356,026	-	4,925,579	1,235,393	-	100,644,628
473	Garza CAD	34,360	9,738	-	2,405	-	-	-	-	46,503
908	Garza Co. Health Care Dist.	48,331	5,304	-	3,383	-	-	-	-	57,019
184	Garza County	3,022,466	231,351	-	208,963	-	23,154	33,282	-	3,406,343
885	Gillespie CAD	503,543	59,755	-	34,460	-	65,063	2,379	-	530,316
955	Gillespie Co. SWCD	19,308	2,442	-	1,352	-	-	-	-	23,102
185	Gillespie County	9,271,486	853,331	-	616,558	-	961,108	62,281	-	9,717,986
942	Glasscock Co. AD	68,141	10,352	-	4,770	-	-	-	-	83,263
186	Glasscock County	2,171,096	203,078	-	147,626	-	80,066	49,515	-	2,392,219
1093	Goliad Co. AD	-	3,815	-	-	-	-	-	-	3,815
187	Goliad County	4,138,089	406,528	-	270,529	-	281,542	199,980	-	4,333,624
498	Gonzales CAD	1,073,087	59,456	-	69,470	-	106,479	-	1,851	1,093,682
1067	Gonzales Co. ESD #1	222,288	90,992	-	15,400	-	-	18,646	-	310,034
188	Gonzales County	8,413,015	693,803	-	574,869	-	201,128	181,241	(510)	9,299,829
886	Graham Reg. Med. Ctr.	3,419,078	363,861	-	232,113	-	124,035	70,802	-	3,820,215
518	Gray Co. AD	531,630	25,019	-	37,211	-	-	113	-	593,747
189	Gray County	6,196,495	415,841	-	423,303	-	505,282	111,979	-	6,418,379
475	Grayson CAD	3,104,718	281,720	-	207,815	-	191,204	3,751	-	3,399,298
190	Grayson County	28,082,198	1,478,912	-	1,897,751	-	2,191,867	241,820	55	29,025,119
528	Greater Harris Co. 911 Emerg. Network	5,649,541	289,371	-	395,468	-	-	-	-	6,334,381
429	Greenbelt MIWA – Donley Co.	1,818,187	38,576	-	127,265	-	-	113	-	1,983,915
191	Gregg County	36,279,142	2,269,271	-	2,448,497	-	1,404,073	424,490	(39)	39,168,386

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CHANGES IN EMPLOYEES SAVING FUND, continued

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			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
483	Grimes Co. AD	1,120,692	64,927	-	78,266	-	5,141	1,586	-	1,257,158
192	Grimes County	9,270,013	809,883	-	628,129	-	337,202	129,168	-	10,241,656
587	Guadalupe AD	2,083,226	155,447	-	129,703	-	281,138	-	-	2,087,238
380	Guadalupe Co. GCD	36,824	9,999	-	2,578	-	-	-	-	49,401
193	Guadalupe County	38,555,329	3,184,730	-	2,536,229	-	2,742,884	656,048	23,132	40,854,224
388	Guadalupe-Blanco River Auth.	4,907,111	1,190,029	-	332,997	-	56,391	177,375	-	6,196,372
1110	Gulf Coast Protection Dist.	34,003	26,618	-	2,380	-	-	-	-	63,002
526	Gulf Coast WA – Galveston Co.	7,159,590	713,190	-	491,057	-	173,231	57,161	-	8,133,445
355	Hale Co. AD	29,527	34,395	-	2,067	-	-	-	-	65,989
194	Hale County	10,536,010	683,971	-	667,264	-	1,419,672	130,958	-	10,336,615
787	Hall Co. AD	88,092	5,699	-	6,166	-	-	-	-	99,958
195	Hall County	1,447,152	93,421	-	94,899	-	95,620	27,688	-	1,512,164
1071	Hamilton Co. AD	36,626	18,848	-	2,438	-	-	3,569	-	54,342
196	Hamilton County	2,038,702	73,971	-	132,455	-	97,835	76,108	-	2,071,185
585	Hansford Co. HD	6,346,578	401,243	-	418,950	-	427,109	124,651	12,244	6,602,767
197	Hansford County	2,539,276	147,400	-	174,175	-	52,233	56,170	-	2,752,447
198	Hardeman County	2,232,028	191,243	-	146,405	-	121,284	88,389	-	2,360,003
527	Hardin Co. AD	643,515	54,989	-	44,461	-	15,041	5,069	-	722,855
887	Hardin Co. ESD #2	381,602	92,986	-	26,142	-	-	36,498	-	464,233
199	Hardin County	15,088,996	1,145,293	-	1,003,525	-	1,075,934	97,534	-	16,064,346
571	Harlingen ID Cameron Co. #1	2,190,192	72,041	-	138,345	-	273,683	92,793	-	2,034,101
598	Harris CAD	57,887,487	3,422,239	-	3,871,967	-	3,674,228	397,856	-	61,109,610
374	Harris Co. ESD #10	2,515,683	497,589	-	173,040	-	-	52,851	-	3,133,461
1095	Harris Co. ESD #11	3,172,754	1,441,193	-	212,223	-	-	239,466	-	4,586,704
985	Harris Co. ESD #12	1,002,973	236,082	-	65,126	-	-	152,629	-	1,151,551
842	Harris Co. ESD #13	2,415,001	518,350	-	168,194	-	8,986	9,378	-	3,083,180
1127	Harris Co. ESD #16	485,246	480,230	-	33,423	-	-	12,346	-	986,552
975	Harris Co. ESD #17	1,781,104	392,824	-	123,316	-	-	33,310	-	2,263,933
1146	Harris Co. ESD #21	23,092	168,140	-	1,575	-	-	4,882	-	187,925
382	Harris Co. ESD #24	1,650,527	345,769	-	113,874	-	36,862	16,872	-	2,056,436
888	Harris Co. ESD #29	1,232,505	252,031	-	83,843	-	26,559	32,192	-	1,509,628
1147	Harris Co. ESD #3	16,868	115,401	-	1,143	-	-	3,648	-	129,764

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CHANGES IN EMPLOYEES SAVING FUND, continued

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			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
1057	Harris Co. ESD #4	96,202	163,781	-	6,060	-	-	15,250	-	250,792
948	Harris Co. ESD #46	2,188,244	589,729	-	150,556	-	(22,585)	94,322	-	2,856,791
944	Harris Co. ESD #48	5,032,968	968,766	-	347,487	-	28,025	80,967	-	6,240,228
1162	Harris Co. ESD #5	-	161,085	-	-	-	-	-	-	161,085
835	Harris Co. ESD #50	4,725,615	519,883	-	326,119	-	127,596	201	-	5,443,820
1119	Harris Co. ESD #6	342,748	266,893	-	23,992	-	-	-	-	633,633
1064	Harris Co. ESD #7	3,075,945	1,025,349	-	213,896	-	-	29,762	-	4,285,427
1116	Harris Co. ESD #8	374,055	297,144	-	26,082	-	-	6,346	-	690,935
988	Harris Co. ESD #9	9,073,198	3,000,126	-	629,648	-	-	127,425	-	12,575,547
1139	Harris Co. FWSD #51	39,112	87,237	-	2,738	-	-	-	-	129,086
1101	Harris Co. FWSD #6	17,310	22,067	-	1,138	-	8,935	-	-	31,580
364	Harris Co. FWSD #61	552,383	101,222	-	38,322	-	4,926	-	-	687,001
797	Harris Co. Housing Auth.	1,671,765	176,934	-	113,912	-	41,911	56,305	-	1,864,395
903	Harris Co. Sports & Convention Corp.	421,455	54,333	-	29,502	-	-	-	-	505,290
569	Harris Co. WCID #1	1,043,072	60,587	-	71,495	-	265,209	9,866	-	900,080
877	Harris Co. WCID #36	906,050	103,562	-	62,190	-	119,222	1,230	-	951,351
625	Harris Co. WCID #50	648,395	37,038	-	45,388	-	-	-	-	730,821
200	Harris County	1,446,924,787	103,731,222	36,107	96,784,423	-	95,592,501	17,637,849	12,045	1,534,234,145
1105	Harris Fort Bend ESD #100	249,742	121,433	-	15,369	-	-	55,259	-	331,285
201	Harrison County	13,602,147	1,174,444	-	905,692	-	795,592	314,146	-	14,572,545
520	Hartley Co. AD	114,486	13,006	-	8,014	-	-	-	-	135,506
202	Hartley County	2,080,379	109,962	-	142,636	-	37,390	17,349	-	2,278,237
203	Haskell County	2,180,228	147,161	-	151,272	-	85,442	9,865	-	2,383,355
552	Haskell Memorial HD	2,276,207	285,169	-	148,462	-	131,940	134,749	-	2,443,149
1132	Hays Co. ESD #3	34,752	97,543	-	2,219	-	-	10,152	-	124,362
1051	Hays Co. ESD #4	171,812	89,381	-	11,646	-	13,471	-	-	259,368
878	Hays Co. ESD #5	1,937,942	387,359	2,611	135,373	-	-	4,443	-	2,458,843
799	Hays Co. ESD #6	1,864,199	322,941	-	128,895	-	36,147	10,373	-	2,269,516
826	Hays Co. ESD #8	2,515,753	478,913	-	174,424	-	-	25,489	-	3,143,600
204	Hays County	65,582,406	5,679,946	12,819	4,309,391	-	5,655,526	999,607	-	68,929,428
943	Heart of TX COG	548,779	72,526	-	38,415	-	-	-	-	659,719
640	Hemphill Co. AD	357,684	15,044	-	25,038	-	-	-	(56,398)	454,164

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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, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
529	Hemphill Co. HD	7,830,552	872,642	-	514,092	-	855,442	315,924	-	8,045,920
839	Hemphill Co. UWCD	53,882	3,823	-	3,775	-	-	-	-	61,480
205	Hemphill County	3,911,971	229,183	-	259,473	-	209,538	121,924	-	4,069,164
746	Henderson Co. 911 Comm. Dist.	54,037	8,790	-	3,783	-	-	-	-	66,610
704	Henderson Co. AD	1,235,229	71,825	-	75,816	-	330,426	2,296	-	1,050,148
206	Henderson County	21,327,780	1,626,722	20,923	1,417,300	-	982,609	475,436	-	22,934,680
1073	Hickory Creek SUD	82,546	41,718	-	5,496	-	-	560	-	129,200
414	Hidalgo & Cameron Co. ID #9	1,386,115	96,478	-	95,773	-	44,616	8,040	-	1,525,710
516	Hidalgo Co. AD	7,702,053	415,567	-	512,967	-	548,028	142,487	-	7,940,073
401	Hidalgo Co. DD #1	5,824,805	660,064	-	390,367	-	166,669	136,523	-	6,572,044
713	Hidalgo Co. ID #1	847,574	57,306	-	46,078	-	434,817	1,747	-	514,395
438	Hidalgo Co. ID #2	2,422,256	132,576	-	158,144	-	238,247	3,625	-	2,471,104
486	Hidalgo Co. ID #6	451,955	58,308	-	31,624	-	-	-	-	541,886
207	Hidalgo County	188,920,409	11,222,860	40	12,592,744	-	13,392,394	3,036,912	1,290	196,305,456
992	Hidalgo MUD #1	115,937	19,132	-	8,116	-	-	-	-	143,184
674	High Plains UWCD #1	1,101,770	72,353	-	70,830	-	174,632	-	-	1,070,321
1019	High Point SUD	157,481	53,359	-	10,190	-	-	17,167	-	203,864
208	Hill County	9,077,864	924,805	-	610,279	-	536,429	104,842	-	9,971,678
728	Hockley Co. AD	377,793	25,369	-	26,445	-	-	-	-	429,608
209	Hockley County	6,872,878	419,552	-	456,561	-	464,333	112,094	-	7,172,565
971	Hood CAD	565,925	92,967	-	38,070	-	-	15,875	-	681,087
210	Hood County	17,366,656	1,545,177	-	1,138,509	-	1,291,703	241,225	1,646	18,515,768
661	Hopkins Co. AD	507,432	32,172	-	35,520	-	-	-	-	575,124
211	Hopkins County	11,584,135	927,416	-	803,781	-	96,529	82,590	-	13,136,214
772	Housing Auth. City of Abilene	1,105,905	107,092	-	73,340	-	138,564	24,565	-	1,123,207
1165	Housing Auth. City of Crowell	-	1,660	-	-	-	-	-	-	1,660
909	Housing Auth. City of Edinburg	487,759	80,609	-	33,605	-	-	12,500	-	589,474
777	Housing Auth. City of Huntington	71,369	5,765	-	4,996	-	-	-	-	82,129
1036	Housing Auth. City of Kirbyville	70,946	15,656	-	3,219	-	26,368	23,163	-	40,290
1003	Housing Auth. City of Knox City	33,423	7,226	-	2,340	-	-	-	-	42,989
917	Housing Auth. City of Mercedes	444,330	53,957	-	31,103	-	-	-	-	529,390
1082	Housing Auth. City of Mission	158,237	63,801	-	10,727	-	-	8,059	-	224,706

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
1002	Housing Auth. City of Munday	55,457	9,551	-	3,833	-	-	1,080	-	67,760
913	Housing Auth. City of Pharr	553,262	80,421	-	36,347	-	161,934	6,442	-	501,654
912	Housing Auth. Co. of Hidalgo	647,095	67,402	-	44,234	-	17,232	14,140	-	727,359
1029	Housing Auth. Starr Co.	47,224	12,360	-	3,306	-	-	-	-	62,890
1010	Housing Auth. Travis Co.	323,070	52,928	-	22,100	-	-	9,354	-	388,743
694	Houston Co. AD	741,674	37,853	-	49,393	-	43,777	-	-	785,143
212	Houston County	6,382,775	501,994	-	430,977	-	229,114	98,080	-	6,988,552
1086	Howard CAD	61,475	26,721	-	4,038	-	-	6,197	-	86,037
213	Howard County	8,560,066	752,324	-	570,731	-	439,022	216,749	-	9,227,349
214	Hudspeth County	3,135,300	298,349	-	196,523	-	407,196	206,953	-	3,016,023
749	Hunt Co. AD	1,679,830	149,840	-	90,151	-	445,211	70,324	-	1,404,286
215	Hunt County	22,803,112	1,986,519	-	1,537,289	-	1,074,757	350,070	-	24,902,093
1043	Hurst Creek MUD	234,495	60,560	-	16,415	-	-	-	-	311,469
778	Hutchinson Co. AD	349,002	19,893	-	16,414	-	111,226	9,582	-	264,502
216	Hutchinson County	8,220,886	556,907	-	563,469	-	190,842	139,621	-	9,010,798
711	Iraan General HD	3,983,354	266,082	-	265,024	-	166,692	233,809	-	4,113,960
779	Irion Co. AD	74,864	6,240	-	5,240	-	-	-	-	86,344
217	Irion County	2,441,189	137,997	-	170,701	-	-	2,329	-	2,747,557
592	Jack Co. AD	160,285	11,238	-	11,220	-	-	-	-	182,744
218	Jack County	3,494,348	268,415	-	231,007	-	208,425	90,324	156	3,694,864
770	Jackson Co. AD	460,004	36,673	-	29,832	-	-	37,118	-	489,392
441	Jackson Co. County-Wide DD	321,137	29,164	-	18,586	-	55,629	-	-	313,258
972	Jackson Co. ESD #3	202,441	26,111	-	14,171	-	-	-	-	242,723
219	Jackson County	7,570,952	444,605	-	523,118	-	91,999	42,257	(326)	8,404,746
393	Jasper Co. AD	179,041	37,011	-	12,042	-	-	10,564	-	217,531
657	Jasper Co. WCID #1	251,155	7,513	-	17,581	-	-	-	-	276,249
220	Jasper County	10,254,271	736,069	-	665,351	-	786,807	236,875	-	10,632,008
221	Jeff Davis County	989,732	107,173	-	67,174	-	27,672	15,759	-	1,120,647
810	Jefferson CAD	1,900,379	212,127	-	128,570	-	71,234	20,344	-	2,149,498
404	Jefferson Co. DD #3	234,735	22,120	-	16,431	-	-	-	-	273,286
408	Jefferson Co. DD #6	7,564,675	560,587	-	512,918	-	584,746	67,785	-	7,985,648
405	Jefferson Co. DD #7	11,213,742	635,826	-	766,640	-	2,013,407	-	-	10,602,801

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
451	Jefferson Co. WCID #10	661,336	40,776	-	43,001	-	73,322	2,591	-	669,201
222	Jefferson County	93,468,623	5,620,922	-	6,168,398	-	7,932,440	933,282	3,770	96,388,452
680	Jim Hogg Co. AD	272,032	9,841	-	19,042	-	-	-	-	300,915
641	Jim Hogg Co. WCID #2	501,686	31,657	-	22,881	-	157,336	4,894	-	393,994
223	Jim Hogg County	3,376,515	224,010	-	230,991	-	83,122	36,495	-	3,711,900
224	Jim Wells County	11,085,422	761,288	-	735,360	-	671,699	95,728	-	11,814,643
818	Johnson Co. ESD #1	255,588	158,223	-	16,924	-	-	28,693	-	402,042
225	Johnson County	37,863,254	3,991,923	-	2,497,629	-	2,635,215	868,037	(50)	40,849,604
741	Jonah Water SUD	854,946	212,003	-	58,857	-	-	18,203	-	1,107,602
496	Jones Co. AD	309,734	19,221	-	12,668	-	197,641	6,464	-	137,518
226	Jones County	4,101,488	347,473	-	283,726	-	18,162	73,236	-	4,641,289
524	Karnes Co. AD	358,085	20,696	-	23,043	-	-	31,708	-	370,116
455	Karnes Co. HD	9,587,807	744,372	-	665,326	-	141,887	47,812	-	10,807,806
227	Karnes County	7,867,650	765,545	-	542,577	-	140,803	152,894	-	8,882,075
662	Kaufman CAD	1,111,136	124,502	-	66,716	-	223,248	45,685	-	1,033,420
228	Kaufman County	29,290,280	3,092,492	-	1,975,539	-	1,180,943	536,018	(480)	32,641,830
671	Kendall AD	547,201	59,604	-	33,175	-	117,943	10,482	-	511,554
619	Kendall Co. WCID #1	698,462	31,007	-	48,892	-	-	902	-	777,459
229	Kendall County	18,011,430	1,613,923	-	1,224,537	-	919,104	72,113	-	19,858,672
854	Kenedy Co. CAD	103,298	11,075	-	7,231	-	-	-	-	121,604
906	Kenedy Co. Fire & ESD #1	32,916	4,718	-	1,879	-	-	-	-	39,513
230	Kenedy County	4,091,557	243,428	-	272,665	-	261,574	35,075	-	4,311,001
594	Kent Co. TAD	82,678	6,335	-	5,787	-	-	-	-	94,800
231	Kent County	2,842,909	243,422	-	194,346	-	-	127,930	-	3,152,747
956	Kerr Co. SWCD	13,161	2,215	-	921	-	-	-	-	16,298
232	Kerr County	19,971,952	1,522,716	-	1,340,938	-	697,675	485,795	-	21,652,137
653	Kerr Emerg. 911 Network	183,069	9,576	-	12,815	-	-	-	-	205,460
1100	Kimble CAD	18,398	14,223	-	1,277	-	-	185	-	33,713
233	Kimble County	1,883,272	231,411	-	129,005	-	129,096	37,287	1,111	2,076,195
755	King Co. AD	52,964	3,879	-	3,707	-	-	-	-	60,550
234	King County	904,324	50,903	-	63,303	-	-	-	-	1,018,530
579	Kinney Co. AD	68,637	11,164	-	4,753	-	-	9,375	-	75,179

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
235	Kinney County	2,723,679	293,166	-	181,174	-	173,408	68,686	-	2,955,925
236	Kleberg County	10,803,797	889,265	-	730,675	-	172,564	345,828	-	11,905,345
237	Knox County	1,235,313	131,078	-	81,428	-	51,617	49,226	-	1,346,976
731	La Salle Co. AD	249,758	29,924	-	17,426	-	-	12,440	-	284,668
241	La Salle County	7,714,561	1,156,837	-	527,923	-	188,826	298,145	(13,962)	8,926,312
540	Laguna Madre WD – Cameron Co.	4,355,433	302,597	-	295,385	-	108,795	104,192	-	4,740,428
867	Lake Cities MUA	1,167,682	129,274	-	75,626	-	90,049	16,909	-	1,265,625
1074	Lake Fork SUD	89,825	24,956	-	6,288	-	-	-	-	121,069
874	Lake Kiowa SUD	175,624	26,978	-	12,294	-	-	-	-	214,896
514	Lakeway MUD – Travis Co.	2,050,501	141,387	-	136,832	-	-	102,219	-	2,226,502
808	Lamar Co. AD	646,044	59,749	-	45,223	-	-	-	-	751,016
238	Lamar County	11,541,656	876,455	-	752,200	-	1,498,258	111,361	-	11,560,692
239	Lamb County	4,966,689	291,296	-	319,662	-	491,967	148,687	-	4,936,993
650	Lampasas CAD	95,634	22,338	-	6,577	-	-	9,539	-	115,010
240	Lampasas County	4,933,895	398,393	-	330,858	-	264,900	114,694	-	5,283,551
242	Lavaca County	9,466,044	705,005	-	627,773	-	1,096,941	118,848	-	9,583,033
439	Lavaca-Navidad River Auth. – Jackson Co.	7,207,402	416,018	-	494,627	-	321,514	20,950	-	7,775,583
977	Lee CAD	173,124	23,393	-	12,043	-	-	1,664	-	206,896
243	Lee County	5,541,290	348,319	-	383,789	-	47,777	41,380	-	6,184,242
468	Leon Co. CAD	631,712	32,971	-	25,527	-	325,359	-	-	364,852
244	Leon County	5,669,035	464,149	-	383,040	-	385,873	37,935	-	6,092,416
481	Liberty Co. CAD	2,048,797	173,821	-	138,073	-	116,435	34,972	-	2,209,284
245	Liberty County	20,742,348	2,245,902	-	1,388,115	-	1,142,797	604,606	15,070	22,613,892
695	Limestone Co. AD	421,778	40,755	-	28,907	-	-	17,114	-	474,326
246	Limestone County	9,736,910	670,493	-	638,632	-	1,130,457	318,640	-	9,596,938
247	Lipscomb County	2,610,155	156,437	-	165,540	-	443,040	2,548	-	2,486,544
591	Live Oak Co. AD	254,459	20,141	-	17,812	-	-	-	-	292,413
248	Live Oak County	5,863,049	573,865	-	391,234	-	390,982	79,031	-	6,358,135
780	Llano CAD	204,144	38,191	-	14,119	-	-	6,091	-	250,364
249	Llano County	5,707,896	585,278	-	391,551	-	44,513	228,762	-	6,411,450
513	Loving Co. AD	259,016	24,799	-	18,098	-	-	-	-	301,914
250	Loving County	1,986,383	404,232	-	138,851	-	-	23,158	-	2,506,307

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
756	Lower Trinity GCD	49,035	17,576	-	9,995	-	-	-	-	76,606
714	Lower Valley WD	3,191,497	350,721	-	212,845	-	222,161	30,693	-	3,502,209
499	Lubbock CAD	4,008,559	216,885	-	257,747	-	529,432	22,845	-	3,930,914
425	Lubbock Co. WCID #1	533,233	75,300	-	36,477	-	-	15,915	-	629,095
251	Lubbock County	71,182,923	5,763,223	-	4,761,086	-	3,823,638	1,448,168	-	76,435,426
558	Lubbock ECD	807,116	53,442	-	56,498	-	-	-	-	917,056
647	Lubbock Reese Redevelopment Auth.	577,469	33,817	-	40,411	-	-	-	-	651,697
639	Lumberton MUD	2,218,001	188,948	-	154,385	-	-	18,847	-	2,542,486
497	Lynn Co. AD	69,065	8,024	-	4,532	-	-	4,802	-	76,818
442	Lynn Co. HD	5,849,360	750,340	-	394,802	-	260,087	102,916	(38)	6,631,537
252	Lynn County	1,373,606	212,961	-	85,234	-	73,441	98,204	-	1,500,157
630	Macedonia-Eylau MUD – Bowie Co.	471,104	26,791	-	31,640	-	-	50,840	-	478,695
500	Mackenzie MWA – Briscoe Co.	132,302	18,800	-	8,080	-	55,604	-	-	103,577
596	Madison Co. AD	510,998	32,111	-	35,770	-	-	-	-	578,879
256	Madison County	3,055,171	424,766	-	202,205	-	136,434	26,020	325	3,519,364
675	Marion Co. AD	256,964	15,447	-	17,988	-	-	-	-	290,399
257	Marion County	2,065,147	197,280	-	137,664	-	21,605	98,330	-	2,280,156
931	Marion-Cass SWCD	-	292	-	-	-	-	-	-	292
658	Marshall-Harrison Co. Health Dist.	148,750	27,529	-	10,412	-	-	-	-	186,691
595	Martin Co. AD	304,989	18,979	-	21,349	-	-	-	-	345,317
258	Martin County	4,730,170	374,434	-	309,500	-	366,062	259,768	-	4,788,274
924	Mason Co. SWCD #223	1,389	1,010	-	97	-	-	-	-	2,497
259	Mason County	2,028,097	253,271	-	138,438	-	59,546	13,758	-	2,346,502
987	Matagorda Co. AD	339,082	46,091	-	21,027	-	41,210	4,755	-	360,234
678	Matagorda Co. DD	472,428	32,191	-	33,070	-	-	-	-	537,689
440	Matagorda Co. HD	22,145,315	1,156,574	-	1,458,048	-	1,824,651	344,930	(246)	22,590,602
677	Matagorda Co. ND #1	294,032	14,413	-	20,582	-	-	-	-	329,028
260	Matagorda County	11,204,808	867,501	-	737,984	-	1,255,260	292,324	-	11,262,710
729	Maverick Co. HD	3,037,681	394,573	-	206,303	-	46,476	91,000	-	3,501,081
453	Maverick Co. WCID #1	1,131,117	112,358	-	67,308	-	223,545	21,131	-	1,066,107
261	Maverick County	12,356,579	1,292,758	-	814,124	-	799,902	275,092	1,217	13,387,250
844	McCamey Co. HD	3,470,658	471,386	-	234,488	-	71,710	96,782	-	4,008,040

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
512	McCulloch Co. AD	160,633	14,280	-	11,244	-	-	-	-	186,157
253	McCulloch County	1,732,409	255,354	-	118,554	-	8,210	57,065	-	2,041,043
725	McLennan Co. 911 EAD	566,554	38,733	-	31,652	-	179,112	-	-	457,827
491	McLennan Co. AD	2,693,693	160,035	-	162,001	-	424,835	28,303	-	2,562,592
679	McLennan Co. WCID #2	58,727	7,627	-	4,111	-	-	-	-	70,465
254	McLennan County	53,453,585	4,323,052	-	3,590,948	-	2,755,414	842,225	22	57,769,923
1037	McMullen CAD	61,230	12,472	-	4,286	-	-	-	-	77,988
255	McMullen County	2,754,257	286,054	-	183,103	-	91,312	118,577	-	3,013,525
841	Medical Arts Hospital – Dawson Co.	3,312,630	334,468	-	224,993	-	81,972	159,021	-	3,631,099
705	Medina Co. 911 Dist.	256,476	8,570	-	17,953	-	-	-	-	282,999
535	Medina Co. AD	1,070,565	39,763	-	68,962	-	90,809	11,116	-	1,077,364
1111	Medina Co. ESD #1	96,473	125,543	-	6,693	-	-	8,384	-	220,325
262	Medina County	10,972,054	1,224,853	-	737,507	-	512,975	196,318	-	12,225,120
419	Memorial Med. Ctr. – Calhoun Co.	16,061,243	981,812	-	1,079,506	-	873,865	201,766	-	17,046,930
1117	Memorial Villages WA	61,333	101,104	-	4,272	-	-	3,676	-	163,034
1070	Menard Co. HD	240,013	74,178	-	15,617	-	-	26,156	-	303,652
377	Menard Co. UWD	18,704	3,937	-	1,309	-	-	-	-	23,950
263	Menard County	1,385,617	104,514	-	93,543	-	18,092	8,695	-	1,556,886
743	Mesa UWCD	50,235	7,857	-	3,516	-	-	-	-	61,608
669	Middle Rio Grande Dev. Council	3,648,368	236,052	-	241,337	-	252,016	68,734	-	3,805,008
492	Midland CAD	2,840,452	165,291	-	173,226	-	1,217,054	43,728	-	1,918,187
264	Midland County	43,185,866	3,572,313	-	2,922,479	-	2,129,537	894,658	(262)	46,656,725
570	Midland ECD	486,117	27,484	-	34,028	-	-	-	-	547,629
911	Milam AD	142,607	40,907	-	9,775	-	-	6,240	-	187,048
265	Milam County	7,872,782	701,575	-	508,873	-	753,906	184,303	-	8,145,022
617	Mills CAD	166,638	9,415	-	11,622	-	-	2,472	-	185,203
266	Mills County	1,786,320	171,672	-	122,849	-	206,160	5,819	-	1,868,862
484	Mitchell Co. AD	105,483	12,044	-	7,007	-	-	22,649	-	101,885
267	Mitchell County	3,462,882	251,410	-	220,909	-	303,217	99,639	-	3,532,345
919	Monahans Housing Auth.	115,961	14,532	-	8,117	-	-	-	-	138,610
504	Montague Co. TAD	603,872	22,625	-	42,271	-	-	-	-	668,768
268	Montague County	6,487,039	492,063	-	426,561	-	378,362	94,347	-	6,932,955

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
605	Montgomery CAD	4,354,366	344,584	-	295,000	-	141,356	95,822	-	4,756,773
667	Montgomery Co. ECD	1,232,319	84,192	-	86,262	-	-	-	-	1,402,773
651	Montgomery Co. ESD #1	5,862,898	760,271	-	393,780	-	379,720	27,455	-	6,609,774
973	Montgomery Co. ESD #10	1,712,616	981,709	-	119,200	-	-	31,329	-	2,782,195
696	Montgomery Co. ESD #3	3,848,784	358,483	-	260,690	-	180,430	127,597	-	4,159,931
982	Montgomery Co. ESD #4	781,413	267,349	-	50,462	-	17,838	92,687	-	988,699
999	Montgomery Co. ESD #7	996,824	400,300	-	67,880	-	-	30,871	-	1,434,133
800	Montgomery Co. ESD #8	6,686,386	974,433	-	461,552	-	142,114	81,501	-	7,898,756
989	Montgomery Co. ESD #9	1,148,358	243,551	-	78,304	-	-	44,571	-	1,425,641
763	Montgomery Co. HD	27,549,376	2,563,944	-	1,868,265	-	1,027,254	694,251	-	30,260,080
804	Montgomery Co. Housing Auth.	59,181	12,417	-	4,143	-	-	-	-	75,741
269	Montgomery County	151,619,136	11,753,228	-	10,185,027	-	9,366,091	1,433,522	(39,989)	162,797,766
733	Moore Co. AD	195,264	20,870	-	13,668	-	-	-	-	229,802
412	Moore Co. HD	24,476,373	1,913,796	-	1,628,661	-	1,811,606	489,309	-	25,717,915
270	Moore County	9,807,811	639,255	-	671,504	-	446,962	60,482	-	10,611,125
1089	Morris Co. AD	59,979	21,880	-	4,199	-	-	-	-	86,057
271	Morris County	3,717,791	247,491	-	256,561	-	-	28,021	(74)	4,193,896
738	Mustang SUD	2,023,296	582,425	-	135,256	-	34,249	175,055	-	2,531,672
1109	Nacogdoches CAD	94,434	53,465	-	6,256	-	5,871	204	-	148,079
273	Nacogdoches County	16,402,446	994,896	-	1,113,618	-	629,537	212,086	-	17,669,337
515	Navarro CAD	610,730	53,856	-	42,679	-	-	3,363	-	703,902
274	Navarro County	21,252,912	1,425,652	-	1,415,174	-	1,855,021	247,657	3,568	21,987,493
1054	Nevada SUD	-	13,785	-	-	-	-	-	-	13,785
572	Newton CAD	955,618	44,351	-	66,049	-	36,371	494	-	1,029,153
275	Newton County	3,560,999	321,322	-	236,544	-	174,172	116,102	-	3,828,591
276	Nolan County	6,023,180	507,047	-	402,132	-	261,483	135,961	-	6,534,915
962	Nortex Reg. Plan. Comsn.	488,486	74,090	-	33,860	-	-	10,515	-	585,921
1030	North Blanco Co. ESD #1	111,530	60,676	-	7,791	-	-	407	-	179,590
556	North Central TX MWA	1,310,986	41,841	-	91,769	-	-	-	-	1,444,595
938	North East TX Reg. Mob. Auth.	339,818	61,370	-	23,787	-	-	-	-	424,974
852	North Hunt SUD	166,222	16,471	-	11,636	-	-	-	-	194,329
838	North Plains GCD	696,198	69,389	-	37,415	-	204,811	-	-	598,191

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
927	North TX Emerg. Comm. Ctr.	1,914,541	373,211	-	125,278	-	99,526	125,741	-	2,187,762
646	North TX Tollway Auth.	49,499,768	3,347,809	-	3,316,099	-	2,141,660	1,010,394	-	53,011,622
1056	Northeast Gaines Co. ESD #1	139,105	47,411	-	9,737	-	-	-	-	196,253
562	Northeast TX MWD	773,538	81,929	-	54,132	-	-	1,381	-	908,219
632	Northeast TX Public Health Dist.	5,618,022	418,130	-	383,322	-	208,681	117,859	-	6,092,934
368	Northern Trinity GCD	102,407	22,109	-	7,169	-	-	-	-	131,685
683	Nueces Co. AD	3,607,012	329,535	-	244,866	-	114,723	56,041	-	4,010,648
400	Nueces Co. DD #2	226,813	50,909	-	15,877	-	-	-	-	293,599
1138	Nueces Co. ESD #1	47,662	200,909	-	3,336	-	-	-	-	251,908
791	Nueces Co. ESD #2	246,431	49,430	-	16,164	-	-	19,889	-	292,136
416	Nueces Co. WCID #3	2,506,747	135,192	-	174,746	-	-	65,875	-	2,750,811
450	Nueces Co. WCID #4	1,173,257	114,298	-	80,942	-	7,000	13,132	-	1,348,365
277	Nueces County	83,225,262	4,789,915	-	5,476,016	-	5,698,483	1,904,704	-	85,888,006
1042	Ochiltree Co. AD	77,671	22,943	-	5,437	-	-	-	-	106,051
278	Ochiltree County	4,858,293	300,385	-	317,097	-	295,571	101,459	-	5,078,745
517	Oldham Co. AD	67,217	7,665	-	4,705	-	-	-	-	79,588
279	Oldham County	2,204,144	117,573	-	154,094	-	-	8,945	-	2,466,867
490	Orange Co. AD	1,034,351	82,808	-	71,295	-	-	-	-	1,188,454
421	Orange Co. DD	3,802,085	289,289	-	253,843	-	-	96,279	-	4,248,938
665	Orange Co. ESD #1	377,713	58,533	-	25,605	-	54,787	-	-	407,064
803	Orange Co. ESD #2	280,763	31,932	-	19,653	-	-	-	-	332,348
660	Orange Co. Nav. & Port Dist.	425,112	55,785	-	26,525	-	118,138	-	-	389,283
631	Orange Co. WCID #1	1,787,384	109,814	-	123,865	-	20,552	2,026	-	1,998,484
280	Orange County	24,029,043	1,853,960	-	1,547,049	-	3,285,809	222,938	(82)	23,921,386
730	Palo Duro WD	14,992	13,781	-	1,028	-	-	3,292	-	26,509
723	Palo Pinto AD	1,032,373	59,178	-	72,266	-	-	-	-	1,163,817
281	Palo Pinto County	8,778,992	716,201	-	608,587	-	193,292	47,767	-	9,862,721
282	Panola County	8,316,035	670,160	-	553,610	-	456,292	268,210	-	8,815,303
717	Parker Co. AD	2,554,571	214,665	-	173,014	-	274,136	40,062	-	2,628,051
922	Parker Co. ESD #1	1,415,853	439,198	2,040	93,824	-	78,147	8,538	-	1,864,229
1173	Parker Co. ESD #6	-	470	-	-	-	-	-	-	470
784	Parker Co. HD	5,819,804	997,830	-	400,915	-	68,904	64,767	-	7,084,877

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
754	Parker Co. SUD	274,170	35,052	-	17,346	-	46,524	-	-	280,043
283	Parker County	35,017,689	2,677,182	-	2,322,558	-	2,610,772	417,277	-	36,989,380
747	Parmer Co. AD	244,345	16,386	-	17,104	-	-	-	-	277,835
284	Parmer County	2,512,357	210,483	-	171,592	-	20,927	81,798	-	2,791,706
765	Pecan Valley GCD	56,442	9,112	-	3,951	-	-	-	-	69,504
494	Pecos Co. AD	382,727	23,908	-	26,600	-	-	4,483	-	428,752
1145	Pecos Co. Memorial HD	-	888,746	-	-	-	-	15,538	-	873,208
774	Pecos Co. WCID #1	142,753	22,979	-	9,958	-	-	1,052	-	174,637
285	Pecos County	29,406,351	1,007,013	-	1,964,016	-	2,168,674	508,340	(10,763)	29,711,130
796	Permian Basin Reg. Plan. Comsn.	1,058,307	103,372	-	68,369	-	-	87,302	-	1,142,746
673	Permian Reg. Med Ctr.	21,791,682	2,021,694	-	1,501,026	-	265,573	221,430	-	24,827,399
707	Pineywoods GCD	32,105	7,721	-	2,247	-	-	-	-	42,074
697	Polk CAD	907,728	68,508	-	61,609	-	-	42,371	-	995,474
739	Polk Co. FWSD #2	496,533	49,017	-	34,757	-	-	-	-	580,307
286	Polk County	13,259,002	1,104,661	-	892,145	-	498,690	279,670	-	14,477,448
676	Port of Bay City Auth.	275,469	11,303	-	19,283	-	-	-	-	306,055
449	Port of Beaumont ND	4,479,937	361,135	-	313,324	-	49,559	-	-	5,104,836
620	Port of Corpus Christi Auth.	19,138,848	1,783,707	-	1,261,932	-	1,586,199	148,401	-	20,449,887
622	Port of Port Arthur ND	2,254,393	185,411	-	151,105	-	81,559	15,572	-	2,493,778
726	Post Oak Savannah GCD	483,847	43,436	-	32,332	-	-	24,105	-	535,509
489	Potter Co. AD	257,554	-	-	18,029	-	-	-	-	275,583
287	Potter County	44,590,500	2,879,775	-	3,045,966	-	1,697,591	544,165	(112)	48,274,597
560	Potter-Randall Co. ECD	657,972	32,901	-	46,058	-	-	-	-	736,930
840	Prairielands GCD	156,280	36,741	-	10,804	-	-	2,353	-	201,473
626	Presidio AD	253,747	14,340	-	17,573	-	-	1,897	-	283,763
288	Presidio County	2,539,619	187,937	-	171,794	-	135,705	53,096	-	2,710,550
537	Rains Co. AD	376,787	16,744	-	26,375	-	-	-	-	419,906
289	Rains County	2,377,083	283,489	-	162,765	-	47,405	72,619	-	2,703,313
564	Randall Co. AD	2,860,142	152,041	-	199,048	-	-	32,018	-	3,179,213
290	Randall County	36,938,514	2,674,273	-	2,503,624	-	1,799,300	532,961	-	39,784,151
406	Rankin Co. HD – Upton Co.	4,701,992	625,755	-	328,346	-	-	41,159	-	5,614,934
823	Rayburn Country MUD	157,784	27,349	-	10,498	-	-	27,071	-	168,561

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
291	Reagan County	6,087,135	430,694	-	405,960	-	238,940	84,525	-	6,600,324
445	Reagan HD	4,751,557	494,935	-	321,217	-	148,604	109,116	-	5,309,989
1007	Real Co. AD	63,094	20,185	-	4,226	-	-	4,228	-	83,278
292	Real County	954,731	123,950	-	66,325	-	-	8,052	-	1,136,953
505	Red Bluff WPCD – Reeves Co.	316,949	23,932	-	22,175	-	-	-	-	363,056
845	Red River AD	165,593	24,909	-	11,539	-	-	6,790	-	195,250
435	Red River Auth. of TX	1,441,770	158,961	-	89,663	-	289,129	80,780	-	1,320,484
921	Red River Co. SWCD	12,809	1,441	-	897	-	-	-	-	15,146
293	Red River County	2,619,445	254,879	-	177,166	-	22,573	73,505	12,366	2,943,047
786	Reeves Co. AD	381,609	50,863	-	24,968	-	-	67,608	-	389,833
1087	Reeves Co. ESD #1	465,413	466,851	-	32,428	-	-	6,028	-	958,663
1088	Reeves Co. ESD #2	299,676	359,124	-	20,969	-	-	7,218	-	672,552
588	Reeves Co. HD	17,104,436	1,722,134	-	1,121,701	-	1,379,180	305,862	-	18,263,230
294	Reeves County	19,252,480	1,220,924	-	1,311,021	-	558,829	419,120	(205)	20,806,680
543	Refugio Co. DD #1	525,438	13,547	-	36,781	-	-	-	-	575,765
1107	Refugio Co. WCID #1	7,563	4,910	-	529	-	-	-	-	13,003
295	Refugio County	5,943,585	427,756	-	365,144	-	1,099,209	217,414	-	5,419,862
1091	Reg. Pub. Defender Off. Local Govt. Corp	890,438	304,558	-	59,703	-	9,897	48,539	-	1,196,262
801	Rio Grande COG	1,271,916	120,384	-	82,074	-	133,029	9,777	-	1,331,568
1059	Riverbend Water Resources Dist.	-	23,929	-	-	-	-	-	-	23,929
970	Riverside SUD	127,717	22,413	-	8,551	-	-	13,684	-	144,998
296	Roberts County	1,551,233	135,664	-	108,282	-	-	6,236	-	1,788,944
904	Robertson Co. AD	299,167	24,409	-	16,967	-	-	77,094	-	263,449
370	Robertson Co. ESD	158,534	146,611	-	11,078	-	-	337	-	315,887
297	Robertson County	8,772,355	520,488	-	592,109	-	558,706	45,816	-	9,280,430
698	Rockwall CAD	801,649	118,082	-	56,028	-	-	7,373	-	968,386
298	Rockwall County	24,338,406	1,932,941	-	1,658,650	-	715,183	493,746	(164)	26,721,231
299	Runnels County	3,227,812	256,761	-	223,983	-	40,783	55,859	-	3,611,913
612	Rusk Co. AD	608,222	41,113	-	29,482	-	199,145	21,568	-	458,104
848	Rusk Co. GCD	92,041	6,756	-	6,443	-	-	-	-	105,240
300	Rusk County	14,714,465	961,979	-	975,285	-	840,139	243,633	-	15,567,957
863	Sabine Co. AD	80,808	13,668	-	5,657	-	-	-	-	100,133

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			Regular	Other						
301	Sabine County	2,944,520	234,086	12,932	203,327	-	67,073	36,974	-	3,290,818
568	Sabine Pass Port Auth.	324,433	27,131	-	22,710	-	-	-	-	374,274
706	Sabine-Neches ND Jefferson Co.	1,206,165	99,021	-	79,644	-	-	96,966	-	1,287,864
1163	San Augustine CAD	-	4,995	-	-	-	-	-	-	4,995
302	San Augustine County	1,954,066	160,336	-	129,918	-	70,370	45,742	51	2,128,158
553	San Jacinto Co. CAD	815,394	61,726	-	50,914	-	101,845	27,559	-	798,629
990	San Jacinto Co. ESD	18,457	5,933	-	1,292	-	-	-	-	25,682
303	San Jacinto County	6,258,710	621,287	-	419,481	-	339,319	190,266	-	6,769,892
781	San Jacinto SUD	29,974	34,902	-	2,098	-	-	-	-	66,974
1072	San Marcos Housing Auth.	140,847	51,301	-	9,594	-	-	8,711	-	193,030
495	San Patricio Co. AD	663,486	89,892	-	44,807	-	-	66,008	-	732,177
426	San Patricio Co. DD	945,627	55,897	-	66,184	-	-	-	-	1,067,708
750	San Patricio Co. ND	74,553	5,533	-	5,219	-	-	-	-	85,305
304	San Patricio County	27,948,718	2,298,809	-	1,912,387	-	1,077,847	373,723	(261)	30,708,604
422	San Patricio MWD	5,487,047	275,173	-	384,093	-	-	-	-	6,146,313
305	San Saba County	2,317,145	149,765	-	145,778	-	361,639	14,408	-	2,236,641
766	Santo SUD	54,093	11,715	-	3,421	-	-	11,833	-	57,396
1135	Schleicher Co. HD	81,847	110,040	-	5,071	-	-	24,085	-	172,874
306	Schleicher County	1,866,262	129,538	-	121,826	-	188,568	57,946	-	1,871,111
893	Scurry Co. AD	409,384	46,416	-	28,657	-	-	-	-	484,457
760	Scurry Co. HD	13,212,010	761,259	342	888,673	-	322,978	675,941	-	13,863,366
307	Scurry County	12,356,965	740,632	-	825,002	-	579,057	126,609	(444)	13,217,377
983	Seis Lagos UD	55,548	18,967	-	3,542	-	-	6,484	-	71,574
470	Shackelford Co. AD	395,111	11,326	-	24,782	-	50,524	-	-	380,694
308	Shackelford County	1,490,719	118,436	-	102,378	-	13,916	41,287	-	1,656,329
627	Shelby Co. AD	505,340	25,232	-	22,678	-	237,198	11,059	-	304,995
309	Shelby County	4,883,756	417,980	-	326,646	-	299,122	94,708	-	5,234,551
469	Sherman Co. AD	66,161	9,612	-	4,631	-	-	-	-	80,405
310	Sherman County	1,802,837	144,354	-	112,474	-	307,595	51,309	-	1,700,760
555	Smith Co. 911 Comm. Dist.	620,130	25,767	-	43,409	-	-	-	-	689,306
606	Smith Co. AD	3,346,891	155,149	-	234,282	-	-	-	-	3,736,322
385	Smith Co. ESD #2	1,673,073	797,143	-	113,875	-	-	85,872	-	2,498,219

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
311	Smith County	51,262,126	4,436,062	7,751	3,454,984	-	2,771,472	864,173	-	55,525,278
507	Somervell Co. CAD	595,278	38,985	-	39,745	-	27,497	-	-	646,511
699	Somervell Co. WD	667,717	50,803	-	46,740	-	-	-	-	765,260
312	Somervell County	7,409,369	641,543	-	496,976	-	341,575	117,473	(4,406)	8,093,247
795	South Plains Assoc. of Governments	1,440,744	142,285	-	96,387	-	62,651	14,069	-	1,602,696
894	South Rains SUD	173,635	20,207	-	10,987	-	30,182	-	-	174,648
645	South TX Dev. Council	1,556,147	93,323	-	106,971	-	-	80,963	-	1,675,479
768	Southeast TX GCD	108,169	6,272	-	7,572	-	-	-	-	122,013
1106	Southwest Fannin SUD	56,051	29,699	-	3,813	-	-	6,262	-	83,302
930	STAR Transit	838,122	150,813	-	54,168	-	12,808	97,945	31	932,319
536	Starr Co. AD	702,751	51,395	-	42,999	-	101,614	11,735	-	683,796
313	Starr County	14,987,211	1,058,485	-	1,012,658	-	537,191	281,178	34,440	16,205,545
869	Stephens Co. TAD	59,969	12,622	-	3,567	-	-	9,048	-	67,110
314	Stephens County	2,540,489	193,133	-	169,598	-	180,510	46,436	-	2,676,274
837	Sterling Co. AD	17,792	5,278	-	1,245	-	-	-	-	24,316
315	Sterling County	2,014,478	256,862	-	128,313	-	139,022	74,070	-	2,186,561
724	Stonewall Co. AD	66,352	6,543	-	4,115	-	-	8,301	-	68,709
316	Stonewall County	1,402,669	88,983	2,500	97,010	-	3,668	-	(3,626)	1,591,120
458	Stonewall Memorial HD	2,941,285	260,478	-	195,364	-	104,414	113,092	-	3,179,620
539	Stratford HD — Sherman Co.	1,626,037	117,590	-	111,078	-	52,282	41,024	(3,812)	1,765,211
573	Sutton Co. HD	4,641,701	361,756	-	308,038	-	107,689	201,623	(222)	5,002,405
317	Sutton County	4,692,435	237,248	-	318,611	-	194,328	18,378	-	5,035,588
460	Swisher Co. AD	54,567	8,271	-	3,820	-	-	-	-	66,658
318	Swisher County	1,856,359	158,343	-	132,333	-	358,134	130,302	-	1,658,599
574	TAD of Cottle Co.	102,122	3,738	-	7,149	-	-	-	-	113,009
356	Talty SUD	159,633	33,033	-	9,965	-	-	16,752	-	185,879
607	Tarrant AD	23,270,081	1,117,123	-	1,511,967	-	1,970,009	85,338	-	23,843,824
545	Tarrant Co. 911 EAD	2,092,587	195,207	-	140,680	-	-	89,984	-	2,338,490
319	Tarrant County	402,521,060	27,651,811	92,895	26,687,901	-	30,325,176	4,281,280	2,176	422,345,035
320	Taylor County	38,385,599	2,856,437	-	2,561,269	-	2,465,726	543,138	-	40,794,440
354	TCDRS	19,816,653	1,248,218	-	1,315,844	-	1,172,994	16,260	-	21,191,460
753	Terrell Co. WCID #1	153,140	9,100	-	5,940	-	144,247	-	-	23,932

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
321	Terrell County	869,152	89,628	-	52,670	-	173,410	32,345	-	805,696
322	Terry County	3,715,609	339,074	-	254,470	-	90,668	83,372	-	4,135,112
402	Terry Memorial HD	7,202,683	434,536	-	476,703	-	541,055	201,213	(3,366)	7,375,020
1081	Throckmorton CAD	16,099	5,558	-	1,127	-	-	-	-	22,784
323	Throckmorton County	893,934	193,571	-	60,882	-	29,631	406	-	1,118,350
742	Titus Co. AD	324,343	41,592	-	22,558	-	-	6,926	-	381,567
501	Titus Co. FWSD	547,084	39,643	-	38,296	-	-	-	-	625,023
324	Titus County	6,397,354	538,317	-	429,730	-	293,109	155,977	713	6,915,603
1124	Tom Green Co. AD	-	79,384	-	-	-	-	-	-	79,384
325	Tom Green County	36,732,966	2,914,441	-	2,463,716	-	2,090,824	630,316	-	39,389,983
1159	Tomball Hospital Auth.	-	11,742	-	-	-	-	-	-	11,742
601	Travis CAD	9,534,084	816,858	-	647,283	-	250,038	118,152	-	10,630,035
720	Travis Co. ESD #1	2,657,887	576,526	-	184,778	-	-	55,385	-	3,363,806
980	Travis Co. ESD #11	2,251,284	571,889	-	156,370	-	-	27,647	-	2,951,896
957	Travis Co. ESD #12	1,373,497	337,625	-	94,936	-	-	30,831	-	1,775,226
836	Travis Co. ESD #2	8,928,626	1,664,387	-	617,972	-	50,070	191,420	-	10,969,495
371	Travis Co. ESD #5	498,904	121,781	-	34,923	-	-	-	-	655,608
1123	Travis Co. ESD #8	355,852	354,927	-	24,841	-	-	1,393	-	734,227
326	Travis County	452,698,566	32,321,541	51,241	30,017,226	-	37,144,355	4,755,334	(1,233)	473,190,117
659	Tri-County SUD	339,135	16,992	-	23,739	-	-	-	-	379,867
633	Trinity Bay Conservation Dist.	2,698,999	212,875	-	176,648	-	314,088	19,873	-	2,754,560
857	Trinity Co. AD	416,903	39,110	-	29,142	-	-	1,193	-	483,961
327	Trinity County	2,202,167	293,342	-	150,581	-	47,039	68,349	-	2,530,702
829	Trinity Glen Rose GCD	83,336	12,225	-	3,672	-	38,747	-	-	60,485
1150	Trinity-Neches SWCD #422	-	426	-	-	-	-	-	-	426
790	Trophy Club MUD #1	782,166	93,364	-	54,417	-	-	-	-	929,946
735	Two Way SUD	543,423	34,549	-	38,040	-	-	-	-	616,011
437	TX Assoc. of Counties	19,838,340	1,575,979	-	1,286,392	-	1,785,063	172,814	-	20,742,833
634	TX Eastern 911 Network	385,625	5,483	-	8,594	-	262,855	-	-	136,847
471	Tyler Co. AD	593,960	42,344	-	40,276	-	32,788	-	-	643,792
328	Tyler County	7,241,256	445,523	-	469,751	-	814,158	50,840	-	7,291,532
561	United ID – Hidalgo Co.	1,434,127	81,365	-	98,410	-	223,238	92	-	1,390,572

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CHANGES IN EMPLOYEES SAVING FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions				Deductions			Balances Dec. 31, 2024
			Member Deposits		Interest	Employer Termination Transfers ²	Retirement Transfers to SAF or CSARF ³	Withdrawals	Net Escheatments	
			Regular	Other						
834	Upper Brushy Creek WCID	161,753	21,523	-	9,350	-	34,220	-	-	158,405
830	Upper Leon River MWD	398,073	54,738	-	26,974	-	-	34,364	-	445,421
387	Upper Sabine Valley SWMD	110,679	25,356	-	7,503	-	-	12,455	-	131,083
792	Upper Trinity GCD	321,373	42,017	-	21,678	-	-	27,637	-	357,430
1151	Upshur Co. AD	-	31,306	-	-	-	-	-	-	31,306
329	Upshur County	9,348,904	674,104	35,000	624,339	-	494,211	100,078	1,419	10,086,638
682	Upton Co. AD	246,836	21,991	-	17,279	-	-	-	-	286,106
330	Upton County	7,008,736	417,368	-	485,142	-	160,094	101,578	-	7,649,574
843	Uvalde Co. AD	146,752	38,115	-	9,450	-	19,779	8,287	-	166,250
331	Uvalde County	13,130,070	979,893	-	890,159	-	584,936	91,611	-	14,323,576
332	Val Verde County	11,915,350	1,124,870	-	772,637	-	1,081,227	230,708	(126)	12,501,048
663	Valley MUD #2 – Cameron Co.	605,873	60,904	-	36,696	-	-	122,191	-	581,282
586	Valwood Improvement Auth. – Dallas Co.	1,261,421	29,832	-	87,765	-	99,729	-	-	1,279,288
672	Van Zandt Co. AD	643,329	62,692	-	44,351	-	-	15,630	-	734,742
333	Van Zandt County	8,384,483	818,035	-	551,786	-	578,135	293,767	(672)	8,883,075
420	Velasco DD – Brazoria Co.	3,608,927	201,380	-	242,950	-	273,639	29,065	-	3,750,553
1113	Verona SUD	23,193	14,599	-	1,624	-	-	-	-	39,416
423	Victoria Co. DD #3	131,885	16,719	-	9,232	-	-	-	-	157,836
767	Victoria Co. GCD	150,582	23,536	-	10,313	-	-	12,437	-	171,994
334	Victoria County	41,565,016	2,529,115	-	2,787,781	-	2,969,323	535,151	-	43,377,438
872	Walker Co. AD	448,256	80,629	-	30,356	-	38,516	374	-	520,351
1085	Walker Co. ESD #2	102,941	82,651	-	7,206	-	-	-	-	192,798
748	Walker Co. SUD	430,250	32,961	-	26,700	-	113,172	-	-	376,738
335	Walker County	27,460,831	1,881,720	-	1,840,434	-	1,602,994	270,028	-	29,309,964
773	Waller Co. AD	843,606	107,053	-	59,018	-	-	870	-	1,008,807
336	Waller County	16,591,453	1,550,016	-	1,131,008	-	350,215	398,415	-	18,523,847
1048	Waller-Harris Co. ESD #200	469,492	402,741	-	32,545	-	1,041	10,661	-	893,076
565	Ward Co. CAD	154,240	11,952	-	10,753	-	-	2,868	-	174,077
1133	Ward Co. ID #1	10,947	14,789	-	729	-	2,022	-	-	24,443
337	Ward County	9,982,812	812,473	-	659,348	-	745,871	165,726	-	10,543,036
444	Ward Memorial Hospital	8,597,723	578,200	-	594,392	-	94,113	69,424	(240)	9,607,018
338	Washington County	14,363,205	1,203,111	-	967,947	-	693,199	291,886	(52)	15,549,229

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			Regular	Other						
1164	Water Oriented Rec. Dist. of Comal Co.	-	12,080	-	-	-	-	-	-	12,080
604	Webb Co. AD	4,225,675	253,481	-	291,838	-	55,631	31,542	-	4,683,822
339	Webb County	85,488,331	5,529,750	-	5,794,062	-	4,194,581	1,040,914	118	91,576,529
443	West Central TX COG	8,180,441	401,709	-	560,740	-	453,892	23,987	-	8,665,011
410	West Central TX MWD	1,473,005	117,750	-	85,700	-	417,974	-	-	1,258,480
454	West Jefferson Co. MWD	696,336	39,462	-	48,432	-	19,202	3,237	-	761,790
688	West Nueces-Las Moras SWCD #236	11,562	882	-	809	-	-	-	-	13,254
358	West Travis Co. PUA	1,373,116	264,606	-	93,489	-	-	36,911	-	1,694,300
993	Wharton Co. CAD	293,689	65,853	-	20,263	-	5,973	5,416	-	368,417
621	Wharton Co. WCID #1	163,497	9,317	-	11,445	-	-	-	-	184,258
923	Wharton Co. WCID #2	122,980	13,467	-	5,042	-	75,263	-	-	66,227
340	Wharton County	14,062,743	949,617	-	937,863	-	1,110,273	121,254	-	14,718,696
476	Wheeler Co. AD	182,398	10,074	-	12,768	-	-	-	-	205,239
341	Wheeler County	4,137,304	273,156	-	284,049	-	203,871	114,962	-	4,375,676
427	White River MWD – Dickens Co.	257,726	29,112	-	17,343	-	-	33,497	-	270,684
740	Wichita AD	1,404,529	87,281	-	98,317	-	-	-	-	1,590,127
446	Wichita Co. WID #2	760,165	43,403	-	53,212	-	-	-	-	856,780
342	Wichita County	27,660,393	2,160,567	-	1,873,384	-	830,088	933,924	(97)	29,930,430
559	Wichita-Wilbarger 911 Dist.	204,537	17,407	-	12,604	-	45,460	-	-	189,087
655	Wickson Creek SUD – Brazos Co.	929,210	63,925	-	64,762	-	-	13,802	-	1,044,096
715	Wilbarger Co. AD	206,591	22,375	-	14,461	-	-	-	-	243,427
530	Wilbarger Co. HD	7,672,340	715,820	-	506,936	-	500,031	288,281	(1,229)	8,108,014
343	Wilbarger County	5,033,242	320,449	-	313,854	-	835,917	81,459	-	4,750,168
575	Willacy Co. AD	344,629	23,575	-	24,124	-	-	-	-	392,328
652	Willacy Co. Housing Auth.	109,215	7,598	-	7,645	-	-	-	-	124,458
344	Willacy County	4,498,153	438,431	-	305,324	-	115,076	83,356	-	5,043,476
608	Williamson CAD	6,735,690	468,700	-	454,836	-	298,958	31,735	-	7,328,532
798	Williamson Co. ESD #3	2,042,810	500,794	-	140,548	-	-	65,738	-	2,618,415
361	Williamson Co. ESD #4	1,468,423	362,553	-	102,293	-	-	9,622	-	1,923,648
897	Williamson Co. ESD #5	426,482	156,630	-	29,852	-	-	-	-	612,964
1044	Williamson Co. ESD #7	143,491	90,076	-	9,675	-	-	25,130	-	218,111
345	Williamson County	134,994,735	10,891,639	-	9,072,336	-	7,393,461	1,997,222	-	145,568,026

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			Regular	Other						
479	Wilson Co. AD	736,477	51,949	-	51,337	-	-	3,174	-	836,590
1023	Wilson Co. ESD #1	338,686	177,152	-	23,415	-	4,108	490	-	534,655
386	Wilson Co. ESD #2	-	8,797	-	-	-	-	-	-	8,797
1017	Wilson Co. ESD #3	541,123	191,003	-	36,998	-	-	25,555	-	743,568
1128	Wilson Co. ESD #4	50,041	64,569	-	3,423	-	-	3,624	-	114,409
1140	Wilson Co. ESD #5	-	42,466	-	-	-	-	-	-	42,466
346	Wilson County	6,392,612	826,143	-	428,615	-	458,869	126,348	-	7,062,153
533	Winkler Co. AD	351,885	7,209	-	24,632	-	-	-	-	383,726
389	Winkler Co. HD	2,360,942	577,696	-	153,047	-	229,872	41,023	-	2,820,791
347	Winkler County	9,995,928	551,974	-	632,432	-	1,412,549	74,956	250	9,692,580
1166	Winnie Stowell HD	-	2,689	-	-	-	-	-	-	2,689
937	Wintergarden GCD	61,252	10,861	-	4,288	-	-	-	-	76,401
493	Wise Co. AD	1,665,285	98,585	-	116,318	-	-	10,534	-	1,869,654
348	Wise County	26,867,070	2,100,264	9,115	1,836,503	-	853,978	322,498	-	29,636,478
700	Wood Co. AD	1,113,454	58,066	-	77,942	-	-	-	-	1,249,462
349	Wood County	11,080,097	867,632	-	748,895	-	456,248	166,085	-	12,074,292
1084	Woodbine SUD	116,722	36,959	-	6,948	-	12,109	10,739	-	137,781
991	Wylie Northeast SUD	290,092	43,415	-	20,306	-	-	-	-	353,814
776	Yoakum Co. AD	70,998	10,343	-	4,970	-	-	-	-	86,310
350	Yoakum County	18,334,993	1,378,041	-	1,262,806	-	605,129	232,390	-	20,138,322
1108	Young CAD	54,328	32,009	-	3,803	-	-	-	-	90,141
351	Young County	5,331,275	439,294	-	359,218	-	256,886	149,781	(329)	5,723,448
649	Zapata Co. AD	350,575	17,383	-	24,540	-	-	-	-	392,498
352	Zapata County	13,125,401	802,915	-	863,967	-	1,228,925	150,544	-	13,412,813
935	Zapata SWCD	28,775	3,443	-	2,014	-	-	-	-	34,232
566	Zavala Co. AD	515,894	24,053	-	34,904	-	109,629	735	-	464,488
353	Zavala County	3,753,613	403,575	-	246,508	-	236,946	159,059	-	4,007,692
	Subtotal	9,124,912,569	700,840,685	495,229	610,714,234	-	567,825,610	130,218,577	(90,825)	9,739,009,355
	System Accounts for Terminated Employers ²	15,167,830	-	-	1,026,407	-	870,313	306,232	-	15,017,692
	Totals	\$ 9,140,080,399	\$ 700,840,685	\$ 495,229	\$ 611,740,641	\$ -	\$ 568,695,923	\$ 130,524,809	\$ (90,825)	\$ 9,754,027,047

¹ For a list of abbreviations, see page 30.

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

LIST OF ABBREVIATIONS

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

Changes in the Subdivision Accumulation Fund



CHANGES IN SUBDIVISION ACCUMULATION FUND

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
638	Acton MUD	\$ 4,135,830	\$ 197,497	\$ 209,695	\$ 390,653	\$ 146,555	\$ -	\$ 4,787,120
1120	Agua Poquita SWCD	6,118	2,019	-	546	-	-	8,682
789	Agua SUD	2,259,700	128,545	-	209,130	14,268	-	2,583,107
615	Alamo Area COG	36,581,190	1,897,553	680,461	3,352,137	1,981,551	-	40,529,791
916	Alliance Reg. WA	210,321	47,225	-	19,999	-	-	277,544
691	Anderson Co. CAD	1,696,654	50,297	216,446	167,429	122,911	-	2,007,915
100	Anderson County	44,132,318	1,999,302	887,234	3,993,796	3,273,364	-	47,739,286
875	Andrews Co. AD	604,017	40,839	-	54,924	12,915	-	686,865
101	Andrews County	77,677,357	3,001,689	975,030	6,868,108	6,025,571	-	82,496,613
1137	Angelina & Neches River Auth.	15,013	45,742	2,448	1,552	134	-	64,620
502	Angelina Co. AD	5,801,168	160,055	35,761	507,333	518,762	-	5,985,554
102	Angelina County	69,954,346	2,210,068	937,925	6,309,334	4,777,617	-	74,634,056
684	Angelina-Nacogdoches Co. WCID #1	698,357	16,945	-	59,946	65,440	-	709,808
576	Angleton DD	3,692,109	56,863	60,228	326,167	351,717	-	3,783,650
614	Aquilla WSD – Hill Co.	1,615,232	78,831	13,784	145,585	116,523	-	1,736,908
459	Aransas Co. AD	3,136,507	128,247	-	276,022	218,997	-	3,321,779
668	Aransas Co. ND	2,507,941	141,578	65,860	229,900	152,352	-	2,792,928
103	Aransas County	31,815,454	1,283,894	401,460	2,883,927	2,044,103	-	34,340,632
503	Archer Co. AD	1,146,769	28,256	-	103,338	61,414	-	1,216,949
104	Archer County	9,171,737	283,285	94,133	828,343	710,576	-	9,666,922
964	Ark-Tex COG	1,374,738	239,530	25,234	132,611	16,404	-	1,755,708
1011	Armstrong Co. AD	38,989	9,532	-	3,826	-	-	52,346
105	Armstrong County	2,923,598	81,110	123,771	260,273	260,888	-	3,127,865
551	Atascosa CAD	2,577,688	145,047	60,650	234,727	150,154	-	2,867,959
106	Atascosa County	50,791,850	2,279,219	520,028	4,594,482	2,636,481	-	55,549,098
950	Athens MWA	130,278	16,699	-	12,692	4,768	-	154,901
461	Austin Co. AD	4,939,209	174,690	124,686	444,305	275,367	-	5,407,522
994	Austin Co. ECD	88,734	7,073	36,767	10,257	8,958	-	133,873
1065	Austin Co. ESD #2	38,474	24,550	-	4,399	-	-	67,423
107	Austin County	37,795,250	1,038,320	943,307	3,467,944	2,289,121	-	40,955,699
597	Bacliff MUD	3,068,864	58,907	176,438	278,695	213,831	-	3,369,073
108	Bailey County	7,919,855	173,691	176,580	718,155	794,620	-	8,193,661
945	Ballinger Memorial HD	4,313,727	3,421,234	61,956	406,890	59,059	-	8,144,747
109	Bandera County	30,992,189	1,518,780	387,130	2,811,547	1,696,019	-	34,013,627
918	Bastrop CAD	1,384,317	154,043	40,103	128,748	26,548	-	1,680,663
812	Bastrop Co. ESD #1	813,524	171,019	-	78,927	-	-	1,063,470

¹ For a list of abbreviations, see page 27.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
915	Bastrop Co. ESD #2	388,860	183,850	-	36,917	-	-	609,627
398	Bastrop Co. WCID #2	482,950	109,689	-	45,071	6,622	-	631,088
110	Bastrop County	103,138,681	4,396,667	1,095,802	9,265,163	6,502,337	-	111,393,976
1058	Bastrop Travis Counties ESD #1	47,776	59,234	-	4,840	-	-	111,850
685	Baylor Co. AD	234,395	5,520	-	21,161	13,497	-	247,580
111	Baylor County	7,094,492	218,452	167,267	631,432	642,414	-	7,469,229
613	Bayview ID #11	393,651	6,457	-	37,635	19,122	-	418,621
690	Bayview MUD	272,441	9,676	-	25,831	3,381	-	304,567
1096	Bee Co. AD	51,490	21,786	-	4,870	-	-	78,146
112	Bee County	28,430,321	2,043,809	224,830	2,545,801	1,750,089	-	31,494,672
506	Bell Co. AD	14,939,555	484,919	532,954	1,336,645	1,163,913	-	16,130,160
1154	Bell Co. ESD #1	-	25,158	-	-	-	-	25,158
1142	Bell Co. Public Health Dist.	183,855	530,212	10,852	17,921	1,387	-	741,454
418	Bell Co. WCID #1	8,972,392	367,108	270,915	826,527	427,131	-	10,009,810
378	Bell Co. WCID #3	188,819	41,933	-	19,102	2,971	-	246,881
113	Bell County	286,387,302	10,427,730	4,650,808	25,625,471	20,302,498	-	306,788,813
708	Benbrook WA	6,878,266	433,879	679,532	660,299	397,772	-	8,254,203
472	Bexar AD	81,453,735	2,113,206	1,655,075	7,213,860	5,653,370	-	86,782,506
373	Bexar Co. ESD #10	904,590	333,679	-	86,587	-	-	1,324,856
1103	Bexar Co. ESD #11	421,120	224,033	-	39,945	-	-	685,099
1080	Bexar Co. ESD #12	500,735	225,614	-	48,441	-	-	774,790
861	Bexar Co. ESD #2	5,854,143	1,875,721	-	561,258	540	-	8,290,582
1160	Bexar Co. ESD #3	-	452,802	-	-	-	-	452,802
1167	Bexar Co. ESD #4	-	76,846	-	-	-	-	76,846
1083	Bexar Co. ESD #5	415,017	321,140	-	41,436	-	-	777,593
1001	Bexar Co. ESD #6	3,186	453	-	297	-	-	3,937
828	Bexar Co. ESD #7	3,868,489	736,373	-	362,392	3,380	-	4,963,873
979	Bexar Co. ESD #8	596,151	199,196	-	56,712	6,078	-	845,981
544	Bexar Co. WCID #10	690,898	30,991	-	63,524	47,871	-	737,543
114	Bexar County	1,441,332,000	58,161,839	24,666,974	129,540,103	105,400,040	-	1,548,300,876
716	Bexar Metro 911 Network Dist.	14,264,467	510,182	347,448	1,276,496	582,076	-	15,816,517
737	Bexar-Medina-Atascosa WCID #1	2,189,248	89,228	-	201,499	55,758	-	2,424,216
616	Bistone MWSD – Limestone Co.	1,850,911	50,723	124,762	177,294	60,677	-	2,143,013
1157	Blanco Co. AD	-	33,966	-	-	-	-	33,966
1016	Blanco Co. ESD #2	140,821	106,787	-	14,993	-	-	262,601
115	Blanco County	9,327,855	453,618	173,657	849,458	723,444	-	10,081,144

¹ For a list of abbreviations, see page 27.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
965	Bluebonnet GCD	35,559	7,335	-	3,796	-	-	46,690
525	Borden Co. AD	210,394	7,457	-	19,310	517	-	236,644
116	Borden County	5,264,948	137,618	-	466,342	427,574	-	5,441,334
521	Bosque Co. CAD	1,659,444	185,296	96,504	152,674	162,213	-	1,931,705
117	Bosque County	12,057,100	332,473	112,835	1,086,426	658,533	-	12,930,300
118	Bowie County	70,013,614	2,343,476	898,643	6,252,807	5,487,395	-	74,021,145
508	Brazoria Co. AD	14,646,941	630,887	1,020,134	1,344,759	858,416	-	16,784,305
413	Brazoria Co. CRD #3	13,489,554	802,256	124,484	1,223,339	471,627	-	15,168,006
424	Brazoria Co. DD #4	24,585,693	843,592	309,675	2,175,733	1,200,738	-	26,713,955
681	Brazoria Co. DD #5	1,087,389	101,620	-	100,180	50,408	-	1,238,782
1050	Brazoria Co.ESD #3	604,679	205,275	-	59,651	-	-	869,605
119	Brazoria County	389,570,049	13,973,385	6,734,294	35,009,992	26,321,891	-	418,965,828
689	Brazos CAD	6,974,987	314,989	(236)	619,507	353,590	-	7,555,658
600	Brazos Co. ECD	10,055,859	418,055	-	908,713	459,002	-	10,923,625
1161	Brazos Co. ESD #1	-	32,753	-	-	-	-	32,753
1144	Brazos Co. ESD #2	6,224	16,793	-	593	-	-	23,611
120	Brazos County	237,650,493	11,517,272	3,548,733	21,340,590	15,287,354	-	258,769,734
849	Brazos Regional PUA	1,446,316	101,239	-	131,207	71,540	-	1,607,221
744	Brazos River Auth.	36,903,833	1,842,689	731,217	3,395,439	1,454,047	-	41,419,131
967	Brazos Transit Dist.	6,710,330	195,058	32,816	594,937	250,424	-	7,282,716
806	Brazos Valley COG	7,247,710	459,085	272,887	683,300	226,159	-	8,436,824
809	Brazos Valley GCD	505,631	38,557	-	46,051	-	-	590,239
581	Brewster Co. AD	992,939	16,101	-	88,982	39,915	-	1,058,108
121	Brewster County	13,077,253	464,982	144,840	1,175,206	839,165	-	14,023,116
745	Bright Star-Salem SUD	656,464	46,041	-	62,598	13,839	-	751,265
1134	Briscoe Co. AD	5,032	5,387	-	508	-	-	10,927
122	Briscoe County	2,611,506	69,339	12,271	234,767	185,504	-	2,742,378
1052	Brookeland FWSD	81,178	19,895	-	8,219	-	-	109,292
876	Brookesmith SUD	243,767	29,705	-	24,840	2,192	-	296,119
123	Brooks County	19,908,931	131,886	60,957	1,750,295	1,365,628	-	20,486,441
522	Brookshire MWD	1,535,738	23,158	149,920	148,633	119,824	-	1,737,626
554	Brookshire-Katy DD	923,850	71,403	-	84,520	60,151	-	1,019,622
124	Brown County	25,409,421	851,000	268,061	2,275,363	1,518,251	-	27,285,594
702	Brownsville ID	1,043,674	29,928	135,797	111,368	43,108	-	1,277,659
1055	Brush Country GCD	58,880	8,542	-	5,253	2,834	-	69,841
642	Brushy Creek MUD – Williamson Co.	6,547,195	443,571	308,605	623,781	214,268	-	7,708,885

¹ For a list of abbreviations, see page 27.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
978	Burleson Co. AD	279,021	29,801	-	27,603	5,730	-	330,694
125	Burleson County	15,144,090	808,956	64,800	1,376,114	1,104,492	-	16,289,468
609	Burnet CAD	5,527,073	185,675	-	496,494	241,599	-	5,967,644
126	Burnet County	58,358,139	2,936,109	872,325	5,266,834	3,692,367	-	63,741,040
719	CAD of Bandera Co.	1,337,008	56,132	-	123,366	34,077	-	1,482,429
635	CAD of Johnson Co.	11,419,507	345,383	450,728	1,030,673	520,053	-	12,726,238
602	CAD of Taylor Co.	13,171,837	529,303	298,875	1,167,315	899,034	-	14,268,296
718	Caldwell Co. AD	1,628,246	125,054	-	153,211	25,262	-	1,881,249
127	Caldwell County	21,201,175	785,667	252,307	1,950,766	1,165,467	-	23,024,450
709	Calhoun Co. AD	2,554,143	107,465	82,648	241,428	101,987	-	2,883,698
788	Calhoun Co. E911 ECD	128,363	11,301	-	11,954	-	-	151,617
128	Calhoun County	51,628,318	1,530,801	1,146,466	4,672,509	3,267,705	-	55,710,389
542	Callahan Co. AD	836,434	17,197	-	74,700	69,281	-	859,050
129	Callahan County	5,892,154	142,435	114,889	542,418	426,257	-	6,265,638
618	Cameron Co. AD	15,626,340	483,839	248,000	1,403,124	936,877	-	16,824,425
692	Cameron Co. DD #1	1,378,311	47,831	88,462	133,494	56,585	-	1,591,513
664	Cameron Co. DD #3	1,869,470	77,342	156,390	183,795	181,645	-	2,105,352
686	Cameron Co. DD #5	746,911	24,440	-	65,266	57,772	-	778,844
851	Cameron Co. ECD	1,326,167	89,034	-	116,704	52,299	-	1,479,606
462	Cameron Co. ID #2	4,478,555	64,001	1,218,151	481,846	432,786	-	5,809,767
590	Cameron Co. ID #6	1,058,361	23,689	96,541	99,126	76,985	-	1,200,732
900	Cameron Co. Reg. Mob. Auth.	1,230,698	139,594	-	117,484	-	-	1,487,776
130	Cameron County	317,559,473	10,102,847	4,395,896	28,757,602	17,901,508	-	342,914,310
670	Camp CAD	636,629	32,250	-	62,094	19,777	-	711,195
131	Camp County	9,351,638	357,579	319,371	835,860	867,863	-	9,996,586
367	Caney Creek MUD	169,258	38,259	23,280	18,036	4,544	-	244,288
379	Canyon Lake CLD	126,422	27,770	-	11,866	3,474	-	162,584
1021	Canyon Reg. WA	665,120	234,370	-	61,948	4,985	-	956,453
132	Carson County	13,036,108	351,594	-	1,162,564	864,164	-	13,686,102
610	Cass Co. AD	1,352,584	66,294	-	120,888	73,925	-	1,465,841
133	Cass County	29,531,589	868,023	467,553	2,634,992	2,414,933	-	31,087,225
134	Castro County	10,802,176	319,097	587,106	984,216	838,769	-	11,853,827
362	Central Texas COG	796,298	787,150	12,697	75,913	2,817	-	1,669,241
862	Central TX GCD	248,084	27,627	57,998	25,880	12,649	-	346,940
712	Central TX Reg. Mob. Auth.	14,272,678	1,026,966	-	1,258,135	751,853	-	15,805,926
648	Central WCID – Angelina Co.	410,344	10,250	-	38,707	10,181	-	449,119

¹ For a list of abbreviations, see page 27.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
531	Chambers Co. AD	5,799,285	178,686	-	511,238	266,620	-	6,222,590
548	Chambers Co. Public HD	12,001,194	766,520	311,102	1,126,146	302,856	-	13,902,105
135	Chambers County	110,002,372	5,850,331	1,397,386	9,828,610	7,071,103	-	120,007,595
1099	Chambers-Liberty Co. ND	39,551	14,883	-	4,234	-	-	58,668
136	Cherokee County	38,377,162	1,347,619	584,351	3,463,687	2,710,773	-	41,062,046
511	Childress Co. AD	170,424	8,276	55,817	17,289	3,219	-	248,587
582	Childress Co. HD	32,285,259	1,336,547	728,743	3,059,210	1,448,908	-	35,960,851
137	Childress County	4,151,045	151,494	202,229	389,477	199,548	-	4,694,698
1098	Childress Housing Auth.	15,689	6,756	-	1,504	-	-	23,949
1114	Chillicothe HD	32,939	19,146	-	3,448	-	-	55,533
986	City of Quanah Housing Auth.	202,222	23,666	-	19,438	-	-	245,325
485	Clay Co. AD	1,300,660	91,520	48,834	115,043	150,902	-	1,405,155
138	Clay County	16,289,662	444,849	368,825	1,453,973	1,366,292	-	17,191,018
703	Coastal Bend GCD	310,457	57,258	-	30,057	-	-	397,772
722	Coastal Plains GCD	125,051	9,532	-	12,033	-	-	146,616
477	Cochran Co. AD	529,011	-	-	46,011	30,763	-	544,259
139	Cochran County	14,047,264	312,177	464,768	1,256,899	838,049	-	15,243,060
751	Coke CAD	242,909	13,367	29,696	21,324	24,250	-	283,047
946	Coke Co. SWCD #219	9,026	1,013	-	872	341	-	10,570
140	Coke County	6,410,994	203,473	69,304	572,002	548,683	-	6,707,090
141	Coleman County	7,807,040	121,321	110,581	706,472	519,785	-	8,225,629
457	Collin Co. CAD	49,066,505	1,893,864	830,929	4,362,208	2,967,132	-	53,186,373
142	Collin County	651,231,979	15,459,538	8,662,803	58,049,287	34,754,448	-	698,649,159
961	Collingsworth Co. AD	123,588	11,507	-	11,104	1,025	-	145,174
143	Collingsworth County	3,563,943	150,558	-	319,977	178,411	-	3,856,066
144	Colorado County	32,312,653	1,287,410	267,003	2,910,975	1,976,654	-	34,801,387
623	Comal AD	6,477,747	432,786	16,292	574,726	427,073	-	7,074,479
775	Comal Co. ESD #3	6,746,393	1,046,287	-	635,426	42,921	-	8,385,184
145	Comal County	127,051,089	6,394,535	1,910,294	11,575,038	7,221,447	-	139,709,509
996	Comanche CAD	156,900	43,591	-	14,864	-	-	215,355
146	Comanche County	14,983,807	665,825	136,114	1,336,588	1,339,128	-	15,783,206
762	Combined Consumers SUD	1,281,161	160,570	-	121,327	-	-	1,563,059
366	Concho CAD	152,917	27,573	-	14,129	-	-	194,619
636	Concho Co. HD	3,863,580	125,112	-	359,469	196,627	-	4,151,534
147	Concho County	5,897,742	169,023	204,713	540,767	386,522	-	6,425,724
759	Concho Valley COG	15,139,597	989,334	218,560	1,373,307	425,047	-	17,295,751

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
487	Cooke Co. AD	4,716,772	158,654	159,138	421,395	367,127	-	5,088,831
148	Cooke County	47,545,857	1,664,539	1,529,981	4,344,445	2,570,506	-	52,514,316
1143	Corpus Christi Downtown MD	12,583	55,877	-	1,205	-	-	69,665
149	Coryell County	35,958,477	1,197,924	405,122	3,232,434	2,426,780	-	38,367,177
150	Cottle County	1,872,278	50,870	-	166,459	131,377	-	1,958,229
856	County Line SUD	39,893	133,442	14,083	4,410	8,401	-	183,428
727	Cow Creek GCD	346,175	21,882	-	33,565	-	-	401,621
392	Crane Co. AD	73,418	10,211	-	6,644	-	-	90,274
757	Crane Co. HD	7,122,171	492,339	198,098	655,948	338,556	-	8,130,000
151	Crane County	25,411,841	898,075	136,222	2,226,947	1,908,243	-	26,764,841
907	Crockett Co. AD	137,742	10,688	-	12,547	6,960	-	154,018
409	Crockett Co. WCID #1	3,033,535	29,569	-	261,742	255,243	-	3,069,603
152	Crockett County	25,737,813	630,263	857,407	2,347,224	2,033,052	-	27,539,655
532	Crosby Co. AD	440,691	7,433	-	40,037	27,888	-	460,273
153	Crosby County	6,676,269	205,794	-	602,553	468,607	-	7,016,009
603	Crosby MUD	2,596,004	61,315	-	235,606	119,196	-	2,773,729
710	Cross Roads SUD	245,478	7,163	-	23,478	13,182	-	262,936
902	Crystal Clear SUD	784,602	85,308	1,329	77,007	15,994	-	932,252
154	Culberson County	9,554,043	434,027	546,839	898,128	633,498	-	10,799,540
1000	Cypress Springs SUD	900,953	236,730	-	82,197	52,080	-	1,167,801
771	Dallam Co. AD	342,605	29,971	-	33,135	-	-	405,711
155	Dallam County	14,072,674	571,205	78,790	1,244,905	991,767	-	14,975,807
467	Dallas CAD	138,227,975	4,058,614	4,857,503	12,437,658	9,260,348	-	150,321,401
430	Dallas Co. Park Cities MUD	9,104,324	311,348	449,581	840,986	697,765	-	10,008,474
156	Dallas County	2,259,617,719	72,707,239	41,989,358	203,299,838	155,772,297	-	2,421,841,855
463	Dawson Co. CAD	1,665,600	22,295	-	147,898	76,159	-	1,759,634
157	Dawson County	22,661,660	799,095	822,793	2,068,353	1,478,359	-	24,873,542
578	Deaf Smith Co. HD	13,157,222	368,844	189,549	1,242,831	724,129	-	14,234,317
158	Deaf Smith County	27,681,130	900,651	305,096	2,473,409	1,922,684	-	29,437,601
363	Deep East TX COG	1,750,591	258,288	56,315	168,560	32,958	-	2,200,796
855	Delta Co. AD	182,013	8,737	1,392	17,034	5,147	-	204,029
734	Delta Co. MUD	224,005	10,377	-	22,143	3,813	-	252,712
159	Delta County	3,786,619	216,654	111,331	357,598	274,172	-	4,198,030
732	Delta Lake ID	1,492,843	65,773	20,014	145,631	56,219	-	1,668,043
583	Denco Area 911 Dist. – Denton Co.	5,964,433	172,344	107,294	550,212	148,408	-	6,645,875
482	Denton CAD	40,730,508	1,137,930	253,295	3,559,553	2,459,594	-	43,221,691

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
1136	Denton Co. ESD #1	401,731	627,984	-	38,252	-	-	1,067,967
783	Denton Co. Transportation Auth.	2,979,281	432,303	14,872	277,637	53,996	-	3,650,098
160	Denton County	459,868,712	22,168,504	6,238,849	41,433,995	28,167,008	-	501,543,051
466	DeWitt Co. AD	2,979,583	34,306	40,701	267,074	172,246	-	3,149,418
161	DeWitt County	20,051,178	604,706	231,515	1,834,889	1,306,509	-	21,415,779
764	Dickens Co. AD	215,016	14,795	-	18,823	16,029	-	232,605
162	Dickens County	4,293,045	334,085	147,284	389,243	376,913	-	4,786,743
163	Dimmit County	22,120,961	1,256,578	43,120	1,960,475	643,797	-	24,737,337
164	Donley County	2,793,701	69,917	42,664	263,197	196,741	-	2,972,738
929	Duval Co. AD	229,950	24,463	-	21,274	-	-	275,687
880	Duval Co. GCD	99,975	17,544	-	9,181	-	-	126,700
165	Duval County	16,453,502	433,798	177,062	1,484,065	1,277,807	-	17,270,620
1062	East Central SUD	503,031	222,141	-	46,777	2,905	-	769,044
879	East Fork SUD	1,193,151	99,227	-	108,251	438	-	1,400,192
376	East Harris Co. ESJPB	570,986	114,510	-	54,742	-	-	740,238
825	East Medina Co. SUD	636,129	75,041	32,444	60,907	30,418	-	774,102
1102	East TX COG	1,196,984	981,005	29,581	120,766	4,287	-	2,324,049
1079	East TX MUD Smith Co.	94,508	78,802	-	9,354	29,529	-	153,135
593	Eastland Co. AD	2,065,398	67,526	-	181,293	176,134	-	2,138,083
166	Eastland County	18,121,920	809,796	303,187	1,630,953	1,454,261	-	19,411,595
624	ECD of Ector Co.	2,443,256	180,910	-	212,105	165,746	-	2,670,526
939	Ector Co. AD	3,145,038	285,866	109,617	289,682	72,006	-	3,758,197
580	Ector Co. HD	442,763,040	11,468,000	7,231,447	40,154,475	27,354,182	-	474,262,780
167	Ector County	244,104,657	9,217,721	1,409,989	21,445,162	18,731,601	-	257,445,928
448	Edwards Aquifer Auth. — Bexar Co.	22,134,688	981,735	985,948	2,061,972	1,130,209	-	25,034,134
628	Edwards CAD	437,540	18,123	-	38,798	8,343	-	486,118
168	Edwards County	4,264,134	195,209	163,984	395,715	215,156	-	4,803,886
819	El Paso CAD	17,428,515	2,068,073	51,930	1,607,644	422,874	-	20,733,289
567	El Paso Co. 911 Dist.	5,927,722	241,465	169,641	533,891	321,875	-	6,550,844
1013	El Paso Co. ESD #1	418,615	310,535	-	38,450	1,011	-	766,589
936	El Paso Co. ESD #2	1,482,315	217,825	-	136,495	4,333	-	1,832,302
541	El Paso Co. HD	452,783,743	24,013,895	6,653,874	41,597,821	22,961,926	-	502,087,407
1004	El Paso Co. WID #1	1,356,264	270,934	81,833	135,756	28,062	-	1,816,725
170	El Paso County	1,056,055,020	44,361,373	18,803,536	94,255,067	69,892,567	-	1,143,582,428
963	El Paso MHMR	12,336,701	1,960,521	137,481	1,233,527	104,153	-	15,564,077
395	Electra Housing Auth.	193,030	21,346	24,045	18,933	8,886	-	248,468

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
976	Ellis AD	4,703,596	363,084	57,003	413,859	55,786	-	5,481,756
169	Ellis County	111,524,816	5,197,895	1,823,302	10,108,843	6,785,059	-	121,869,796
1005	Elm Ridge WCID of Denton Co.	974,082	341,283	38,064	81,928	20,408	-	1,414,949
859	Emerald Bay MUD	55,221	26	-	5,243	-	-	60,490
850	Erath Co. AD	1,851,074	214,716	67,397	167,420	118,213	-	2,182,395
171	Erath County	45,001,375	1,260,562	1,784,950	4,059,147	2,739,393	-	49,366,640
563	Falls Co. AD	727,757	31,004	7,428	64,669	36,400	-	794,458
172	Falls County	17,012,116	631,396	130,237	1,527,246	1,263,569	-	18,037,426
644	Fannin CAD	2,609,955	166,419	45,198	234,446	133,964	-	2,922,054
173	Fannin County	26,627,177	814,464	639,633	2,396,308	1,739,345	-	28,738,236
174	Fayette County	50,673,447	1,936,656	347,233	4,572,102	3,552,083	-	53,977,355
951	Fern Bluff MUD	416,443	76,423	-	41,091	-	-	533,957
914	Fisher Co. AD	45,150	17,258	-	4,093	-	-	66,501
432	Fisher Co. HD	9,748,122	191,311	339,065	887,300	677,172	-	10,488,625
175	Fisher County	5,246,924	170,549	60,924	473,596	415,477	-	5,536,516
176	Floyd County	10,355,843	238,454	63,351	921,732	592,652	-	10,986,728
1090	Foard Co. AD	49,306	17,874	-	4,322	-	-	71,502
360	Foard County	1,662,665	86,496	-	146,249	6,134	-	1,889,276
474	Fort Bend CAD	27,407,130	1,608,145	314,606	2,442,505	1,446,209	-	30,326,177
974	Fort Bend Co. ESD #2	2,595,671	460,114	21,332	251,466	29,593	-	3,298,990
390	Fort Bend Co. ESD #4	2,397,956	485,001	19,982	219,644	932	-	3,121,651
1063	Fort Bend Co. ESD #7	374,509	203,699	-	35,211	-	-	613,419
782	Fort Bend Co. WCID #2	4,191,496	416,120	-	388,798	79,963	-	4,916,451
178	Fort Bend County	706,452,419	31,465,326	15,151,401	64,066,947	43,418,821	-	773,717,272
932	Fort Clark MUD	97,744	11,356	-	10,052	-	-	119,152
860	Fort Griffin SUD	54,983	9,903	-	5,601	-	-	70,487
769	Four Way SUD	318,796	24,255	-	30,569	-	-	373,620
179	Franklin County	13,976,641	509,861	65,895	1,239,200	870,138	-	14,921,459
1038	Freer WCID	624,871	163,684	-	54,044	-	-	842,598
693	Freestone Co. AD	2,804,988	119,537	9,427	252,874	95,126	-	3,091,700
180	Freestone County	27,389,527	1,011,580	131,871	2,414,462	2,303,532	-	28,643,908
509	Frio Co. AD	2,492,641	79,331	-	222,436	198,164	-	2,596,245
181	Frio County	20,950,696	793,239	77,304	1,873,224	1,143,792	-	22,550,672
1126	Frognot SUD	11,176	12,146	-	1,108	-	-	24,429
761	Gaines Co. AD	740,564	32,448	-	67,498	35,541	-	804,969
182	Gaines County	39,040,891	815,634	430,388	3,507,441	2,571,268	-	41,223,085

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
546	Galveston CAD	19,841,956	801,390	-	1,732,673	1,605,888	-	20,770,131
547	Galveston Co. Consolidated DD	4,171,755	132,183	-	372,315	207,990	-	4,468,264
464	Galveston Co. DD #1	1,892,320	78,049	-	171,895	105,432	-	2,036,832
433	Galveston Co. DD #2	5,156,506	123,787	-	449,969	317,890	-	5,412,371
589	Galveston Co. ECD	4,178,397	383,334	-	369,470	180,165	-	4,751,037
1148	Galveston Co. ESD #2	-	213,726	-	-	-	-	213,726
821	Galveston Co. FWSD #6	844,006	31,391	64,876	78,573	9,150	-	1,009,696
752	Galveston Co. Health Dist.	17,240,787	741,058	507,500	1,722,875	561,227	-	19,650,993
407	Galveston Co. WCID #1	17,128,656	502,618	171,714	1,536,779	1,008,084	-	18,331,682
1020	Galveston Co. WCID #8	402,705	79,705	-	37,055	7,488	-	511,976
183	Galveston County	404,178,496	10,454,483	4,925,579	36,015,075	29,131,101	-	426,442,532
473	Garza CAD	687,497	20,089	-	58,953	84,020	-	682,519
908	Garza Co. Health Care Dist.	202,883	10,450	-	17,970	-	-	231,302
184	Garza County	11,241,190	191,692	23,154	1,003,448	650,301	-	11,809,183
885	Gillespie CAD	986,258	90,059	65,063	92,174	9,028	-	1,224,526
955	Gillespie Co. SWCD	16,045	2,298	-	1,653	-	-	19,997
185	Gillespie County	35,942,608	1,828,565	961,108	3,226,640	2,218,927	-	39,739,993
942	Glasscock Co. AD	120,159	16,578	-	11,236	-	-	147,973
186	Glasscock County	11,103,265	758,389	80,066	980,695	609,690	-	12,312,725
1093	Goliad Co. AD	-	4,807	-	-	-	-	4,807
187	Goliad County	13,482,153	320,577	281,542	1,227,191	930,027	-	14,381,436
498	Gonzales CAD	3,323,399	135,899	106,479	304,232	171,735	-	3,698,273
1067	Gonzales Co. ESD #1	145,093	160,955	-	15,828	-	-	321,875
188	Gonzales County	28,731,590	1,585,844	201,128	2,582,423	1,475,239	-	31,625,745
886	Graham Reg. Med. Ctr.	4,323,576	210,130	124,035	426,013	81,713	-	5,002,041
518	Gray Co. AD	2,453,633	42,567	-	216,536	161,247	-	2,551,490
189	Gray County	25,777,853	643,961	505,282	2,294,517	1,842,322	-	27,379,290
475	Grayson CAD	12,573,778	566,656	191,204	1,124,857	776,450	-	13,680,045
190	Grayson County	113,776,562	3,416,300	2,191,867	10,160,244	7,663,733	-	121,881,240
528	Greater Harris Co. 911 Emerg. Network	20,626,208	651,499	-	1,837,971	849,006	-	22,266,672
429	Greenbelt MIWA – Donley Co.	3,694,538	56,156	-	341,316	148,111	-	3,943,900
191	Gregg County	142,849,010	3,955,009	1,404,073	12,777,396	9,468,354	-	151,517,133
483	Grimes Co. AD	4,477,898	110,434	5,141	397,615	247,052	-	4,744,035
192	Grimes County	27,319,280	1,051,691	337,202	2,481,961	1,499,344	-	29,690,790
587	Guadalupe AD	6,502,311	310,893	281,138	600,067	332,918	-	7,361,491
380	Guadalupe Co. GCD	64,227	17,419	-	6,012	-	-	87,657

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
193	Guadalupe County	119,013,244	6,231,425	2,742,884	10,857,099	6,741,173	-	132,103,479
388	Guadalupe-Blanco River Auth.	7,404,177	1,679,639	56,391	713,462	90,743	-	9,762,926
1110	Gulf Coast Protection Dist.	59,382	47,875	-	5,558	-	-	112,814
526	Gulf Coast WA – Galveston Co.	27,090,177	1,088,126	173,231	2,420,173	2,147,266	-	28,624,440
355	Hale Co. AD	50,263	53,067	-	4,715	576	-	107,470
194	Hale County	38,264,480	1,732,401	1,419,672	3,480,778	2,733,132	-	42,164,199
787	Hall Co. AD	101,396	5,699	-	9,940	764	-	116,271
195	Hall County	4,906,582	126,653	95,620	445,169	439,999	-	5,134,025
1071	Hamilton Co. AD	89,126	26,441	-	8,251	-	-	123,818
196	Hamilton County	6,068,377	121,353	97,835	556,647	457,462	-	6,386,750
585	Hansford Co. HD	15,519,214	601,865	427,109	1,439,642	763,713	-	17,224,117
197	Hansford County	10,081,529	186,144	52,233	898,593	722,082	-	10,496,417
198	Hardeman County	7,517,547	191,243	121,284	682,309	549,039	-	7,963,345
527	Hardin Co. AD	4,028,835	117,833	15,041	352,689	276,656	-	4,237,742
887	Hardin Co. ESD #2	589,330	122,184	-	56,387	5,151	-	762,750
199	Hardin County	57,757,622	2,504,925	1,075,934	5,188,437	3,832,378	-	62,694,540
571	Harlingen ID Cameron Co. #1	5,779,798	77,091	273,683	539,105	335,182	-	6,334,495
598	Harris CAD	262,530,334	9,748,877	3,674,228	23,363,547	15,718,895	-	283,598,090
374	Harris Co. ESD #10	3,822,057	884,500	-	365,668	12,224	-	5,060,001
1095	Harris Co. ESD #11	4,535,309	1,881,799	-	442,963	-	-	6,860,071
985	Harris Co. ESD #12	2,264,926	379,543	-	212,646	13,693	-	2,843,422
842	Harris Co. ESD #13	3,891,064	750,867	8,986	367,821	11,626	-	5,007,112
1127	Harris Co. ESD #16	844,484	573,394	-	79,604	-	-	1,497,482
975	Harris Co. ESD #17	2,675,509	561,177	-	255,496	9,361	-	3,482,821
1146	Harris Co. ESD #21	32,725	238,305	-	3,169	-	-	274,199
382	Harris Co. ESD #24	3,687,932	765,689	36,862	339,895	6,475	-	4,823,904
888	Harris Co. ESD #29	1,995,959	406,381	26,559	190,576	15,526	-	2,603,949
1147	Harris Co. ESD #3	23,616	161,561	-	2,299	-	-	187,476
1057	Harris Co. ESD #4	138,367	228,123	-	13,878	-	-	380,368
948	Harris Co. ESD #46	3,040,887	997,484	(22,585)	293,920	(351)	-	4,310,057
944	Harris Co. ESD #48	6,787,600	1,233,100	28,025	657,261	33,705	-	8,672,282
1162	Harris Co. ESD #5	-	173,364	-	-	-	-	173,364
835	Harris Co. ESD #50	8,549,177	675,849	127,596	802,239	24,870	-	10,129,990
1119	Harris Co. ESD #6	497,357	380,512	-	47,417	-	-	925,286
1064	Harris Co. ESD #7	4,991,045	1,702,079	-	471,798	-	-	7,164,922
1116	Harris Co. ESD #8	453,563	354,025	-	44,266	-	-	851,854

¹ For a list of abbreviations, see page 27.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
988	Harris Co. ESD #9	14,306,148	4,054,422	-	1,357,597	2,705	-	19,715,463
1139	Harris Co. FWSD #51	25,702	57,327	-	2,771	-	-	85,800
1101	Harris Co. FWSD #6	525,513	15,321	8,935	45,002	7,670	-	587,101
364	Harris Co. FWSD #61	829,388	147,954	4,926	79,129	6,643	-	1,054,754
797	Harris Co. Housing Auth.	4,585,490	242,652	41,911	417,954	99,748	-	5,188,259
903	Harris Co. Sports & Convention Corp.	950,423	91,280	-	87,108	2,444	-	1,126,367
569	Harris Co. WCID #1	3,238,231	121,174	265,209	292,415	177,157	-	3,739,872
877	Harris Co. WCID #36	4,647,242	177,535	119,222	409,840	182,569	-	5,171,268
625	Harris Co. WCID #50	951,916	69,630	-	90,639	7,784	-	1,104,402
200	Harris County	6,469,404,632	227,728,501	95,592,501	576,103,577	452,874,641	-	6,915,954,570
1105	Harris Fort Bend ESD #100	188,585	171,393	-	21,888	-	-	381,867
201	Harrison County	62,291,018	2,036,824	795,592	5,545,227	4,889,673	-	65,778,989
520	Hartley Co. AD	863,103	19,768	-	75,081	70,580	-	887,372
202	Hartley County	6,684,056	225,264	37,390	602,341	404,606	-	7,144,445
203	Haskell County	7,476,125	273,300	85,442	669,518	617,905	-	7,886,480
552	Haskell Memorial HD	7,244,911	188,031	131,940	660,833	421,255	-	7,804,460
1132	Hays Co. ESD #3	104,205	218,356	-	9,592	-	-	332,154
1051	Hays Co. ESD #4	238,742	154,756	13,471	23,251	1,790	-	428,430
878	Hays Co. ESD #5	3,150,108	722,887	-	297,112	-	-	4,170,107
799	Hays Co. ESD #6	2,685,487	688,505	36,147	257,828	5,647	-	3,662,320
826	Hays Co. ESD #8	6,082,293	1,299,906	-	556,410	22,140	-	7,916,469
204	Hays County	223,654,352	11,165,150	5,655,526	20,275,734	13,437,368	-	247,313,395
943	Heart of TX COG	1,249,117	147,957	-	114,407	20,661	-	1,490,819
640	Hemphill Co. AD	871,808	25,790	-	79,469	11,088	-	965,978
529	Hemphill Co. HD	21,411,275	1,235,412	855,442	1,971,463	818,235	-	24,655,357
839	Hemphill Co. UWCD	120,907	3,823	-	11,083	3,956	-	131,856
205	Hemphill County	21,667,084	261,923	209,538	1,914,747	1,198,318	-	22,854,974
746	Henderson Co. 911 Comm. Dist.	404,834	15,069	-	35,221	13,594	-	441,531
704	Henderson Co. AD	4,845,632	184,795	330,426	441,057	321,416	-	5,480,493
206	Henderson County	81,645,388	3,490,480	982,609	7,335,420	5,172,464	-	88,281,432
1073	Hickory Creek SUD	59,222	25,166	-	6,554	-	-	90,941
414	Hidalgo & Cameron Co. ID #9	7,276,575	96,478	44,616	640,556	529,645	-	7,528,579
516	Hidalgo Co. AD	25,207,230	844,787	548,028	2,284,322	1,671,966	-	27,212,401
401	Hidalgo Co. DD #1	20,441,755	1,347,465	166,669	1,842,290	1,272,183	-	22,525,997
713	Hidalgo Co. ID #1	1,548,963	76,905	434,817	157,628	165,372	-	2,052,940
438	Hidalgo Co. ID #2	9,593,499	66,288	238,247	863,195	610,935	-	10,150,294

¹ For a list of abbreviations, see page 27.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
486	Hidalgo Co. ID #6	2,569,492	58,308	-	225,199	225,124	-	2,627,875
207	Hidalgo County	566,737,332	21,900,413	13,392,394	51,638,164	36,976,642	-	616,691,662
992	Hidalgo MUD #1	114,147	16,645	-	11,442	-	-	142,233
674	High Plains UWCD #1	2,591,456	47,546	174,632	243,094	310,986	-	2,745,742
1019	High Point SUD	256,042	78,701	-	24,959	4,219	-	355,483
208	Hill County	27,545,848	1,336,940	536,429	2,502,737	1,774,973	-	30,146,981
728	Hockley Co. AD	1,369,722	50,703	-	122,093	66,733	-	1,475,784
209	Hockley County	27,922,987	770,178	464,333	2,501,088	2,184,293	-	29,474,292
971	Hood CAD	3,300,670	161,099	-	290,591	179,345	-	3,573,015
210	Hood County	58,960,302	2,187,530	1,291,703	5,349,282	2,790,356	-	64,998,461
661	Hopkins Co. AD	1,053,773	32,172	-	97,182	24,606	-	1,158,521
211	Hopkins County	40,802,059	2,025,743	96,529	3,649,045	2,747,363	-	43,826,014
772	Housing Auth. City of Abilene	1,284,978	78,024	138,564	129,885	33,372	-	1,598,079
1165	Housing Auth. City of Crowell	-	2,257	-	-	-	-	2,257
909	Housing Auth. City of Edinburg	1,544,180	100,762	-	139,109	11,925	-	1,772,126
777	Housing Auth. City of Huntington	139,869	5,765	-	12,959	5,853	-	152,741
1036	Housing Auth. City of Kirbyville	122,763	26,301	26,368	13,247	5,223	-	183,456
1003	Housing Auth. City of Knox City	102,484	18,291	-	9,213	-	-	129,988
917	Housing Auth. City of Mercedes	629,637	98,433	-	60,184	10,472	-	777,783
1082	Housing Auth. City of Mission	122,815	39,379	-	13,162	-	-	175,357
1002	Housing Auth. City of Munday	91,288	19,388	-	8,641	-	-	119,316
913	Housing Auth. City of Pharr	790,110	58,539	161,934	77,840	25,438	-	1,062,986
912	Housing Auth. Co. of Hidalgo	1,809,875	141,835	17,232	164,609	65,948	-	2,067,603
1029	Housing Auth. Starr Co.	61,922	14,240	-	5,972	-	-	82,133
1010	Housing Auth. Travis Co.	765,272	96,460	-	70,410	13,317	-	918,825
694	Houston Co. AD	1,477,301	63,646	43,777	139,220	43,296	-	1,680,648
212	Houston County	17,044,453	495,539	229,114	1,560,338	1,083,175	-	18,246,270
1086	Howard CAD	97,826	35,996	-	9,503	-	-	143,324
213	Howard County	44,564,450	2,107,723	439,022	3,944,852	2,988,507	-	48,067,541
214	Hudspeth County	8,852,101	231,007	407,196	822,406	456,235	-	9,856,475
749	Hunt Co. AD	5,060,911	372,301	445,211	482,812	241,408	-	6,119,826
215	Hunt County	75,368,324	4,486,198	1,074,757	6,807,283	4,481,155	-	83,255,408
1043	Hurst Creek MUD	342,964	92,051	-	32,669	11,051	-	456,634
778	Hutchinson Co. AD	553,704	19,893	111,226	60,316	28,736	-	716,403
216	Hutchinson County	44,003,762	918,897	190,842	3,875,626	3,384,459	-	45,604,669
711	Iraan General HD	8,024,037	326,478	166,692	755,604	223,117	-	9,049,693

¹ For a list of abbreviations, see page 27.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
779	Irion Co. AD	130,458	11,871	-	12,212	-	-	154,541
217	Irion County	8,192,241	192,604	-	733,141	374,620	-	8,743,366
592	Jack Co. AD	1,157,294	15,461	-	100,774	96,176	-	1,177,353
218	Jack County	13,366,300	328,231	208,425	1,202,148	1,112,885	-	13,992,220
770	Jackson Co. AD	765,127	57,059	-	74,304	18,212	-	878,277
441	Jackson Co. County-Wide DD	3,006,923	72,911	55,629	264,300	270,270	-	3,129,493
972	Jackson Co. ESD #3	413,170	48,865	-	38,156	-	-	500,191
219	Jackson County	24,314,558	623,719	91,999	2,187,150	1,679,325	-	25,538,101
393	Jasper Co. AD	906,914	95,206	-	80,264	2,624	-	1,079,760
657	Jasper Co. WCID #1	825,700	32,477	-	73,952	42,460	-	889,669
220	Jasper County	38,755,166	1,958,998	786,807	3,500,452	2,887,494	-	42,113,929
221	Jeff Davis County	3,569,091	107,173	27,672	320,326	222,390	-	3,801,873
810	Jefferson CAD	4,368,599	472,740	71,234	404,293	104,473	-	5,212,393
404	Jefferson Co. DD #3	1,917,369	25,469	-	166,497	160,377	-	1,948,958
408	Jefferson Co. DD #6	39,780,298	1,225,284	584,746	3,511,405	2,725,179	-	42,376,554
405	Jefferson Co. DD #7	43,194,704	2,452,470	2,013,407	3,858,078	3,067,481	-	48,451,178
451	Jefferson Co. WCID #10	1,899,565	17,010	73,322	174,676	83,719	-	2,080,853
222	Jefferson County	460,695,822	16,541,566	7,932,440	40,935,580	37,055,581	-	489,049,827
680	Jim Hogg Co. AD	452,004	18,936	-	42,501	9,749	-	503,692
641	Jim Hogg Co. WCID #2	1,066,294	34,506	157,336	110,398	102,946	-	1,265,588
223	Jim Hogg County	9,122,037	136,643	83,122	831,386	540,517	-	9,632,671
224	Jim Wells County	45,833,723	1,649,456	671,699	4,102,767	3,049,053	-	49,208,593
818	Johnson Co. ESD #1	304,134	231,533	-	30,652	-	-	566,319
225	Johnson County	125,245,637	7,099,909	2,635,215	11,366,627	7,640,985	-	138,706,403
741	Jonah Water SUD	2,097,859	394,024	-	192,132	44,208	-	2,639,807
496	Jones Co. AD	1,683,955	45,719	197,641	156,795	182,653	-	1,901,458
226	Jones County	16,414,358	640,839	18,162	1,460,121	1,122,323	-	17,411,157
524	Karnes Co. AD	1,071,290	44,288	-	98,454	60,493	-	1,153,539
455	Karnes Co. HD	26,332,578	1,248,153	141,887	2,387,907	1,314,798	-	28,795,726
227	Karnes County	22,175,604	1,258,776	140,803	2,011,100	1,387,183	-	24,199,100
662	Kaufman CAD	3,631,052	177,860	223,248	336,370	237,557	-	4,130,972
228	Kaufman County	94,110,695	5,357,737	1,180,943	8,513,544	5,517,781	-	103,645,138
671	Kendall AD	2,613,982	99,197	117,943	235,526	164,385	-	2,902,263
619	Kendall Co. WCID #1	1,382,391	61,881	-	127,980	56,550	-	1,515,702
229	Kendall County	39,692,064	2,266,405	919,104	3,680,260	2,021,297	-	44,536,537
854	Kenedy Co. CAD	196,220	23,954	-	18,228	5,251	-	233,152

¹ For a list of abbreviations, see page 27.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
906	Kenedy Co. Fire & ESD #1	43,562	4,233	-	4,621	1,335	-	51,081
230	Kenedy County	14,344,019	705,940	261,574	1,294,359	854,325	-	15,751,567
594	Kent Co. TAD	507,360	16,978	-	44,366	57,510	-	511,193
231	Kent County	14,318,328	491,709	-	1,264,360	1,163,043	-	14,911,354
956	Kerr Co. SWCD	10,742	2,047	-	1,111	-	-	13,900
232	Kerr County	70,670,925	3,023,673	697,675	6,363,706	4,356,468	-	76,399,510
653	Kerr Emerg. 911 Network	550,163	11,683	-	49,510	25,866	-	585,490
1100	Kimble CAD	37,624	28,389	-	3,485	-	-	69,498
233	Kimble County	7,010,490	308,439	129,096	626,964	524,618	-	7,550,371
755	King Co. AD	135,492	8,306	-	12,311	2,969	-	153,140
234	King County	4,791,991	98,534	-	420,884	360,845	-	4,950,564
579	Kinney Co. AD	278,093	20,127	-	24,719	44,494	-	278,445
235	Kinney County	8,607,607	320,806	173,408	781,985	465,781	-	9,418,024
236	Kleberg County	40,177,741	2,085,959	172,564	3,602,756	3,201,460	-	42,837,560
237	Knox County	4,431,929	125,086	51,617	400,288	313,810	-	4,695,109
731	La Salle Co. AD	929,729	62,671	-	82,831	40,770	-	1,034,461
241	La Salle County	26,188,773	1,717,076	188,826	2,353,860	1,077,274	-	29,371,261
540	Laguna Madre WD – Cameron Co.	12,917,565	648,424	108,795	1,172,819	747,371	-	14,100,232
867	Lake Cities MUA	2,007,148	198,749	90,049	194,234	31,011	-	2,459,169
1074	Lake Fork SUD	60,206	18,135	-	6,465	-	-	84,805
874	Lake Kiowa SUD	619,703	50,411	-	55,309	36,760	-	688,664
514	Lakeway MUD – Travis Co.	6,741,014	261,162	-	610,446	419,205	-	7,193,417
808	Lamar Co. AD	1,449,875	85,356	-	132,930	45,360	-	1,622,800
238	Lamar County	44,501,224	1,809,256	1,498,258	4,011,445	3,030,917	-	48,789,267
239	Lamb County	19,028,500	583,838	491,967	1,719,929	1,405,230	-	20,419,003
650	Lampasas CAD	1,029,294	27,284	-	89,041	78,231	-	1,067,388
240	Lampasas County	21,412,403	924,095	264,900	1,908,578	1,605,442	-	22,904,534
242	Lavaca County	43,758,397	1,712,148	1,096,941	3,896,305	3,520,961	-	46,942,830
439	Lavaca-Navidad River Auth. – Jackson Co.	22,598,375	891,467	321,514	2,038,864	997,366	-	24,852,855
977	Lee CAD	371,312	29,632	-	34,234	9,114	-	426,064
243	Lee County	19,081,596	719,628	47,777	1,709,156	1,315,956	-	20,242,202
468	Leon Co. CAD	1,382,810	85,923	325,359	145,707	133,339	-	1,806,461
244	Leon County	19,939,704	334,187	385,873	1,793,703	1,356,166	-	21,097,300
481	Liberty Co. CAD	8,490,975	407,486	116,435	757,808	538,543	-	9,234,160
245	Liberty County	85,976,420	5,621,170	1,142,797	7,682,980	5,899,864	-	94,523,503
695	Limestone Co. AD	2,063,177	129,283	-	182,314	130,419	-	2,244,354

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
246	Limestone County	30,362,395	670,493	1,130,457	2,769,809	2,202,764	-	32,730,389
247	Lipscomb County	11,040,120	282,481	443,040	994,734	910,965	-	11,849,409
591	Live Oak Co. AD	1,569,639	52,885	-	137,236	148,130	-	1,611,631
248	Live Oak County	27,166,261	1,065,736	390,982	2,416,257	1,486,186	-	29,553,050
780	Llano CAD	310,411	49,376	-	29,618	794	-	388,611
249	Llano County	22,842,751	659,691	44,513	2,035,254	1,716,142	-	23,866,067
513	Loving Co. AD	1,051,500	70,856	-	93,296	13,723	-	1,201,929
250	Loving County	7,497,134	625,405	-	667,248	392,075	-	8,397,712
756	Lower Trinity GCD	168,025	40,927	-	8,455	7,389	-	210,017
714	Lower Valley WD	10,049,595	507,376	222,161	912,648	341,924	-	11,349,855
499	Lubbock CAD	18,496,861	464,754	529,432	1,655,214	1,761,893	-	19,384,368
425	Lubbock Co. WCID #1	1,991,634	69,061	-	178,137	102,102	-	2,136,730
251	Lubbock County	249,881,789	9,147,057	3,823,638	22,529,414	15,129,441	-	270,252,457
558	Lubbock ECD	4,115,068	139,518	-	361,888	267,179	-	4,349,296
647	Lubbock Reese Redevelopment Auth.	1,019,197	14,812	-	95,306	48,342	-	1,080,972
639	Lumberton MUD	4,825,073	277,753	-	444,276	109,675	-	5,437,426
497	Lynn Co. AD	240,914	12,887	-	21,816	30,060	-	245,557
442	Lynn Co. HD	14,713,352	950,716	260,087	1,353,029	748,290	-	16,528,894
252	Lynn County	4,995,039	136,295	73,441	456,101	317,304	-	5,343,572
630	Macedonia-Eylau MUD – Bowie Co.	1,966,306	47,995	-	175,540	152,090	-	2,037,751
500	Mackenzie MWA – Briscoe Co.	1,415,876	13,428	55,604	123,515	152,056	-	1,456,367
596	Madison Co. AD	1,202,050	77,937	-	109,839	44,193	-	1,345,633
256	Madison County	8,778,680	691,068	136,434	803,672	678,032	-	9,731,822
675	Marion Co. AD	652,444	13,395	-	59,312	8,361	-	716,790
257	Marion County	11,241,259	337,066	21,605	993,380	927,214	-	11,666,097
931	Marion-Cass SWCD	58,762	1,706	-	4,995	10,167	-	55,296
658	Marshall-Harrison Co. Health Dist.	333,935	6,961	-	30,616	1,462	-	370,049
595	Martin Co. AD	738,579	39,694	-	67,354	9,879	-	835,747
258	Martin County	15,411,340	606,583	366,062	1,402,529	980,426	-	16,806,088
924	Mason Co. SWCD #223	27,584	1,006	-	2,365	2,011	-	28,944
259	Mason County	7,121,672	307,541	59,546	639,292	569,214	-	7,558,838
987	Matagorda Co. AD	2,550,057	92,181	41,210	224,550	59,867	-	2,848,131
678	Matagorda Co. DD	1,332,750	54,265	-	120,370	39,608	-	1,467,778
440	Matagorda Co. HD	57,743,403	1,457,554	1,824,651	5,332,493	3,176,718	-	63,181,382
677	Matagorda Co. ND #1	863,318	26,108	-	77,792	41,068	-	926,150
260	Matagorda County	54,998,377	1,837,863	1,255,260	4,889,287	4,208,875	-	58,771,912

¹ For a list of abbreviations, see page 27.

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

CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
729	Maverick Co. HD	6,561,642	332,756	46,476	609,639	213,179	-	7,337,334
453	Maverick Co. WCID #1	4,546,039	80,256	223,545	415,250	383,091	-	4,881,999
261	Maverick County	42,549,882	2,157,059	799,902	3,852,925	2,284,220	-	47,075,548
844	McCamey Co. HD	4,813,854	230,979	71,710	469,695	134,351	-	5,451,888
512	McCulloch Co. AD	1,164,875	39,004	-	101,424	90,714	-	1,214,589
253	McCulloch County	5,941,241	255,354	8,210	533,706	334,303	-	6,404,208
725	McLennan Co. 911 EAD	1,861,475	82,611	179,112	174,730	95,013	-	2,202,916
491	McLennan Co. AD	11,764,551	316,641	424,835	1,066,949	1,116,641	-	12,456,336
679	McLennan Co. WCID #2	130,622	4,576	-	11,984	7,520	-	139,662
254	McLennan County	274,085,394	10,922,909	2,755,414	24,249,865	20,953,202	-	291,060,380
1037	McMullen CAD	233,968	26,725	-	20,806	-	-	281,498
255	McMullen County	11,105,448	612,973	91,312	994,972	561,444	-	12,243,262
841	Medical Arts Hospital – Dawson Co.	3,899,394	202,232	81,972	388,029	143,506	-	4,428,121
705	Medina Co. 911 Dist.	368,941	11,084	-	35,207	-	-	415,232
535	Medina Co. AD	2,849,117	59,843	90,809	264,211	153,071	-	3,110,909
1111	Medina Co. ESD #1	180,870	199,405	-	16,881	-	-	397,155
262	Medina County	31,786,786	1,700,501	512,975	2,896,995	1,615,123	-	35,282,133
419	Memorial Med. Ctr. – Calhoun Co.	43,370,506	1,412,468	873,865	3,972,192	2,531,489	-	47,097,542
1117	Memorial Villages WA	81,652	134,469	-	7,882	-	-	224,002
1070	Menard Co. HD	192,181	46,361	-	21,119	-	-	259,661
377	Menard Co. UWD	40,070	6,171	-	3,687	1,475	-	48,452
263	Menard County	5,011,943	134,375	18,092	450,249	353,954	-	5,260,705
743	Mesa UWCD	191,680	6,028	-	17,046	17,113	-	197,641
669	Middle Rio Grande Dev. Council	20,999,533	537,525	252,016	1,853,734	1,709,341	-	21,933,468
492	Midland CAD	14,535,047	420,312	1,217,054	1,303,691	1,678,617	-	15,797,487
264	Midland County	167,516,685	6,889,460	2,129,537	14,987,238	11,835,848	-	179,687,071
570	Midland ECD	1,341,274	63,566	-	121,300	62,572	-	1,463,568
911	Milam AD	321,867	52,420	-	29,705	617	-	403,375
265	Milam County	28,310,921	1,002,251	753,906	2,566,742	2,149,638	-	30,484,181
617	Mills CAD	432,966	17,914	-	39,345	28,539	-	461,686
266	Mills County	7,225,695	343,344	206,160	643,172	545,560	-	7,872,812
484	Mitchell Co. AD	525,162	23,657	-	46,598	34,173	-	561,244
267	Mitchell County	13,965,806	413,032	303,217	1,260,529	1,099,479	-	14,843,105
919	Monahans Housing Auth.	254,412	20,286	-	23,364	4,660	-	293,403
504	Montague Co. TAD	2,756,523	145,802	-	243,363	212,982	-	2,932,705
268	Montague County	29,810,002	1,175,995	378,362	2,658,687	1,656,275	-	32,366,771

¹ For a list of abbreviations, see page 27.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
605	Montgomery CAD	28,130,890	1,399,364	141,356	2,466,246	2,071,973	-	30,065,884
667	Montgomery Co. ECD	4,254,134	279,671	-	380,086	291,042	-	4,622,849
651	Montgomery Co. ESD #1	11,413,577	1,389,152	379,720	1,074,720	206,749	-	14,050,420
973	Montgomery Co. ESD #10	3,495,351	1,555,302	-	323,478	49,366	-	5,324,765
696	Montgomery Co. ESD #3	3,779,797	504,475	180,430	387,740	31,821	-	4,820,621
982	Montgomery Co. ESD #4	1,110,339	467,795	17,838	110,337	9,056	-	1,697,252
999	Montgomery Co. ESD #7	637,654	581,007	-	71,051	-	-	1,289,713
800	Montgomery Co. ESD #8	10,719,868	1,884,832	142,114	1,017,980	104,268	-	13,660,526
989	Montgomery Co. ESD #9	682,152	248,352	-	77,289	-	-	1,007,793
763	Montgomery Co. HD	48,908,510	3,479,638	1,027,254	4,630,655	534,076	-	57,511,982
804	Montgomery Co. Housing Auth.	562,951	23,788	-	48,739	67,216	-	568,261
269	Montgomery County	586,620,553	24,564,206	9,366,091	52,565,347	32,579,676	-	640,536,520
733	Moore Co. AD	585,932	29,814	-	52,733	25,274	-	643,205
412	Moore Co. HD	52,943,102	2,192,663	1,811,606	4,951,994	2,238,492	-	59,660,872
270	Moore County	36,621,677	1,116,869	446,962	3,275,003	2,489,110	-	38,971,400
1089	Morris Co. AD	109,837	36,070	-	10,236	-	-	156,143
271	Morris County	16,112,973	426,745	-	1,429,054	1,397,946	-	16,570,827
738	Mustang SUD	3,207,626	624,859	34,249	309,372	4,326	-	4,171,779
1109	Nacogdoches CAD	143,196	72,941	5,871	13,943	2,208	-	233,742
273	Nacogdoches County	53,661,795	1,662,897	629,537	4,841,843	3,406,555	-	57,389,516
515	Navarro CAD	3,142,359	170,106	-	276,333	274,139	-	3,314,659
274	Navarro County	68,686,344	2,454,163	1,855,021	6,229,663	4,546,105	-	74,679,086
1054	Nevada SUD	-	22,580	-	-	-	-	22,580
572	Newton CAD	3,553,152	133,498	36,371	317,197	181,015	-	3,859,203
275	Newton County	12,639,464	397,981	174,172	1,140,496	860,960	-	13,491,152
276	Nolan County	19,928,031	796,789	261,483	1,803,721	1,469,301	-	21,320,722
962	Nortex Reg. Plan. Comsn.	587,493	51,000	-	57,598	24,712	-	671,379
1030	North Blanco Co. ESD #1	108,450	84,166	-	10,907	-	-	203,523
556	North Central TX MWA	1,753,233	36,880	-	168,690	62,641	-	1,896,161
938	North East TX Reg. Mob. Auth.	679,668	89,702	-	62,869	-	-	832,239
852	North Hunt SUD	185,927	25,983	-	18,297	-	-	230,208
838	North Plains GCD	1,187,187	69,389	204,811	122,673	67,489	-	1,516,571
927	North TX Emerg. Comm. Ctr.	4,235,877	463,848	99,526	397,508	120,497	-	5,076,261
646	North TX Tollway Auth.	151,926,774	5,289,539	2,141,660	13,805,157	6,045,679	-	167,117,451
1056	Northeast Gaines Co. ESD #1	140,621	76,738	-	14,039	-	-	231,398
562	Northeast TX MWD	3,812,400	106,507	-	335,672	275,120	-	3,979,460

¹ For a list of abbreviations, see page 27.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
632	Northeast TX Public Health Dist.	15,647,204	585,377	208,681	1,424,222	650,673	-	17,214,812
368	Northern Trinity GCD	168,553	36,196	-	15,863	10,576	-	210,037
683	Nueces Co. AD	14,672,686	651,539	114,723	1,308,909	855,367	-	15,892,490
400	Nueces Co. DD #2	2,814,826	39,200	-	242,662	250,249	-	2,846,439
1138	Nueces Co. ESD #1	86,609	365,081	-	8,077	-	-	459,767
791	Nueces Co. ESD #2	818,469	67,295	-	74,352	30,366	-	929,750
416	Nueces Co. WCID #3	7,092,134	170,342	-	641,159	508,938	-	7,394,698
450	Nueces Co. WCID #4	6,967,915	340,693	7,000	611,058	519,787	-	7,406,878
277	Nueces County	355,168,572	8,649,217	5,698,483	31,787,460	25,930,761	-	375,372,971
1042	Ochiltree Co. AD	127,563	28,909	-	12,008	-	-	168,480
278	Ochiltree County	18,474,550	386,300	295,571	1,666,194	1,257,507	-	19,565,108
517	Oldham Co. AD	753,226	7,665	-	65,033	46,118	-	779,807
279	Oldham County	8,266,969	253,623	-	735,950	576,975	-	8,679,567
490	Orange Co. AD	5,646,861	132,849	-	496,608	434,036	-	5,842,282
421	Orange Co. DD	17,941,213	557,914	-	1,594,337	1,179,531	-	18,913,933
665	Orange Co. ESD #1	679,998	60,540	54,787	64,301	10,791	-	848,834
803	Orange Co. ESD #2	491,066	49,358	-	45,952	-	-	586,376
660	Orange Co. Nav. & Port Dist.	3,015,180	60,805	118,138	265,900	233,127	-	3,226,896
631	Orange Co. WCID #1	3,683,837	166,631	20,552	341,189	202,043	-	4,010,168
280	Orange County	131,014,569	3,768,839	3,285,809	11,631,658	10,430,698	-	139,270,178
730	Palo Duro WD	494,555	13,781	-	42,283	29,062	-	521,558
723	Palo Pinto AD	2,574,121	281,117	-	234,286	49,979	-	3,039,545
281	Palo Pinto County	36,465,515	1,404,511	193,292	3,237,196	2,381,306	-	38,919,209
282	Panola County	77,367,466	2,949,820	456,292	6,729,488	4,828,941	-	82,674,125
717	Parker Co. AD	8,578,222	432,572	274,136	773,274	395,146	-	9,663,057
922	Parker Co. ESD #1	1,877,805	556,529	78,147	186,137	25,716	-	2,672,902
1173	Parker Co. ESD #6	-	388	-	-	-	-	388
784	Parker Co. HD	7,588,655	861,460	68,904	738,804	252,659	-	9,005,165
754	Parker Co. SUD	519,356	28,743	46,524	50,104	19,009	-	625,718
283	Parker County	113,686,467	5,144,103	2,610,772	10,317,295	7,051,661	-	124,706,977
747	Parmer Co. AD	356,931	19,530	-	34,004	-	-	410,465
284	Parmer County	8,705,095	215,895	20,927	781,892	700,157	-	9,023,653
765	Pecan Valley GCD	175,444	6,509	-	15,759	2,424	-	195,289
494	Pecos Co. AD	1,291,929	34,393	-	115,745	71,456	-	1,370,612
1145	Pecos Co. Memorial HD	-	1,165,526	-	-	-	-	1,165,526
774	Pecos Co. WCID #1	293,769	16,512	-	27,146	16,596	-	320,831

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
285	Pecos County	87,881,882	2,155,009	2,168,674	8,005,483	6,018,661	-	94,192,388
796	Permian Basin Reg. Plan. Comsn.	2,815,182	162,639	-	260,878	135,672	-	3,103,026
673	Permian Reg. Med Ctr.	61,834,564	2,867,917	265,573	5,607,204	2,758,020	-	67,817,238
707	Pineywoods GCD	307,673	9,784	-	26,634	25,569	-	318,521
697	Polk CAD	2,782,004	172,168	-	252,018	105,308	-	3,100,883
739	Polk Co. FWSD #2	1,039,420	79,898	-	95,799	26,031	-	1,189,086
286	Polk County	67,907,595	2,294,961	498,690	6,007,016	4,571,569	-	72,136,693
676	Port of Bay City Auth.	482,093	21,136	-	45,110	-	-	548,339
449	Port of Beaumont ND	21,723,729	1,083,406	49,559	1,913,988	1,475,334	-	23,295,347
620	Port of Corpus Christi Auth.	64,186,350	3,057,783	1,586,199	5,820,710	4,156,836	-	70,494,206
622	Port of Port Arthur ND	8,598,405	295,333	81,559	771,383	597,399	-	9,149,281
726	Post Oak Savannah GCD	443,912	31,443	-	46,528	-	-	521,883
489	Potter Co. AD	3,192,483	-	-	275,224	327,755	-	
	Transfer from Randall Co. AD #564		37,359					3,177,312
287	Potter County	186,590,506	6,113,335	1,697,591	16,604,420	12,946,288	-	198,059,563
560	Potter-Randall Co. ECD	2,447,921	104,521	-	217,943	77,125	-	2,693,259
840	Prairielands GCD	505,244	78,185	-	45,426	16,603	-	612,251
626	Presidio AD	334,352	13,808	-	32,415	9,153	-	371,423
288	Presidio County	8,543,345	260,605	135,705	770,258	532,152	-	9,177,761
537	Rains Co. AD	2,031,183	59,973	-	178,302	156,990	-	2,112,468
289	Rains County	9,082,482	302,928	47,405	811,298	550,123	-	9,693,990
564	Randall Co. AD	19,842,596	404,081	-	1,730,685	1,531,628	-	
	Transfer to Potter Co. AD #489		(37,359)					20,408,375
290	Randall County	121,488,735	4,477,485	1,799,300	10,962,692	7,336,025	-	131,392,187
406	Rankin Co. HD – Upton Co.	10,239,644	865,330	-	941,693	357,951	-	11,688,715
823	Rayburn Country MUD	189,117	32,897	-	18,988	-	-	241,002
291	Reagan County	20,030,839	810,320	238,940	1,814,068	1,101,520	-	21,792,646
445	Reagan HD	11,424,418	607,047	148,604	1,053,740	403,234	-	12,830,575
1007	Real Co. AD	78,919	26,596	-	7,845	-	-	113,360
292	Real County	7,017,855	388,142	-	611,345	700,374	-	7,316,968
505	Red Bluff WPCD – Reeves Co.	813,390	41,231	-	73,903	15,052	-	913,471
845	Red River AD	416,195	33,775	-	37,913	10,865	-	477,018
435	Red River Auth. of TX	9,502,844	158,961	289,129	840,629	490,340	-	10,301,223
921	Red River Co. SWCD	80,747	2,868	-	7,056	-	-	90,671
293	Red River County	10,414,863	387,052	22,573	930,750	672,362	-	11,082,876
786	Reeves Co. AD	782,730	79,129	-	74,001	4,327	-	931,533

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
1087	Reeves Co. ESD #1	732,131	602,905	-	69,364	-	-	1,404,400
1088	Reeves Co. ESD #2	390,990	443,816	-	37,737	-	-	872,544
588	Reeves Co. HD	38,970,171	4,922,851	1,379,180	3,644,640	2,019,768	-	46,897,075
294	Reeves County	93,599,963	1,220,924	558,829	8,281,437	5,708,902	-	97,952,251
543	Refugio Co. DD #1	821,849	15,482	-	77,739	30,374	-	884,697
1107	Refugio Co. WCID #1	5,977	3,767	-	621	-	-	10,365
295	Refugio County	17,264,042	310,428	1,099,209	1,607,504	1,265,504	-	19,015,680
1091	Reg. Pub. Defender Off. Local Govt. Corp	1,366,513	441,174	9,897	132,138	35,181	-	1,914,540
801	Rio Grande COG	3,776,514	277,965	133,029	347,042	138,440	-	4,396,111
1059	Riverbend Water Resources Dist.	-	62,147	-	-	-	-	62,147
970	Riverside SUD	104,792	12,629	-	11,212	-	-	128,633
296	Roberts County	6,315,411	130,431	-	560,383	508,382	-	6,497,842
904	Robertson Co. AD	358,042	24,409	-	38,896	-	-	421,346
370	Robertson Co. ESD	455,140	142,003	-	41,084	-	-	638,227
297	Robertson County	24,245,346	680,351	558,706	2,214,396	1,492,539	-	26,206,259
698	Rockwall CAD	3,869,965	192,312	-	341,059	218,311	-	4,185,024
298	Rockwall County	73,328,338	2,543,194	715,183	6,643,024	3,732,230	-	79,497,509
299	Runnels County	13,406,165	256,761	40,783	1,189,905	921,574	-	13,972,040
612	Rusk Co. AD	2,374,267	130,267	199,145	224,030	366,408	-	2,561,300
848	Rusk Co. GCD	94,260	5,752	-	9,393	1,271	-	108,134
300	Rusk County	46,038,344	1,631,248	840,139	4,188,704	4,088,222	-	48,610,213
863	Sabine Co. AD	201,046	13,551	-	18,301	13,787	-	219,112
301	Sabine County	8,611,950	259,166	67,073	778,973	497,750	-	9,219,413
568	Sabine Pass Port Auth.	785,147	15,930	-	71,604	42,749	-	829,932
706	Sabine-Neches ND Jefferson Co.	2,082,855	157,311	-	199,922	3,733	-	2,436,355
1163	San Augustine CAD	-	3,459	-	-	-	-	3,459
302	San Augustine County	7,315,629	236,334	70,370	658,006	421,690	-	7,858,649
553	San Jacinto Co. CAD	2,520,464	83,859	101,845	232,634	115,571	-	2,823,232
990	San Jacinto Co. ESD	39,715	13,653	-	3,653	-	-	57,021
303	San Jacinto County	19,887,779	739,325	339,319	1,802,971	1,241,497	-	21,527,898
781	San Jacinto SUD	59,267	67,709	-	5,487	-	-	132,463
1072	San Marcos Housing Auth.	174,153	50,377	-	17,181	982	-	240,729
495	San Patricio Co. AD	3,130,024	122,895	-	277,641	171,102	-	3,359,458
426	San Patricio Co. DD	5,904,948	224,007	-	516,115	642,142	-	6,002,928
750	San Patricio Co. ND	217,815	10,394	-	19,633	8,943	-	238,897
304	San Patricio County	101,684,600	3,615,695	1,077,847	9,106,445	6,726,245	-	108,758,343

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
422	San Patricio MWD	12,016,205	239,401	-	1,103,683	559,494	-	12,799,794
305	San Saba County	6,997,774	177,792	361,639	645,991	484,963	-	7,698,232
766	Santo SUD	515,647	23,797	-	45,007	49,971	-	534,480
1135	Schleicher Co. HD	55,178	72,186	-	6,576	-	-	133,940
306	Schleicher County	7,762,398	162,538	188,568	696,610	756,093	-	8,054,020
893	Scurry Co. AD	1,043,785	100,788	-	94,863	29,884	-	1,209,552
760	Scurry Co. HD	26,414,158	831,675	322,978	2,479,551	533,066	-	29,515,296
307	Scurry County	52,250,269	1,104,599	579,057	4,666,613	3,953,305	-	54,647,233
983	Seis Lagos UD	57,322	19,499	-	6,052	-	-	82,873
470	Shackelford Co. AD	1,118,670	29,447	50,524	103,890	94,134	-	1,208,396
308	Shackelford County	8,174,821	280,649	13,916	719,193	563,144	-	8,625,437
627	Shelby Co. AD	1,073,793	28,852	237,198	111,548	88,703	-	1,362,688
309	Shelby County	15,711,439	425,742	299,122	1,423,946	981,014	-	16,879,235
469	Sherman Co. AD	1,308,741	10,271	-	112,235	117,019	-	1,314,229
310	Sherman County	12,003,272	236,947	307,595	1,061,046	1,016,460	-	12,592,399
555	Smith Co. 911 Comm. Dist.	3,089,210	64,676	-	271,885	246,668	-	3,179,102
606	Smith Co. AD	18,745,793	285,969	-	1,643,596	969,687	-	19,705,671
385	Smith Co. ESD #2	1,320,161	2,696,261	-	140,550	5,620	-	4,151,351
311	Smith County	169,018,441	7,091,347	2,771,472	15,268,865	10,899,102	-	183,251,023
507	Somervell Co. CAD	1,087,531	63,039	27,497	103,294	15,411	-	1,265,949
699	Somervell Co. WD	1,693,657	113,580	-	153,977	52,124	-	1,909,090
312	Somervell County	37,046,536	1,459,049	341,575	3,281,776	2,527,104	-	39,601,833
795	South Plains Assoc. of Governments	4,713,006	163,627	62,651	426,682	100,803	-	5,265,163
894	South Rains SUD	153,806	15,502	30,182	16,845	4,887	-	211,447
645	South TX Dev. Council	4,589,232	180,381	-	415,386	397,031	-	4,787,968
768	Southeast TX GCD	228,325	15,285	-	21,030	-	-	264,640
1106	Southwest Fannin SUD	147,623	118,796	-	13,499	-	-	279,918
930	STAR Transit	779,419	91,998	12,808	83,323	8,854	-	958,695
536	Starr Co. AD	3,767,536	82,085	101,614	336,976	278,755	-	4,009,455
313	Starr County	42,779,216	1,452,242	537,191	3,897,488	2,508,157	-	46,157,980
869	Stephens Co. TAD	200,406	19,834	-	18,565	5,244	-	233,561
314	Stephens County	13,434,407	331,085	180,510	1,188,269	919,484	-	14,214,787
837	Sterling Co. AD	99,124	11,996	-	8,692	7,293	-	112,519
315	Sterling County	10,908,378	326,948	139,022	970,130	703,887	-	11,640,592
724	Stonewall Co. AD	192,510	6,440	-	17,888	-	-	216,838
316	Stonewall County	4,396,212	175,424	3,668	395,895	292,587	-	4,678,612

¹ For a list of abbreviations, see page 27.
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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
458	Stonewall Memorial HD	4,774,489	198,614	104,414	460,477	301,221	-	5,236,773
539	Stratford HD — Sherman Co.	3,330,769	90,545	52,282	310,250	119,026	-	3,664,820
573	Sutton Co. HD	10,358,184	414,468	107,689	966,952	350,602	-	11,496,692
317	Sutton County	17,456,849	237,248	194,328	1,564,078	1,191,928	-	18,260,574
460	Swisher Co. AD	1,082,101	1,631	-	92,797	100,112	-	1,076,417
318	Swisher County	6,665,049	203,528	358,134	591,987	499,774	-	7,318,924
574	TAD of Cottle Co.	219,612	4,139	-	20,199	14,716	-	229,233
356	Talty SUD	205,921	45,349	-	21,107	3,906	-	268,472
607	Tarrant AD	88,455,792	2,234,245	1,970,009	7,984,732	5,244,876	-	95,399,902
545	Tarrant Co. 911 EAD	12,287,373	434,641	-	1,081,617	825,431	-	12,978,199
319	Tarrant County	1,759,884,720	77,030,056	30,325,176	157,116,590	125,481,686	-	1,898,874,855
320	Taylor County	120,219,148	5,100,795	2,465,726	10,920,135	8,499,862	-	130,205,942
354	TCDRS	56,054,914	3,156,801	1,172,994	5,133,239	2,730,107	-	62,787,841
753	Terrell Co. WCID #1	350,197	10,257	144,247	36,844	18,932	-	522,614
321	Terrell County	7,276,817	77,861	173,410	639,737	602,610	-	7,565,216
322	Terry County	19,339,075	678,148	90,668	1,705,178	1,449,982	-	20,363,088
402	Terry Memorial HD	23,765,414	418,599	541,055	2,155,585	1,389,338	-	25,491,315
1081	Throckmorton CAD	13,946	5,044	-	1,427	-	-	20,417
323	Throckmorton County	3,280,160	181,401	29,631	293,916	302,973	-	3,482,135
742	Titus Co. AD	586,819	40,259	-	54,891	16,257	-	665,712
501	Titus Co. FWSD	3,125,650	56,576	-	273,887	194,930	-	3,261,182
324	Titus County	29,929,905	959,740	293,109	2,658,087	2,262,976	-	31,577,865
1124	Tom Green Co. AD	-	120,330	-	-	-	-	120,330
325	Tom Green County	107,648,589	7,338,347	2,090,824	9,808,717	7,479,932	-	119,406,544
1159	Tomball Hospital Auth.	-	14,308	-	-	-	-	14,308
601	Travis CAD	47,760,514	1,212,450	250,038	4,222,758	3,147,239	-	50,298,521
720	Travis Co. ESD #1	3,643,167	893,615	-	350,811	17,786	-	4,869,807
980	Travis Co. ESD #11	5,007,465	1,064,713	-	460,624	1,219	-	6,531,582
957	Travis Co. ESD #12	1,755,581	542,112	-	171,036	-	-	2,468,728
836	Travis Co. ESD #2	14,965,920	2,377,694	50,070	1,413,064	84,901	-	18,721,847
371	Travis Co. ESD #5	845,535	245,303	-	79,354	-	-	1,170,192
1123	Travis Co. ESD #8	1,713,670	603,038	-	151,068	-	-	2,467,777
326	Travis County	1,853,565,987	81,238,322	37,144,355	166,015,261	129,921,045	-	2,008,042,880
659	Tri-County SUD	696,901	13,545	-	64,324	43,578	-	731,192
633	Trinity Bay Conservation Dist.	10,452,728	469,542	314,088	941,249	694,323	-	11,483,283
857	Trinity Co. AD	614,500	57,165	-	58,527	6,851	-	723,342

¹ For a list of abbreviations, see page 27.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
327	Trinity County	10,078,534	342,791	47,039	893,279	914,051	-	10,447,592
829	Trinity Glen Rose GCD	139,350	21,533	38,747	15,256	7,985	-	206,902
1150	Trinity-Neches SWCD #422	-	337	-	-	-	-	337
790	Trophy Club MUD #1	2,272,037	157,651	-	205,191	92,119	-	2,542,760
735	Two Way SUD	970,546	67,174	-	90,648	2,206	-	1,126,162
437	TX Assoc. of Counties	78,271,111	1,767,434	1,785,063	7,052,911	4,271,289	-	84,605,230
634	TX Eastern 911 Network	1,184,572	11,750	262,855	124,873	149,056	-	1,434,995
471	Tyler Co. AD	3,309,567	70,775	32,788	291,523	212,930	-	3,491,724
328	Tyler County	27,109,347	479,152	814,158	2,450,050	1,498,383	-	29,354,324
561	United ID – Hidalgo Co.	4,171,693	81,365	223,238	378,084	226,097	-	4,628,284
834	Upper Brushy Creek WCID	484,984	46,489	34,220	45,623	23,914	-	587,402
830	Upper Leon River MWD	1,077,581	85,757	-	98,457	17,828	-	1,243,967
387	Upper Sabine Valley SWMD	263,719	47,090	-	24,321	985	-	334,146
792	Upper Trinity GCD	507,273	59,076	-	48,757	3,447	-	611,659
1151	Upshur Co. AD	-	36,359	-	-	-	-	36,359
329	Upshur County	36,919,801	799,295	494,211	3,308,501	2,763,145	-	38,758,664
682	Upton Co. AD	893,431	34,557	-	79,644	75,344	-	932,288
330	Upton County	20,649,846	2,719,062	160,094	1,865,837	1,196,479	-	24,198,360
843	Uvalde Co. AD	272,095	73,244	19,779	26,152	17,110	-	374,160
331	Uvalde County	40,926,975	1,510,435	584,936	3,704,690	2,348,776	-	44,378,259
332	Val Verde County	52,435,845	1,984,595	1,081,227	4,697,214	3,705,585	-	56,493,296
663	Valley MUD #2 – Cameron Co.	1,227,368	83,961	-	119,129	38,365	-	1,392,093
586	Valwood Improvement Auth. – Dallas Co.	2,679,424	66,748	99,729	247,207	57,748	-	3,035,360
672	Van Zandt Co. AD	2,827,927	125,385	-	250,706	254,251	-	2,949,767
333	Van Zandt County	30,247,401	888,316	578,135	2,731,924	2,095,605	-	32,350,170
420	Velasco DD – Brazoria Co.	9,374,850	153,624	273,639	860,671	672,031	-	9,990,753
1113	Verona SUD	18,111	62,164	-	1,887	-	-	82,163
423	Victoria Co. DD #3	1,559,862	37,784	-	134,567	144,117	-	1,588,096
767	Victoria Co. GCD	341,638	47,108	-	31,526	12,002	-	408,269
334	Victoria County	146,858,872	5,441,214	2,969,323	13,228,250	10,455,094	-	158,042,565
872	Walker Co. AD	1,171,741	130,581	38,516	107,344	19,326	-	1,428,857
1085	Walker Co. ESD #2	170,999	130,149	-	16,079	-	-	317,227
748	Walker Co. SUD	1,285,894	46,146	113,172	119,173	43,986	-	1,520,398
335	Walker County	84,661,948	3,943,547	1,602,994	7,690,002	5,325,718	-	92,572,774
773	Waller Co. AD	2,499,868	251,625	-	225,177	93,507	-	2,883,164
336	Waller County	48,999,513	2,446,809	350,215	4,444,224	2,897,472	-	53,343,289

¹ For a list of abbreviations, see page 27.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
1048	Waller-Harris Co. ESD #200	326,352	559,810	1,041	35,102	2,126	-	920,179
565	Ward Co. CAD	1,164,474	95,545	-	101,338	96,696	-	1,264,661
1133	Ward Co. ID #1	35,284	424,490	2,022	3,201	15,245	-	449,752
337	Ward County	47,659,357	2,178,336	745,871	4,240,237	3,141,269	-	51,682,532
444	Ward Memorial Hospital	25,759,483	1,186,136	94,113	2,325,971	1,488,449	-	27,877,254
338	Washington County	45,531,851	2,045,287	693,199	4,123,133	2,832,960	-	49,560,512
1164	Water Oriented Rec. Dist. of Comal Co.	-	17,568	-	-	-	-	17,568
604	Webb Co. AD	8,829,693	317,575	55,631	817,868	437,920	-	9,582,848
339	Webb County	339,357,906	12,091,726	4,194,581	30,317,868	19,032,424	-	366,929,658
443	West Central TX COG	31,995,565	1,204,553	453,892	2,854,221	2,301,315	-	34,206,915
410	West Central TX MWD	5,386,719	160,812	417,974	497,377	459,570	-	6,003,312
454	West Jefferson Co. MWD	3,432,697	98,128	19,202	302,536	280,583	-	3,571,980
688	West Nueces-Las Moras SWCD #236	42,885	662	-	3,819	-	-	47,365
358	West Travis Co. PUA	2,563,276	429,418	-	241,104	4,125	-	3,229,673
993	Wharton Co. CAD	992,252	161,670	5,973	89,042	36,917	-	1,212,020
621	Wharton Co. WCID #1	328,019	18,115	-	30,334	-	-	376,468
923	Wharton Co. WCID #2	202,755	23,390	75,263	22,645	13,593	-	310,461
340	Wharton County	56,554,058	2,057,952	1,110,273	5,064,565	4,286,105	-	60,500,743
476	Wheeler Co. AD	588,269	19,255	-	52,739	52,940	-	607,322
341	Wheeler County	13,182,439	341,444	203,871	1,188,129	741,909	-	14,173,974
427	White River MWD – Dickens Co.	2,931,306	-	-	253,725	199,487	-	2,985,544
740	Wichita AD	4,509,435	227,455	-	404,370	146,020	-	4,995,239
446	Wichita Co. WID #2	4,748,461	68,204	-	415,022	384,732	-	4,846,955
342	Wichita County	114,842,308	4,321,128	830,088	10,239,345	8,993,649	-	121,239,220
559	Wichita-Wilbarger 911 Dist.	2,752,893	137,029	45,460	238,778	258,156	-	2,916,005
655	Wickson Creek SUD – Brazos Co.	3,708,894	122,644	-	329,477	171,840	-	3,989,175
715	Wilbarger Co. AD	570,363	39,636	-	51,580	6,597	-	654,982
530	Wilbarger Co. HD	17,346,811	240,516	500,031	1,619,692	1,027,799	-	18,679,251
343	Wilbarger County	20,106,667	550,716	835,917	1,823,038	1,532,555	-	21,783,784
575	Willacy Co. AD	1,145,854	23,694	-	102,567	44,653	-	1,227,462
652	Willacy Co. Housing Auth.	256,894	12,233	-	23,474	7,148	-	285,454
344	Willacy County	18,484,994	506,701	115,076	1,648,244	976,365	-	19,778,650
608	Williamson CAD	26,692,315	1,433,677	298,958	2,386,545	1,615,040	-	29,196,455
798	Williamson Co. ESD #3	3,739,421	1,027,343	-	350,942	14,658	-	5,103,048
361	Williamson Co. ESD #4	2,323,406	694,551	-	220,012	-	-	3,237,969
897	Williamson Co. ESD #5	750,342	291,113	-	70,178	8,305	-	1,103,327

¹ For a list of abbreviations, see page 27.

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CHANGES IN SUBDIVISION ACCUMULATION FUND, continued

No.	Employer Name ¹	Balances Jan. 1, 2024	Additions			Deductions		Balances Dec. 31, 2024
			Employer Contributions	Retirement Transfers from ESF	Allocated Net Income	Benefit Payments	Employer Termination Transfers	
1044	Williamson Co. ESD #7	120,849	120,702	-	12,794	-	-	254,345
345	Williamson County	500,680,434	24,972,969	7,393,461	44,960,053	29,302,139	-	548,704,778
479	Wilson Co. AD	3,244,383	116,606	-	287,036	266,882	-	3,381,143
1023	Wilson Co. ESD #1	411,474	221,946	4,108	40,349	917	-	676,959
386	Wilson Co. ESD #2	-	12,703	-	-	-	-	12,703
1017	Wilson Co. ESD #3	513,856	288,687	-	52,675	-	-	855,218
1128	Wilson Co. ESD #4	28,023	36,159	-	3,213	-	-	67,394
1140	Wilson Co. ESD #5	-	77,287	-	-	-	-	77,287
346	Wilson County	28,163,150	1,216,792	458,869	2,508,625	2,288,572	-	30,058,864
533	Winkler Co. AD	652,407	18,434	-	60,733	18,998	-	712,576
389	Winkler Co. HD	4,368,505	861,592	229,872	418,955	93,965	-	5,784,958
347	Winkler County	51,976,844	1,518,786	1,412,549	4,635,254	3,007,785	-	56,535,646
1166	Winnie Stowell HD	-	4,566	-	-	-	-	4,566
937	Wintergarden GCD	138,646	10,861	-	12,704	5,202	-	157,010
493	Wise Co. AD	5,057,444	215,619	-	455,114	250,281	-	5,477,896
348	Wise County	92,138,680	3,846,485	853,978	8,278,985	4,950,711	-	100,167,416
700	Wood Co. AD	2,794,946	139,109	-	254,272	83,756	-	3,104,572
349	Wood County	44,083,826	1,711,310	456,248	3,940,038	2,718,904	-	47,472,517
1084	Woodbine SUD	127,128	21,806	12,109	13,779	2,026	-	172,796
991	Wylie Northeast SUD	203,251	30,981	-	21,628	-	-	255,860
776	Yoakum Co. AD	284,383	10,978	-	25,238	21,198	-	299,401
350	Yoakum County	66,963,395	2,362,351	605,129	5,987,557	4,154,173	-	71,764,259
1108	Young CAD	85,737	48,380	-	8,103	-	-	142,220
351	Young County	22,713,993	510,208	256,886	2,024,630	1,755,721	-	23,749,996
649	Zapata Co. AD	1,049,745	44,773	-	94,487	40,754	-	1,148,250
352	Zapata County	56,257,476	1,437,220	1,228,925	5,033,578	3,284,437	-	60,672,762
935	Zapata SWCD	54,750	2,774	-	5,085	-	-	62,609
566	Zavala Co. AD	1,307,125	36,355	109,629	120,053	41,883	-	1,531,278
353	Zavala County	16,220,920	849,498	236,946	1,451,327	862,510	-	17,896,181
	Totals	\$ 34,456,246,774	\$ 1,384,665,987	\$ 567,825,610	\$ 3,093,684,311	\$ 2,264,567,520	\$ -	\$ 37,237,855,162

¹ For a list of abbreviations, see page 27.
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LIST OF ABBREVIATIONS

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

Employer Plan Selections

Detail of benefit structure and options for individual employers
as of Jan. 1, 2025



EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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	5%	2	0%	5	80	20
615	Alamo Area COG	7%	2	100%	8	80	20
916	Alliance Reg. WA	7%	2.5	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%	2	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%	1.6	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%	2.5	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	2025	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
Flat-Rate	2025	3%	No	Jan-68	Active Only	101
			No	Sep-23		1137
Flat-Rate	2009	3%	No	Mar-82	Active & Retired	502
			Yes	Jan-77		102
Flat-Rate	2024	3%	No	Jul-02		684
			No	Jul-89	Active Only	576
			No	Nov-91	Active Only	614
			No	Nov-80		459
Flat-Rate	2011	3%	Yes	Jan-01	Active Only	668
			No	Jan-69		103
			No	Mar-82		503
			No	Dec-75		104
CPI	2013	30%	No	Jan-17		964
			No	Jan-19	Active Only	1011
			No	Feb-73	Active & Retired	105
			No	Oct-86	Active & Retired	551
Flat-Rate	2020	1%	No	Jun-71		106
			No	Aug-15	Active Only	950
			No	Nov-80		461
			No	Jun-16		994
			No	Jan-22	Active Only	1065
			No	Jan-68	Active Only	107
			No	Jan-91	Active & Retired	597
Flat-Rate	2025	3%	No	Oct-71		108
			No	Apr-16		945
			No	Jan-68	Active & Retired	109
			No	May-16	Active Only	918
Flat-Rate	2023	4%	No	Jul-10		812
			No	Nov-14		915
			No	Jan-18		398
			No	Jan-68	Active & Retired	110

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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%	2	0%	10	80	20
112	Bee County	7%	2	135%	8	75	30
506	Bell Co. AD	7%	2	150%	8	75	30
1154	Bell Co. ESD #1	7%	2.5	0%	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
1160	Bexar Co. ESD #3	7%	2.5	0%	5	75	20
1167	Bexar Co. ESD #4	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
1157	Blanco Co. AD	6%	2	0%	8	75	20
1016	Blanco Co. ESD #2	7%	2	0%	10	80	20
115	Blanco County	7%	2	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

* 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	Jan-24	Active & Retired	1154
			No	Sep-23	Active & Retired	1142
			No	Jan-72	Active Only	418
			No	Jun-17		378
CPI	2008	30%	No	Jan-68		113
CPI	2025	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
			Yes	Jun-24	Active & Retired	1160
			No	Oct-24	Active & Retired	1167
			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
CPI	2025	20%	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	Apr-24	Active & Retired	1157
			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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
508	Brazoria Co. AD	7%	2	150%	10	80	30
413	Brazoria Co. CRD #3	7%	2.5	115%	8	75	20
424	Brazoria Co. DD #4	7%	2.5	70%	8	75	20
681	Brazoria Co. DD #5	7%	2	10%	10	80	30
1050	Brazoria Co.ESD #3	7%	2	100%	5	75	20
119	Brazoria County	7%	2	130%	8	75	30
689	Brazos CAD	7%	2.5	0%	8	75	20
600	Brazos Co. ECD	7%	2	150%	8	75	30
1161	Brazos Co. ESD #1	6%	2	0%	8	80	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%	2	0%	8	75	30
127	Caldwell County	5%	2.25	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
Flat-Rate	2016	1%	No	May-82		508
Flat-Rate	2025	3%	No	Mar-70	Active Only	413
Flat-Rate	2025	3%	No	May-72	Active & Retired	424
			Yes	Apr-02		681
			Yes	Aug-19		1050
CPI	2023	30%	No	Jan-68		119
Flat-Rate	2014	2%	Yes	Oct-02		689
CPI	2025	30%	No	Jan-91	Active Only	600
			No	Apr-24	Active & Retired	1161
			Yes	Sep-23	Active & Retired	1144
Flat-Rate	2023	7%	No	Jan-68		120
CPI	2025	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
Flat-Rate	2025	3%	No	Aug-69	Active Only	121
Flat-Rate	2025	2%	Yes	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
709	Calhoun Co. AD	7%	2	0%	10	80	30
788	Calhoun Co. E911 ECD	7%	2	0%	8	75	30
128	Calhoun County	7%	2	95%	8	75	30
542	Callahan Co. AD	7%	1	105%	10	75	30
129	Callahan County	6%	1.1	65%	8	75	30
618	Cameron Co. AD	7%	2.5	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%	2.5	0%	8	75	20
130	Cameron County	7%	2.5	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%	1.5	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

* 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-04		709
			No	Jan-10	Active Only	788
			No	Jan-70	Active Only	128
			Yes	Jan-86		542
Flat-Rate	2023	5%	Yes	Jul-82	Active & Retired	129
CPI	2009	100%	No	Apr-92		618
			No	Jan-03		692
			Yes	Jul-00		664
			No	Jul-02		686
			Yes	Jul-12		851
Flat-Rate	2004	10%	Yes	Dec-80		462
			No	May-90		590
			Yes	May-14	Active Only	900
Flat-Rate	2025	3%	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 & Retired	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	2025	100%	No	Jul-04	Active & Retired	712
			No	Jan-98		648
CPI	2020	100%	Yes	Jan-85		531
			No	Aug-86		548
Flat-Rate	2011	2%	No	Jan-68	Active Only	135
			No	Jun-21	Active & Retired	1099
			No	Jan-68		136
			No	May-82		511
			No	Jan-90		582
			No	Oct-96		137
			No	May-21	Active & Retired	1098
			No	Apr-22	Active Only	1114
			No	Feb-16		986
Flat-Rate	2013	2%	No	May-81	Active Only	485

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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
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%	1.75	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	30%	8	80	20
146	Comanche County	5%	2	125%	8	75	30
762	Combined Consumers SUD	7%	2.5	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%	2.5	25%	5	75	20
727	Cow Creek GCD	6%	1.5	0%	10	80	30
392	Crane Co. AD	7%	2.5	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	6%	2	110%	10	75	30
153	Crosby County	7%	1	115%	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
			No	Aug-70		138
			Yes	Apr-03		703
			No	Apr-05		722
Flat-Rate	2025	3%	No	Mar-81	Active & Retired	477
			No	Jun-79	Active & Retired	139
			No	Jun-08		751
Flat-Rate	2024	6%	No	Sep-15		946
			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	2025	3%	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
CPI	2025	100%	Yes	Oct-08	Active Only	757
CPI	2025	70%	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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%	2	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
771	Dallam Co. AD	7%	1.7	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%	1.7	80%	8	75	30
764	Dickens Co. AD	7%	2.5	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%	1.5	95%	8	80	30
1062	East Central SUD	7%	2.5	0%	10	80	30
879	East Fork SUD	7%	2	100%	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%	2	0%	8	75	20
1079	East TX MUD Smith Co.	7%	1	75%	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			
Flat-Rate	2008	3%	No	Apr-91		603			
			No	Jan-04	Active Only	710			
			Yes	May-16		902			
CPI	2007	100%	Yes	Feb-81	Active & Retired	154			
Flat-Rate	2024	2%	Yes	Jun-18		1000			
			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	2025	3%	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			
Flat-Rate	2025	3%	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			
Flat-Rate			No	Nov-13		879			
			No	Apr-17		376			
			CPI	2025	100%	No	Mar-11	Active & Retired	825
			No	Nov-21		1102			
Flat-Rate			No	Jan-21	Active & Retired	1079			

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
593	Eastland Co. AD	7%	1.75	90%	10	75	30
166	Eastland County	7%	2	150%	8	75	20
624	ECD of Ector Co.	7%	2.25	160%	8	75	30
939	Ector Co. AD	7%	2.5	0%	5	75	30
580	Ector Co. HD	6%	1.45	0%	8	75	30
167	Ector County	7%	2.5	210%	8	75	30
448	Edwards Aquifer Auth. – Bexar Co.	7%	1.8	140%	8	75	20
628	Edwards CAD	7%	2	100%	8	80	30
168	Edwards County	7%	2	35%	8	75	30
819	El Paso CAD	7%	2.5	0%	10	80	30
567	El Paso Co. 911 Dist.	7%	2.5	150%	5	75	20
1013	El Paso Co. ESD #1	7%	2.5	0%	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	45%	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%	2.5	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%	2.5	0%	10	75	20
390	Fort Bend Co. ESD #4	7%	2	150%	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
CPI	2022	50%	Yes	Sep-90	Active & Retired	593
Flat-Rate	2023	5%	No	Jan-74	Active & Retired	166
CPI	2025	100%	No	Jan-93		624
			No	Jan-15		939
			No	Dec-89	Active Only	580
CPI	2009	10%	No	Dec-68		167
			Yes	Feb-78		448
			No	Jul-93		628
			No	Oct-93		168
			No	Oct-10		819
CPI	2023	100%	Yes	Nov-88	Active Only	567
			No	Oct-18		1013
			No	Jan-15		936
			No	Oct-85		541
			No	Nov-18		1004
Flat-Rate	2024	1%	No	Jan-71		170
			No	Jan-17		963
			No	Nov-17		395
CPI	2024	100%	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
Flat-Rate	2025	3%	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
Flat-Rate	2025	3%	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
			No	Nov-16		360
Flat-Rate	2009	3%	No	Feb-81	Active & Retired	474
CPI	2025	100%	No	Jan-16	Active Only	974
			No	Aug-18		390

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
1063	Fort Bend Co. ESD #7	5%	2.5	0%	8	80	20
782	Fort Bend Co. WCID #2	7%	2	0%	8	80	30
178	Fort Bend County	7%	2	165%	8	75	30
932	Fort Clark MUD	7%	1	0%	10	80	30
860	Fort Griffin SUD	4%	1	0%	10	80	30
769	Four Way SUD	5%	1.5	100%	10	80	30
179	Franklin County	7%	2.25	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%	2	75%	8	80	20
761	Gaines Co. AD	7%	1.65	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%	2.5	135%	8	75	20
1148	Galveston Co. ESD #2	7%	2	0%	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
1093	Goliad Co. AD	7%	1.5	0%	5	80	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	6%	1.5	0%	10	80	30
188	Gonzales County	7%	2.5	110%	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	May-20	Active Only	1063
			No	Mar-11	Active & Retired	782
CPI	2014	10%	No	Jan-72		178
			No	Feb-15		932
			No	Nov-17		860
			No	Mar-09	Active Only	769
CPI	2025	30%	No	Jan-81	Active & Retired	179
			No	Feb-19	Active Only	1038
			No	Jan-03	Active & Retired	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	2025	2%	No	May-86	Active Only	546
CPI	2006	40%	Yes	Jul-86	Active & Retired	547
			Yes	Jan-81		464
			Yes	Oct-75		433
CPI	2025	20%	Yes	May-90		589
			No	Jan-24	Active & Retired	1148
			No	May-11	Active Only	821
			No	Jul-08		752
Flat-Rate	2025	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
CPI	2025	50%	No	Feb-80	Active & Retired	186
			No	Sep-24	Active & Retired	1093
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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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
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	6%	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

* 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-14		886
Flat-Rate	2009	4%	Yes	Jan-83		518
			No	Jan-70	Active Only	189
CPI	2006	30%	No	Mar-81	Active & Retired	475
CPI	2008	100%	No	Jan-68	Active Only	190
			No	Sep-84	Active & Retired	528
			No	Jan-74		429
Flat-Rate	2002	2%	Yes	Jan-68		191
			No	Apr-81		483
Flat-Rate	2009	3%	No	Jun-70	Active & Retired	192
CPI	2023	40%	Yes	Apr-90		587
			No	Jul-17		380
Flat-Rate	2025	3%	Yes	May-74		193
			No	Jan-19		388
			No	Feb-22	Active Only	1110
CPI	2025	70%	No	Mar-84	Active & Retired	526
			No	Jan-23	Active Only	355
CPI	2011	100%	No	Jan-69	Active Only	194
			No	Jan-10		787
CPI	1996	50%	No	Jan-70		195
			No	Nov-19	Active & Retired	1071
CPI	2008	60%	No	Oct-77	Active Only	196
			No	Jan-90		585
			No	Jan-72		197
			No	Dec-72		198
CPI	2013	80%	No	Jul-84	Active Only	527
			No	Jul-18		887
Flat-Rate	2020	1%	No	Dec-68	Active Only	199
			Yes	Jan-89		571
CPI	2025	60%	No	Jan-91	Active & Retired	598
			No	Sep-17		374
			No	May-21		1095
			Yes	Jan-16	Active Only	985
			No	Jan-16		842
			No	Oct-22	Active Only	1127
			No	Mar-17		975
			No	Oct-23	Active & Retired	1146
			No	Aug-17	Active & Retired	382
			Yes	Jan-17	Active & Retired	888

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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
1162	Harris Co. ESD #5	7%	1.5	0%	8	75	20
835	Harris Co. ESD #50	7%	2	150%	5	80	20
1119	Harris Co. ESD #6	7%	2	0%	5	75	20
1064	Harris Co. ESD #7	7%	2.5	0%	5	75	20
1116	Harris Co. ESD #8	7%	2	0%	8	75	20
988	Harris Co. ESD #9	7%	2	0%	5	75	20
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

* 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-23	Active & Retired	1147
			No	Apr-23	Active & Retired	1057
			No	Apr-15	Active Only	948
			No	Jul-15		944
			No	May-24	Active & Retired	1162
			Yes	Jan-12		835
			No	Jul-22	Active Only	1119
			No	Apr-20	Active Only	1064
			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	2025	1%	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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%	2.5	150%	10	75	20
401	Hidalgo Co. DD #1	7%	2.5	110%	10	80	20
713	Hidalgo Co. ID #1	5%	1.5	10%	10	80	30
438	Hidalgo Co. ID #2	7%	1.5	110%	10	80	30
486	Hidalgo Co. ID #6	7%	1.5	40%	10	80	30
207	Hidalgo County	7%	2	160%	8	75	20
992	Hidalgo MUD #1	4%	1.15	0%	10	80	30
674	High Plains UWCD #1	7%	1.25	0%	8	80	30
1019	High Point SUD	7%	2	100%	10	80	30
208	Hill County	7%	2	125%	8	75	30
728	Hockley Co. AD	7%	1.85	40%	10	80	30
209	Hockley County	7%	2	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
1165	Housing Auth. City of Crowell	7%	1.75	0%	8	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%	2.4	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%	1.6	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

* 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-20	Active Only	1073
Flat-Rate	2015	1%	No	Jul-70		414
			Yes	Nov-82		516
Flat-Rate	2025	3%	Yes	Jan-68		401
			Yes	Jul-04		713
			No	Apr-76		438
			Yes	Jul-81		486
Flat-Rate	2025	3%	Yes	Jan-68		207
			No	May-16		992
			Yes	Jan-02		674
			No	Nov-18	Active Only	1019
Flat-Rate	2023	4%	No	Jul-75	Active & Retired	208
			No	Oct-05		728
CPI	2015	10%	No	Sep-68	Active Only	209
			No	Jan-16		971
Flat-Rate	2020	1%	No	Oct-84	Active Only	210
CPI	2013	100%	No	Jan-00	Active Only	661
Flat-Rate	2025	1%	No	Jan-68		211
			Yes	Apr-09		772
			No	Jul-24	Active & Retired	1165
			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	2025	2%	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	2025	3%	No	Nov-70		215
			No	Oct-19		1043

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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%	2.5	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	100%	10	75	30
441	Jackson Co. County-Wide DD	7%	2.5	135%	10	80	30
972	Jackson Co. ESD #3	7%	2.25	0%	5	75	20
219	Jackson County	7%	1.75	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%	8	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%	2	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	7%	2	0%	10	75	20
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%	1.5	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 CAD	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%	1.85	125%	5	75	30
854	Kenedy Co. CAD	7%	2.5	0%	5	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	Sep-09		778
CPI	2014	20%	No	Jan-70	Active & Retired	216
			No	Jul-04		711
			No	Jan-12		779
CPI	2014	10%	No	May-77		217
			No	Jul-90		592
CPI	2017	20%	No	Dec-76		218
			No	Mar-09	Active Only	770
			No	Sep-76		441
			Yes	Jan-16	Active & Retired	972
CPI	2025	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	2025	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	2025	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
906	Kenedy Co. Fire & ESD #1	7%	1.25	0%	10	80	30
230	Kenedy County	7%	2.5	15%	8	75	20
594	Kent Co. TAD	7%	2	135%	10	80	30
231	Kent County	7%	2	110%	8	75	30
956	Kerr Co. SWCD	7%	1	0%	10	80	30
232	Kerr County	7%	2.3	145%	8	75	30
653	Kerr Emerg. 911 Network	7%	2	100%	8	75	30
1100	Kimble CAD	5%	2.15	0%	5	80	30
233	Kimble County	7%	1.75	105%	8	75	20
755	King Co. AD	7%	2.25	100%	8	75	30
234	King County	7%	2.25	130%	8	75	30
579	Kinney Co. AD	7%	1	100%	10	75	30
235	Kinney County	7%	2	150%	8	75	20
236	Kleberg County	7%	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%	1.75	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

* 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-14		906
Flat-Rate	2017	1%	No	Jan-84	Active & Retired	230
			No	Oct-90		594
Flat-Rate	2025	3%	No	Jul-72	Active & Retired	231
			No	Sep-16		956
CPI	2012	10%	Yes	Oct-70	Active Only	232
			No	Jul-98	Active Only	653
			No	Mar-22	Active & Retired	1100
CPI	1996	30%	Yes	Nov-72	Active Only	233
			No	Jul-08	Active Only	755
			No	Sep-69	Active Only	234
Flat-Rate	2025	3%	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
Flat-Rate	2025	3%	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	2025	3%	Yes	Jan-70	Active & Retired	245
Flat-Rate	2025	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
248	Live Oak County	7%	2.5	135%	8	75	20
780	Llano CAD	7%	1.75	10%	5	75	20
249	Llano County	7%	1.6	85%	8	75	20
513	Loving Co. AD	7%	2.5	110%	8	75	30
250	Loving County	7%	2.5	125%	8	75	30
756	Lower Trinity GCD	7%	2.5	0%	5	80	30
714	Lower Valley WD	6%	2.5	0%	10	75	30
499	Lubbock CAD	7%	2	150%	10	75	20
425	Lubbock Co. WCID #1	7%	2	125%	8	75	30
251	Lubbock County	7%	2	165%	8	75	20
558	Lubbock ECD	7%	2	150%	10	75	30
647	Lubbock Reese Redevelopment Auth.	5%	1	0%	5	75	30
639	Lumberton MUD	7%	2	0%	8	80	30
497	Lynn Co. AD	5%	1.25	110%	8	80	30
442	Lynn Co. HD	6%	1.75	200%	5	75	30
252	Lynn County	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%	1.75	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%	1.75	100%	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
CPI	2025	20%	Yes	Jan-76	Active & Retired	248
			No	Oct-17		780
			No	Dec-74	Active Only	249
CPI	2025	100%	Yes	Aug-82	Active & Retired	513
CPI	2025	80%	Yes	Jan-75	Active & Retired	250
			No	Oct-08		Active Only
			No	Oct-04		714
CPI	2010	50%	Yes	Jan-82		499
			Yes	Jan-73	Active & Retired	425
			No	Aug-68		251
			No	Oct-87	Active & Retired	558
			No	Jan-98	Active Only	647
Flat-Rate	2011	3%	No	Jan-96	Active Only	639
			No	Dec-81	Active Only	497
			No	Jan-77		442
			Yes	Jan-78		252
			No	Aug-93	Active & Retired	630
CPI	2025	30%	No	Jan-82	Active & Retired	500
			Yes	Jan-91	Active Only	596
			No	Jan-90		256
			No	Jan-02		675
			CPI	2022	30%	No
Flat-Rate	2008	3%	No	Dec-14		931
			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
CPI	2013	80%	Yes	Sep-79		453
			Yes	Jan-70	Active & Retired	261
			No	Apr-12		844
CPI	2025	50%	No	Jul-82		512
			Yes	Jan-68		253

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
725	McLennan Co. 911 EAD	7%	2.5	0%	8	75	30
491	McLennan Co. AD	7%	2.5	150%	10	75	30
679	McLennan Co. WCID #2	4%	1	10%	10	80	30
254	McLennan County	6%	2.5	60%	8	75	30
1037	McMullen CAD	7%	2.5	0%	8	80	30
255	McMullen County	7%	2.5	75%	8	80	30
841	Medical Arts Hospital – Dawson Co.	4%	1.05	0%	8	75	20
705	Medina Co. 911 Dist.	6%	1.5	0%	10	80	30
535	Medina Co. AD	6%	2	125%	10	80	30
1111	Medina Co. ESD #1	6%	2	10%	10	80	30
262	Medina County	6%	2	110%	8	75	30
419	Memorial Med. Ctr. – Calhoun Co.	7%	1.75	110%	8	75	30
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

* 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	2023	100%	Yes	Jul-05	Active & Retired	725
CPI	2008	80%	Yes	Oct-81		491
			No	Apr-02		679
Flat-Rate	2025	1%	No	Jan-69		254
			Yes	Apr-19		1037
Flat-Rate	2025	3%	Yes	Oct-83		255
			Yes	Apr-12		841
			No	Jul-03		705
CPI	2011	90%	No	Mar-85		535
			No	Feb-22	Active & Retired	1111
Flat-Rate	2008	3%	No	Jan-68		262
Flat-Rate	2009	3%	Yes	Jan-72		419
			No	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	2025	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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
763	Montgomery Co. HD	7%	2	0%	5	75	30
804	Montgomery Co. Housing Auth.	7%	1.5	175%	5	80	30
269	Montgomery County	6%	2.5	185%	8	75	30
733	Moore Co. AD	7%	1.7	0%	8	80	30
412	Moore Co. HD	7%	1.7	115%	5	75	30
270	Moore County	7%	1.7	135%	8	75	30
1089	Morris Co. AD	7%	2	0%	8	80	30
271	Morris County	7%	2	140%	8	80	30
738	Mustang SUD	7%	2	0%	10	80	30
1109	Nacogdoches CAD	7%	2	0%	10	80	30
273	Nacogdoches County	7%	2	150%	8	75	30
515	Navarro CAD	7%	2.25	145%	10	80	20
274	Navarro County	7%	1.85	145%	8	75	30
1054	Nevada SUD	5%	2	100%	5	75	20
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	80%	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

* 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-09		763
			No	May-10	Active Only	804
CPI	2017	10%	Yes	Feb-71		269
			No	Jan-06		733
Flat-Rate	2007	2%	No	Jan-70	Active Only	412
Flat-Rate	2019	2%	No	Jan-70	Active Only	270
			Yes	Dec-20	Active & Retired	1089
CPI	1993	50%	No	Jan-68		271
			No	Oct-06	Active Only	738
			No	Jan-22		1109
			No	Jan-71	Active Only	273
Flat-Rate	2011	1%	No	Sep-82	Active Only	515
CPI	2009	40%	Yes	Feb-70	Active & Retired	274
			No	May-24	Active & Retired	1054
			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

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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
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
1173	Parker Co. ESD #6	4%	1	0%	5	75	20
784	Parker Co. HD	6%	1.25	50%	8	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%	2	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
1145	Pecos Co. Memorial HD	7%	1.8	0%	8	75	20
774	Pecos Co. WCID #1	7%	1.1	0%	10	80	30
285	Pecos County	7%	2.15	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

* 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	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
Flat-Rate	2022	1%	No	Jan-68	Active & Retired	281
CPI	2025	100%	No	Dec-77	Active & Retired	282
			No	Jan-05		717
			No	Dec-14		922
			Yes	Nov-24	Active & Retired	1173
			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	2025	3%	No	Sep-73	Active Only	284
			No	Jan-09		765
CPI	2022	50%	No	Oct-81	Active & Retired	494
			No	Jan-24	Active & Retired	1145
			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	2025	3%	No	Jan-88	Active Only	560

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
840	Prairielands GCD	5%	2.5	0%	5	75	30
626	Presidio AD	7%	1.5	100%	10	80	30
288	Presidio County	6%	2	135%	8	75	30
537	Rains Co. AD	7%	2.25	135%	8	75	30
289	Rains County	7%	1.9	100%	8	75	30
564	Randall Co. AD	7%	2	150%	8	75	30
290	Randall County	7%	2	150%	8	75	20
406	Rankin Co. HD – Upton Co.	7%	2.5	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%	2.5	0%	8	75	20
292	Real County	7%	2.5	175%	8	75	30
505	Red Bluff WPCD – Reeves Co.	7%	2	15%	8	80	30
845	Red River AD	7%	2	0%	5	75	30
435	Red River Auth. of TX	7%	1.8	140%	10	80	30
921	Red River Co. SWCD	4%	1	50%	10	80	30
293	Red River County	7%	2	115%	5	75	30
786	Reeves Co. AD	7%	2.25	0%	8	75	20
1087	Reeves Co. ESD #1	7%	2	0%	8	75	20
1088	Reeves Co. ESD #2	7%	2	0%	8	75	20
588	Reeves Co. HD	7%	2.5	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
1059	Riverbend Water Resources Dist.	7%	2	100%	5	75	20
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%	2.5	25%	8	80	20
848	Rusk Co. GCD	7%	1.1	0%	5	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	Aug-15		840
			No	Apr-93		626
CPI	2023	30%	Yes	Jan-68	Active Only	288
Flat-Rate	2025	1%	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
CPI	2025	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
Flat-Rate	2025	3%	Yes	Apr-90		588
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	Oct-24		1059
			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	2025	2%	No	Jan-70		298
			No	Jan-68	Active & Retired	299
Flat-Rate	2025	3%	Yes	Jul-91		612
CPI	2019	50%	No	Jun-12	Active Only	848

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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
1163	San Augustine CAD	4%	1	0%	10	80	30
302	San Augustine County	5%	2.25	175%	8	75	30
553	San Jacinto Co. CAD	7%	2	125%	8	75	30
990	San Jacinto Co. ESD	7%	2.5	0%	10	80	30
303	San Jacinto County	7%	1.8	130%	5	75	30
781	San Jacinto SUD	7%	2.5	0%	5	75	20
1072	San Marcos Housing Auth.	5%	1.4	0%	5	75	20
495	San Patricio Co. AD	7%	2.5	150%	8	75	30
426	San Patricio Co. DD	4%	1	225%	10	80	30
750	San Patricio Co. ND	7%	2	5%	10	80	30
304	San Patricio County	7%	2	140%	10	80	30
422	San Patricio MWD	7%	1.25	105%	8	80	30
305	San Saba County	7%	1.75	135%	8	75	30
766	Santo SUD	7%	1.75	100%	10	80	30
1135	Schleicher Co. HD	5%	1.25	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%	1.8	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%	2	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

* 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	2025	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
			No	Jul-24	Active & Retired	1163
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
			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	2025	1%	No	Jan-03		699
CPI	2010	50%	No	Nov-73		312
			No	Oct-10		795

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
894	South Rains SUD	7%	1.5	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	6%	2	125%	8	75	20
869	Stephens Co. TAD	7%	1.95	0%	8	75	30
314	Stephens County	7%	1.8	110%	8	75	30
837	Sterling Co. AD	7%	2.5	0%	8	75	30
315	Sterling County	7%	2.5	115%	8	75	30
724	Stonewall Co. AD	7%	1.25	0%	8	75	30
316	Stonewall County	7%	1.5	110%	8	75	30
458	Stonewall Memorial HD	4%	1.2	135%	10	80	30
539	Stratford HD – Sherman Co.	5%	1.5	125%	5	80	30
573	Sutton Co. HD	7%	2	125%	10	80	30
317	Sutton County	7%	1.5	125%	8	75	30
460	Swisher Co. AD	7%	1.75	150%	10	80	30
318	Swisher County	7%	1.75	135%	8	80	30
574	TAD of Cottle Co.	7%	1	20%	10	80	30
356	Talty SUD	5%	2	0%	8	75	20
607	Tarrant AD	7%	2.5	95%	8	75	30
545	Tarrant Co. 911 EAD	7%	2	105%	8	75	20
319	Tarrant County	7%	2	150%	8	75	30
320	Taylor County	7%	2	160%	8	75	30
354	TCDRS	7%	2	210%	8	75	20
753	Terrell Co. WCID #1	7%	1.4	5%	10	80	30
321	Terrell County	5%	1.5	110%	5	75	30
322	Terry County	7%	1.75	110%	8	75	30
402	Terry Memorial HD	5%	1.8	195%	8	75	30
1081	Throckmorton CAD	4%	1	0%	5	80	20
323	Throckmorton County	7%	1.25	115%	8	75	20
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
1124	Tom Green Co. AD	5%	2	0%	5	75	20
325	Tom Green County	7%	1.75	160%	8	75	30
1159	Tomball Hospital Auth.	7%	1.5	0%	8	80	30
601	Travis CAD	7%	2.5	100%	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
			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
Flat-Rate	2025	3%	No	Jul-71	Active Only	314
			No	Jul-13		837
Flat-Rate	2014	2%	No	Apr-68		315
CPI	2014	100%	No	Apr-05	Active & Retired	724
			No	Jan-80	Active & Retired	316
CPI	1992	80%	No	Nov-80		458
Flat-Rate	2009	3%	No	Oct-85	Active Only	539
			Yes	Apr-89	Active Only	573
			No	Jan-70		317
CPI	2005	50%	No	Nov-80	Active Only	460
Flat-Rate	2023	3%	No	Apr-68	Active & Retired	318
			No	Jul-89		574
			No	Jan-17		356
Flat-Rate	2024	3%	No	Jul-91		607
Flat-Rate	2025	1%	Yes	Apr-86		545
Flat-Rate	2025	1%	No	Jan-68		319
Flat-Rate	2025	2%	No	Jan-68		320
CPI	2024	80%	Yes	Apr-68	Active & Retired	354
			No	Jul-08		753
CPI	2013	100%	No	Jan-80	Active & Retired	321
Flat-Rate	2019	2%	No	Sep-77		322
CPI	1996	30%	No	Feb-68		402
			No	Oct-20	Active & Retired	1081
Flat-Rate	2023	3%	Yes	Jun-84		323
			No	Jan-07	Active Only	742
CPI	2023	50%	No	Feb-82		501
			No	Mar-72		324
			No	Jan-24	Active & Retired	1124
			No	Jan-68		325
			No	Apr-24	Active & Retired	1159
Flat-Rate	2023	5%	No	Apr-91		601

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
720	Travis Co. ESD #1	7%	2.5	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%	2	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
1150	Trinity-Neches SWCD #422	4%	1	0%	10	80	30
790	Trophy Club MUD #1	7%	2	0%	5	75	20
735	Two Way SUD	7%	2	0%	8	80	30
437	TX Assoc. of Counties	7%	2.2	145%	10	75	30
634	TX Eastern 911 Network	7%	2	35%	8	75	30
471	Tyler Co. AD	7%	2.5	150%	8	75	30
328	Tyler County	7%	2	145%	8	75	30
561	United ID – Hidalgo Co.	7%	1.5	20%	10	75	30
834	Upper Brushy Creek WCID	4%	2.5	0%	5	75	20
830	Upper Leon River MWD	6%	2	20%	8	75	30
387	Upper Sabine Valley SWMD	7%	2.3	0%	5	75	20
792	Upper Trinity GCD	5%	2	0%	5	75	30
1151	Upshur Co. AD	7%	1.5	0%	8	75	20
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%	2	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	20%	8	80	20
423	Victoria Co. DD #3	7%	2	80%	8	80	30
767	Victoria Co. GCD	7%	2	0%	5	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	2025	3%	Yes	Jan-05	Active Only	720
			No	Feb-16		980
			No	Oct-15		957
			Yes	Jun-15		836
			Yes	Mar-17		371
			No	Nov-22		1123
Flat-Rate	2023	3%	No	Jan-68	Active & Retired	326
			No	Aug-99		659
			No	Jan-95		633
			No	Aug-12		857
Flat-Rate	2024	5%	No	Jan-77	Active & Retired	327
			Yes	Jan-18		829
			No	Mar-24		1150
			Yes	Jan-13		790
			No	Jul-06		735
			CPI	2024		30%
			No	Jan-95		634
CPI	2015	100%	No	Jan-81		471
Flat-Rate	2009	4%	No	Mar-75	Active & Retired	328
			Yes	Jan-88		561
			No	Dec-11		834
			No	Jul-15		830
			Yes	Oct-17		387
			No	Jan-12		792
			No	Feb-24		1151
			CPI	1994		60%
			No	Apr-02	Active Only	682
Flat-Rate	2023	5%	Yes	Jan-68	Active & Retired	330
			No	Jan-20		843
CPI	2009	30%	No	Jan-69	Active & Retired	331
			No	Jun-69		332
			Yes	Apr-00		663
			No	Apr-90		586
			Yes	Jul-01		672
			No	Jan-68		333
			No	Jan-72		420
			No	Apr-22		1113
Flat-Rate	2017	1%	No	Apr-72	Active Only	423
			No	Jan-09		767

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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%	2	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
1164	Water Oriented Rec. Dist. of Comal Co.	7%	2	0%	5	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%	2.25	175%	10	75	30
410	West Central TX MWD	7%	1.5	120%	8	75	20
454	West Jefferson Co. MWD	6%	2	165%	10	75	30
688	West Nueces-Las Moras SWCD #236	7%	2.5	30%	8	75	30
358	West Travis Co. PUA	7%	2.25	0%	5	75	30
993	Wharton Co. CAD	7%	2	50%	8	75	20
621	Wharton Co. WCID #1	7%	2.5	80%	10	80	30
923	Wharton Co. WCID #2	7%	2	0%	10	80	30
340	Wharton County	7%	2	135%	8	75	20
476	Wheeler Co. AD	7%	1.75	150%	10	75	30
341	Wheeler County	7%	2	125%	8	75	30
427	White River MWD – Dickens Co.	7%	1	100%	10	80	30
740	Wichita AD	7%	2.5	0%	10	80	30
446	Wichita Co. WID #2	7%	1.25	110%	10	80	30
342	Wichita County	7%	2	125%	8	75	20
559	Wichita-Wilbarger 911 Dist.	7%	2.5	135%	8	75	30
655	Wickson Creek SUD – Brazos Co.	7%	2	100%	10	75	30
715	Wilbarger Co. AD	7%	2.25	0%	10	80	30
530	Wilbarger Co. HD	5%	1	100%	5	75	30
343	Wilbarger County	7%	1.75	95%	8	75	30
575	Willacy Co. AD	7%	1.75	135%	8	75	30
652	Willacy Co. Housing Auth.	5%	2	0%	8	75	30
344	Willacy County	7%	2.25	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
Flat-Rate	2023	3%	Yes	Jan-72	Active & Retired	334
			No	Sep-16		872
			No	Oct-20	Active Only	1085
			No	Mar-08		748
CPI	2025	40%	No	Jan-68		335
			No	Apr-09	Active Only	773
			No	Jan-68	Active & Retired	336
			No	Jan-22	Active Only	1048
			No	Jul-88	Active & Retired	565
CPI	2023	50%	No	May-23	Active & Retired	1133
			No	Jan-70		337
CPI	2024	50%	No	Aug-77		444
Flat-Rate	2016	1%	No	Jan-68		338
			Yes	Oct-24		1164
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
			No	Sep-79		454
Flat-Rate	2015	2%	Yes	Jul-02		688
			No	Oct-16	Active & Retired	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	2025	70%	No	Oct-87	Active Only	559
			No	Oct-98	Active Only	655
			No	Jan-05		715
			No	Jan-85		530
			No	Jan-68	Active Only	343
Flat-Rate	2020	1%	Yes	Jul-89	Active Only	575
			Yes	Jul-98		652
			No	Mar-71	Active Only	344

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
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%	2.5	0%	5	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%	2.5	100%	8	75	20
386	Wilson Co. ESD #2	5%	2	0%	5	75	20
1017	Wilson Co. ESD #3	7%	2.5	125%	10	75	20
1128	Wilson Co. ESD #4	4%	1.5	0%	8	75	20
1140	Wilson Co. ESD #5	7%	2.5	0%	8	80	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
1166	Winnie Stowell HD	5%	2	0%	8	75	20
937	Wintergarden GCD	7%	1	0%	8	75	20
493	Wise Co. AD	7%	2.25	140%	10	80	30
348	Wise County	7%	2.25	165%	8	75	20
700	Wood Co. AD	7%	2	0%	8	80	20
349	Wood County	7%	2	135%	8	75	30
1084	Woodbine SUD	6%	1.15	0%	8	75	20
991	Wylie Northeast SUD	7%	1	0%	10	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
Flat-Rate	2025	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	2025	1%	No	Jan-69		345
			No	Mar-81		479
			No	Mar-19	Active Only	1023
			No	Oct-24	Active & Retired	386
			No	Oct-19	Active Only	1017
			No	Jan-23	Active Only	1128
			No	Jan-24		1140
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 & Retired	347
			No	Oct-24	Active & Retired	1166
			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	2025	30%	Yes	Jan-68		349
			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
Flat-Rate	2024	3%	No	Feb-15		935
			No	Oct-88	Active & Retired	566
			No	Dec-72		353

EMPLOYER PLAN SELECTIONS as of Jan. 1, 2025

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
MA	Municipal Authority	WCID	Water Control & Improvement District
MD	Management District	WD	Water District
Med. Ctr.	Medical Center	WID	Water Improvement District
MHMR	Mental Health & Mental Retardation	WPCD	Water Power Control District
MIWA	Municipal and Industrial Water Authority	WSD	Water Supply District