

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
12-31-04	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%
12-31-08	9,093,991	13,293,052	68.4%	4,199,061	2,551,546	164.6%
12-31-09	9,573,275	14,059,862	68.1%	4,486,587	2,795,065	164.8%

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		
12-31-04	-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-
Fiscal Year Ending					
9-30-08	-0-	441,538	-0-	441,538	-0-
9-30-09	-0-	576,222	-0-	483,717	92,505
9-30-10	92,505	651,334	6,822	531,429	213,664

*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
8-31-06	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
8-31-10	64,113,803	79,953,215	15,839,412	80.2%	8,708

Note: Actuarial valuations are performed every two years.

Schedule of Employer Contributions

Actuarial Valuation Date	Annual Required Contributions	Amount of Contribution Made	Percentage Contributed
8-31-05	3,206,300 ¹	1,606,759 ⁵	50.0%
8-31-06	2,753,035 ²	2,753,035 ⁶	100.0%
8-31-07	3,162,742 ³	3,162,742 ⁷	100.0%
8-31-08	3,160,764 ³	11,239,339 ⁸	356.0%
8-31-09	2,698,271 ⁴	2,698,271	100.0%
8-31-10	2,875,103 ⁴	2,875,103	100.0%

Notes to the Required Schedules

- ¹. Based on the original August 31, 2004 actuarial valuation.
- ². Based on the revised August 31, 2004 actuarial valuation.
- ³. Based on the August 31, 2006 actuarial valuation.
- ⁴. Based on the August 31, 2008 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.