

**REQUIRED SUPPLEMENTARY INFORMATION**

CITY OF ANDREWS, TEXAS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 ANALYSIS OF FUNDING PROGRESS  
 SIX-YEAR HISTORICAL TREND  
 TEXAS MUNICIPAL RETIREMENT SYSTEM  
 (Unaudited)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Percentage Funded	Unfunded (Overfunded) UAAL	Annual Covered Payroll	UAAL As % of Covered Payroll
12-31-02	\$ 6,776,000	\$ 9,065,278	74.7%	\$ 2,289,278	\$ 1,835,652	124.7%
12-31-03	7,591,427	10,225,693	74.2%	2,634,266	1,961,971	134.3%
12-31-04	6,361,610	8,929,068	71.2%	2,567,458	1,910,141	134.4%
12-31-05	6,996,222	9,665,359	72.4%	2,669,137	2,038,051	131.0%
12-31-06	7,647,389	10,433,593	73.3%	2,786,204	2,027,565	137.4%
12-31-07	8,282,897	11,273,786	73.5%	2,990,889	2,280,435	131.2%
* 12-31-07	8,282,897	12,491,215	66.3%	4,208,318	2,280,435	184.5%

Actuarial Valuation Date	Net Pension Obligation (NPO) at Beginning of Period	Annual Pension Cost		Contributions Made	NPO at End of Period
		Required Contribution	Interest on NPO		
12-31-02	-0-	\$ 318,516	-0-	\$ 318,516	-0-
12-31-03	-0-	350,140	-0-	350,140	-0-
12-31-04	-0-	353,075	-0-	353,075	-0-
12-31-05	-0-	345,129	-0-	345,129	-0-
12-31-06	-0-	361,271	-0-	361,271	-0-
12-31-07	-0-	379,805	-0-	379,805	-0-
* 12-31-07	-0-	379,805	-0-	379,805	-0-

\*Actuarial assumptions were changed for the year ended 12-31-07. Data is furnished under both the old and new assumptions for comparative purposes. \* Data is under the new assumptions.

CITY OF ANDREWS, TEXAS  
 SUPPLEMENTARY INFORMATION (Not Required)  
 ANALYSIS OF FUNDING PROGRESS  
 SIX-YEAR HISTORICAL TREND  
 FIREFIGHTERS' RELIEF & RETIREMENT FUND  
 (Unaudited)

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial (1) Value of Assets	Actuarial Accrued Liability (AAL) - Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Total Members Covered
8-31-04	\$ 38,140,501	\$ 51,567,426	\$ 13,426,925	74.0%	7,994
8-31-06	42,268,305	58,082,828	15,814,523	72.8%	8,061
8-31-08	60,987,157	64,227,341	3,240,184	95.0%	8,254

**Note:** Actuarial valuations are performed every two years.

**Schedule of Employer Contributions**

Actuarial Valuation Date	Annual Required Contributions	Amount of Contribution Made	Percentage Contributed
8-31-03	\$ 2,896,557	\$ 1,833,310	63.0%
8-31-04	2,896,557	1,891,243	65.0%
8-31-05	3,206,300	1,606,759	50.0%
8-31-06	2,753,035	2,753,035	100.0%
8-31-07	3,162,742	3,162,742	100.0%
8-31-08	3,160,764	11,239,339	356.0%

**Notes to the Required Schedules**

1. Based on the August 31, 2002 actuarial valuation.
2. Based on the original August 31, 2004 actuarial valuation.
3. Based on the original August 31, 2004 actuarial valuation.
4. Based on the revised August 31, 2006 actuarial valuation.
5. A change in billing procedures resulted in a one-time change in the timing of dues contributions, resulting in an atypical amount of dues contributions for this fiscal year.
6. Includes a state contribution of \$675,307.
7. Includes a state contribution of \$709,072.
8. Includes a state contribution of \$8,800,000.

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