

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, the DFVC program, special extension, etc.
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.

Part II Basic Plan Information—enter all requested information

1a Name of plan: MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY MONEY PURCHASE PENSION PLAN
1b Three-digit plan number (PN): 003
1c Effective date of plan: 10/01/1986
2a Plan sponsor's name (employer, if for a single-employer plan): MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY
2b Employer Identification Number (EIN): 74-1793265
2c Plan Sponsor's telephone number: 979-822-6467
2d Business code (see instructions): 621112

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	199
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	145
	6a(2)	151
	6b	0
	6c	51
	6d	202
	6e	1
	6f	203
	6g(1)	135
6g(2)	130	
6h	8	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2C 2F 2G 2K 2T 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY MONEY PURCHASE PENSION PLAN</p>	<p>B Three-digit plan number (PN) ▶ 003</p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY</p>	<p>D Employer Identification Number (EIN) 74-1793265</p>	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
AMERICAN UNITED LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0145825	60895	G62133	130	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

<p>(a) Total amount of commissions paid 11404</p>	<p>(b) Total amount of fees paid 0</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
LINCOLN INV PLANNING **601 OFFICE CENTER DR**
STE 300
FORT WASHINGTON, PA 19034

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
11404	0	N/A	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II	Investment and Annuity Contract Information	
	Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.	
4	Current value of plan's interest under this contract in the general account at year end	1089032
5	Current value of plan's interest under this contract in separate accounts at year end.....	3230194
6	Contracts With Allocated Funds:	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	6b
c	Premiums due but unpaid at the end of the year	6c
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d
e	Type of contract: (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ <input type="checkbox"/>	
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract: (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input checked="" type="checkbox"/> other ▶ GROUP ANNUITY CONTRACT	
b	Balance at the end of the previous year	7b 1134013
c	Additions: (1) Contributions deposited during the year	7c(1) 70267
	(2) Dividends and credits.....	7c(2) 0
	(3) Interest credited during the year.....	7c(3) 33630
	(4) Transferred from separate account	7c(4) 26868
	(5) Other (specify below)..... ▶ LOAN REPAYMENT	7c(5) 18719
	(6) Total additions	7c(6) 149484
d	Total of balance and additions (add lines 7b and 7c(6))	7d 1283497
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1) 55297
	(2) Administration charge made by carrier.....	7e(2) 88
	(3) Transferred to separate account	7e(3) 116271
	(4) Other (specify below)..... ▶ LOANS ISSUED	7e(4) 22809
(5) Total deductions	7e(5) 194465	
f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f 1089032

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY MONEY PURCHASE PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY	D Employer Identification Number (EIN) 74-1793265	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

AMERICAN UNITED LIFE INSURANCE CO

35-0145825

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

AMERICAN UNITED LIFE INSURANCE CO

35-0145825

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 50 52 59 60 63 66 67 38	NONE	1023	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	17460	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	66 67	17460
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMERICAN UNITED LIFE INSURANCE CO 35-0145825	ASSET CHARGE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMERICAN CENTURY 20-2036524	REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMERICAN FUNDS 95-1411037	REVENUE SHARING FORMULA - SEE ATTACHED	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation COLUMBIA 13-3180631	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2 AMERICAN UNITED LIFE INSURANCE CO	(b) Service Codes (see instructions) 52 59 60 63	(c) Enter amount of indirect compensation 0
(d) Enter name and EIN (address) of source of indirect compensation DEUTSCHE 13-3241232	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2 AMERICAN UNITED LIFE INSURANCE CO	(b) Service Codes (see instructions) 52 59 60 63	(c) Enter amount of indirect compensation 0
(d) Enter name and EIN (address) of source of indirect compensation FIDELITY 04-2270522	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. REVENUE SHARING FORMULA - SEE ATTACHED	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation FRANKLIN/TEMPLETON 94-3382187	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2 AMERICAN UNITED LIFE INSURANCE CO	(b) Service Codes (see instructions) 52 59 60 63	(c) Enter amount of indirect compensation 0
(d) Enter name and EIN (address) of source of indirect compensation GOLDMAN SACHS 13-4166989	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2 AMERICAN UNITED LIFE INSURANCE CO	(b) Service Codes (see instructions) 52 59 60 63	(c) Enter amount of indirect compensation 0
(d) Enter name and EIN (address) of source of indirect compensation INVESCO 74-1881364	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. REVENUE SHARING FORMULA - SEE ATTACHED	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JANUS HENDERSON 75-3019319	REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS 04-3169826	REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRUDENTIAL 22-3468527	REVENUE SHARING FORMULA - SEE ATTACHED	

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
STATE STREET 04-2456637	REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
AMERICAN UNITED LIFE INSURANCE CO	52 59 60 63	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VIRTUS 58-1604573	REVENUE SHARING FORMULA - SEE ATTACHED	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
 (complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY MONEY PURCHASE PENSION PLAN</u>	B Three-digit plan number (PN)	<u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY</u>	D Employer Identification Number (EIN) <u>74-1793265</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SEPARATE ACCOUNT II</u>		
b Name of sponsor of entity listed in (a): <u>AMERICAN UNITED LIFE INSURANCE CO</u>		
c EIN-PN <u>35-0145825-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3230194</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

a Plan name

b Name of plan sponsor

c EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY MONEY PURCHASE PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY	D Employer Identification Number (EIN) 74-1793265	

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	104117	205339
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2783478	3230194
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1134013	1089032
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	4021608	4524565
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	4021608	4524565

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	229383	
(B) Participants.....	2a(1)(B)	0	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		229383
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	8632	
(F) Other.....	2b(1)(F)	33630	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		42262
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	0	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)	0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	533263
c Other income	2c	0
d Total income. Add all income amounts in column (b) and enter total	2d	804908

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	301363
(2) To insurance carriers for the provision of benefits	2e(2)	0
(3) Other	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	301363
f Corrective distributions (see instructions)	2f	0
g Certain deemed distributions of participant loans (see instructions)	2g	0
h Interest expense	2h	0
i Administrative expenses:		
(1) Salaries and allowances	2i(1)	0
(2) Contract administrator fees	2i(2)	588
(3) Recordkeeping fees	2i(3)	0
(4) IQPA audit fees	2i(4)	0
(5) Investment advisory and investment management fees	2i(5)	0
(6) Bank or trust company trustee/custodial fees	2i(6)	0
(7) Actuarial fees	2i(7)	0
(8) Legal fees	2i(8)	0
(9) Valuation/appraisal fees	2i(9)	0
(10) Other trustee fees and expenses	2i(10)	0
(11) Other expenses	2i(11)	0
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)	588
j Total expenses. Add all expense amounts in column (b) and enter total	2j	301951

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	502957
l Transfers of assets:		
(1) To this plan	2l(1)	0
(2) From this plan	2l(2)	0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **PITTFORD SAMUELS PLLC**

(2) EIN: **82-2488343**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY MONEY PURCHASE PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY</u>	D Employer Identification Number (EIN) <u>74-1793265</u>	

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1		0
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2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 35-0145825

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3		19
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Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	<u>247804</u>
b Enter the amount contributed by the employer to the plan for this plan year	6b	<u>247804</u>
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	0

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704224A.

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

**FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023
WITH INDEPENDENT AUDITORS' REPORT**

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Independent Auditors' Report

Plan Administrator
Mental Health Mental Retardation Authority of Brazos Valley Money Purchase Plan
Bryan, Texas

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the accompanying financial statements of Mental Health Mental Retardation Authority of Brazos Valley Money Purchase Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023 and the related statement of changes in net assets available for benefits for the years ended December 31, 2024 and 2023, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Mental Health Mental Retardation Authority of Brazos Valley Money Purchase Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note D to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section -

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mental Health Mental Retardation Authority of Brazos Valley Money Purchase Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

(continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mental Health Mental Retardation Authority of Brazos Valley Money Purchase Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments; administering the plan; and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mental Health Mental Retardation Authority of Brazos Valley Money Purchase Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mental Health Mental Retardation Authority of Brazos Valley Money Purchase Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

(continued)

Supplemental Schedules Required by ERISA

Other Matter

The supplemental schedules of Schedule of Assets (Held at Year End) and Schedule of Assets (Acquired and Disposed of Within Year) as of or for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



September 22, 2025
Houston, Texas

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2024 AND 2023

	2024	2023
ASSETS		
Participant directed investments		
At fair value		
Shares of registered investments	\$ 3,230,194	\$ 2,783,478
At contract value		
Contract with insurance company	1,089,032	1,134,013
Loans to participants	205,339	104,117
Total Assets	\$ 4,524,565	\$ 4,021,608
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 4,524,565	\$ 4,021,608

See accompanying notes to financial statements.

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR YEARS ENDED DECEMBER 31, 2024 AND 2023

ADDITIONS AND GAIN (LOSS) TO NET ASSETS ATTRIBUTED TO

	2024	2023
Investment Income		
Interest from contract with insurance company	\$ 33,630	\$ 33,188
Dividends and gains from investments, net	533,263	487,859
	566,893	521,047
Employer's contributions	229,383	223,173
Interest from participant loan	8,632	4,991
Total Additions	804,908	749,211

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO

Benefits paid to participants	(301,363)	(243,047)
Administrative expenses	(588)	(313)
Total Deductions	(301,951)	(243,360)
NET INCREASE	502,957	505,851

NET ASSETS AVAILABLE FOR BENEFITS

BEGINNING OF YEAR	4,021,608	3,515,757
END OF YEAR	\$ 4,524,565	\$ 4,021,608

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

NOTES TO FINANCIAL STATEMENTS

NOTE A - DESCRIPTION OF PLAN

The following description of the Mental Health Mental Retardation Authority of Brazos Valley Money Purchase Plan ("the Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all full time employees of the Mental Health Mental Retardation Authority of Brazos Valley (the Authority) who have one hour of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Authority's Board of Trustees oversees governance of the Plan. The Plan's Investment Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Board of Trustees.

Contributions - On behalf of each participant in the Plan, the Authority contributes a matching contribution of 6% of a participant's annual compensation for each participant who makes a salary deferral equal to at least 5% of compensation. Any salary deferrals that are age 50 catch-up contributions or qualified organization catch-up contributions will not be matched. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan, unless they affirmatively elect not to participate. As a condition for sharing in contributions made by the Authority, each participant may elect to contribute up to a maximum amount allowable, subject to limits set by the Internal Revenue Code, of their annual compensation to the Authority's 403(b) tax shelter plan. Participants age 50 or over are allowed catch-up contributions. During 2024 and 2023, the individual participants purchased certain allocated funding arrangement with American Life Insurance Company (AUL) under the 403(b) tax shelter plan. Therefore, no individual participant's contribution is recorded in the Plan. Individual participants' total purchases of allocated funding arrangements approximated \$310,000 and \$300,000 during 2024 and 2023 respectively. All contributions have been participant directed.

Participant Accounts - Each participant's account is credited with allocations of (a) the Authority's contribution and (b) Plan earnings (losses) and are charged with any administrative expenses paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the individual participant's vested accounts.

Vesting and Forfeitures - Vesting in the Authority's contributions portion of individual participant's accounts plus earnings thereon is based on years of continuous service at 20% per year. A participant is 100% vested after five years of credited service. Forfeitures of nonvested amounts are used by the Authority as reductions of future contributions. At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$20,497 and \$19,488, respectively.

Loans - Participants may borrow from the Plan. The loan amount is limited the lesser of (1) \$50,000 (less any outstanding loans) with a minimum of \$1,000 or (2) 50% of their vested interest in the Plan. The loans are secured by the balance in the participant account and bear interest at 5.5%. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits - On termination of service due to death, disability or retirement a participant may elect (a) to receive a lump sum amount equal to the value of their vested interest, (b) purchase a different form of annuity, or (c) receive annual installments over his or her life expectancy. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum.

Investment Options - Upon enrollment in the Plan, a participant may direct his or her allocation of the Authority's contribution in any of the several investment options. Participants may change their investment option daily.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are prepared on the accrual method of accounting as generally accepted in the United States of America.

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

NOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates. The most critical estimates are for the fair value of the investments.

Loans - Loans are considered to be fully collectable. Accordingly, an allowance for doubtful accounts has not been established.

Investment Valuation and Income Recognition - The Plan's investments with AUL, the trustee of the Plan, are stated at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. AUL believes contract value is an appropriate determination of fair value at year end. See Note E for discussion on fair value measurements. Interest income is recorded on the accrual basis. Capital gains and losses and dividends are recorded on the accrual basis as recognized by the different portfolios provided by AUL.

Payment of Benefits - Benefits are recorded when paid.

Expenses - Certain expenses of maintaining the Plan are paid by the Authority and are therefore excluded from these financial statements. Certain other administrative fees are paid by the Plan and are included as deductions from net assets.

Date of Management Review - Subsequent events were evaluated through September 22, 2025, which is the date the financial statements were available to be issued. Based on the results of the evaluation, no adjustments or additional disclosures have been made to the financial statements.

NOTE C - INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan is funded with a group annuity contract (the Contract) issued by AUL. The Contract offers a fixed interest investment option (the Fixed Option) through AUL's general account and a number of variable investment options through an AUL separate account. Funds allocated to the Fixed Option are placed in the AUL general account where they are invested in accordance with AUL's general account investment policy. The objective of that investment policy is to maximize long-term, risk-adjusted returns. AUL's general account assets are predominately fixed-income investments (bonds, mortgages, and private placements). The average maturity for these assets is just over 10 years, and the average duration is between 7 and 8 years. The quality of these investments is high. All financial information related to the Fixed Option is reported to a Plan participant at contract value (principal invested plus interest earned). Pursuant to ASC 962 - *Plan Accounting - Defined Contribution Pension Plans*, AUL believes contract value is an appropriate determination of fair value for the Fixed Option Account.

The Contract with AUL provides certain variable investment options. A participant may self direct contributions to any of the separate mutual funds investments listed in the supplemental Schedule of Assets Held.

In addition to the variable investment options, a participant may self direct contributions to the Fixed Option. There are no reserves against the contract value for credit risk of the contract issuer.

The following presents the value of the fixed income investment contract at December 31, 2024 and 2023 .

	<u>2024</u>	<u>2023</u>
Investment at contract value		
AUL Fixed Option	\$ 1,089,032	\$ 1,134,013
Average yield:		
Based on interest credited to participants	3%	3%
Based on actual earnings	3%	3%

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

NOTES TO FINANCIAL STATEMENTS

NOTE D - AUDIT UNDER DOL REGULATIONS 2520.103-5 AND 2520.103-8

As permitted by ERISA Section 103(a)(3)(C), the information provided and certified by AUL with regard to statements or information related to assets held for investment of the plan for the years ended December 31, 2024 and 2023 was not included in our audit. Additionally, the following information included in the accompanying financial statements and supplemental schedule were obtained from information that has been prepared and certified to us as complete and accurate by AUL.

	<u>2024</u>	<u>2023</u>
Registered investments	\$ 3,230,194	\$ 2,783,478
Contract with insurance company	\$ 1,089,032	\$ 1,134,013
Loans to participants	\$ 205,339	\$ 104,117
Contributions	\$ 229,383	\$ 223,173
Net appreciation in fair value, interest and dividend income from investments and contract	\$ 566,893	\$ 521,047
Interest from loans	\$ 8,632	\$ 4,991
Benefits paid	\$ 301,363	\$ 243,047
Administrative expenses	\$ 588	\$ 313

NOTE E - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of observable inputs other than quoted prices for identical assets (Level 1). Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs are not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no plan assets requiring the use of Level 3 inputs for the periods presented.

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

NOTES TO FINANCIAL STATEMENTS

NOTE E - FAIR VALUE MEASUREMENTS-Continued

Level 1 Fair Value Measurements

Fair value of mutual funds is based on unadjusted quoted prices in active market that are accessible to AUL for identical assets and liabilities. These generally provide the most reliable evidence that are used to measure fair value whenever available. Active markets provide current pricing data on a more frequent basis.

Level 2 Fair Value Measurements

Fair value is based on quoted prices for similar assets and liabilities in active markets, inactive markets or model-derived valuations in which all significant inputs and significant value drivers are observable in active markets. This level includes financial instruments that are valued by independent pricing services using models or other valuation methodologies. These models are primarily industry-standard models that consider various inputs which are observable or derived from observable information in the marketplace.

The following table sets forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2024 and 2023:

	<u>Fair Value Measurements At End Of Reporting Period</u>		
		Quoted Price in Active Market for Identical Asset	Other Observable Inputs
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>
<u>December 31, 2024</u>			
Registered investments			
Balanced funds	\$ 698,508	\$ 698,508	\$ -
Large capitalization funds	1,620,486	1,620,486	-
Managed asset allocation funds	291,613	291,613	-
Mid and small capitalization funds	213,556	213,556	-
Other funds	406,031	406,031	-
Investment contract with insurance company	<u>1,089,032</u>	-	<u>1,089,032</u>
Total	<u>\$ 4,319,226</u>	<u>\$ 3,230,194</u>	<u>\$ 1,089,032</u>

	<u>Fair Value Measurements At End Of Reporting Period</u>		
		Quoted Price in Active Market for Identical Asset	Other Observable Inputs
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>
<u>December 31, 2023</u>			
Registered investments			
Balanced funds	\$ 555,382	\$ 555,382	\$ -
Large capitalization funds	1,364,387	1,364,387	-
Managed asset allocation funds	268,980	268,980	-
Mid and small capitalization funds	232,371	232,371	-
Other funds	362,358	362,358	-
Investment contract with insurance company	<u>1,134,013</u>	-	<u>1,134,013</u>
Total	<u>\$ 3,917,491</u>	<u>\$ 2,783,478</u>	<u>\$ 1,134,013</u>

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

NOTES TO FINANCIAL STATEMENTS

NOTE E - FAIR VALUE MEASUREMENTS-Continued

The Plan's policy is to recognize transfers between Level 1 and 2 as of the date of the event or change in circumstances that caused the transfer. For the years ended December 31, 2024 and 2023, there were no transfers.

Dividends and gains and losses from investments in the statement of changes in net assets available for benefits for the years ended December 31, 2024 and 2023 includes the unrealized gains and losses from the net appreciation or depreciation in fair value of investments.

NOTE F- TRANSACTIONS WITH PARTIES-IN-INTEREST

One of the Plan's investment is managed by AUL or one of its affiliates. AUL is the trustee as defined by the Plan. These transactions qualify as exempt party-in-interest transactions. Administrative fees related to the trustee's administration of the Plan are paid by the Plan. Audit and other administrative fees are paid by the Authority on behalf of the Plan.

NOTE G - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements at end of the year	\$ <u>4,524,565</u>	\$ <u>4,021,608</u>
Net assets available for benefits per the Form 5500 at end of the year	\$ <u>4,524,565</u>	\$ <u>4,021,608</u>

The following is a reconciliation of net increase in the financial statements for the current year to net income per Form 5500:

	<u>2024</u>	<u>2023</u>
Net increase in statement of changes in net assets	\$ <u>502,957</u>	\$ <u>505,851</u>
Net income per Form 5500	\$ <u>502,957</u>	\$ <u>505,851</u>

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

NOTES TO FINANCIAL STATEMENTS

NOTE H - TAX STATUS

The Internal Revenue Service has determined and informed the Authority, by letter dated May 2, 2004, that the Plan is designed in accordance with the applicable section of the Internal Revenue Code (IRC). The Plan has been amended since receiving this letter. However, the Plan administrator believes the Plan is designed and is currently in compliance with the applicable requirements of the IRC and believes that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service or Department of Labor. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by the taxing jurisdictions; however, there are currently no audits for any tax period in progress.

NOTE I - COMMITMENTS, CONTINGENCIES, RISKS AND UNCERTAINTIES

The Plan invests in various registered mutual funds. The investments are exposed to various risks such as market and credit risks. Due to the level of risk associated with certain mutual funds, it is at least reasonably possible that changes in the values of the mutual funds will occur in the near term and that such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

The United States economy has experienced a rise in inflation, fluctuating interest rates, and stock market volatility. Management believes this is a temporary condition that will be resolved in the future. However, management cannot determine the short or long term effect on the Plan.

NOTE J - PLAN TERMINATION

Although it has not expressed any intent to do so, the Authority has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE K - SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 22, 2025. Based on the results of the evaluation, no adjustments were required to the accompanying financial statements.

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

**SCHEDULE H, LINE 4I
SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EIN: 74-1793265
Plan Number: 003
Schedule H, Line 4i**

DECEMBER 31, 2024

IDENTITY OF ISSUE	DESCRIPTION OF INVESTMENT	COST	CURRENT VALUE
American United Life Ins Co AUL Fixed Account*	Insurance Contract		\$ 1,089,032
American Century Amercent Strat Alloc Agrsv Inv	Mutual Fund		43,903
American Funds Amerfds 2025 Trgt Date Ret R4	Mutual Fund		9,548
Amerfds 2030 Trgt Date Ret R4	Mutual Fund		51,691
Amerfds 2035 Trgt Date Ret R4	Mutual Fund		66,416
Amerfds 2040 Trgt Date Ret R4	Mutual Fund		18,208
Amerfds 2045 Trgt Date Ret R4	Mutual Fund		40,589
Amerfds 2050 Trgt Date Ret R4	Mutual Fund		23,536
Amerfds 2055 Trgt Date Ret R4	Mutual Fund		57,550
Amerfds 2060 Trgt Date Ret R4	Mutual Fund		10,356
Amerfds 2065 Trgt Date Ret R4	Mutual Fund		13,719
Amerfds American Balanced R4	Mutual Fund		159,060
Amerfds Cap World Grth&Inc R4	Mutual Fund		50,854
Amerfds Europac Grth R4	Mutual Fund		10,213
Amerfds New Perspective R4	Mutual Fund		81,008
Amerfds New World R4	Mutual Fund		15,734
Columbia Sel Mid Cap Value Inst	Mutual Fund		6,429
Deutsche DWS SmCap Core S	Mutual Fund		9,848
Fidelity Fidelity Adv Energy I	Mutual Fund		18,804
Fidelity VIP Contrafund Init	Mutual Fund		609,478
Fidelity VIP Equity-Inc Init	Mutual Fund		11,123
Fidelity VIP Growth Init	Mutual Fund		768,642
Fidelity VIP Overseas Init	Mutual Fund		29,843
Goldman Sachs GoldmanSachs MidCapVal Inst	Mutual Fund		43,903
Invesco Invesco Gold & Spcl Min A	Mutual Fund		60,210
Invesco Intl Bond Y	Mutual Fund		4,438
Janus Henderson Janus Hen Vit Balanced Svc	Mutual Fund		495,546
Janus Hen Flex Bond Port Instl	Mutual Fund		27,668
MFS MFS Mass Invs Grth Stk R3	Mutual Fund		52,050
MFS Midcap Growth A	Mutual Fund		108,028
MFS Utilities R3	Mutual Fund		742
Prudential PGIM Jenn Health Sci Z	Mutual Fund		107,259
Franklin/Templeton Putnam Large Cap Value Y	Mutual Fund		175,525
State Street State Street Equity 500 IDX Adm	Mutual Fund		3,667
Vanguard Vanguard Vif Small Comp Growth Ins	Mutual Fund		44,606
Participants Loans 5.5%	Loans		<u>205,339</u>
Total			<u>\$ 4,524,565</u>

Notes:

* Party in interest

Cost is blank as the investments are participant directed

See independent auditors' report.

**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF BRAZOS VALLEY
MONEY PURCHASE PLAN**

SCHEDULE OF ASSETS (ACQUIRED AND DISPOSED OF WITHIN YEAR)

EIN: 74-1793265

Plan Number: 003

Schedule H, Line 4i

DECEMBER 31, 2024

IDENTITY OF ISSUE	DESCRIPTION OF INVESTMENT	COST OF ACQUISITION	PROCEEDS OF DISPOSITION
Acquisitions	None		
Dispositions	None		

Schedule C Attachment for Line Item 3(e)

Plan Name **G62133 MHMR AUTHORITY OF BRAZOS VALLEY 403(B) RETIREMENT PLAN**

Plan Number **G62133** **Plan Year End** **12/31/2024**

EIN **74-1793265**

Revenue Sharing Formula:

The investment options of the Plan include various portfolios within an AUL separate account. The separate account in turn invests in investment portfolios of certain open-end management investment companies. AUL receives indirect compensation from these investment companies for the services provided by AUL.

The compensation received by AUL is computed by each investment company by multiplying the daily account balance of the AUL separate account's interest in a particular portfolio by a predetermined percentage rate negotiated with the investment company. This indirect compensation is not charged to the plan or participants accounts but is paid directly by the investment company.

The investment company, the underlying investment portfolio, and the annual compensation percentages are shown below.

Investment Company	Investment Portfolio	Annual Percentage
AMERICAN CENTURY	AmerCent Strat Alloc Agrsv Inv	0.35
AMERICAN FUNDS	AmerFds 2010 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2015 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2020 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2025 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2030 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2035 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2040 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2045 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2050 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2055 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2060 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds American Balanced R4	0.35
AMERICAN FUNDS	AmerFds EuroPac Grth R4	0.35
AMERICAN FUNDS	AmerFds New World R4	0.35
AMERICAN FUNDS	AmerFds New Perspective R4	0.35
AMERICAN FUNDS	AmerFds Cap World Grth&Inc R4	0.35
AMERICAN FUNDS	AmerFds 2065 Trgt Date Ret R4	0.35
AMERICAN FUNDS	AmerFds 2070 Trgt Date Ret R4	0.35
COLUMBIA	Columbia Sel Mid Cap Val Inst	0.25
DEUTSCHE	DWS SmCap Core S	0.25

Investment Company	Investment Portfolio	Annual Percentage
FIDELITY	Fidelity Adv Energy I	0.25
FIDELITY	Fidelity VIP Eqty-Inc Init	0.10
FIDELITY	Fidelity VIP Grth Init	0.10
FIDELITY	Fidelity VIP Overseas Init	0.10
FIDELITY	Fidelity VIP Contrafd Init	0.10
FRANKLIN/TEMPLETON	Putnam Large Cap Value Y	0.25
GOLDMAN SACHS	GoldmanSachs MidCap Val Inst	0.10
INVESCO	Invesco Gold & Spcl Min A	0.52
INVESCO	Invesco Intl Bond Y	0.27
JANUS HENDERSON	Jan Hen VIT Balanced SVC	0.25
JANUS HENDERSON	Jan Hen Flex Bond Port Instl	0.15
MFS	MFS MidCap Grth A	0.40
MFS	MFS Mass Invs Grth Stk R3	0.40
MFS	MFS Utilities R3	0.40
PRUDENTIAL	PGIM Jenn Health Sci Z	0.25
STATE STREET GLOBAL	State Street Equity 500 Idx Adm	0.15

Plan Type 3 403ER

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan: MENTAL HEALTH MENTAL RETARDATION AUTHORITY OF BRAZOS VALLEY MONEY PURCHASE PENSION PLAN
Employer Identification Number: 74-1793265
For plan year (beginning/ending): 01-01-2024 TO 12-31-2024 Plan number: 003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	AMERICAN CENTURY	AMERCENT STRAT ALLOC AGRSV INV MUTUAL FUND SHARES	0	43,903
	AMERICAN FUNDS	AMERFDS 2025 TRGT DATE RET R4 MUTUAL FUND SHARES	0	9,548
	AMERICAN FUNDS	AMERFDS 2030 TRGT DATE RET R4 MUTUAL FUND SHARES	0	51,691
	AMERICAN FUNDS	AMERFDS 2035 TRGT DATE RET R4 MUTUAL FUND SHARES	0	66,416
	AMERICAN FUNDS	AMERFDS 2040 TRGT DATE RET R4 MUTUAL FUND SHARES	0	18,208
	AMERICAN FUNDS	AMERFDS 2045 TRGT DATE RET R4 MUTUAL FUND SHARES	0	40,589
	AMERICAN FUNDS	AMERFDS 2050 TRGT DATE RET R4 MUTUAL FUND SHARES	0	23,536
	AMERICAN FUNDS	AMERFDS 2055 TRGT DATE RET R4 MUTUAL FUND SHARES	0	57,550
	AMERICAN FUNDS	AMERFDS 2060 TRGT DATE RET R4 MUTUAL FUND SHARES	0	10,356
	AMERICAN FUNDS	AMERFDS 2065 TRGT DATE RET R4 MUTUAL FUND SHARES	0	13,719
	AMERICAN FUNDS	AMERFDS AMERICAN BALANCED R4 MUTUAL FUND SHARES	0	159,060
	AMERICAN FUNDS	AMERFDS CAP WORLD GRTH&INC R4 MUTUAL FUND SHARES	0	50,854
	AMERICAN FUNDS	AMERFDS EUROPAC GRTH R4 MUTUAL FUND SHARES	0	10,213
	AMERICAN FUNDS	AMERFDS NEW PERSPECTIVE R4 MUTUAL FUND SHARES	0	81,008
	AMERICAN FUNDS	AMERFDS NEW WORLD R4 MUTUAL FUND SHARES	0	15,734
*	AMERICAN UNITED LIFE INS CO	AUL FIXED ACCOUNT	0	1,089,032
	COLUMBIA	COLUMBIA SEL MID CAP VAL INST MUTUAL FUND SHARES	0	6,429
	DEUTSCHE	DWS SMCAP CORE S MUTUAL FUND SHARES	0	9,848
	FIDELITY	FIDELITY ADV ENERGY I MUTUAL FUND SHARES	0	18,804
	FIDELITY	FIDELITY VIP CONTRAFD INIT MUTUAL FUND SHARES	0	609,478
	FIDELITY	FIDELITY VIP EQTY-INC INIT MUTUAL FUND SHARES	0	11,123
	FIDELITY	FIDELITY VIP GRTH INIT MUTUAL FUND SHARES	0	768,642
	FIDELITY	FIDELITY VIP OVERSEAS INIT MUTUAL FUND SHARES	0	29,843
	GOLDMAN SACHS	GOLDMANSACHS MIDCAP VAL INST MUTUAL FUND SHARES	0	43,903
	INVESCO	INVESCO GOLD & SPCL MIN A MUTUAL FUND SHARES	0	60,210
	INVESCO	INVESCO INTL BOND Y MUTUAL FUND SHARES	0	4,438
	JANUS HENDERSON	JAN HEN FLEX BOND PORT INSTL MUTUAL FUND SHARES	0	27,668
	JANUS HENDERSON	JAN HEN VIT BALANCED SVC MUTUAL FUND SHARES	0	495,546
*	PARTICIPANTS	LOANS 5.5% TO 5.5%	0	205,339
	MFS	MFS MASS INVS GRTH STK R3 MUTUAL FUND SHARES	0	52,050
	MFS	MFS MIDCAP GRTH A MUTUAL FUND SHARES	0	108,028
	MFS	MFS UTILITIES R3 MUTUAL FUND SHARES	0	742
	PRUDENTIAL	PGIM JENN HEALTH SCI Z MUTUAL FUND SHARES	0	107,259
	FRANKLIN/TEMPLETON	PUTNAM LARGE CAP VALUE Y MUTUAL FUND SHARES	0	175,525
	STATE STREET	STATE STREET EQUITY 500 IDX ADM MUTUAL FUND SHARES	0	3,667
	VANGUARD	VANGUARD VIF SMALLCOMPGRTH INS MUTUAL FUND SHARES	0	44,606