

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

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: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C Check box if filing under: [ ] Form 5558 [ ] automatic extension [ ] DFVC program [ ] special extension (enter description)
D If the plan is a collectively-bargained plan, check here [ ]
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: OFFICE OF THE CHIEF DISCIPLINARY COUNSEL OF THE MISSOURI SUPREME COURT STAFF RETIREMENT PLAN
1b Three-digit plan number: 002
1c Effective date of plan: 01/01/2003
2a Plan sponsor's name (employer, if for a single-employer plan): OFFICE OF THE CHIEF DISCIPLINARY COUNSEL OF THE MO SUPREME COURT
2b Employer Identification Number (EIN): 44-6000050
2c Sponsor's telephone number: 573-635-7400
2d Business code (see instructions): 813000
3a Plan administrator's name and address: [X] 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.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 40
5b Total number of participants at the end of the plan year: 41
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
5d(1) Total number of active participants at the beginning of the plan year: 18
5d(2) Total number of active participants at the end of the plan year: 18
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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. Row 1: Filed with authorized/valid electronic signature, 07/02/2025, LAURA ELSBURY. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....  Yes  No  Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 553573. (See instructions.)

<b>Part III Financial Information</b>			
<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	3583880	3774300
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	3583880	3774300
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	350000	
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	54228	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		404228
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	213808	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>		
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		213808
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		190420
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

<b>Part IV Plan Characteristics</b>	
<b>9a</b>	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: <b>1A</b>
<b>b</b>	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

<b>Part V Compliance Questions</b>				
<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> 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) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		1000000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>			
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.  Yes  No

**a** Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 ..... **11a** 0

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 \_\_\_\_\_

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .....  Yes  No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

**a** 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 letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

**b** Enter the minimum required contribution for this plan year ..... **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?.....  Yes  No  N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted in any plan year? .....  Yes  No

**a** If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....  Yes  No

**c** 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

**Part VIII IRS Compliance Questions**

**14a** 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

**14b** 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

**15** 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 \_\_\_/\_\_\_/\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>OFFICE OF THE CHIEF DISCIPLINARY COUNSEL OF THE MISSOURI SUPREME COURT STAFF RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>OFFICE OF THE CHIEF DISCIPLINARY COUNSEL OF THE MO SUPREME COURT</u>	<b>D</b> Employer Identification Number (EIN) <u>44-6000050</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>3583880</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>3583880</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>14</u>	<u>2413171</u>
	<b>b</b> For terminated vested participants .....	<u>9</u>	<u>207750</u>
	<b>c</b> For active participants .....	<u>19</u>	<u>1535101</u>
	<b>d</b> Total .....	<u>42</u>	<u>4156022</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.11 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>172827</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>0</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>172827</u>

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	
Signature of actuary	<u>06/06/2025</u>
<u>TRICIA MEYSENBURG, F.S.A.</u>	Date
Type or print name of actuary	<u>23-07325</u>
<u>CBIZ</u>	Most recent enrollment number
Firm name	<u>913-345-0500</u>
<u>6900 COLLEGE BLVD., SUITE 300 OVERLAND PARK, KS 66211</u>	Telephone number (including area code)
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	151837
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	151837
<b>10</b>	Interest on line 9 using prior year's actual return of <u>1.50</u> % .....	0	2278
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		115577
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.24</u> % .....		6056
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		121633
<b>d</b>	Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	154115

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	80.65 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	80.65 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	80.33 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
03/11/2024	87500	0					
06/17/2024	87500	0					
09/16/2024	87500	0					
12/16/2024	87500	0					
			<b>Totals ▶</b>	<b>18(b)</b>	350000	<b>18(c)</b>	0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b> 0	
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b> 0	
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b> 340087	
<b>20</b>	Quarterly contributions and liquidity shortfalls:		
<b>a</b>	Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>b</b>	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>c</b>	If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 2
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

<b>Part VI Miscellaneous Items</b>				
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
<b>26</b> Demographic and benefit information				
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...				<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				<b>27</b>

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>				
<b>28</b> Unpaid minimum required contributions for all prior years .....				<b>28</b> 0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				<b>29</b> 0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....				<b>30</b> 0

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c) .....			<b>31a</b>	172827
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....			<b>31b</b>	0
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	822882		84336	
<b>b</b> Waiver amortization installment .....	0		0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....			<b>33</b>	
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			<b>34</b>	257163
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0	
<b>36</b> Additional cash requirement (line 34 minus line 35) .....			<b>36</b>	257163
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....			<b>37</b>	340087
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)			<b>38a</b>	82924
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....			<b>38b</b>	0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....			<b>39</b>	0
<b>40</b> Unpaid minimum required contributions for all years .....			<b>40</b>	0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>				
<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021				

Attachment to 2024 Schedule SB (Form 5500) – Line 26  
 Schedule of Active Participant Data

Office of the Chief Disciplinary Counsel of the Missouri Supreme Court Staff Retirement Plan  
 EIN/PN: 44-6000050/002

	Years of credited service:										<u>Total</u>
	<u>Under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>40 &amp; up</u>	
Attained											
<u>Age</u>	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	1	0	0	0	0	0	0	0	0	1
30 to 34	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	1	1	0	0	0	0	0	0	0	2
45 to 49	0	0	0	1	0	0	0	0	0	0	1
50 to 54	0	0	0	0	0	1	1	1	0	0	3
55 to 59	0	0	0	0	0	0	1	0	0	0	1
60 to 64	0	3	2	3	0	1	0	0	0	0	9
65 to 69	0	0	0	1	0	0	1	0	0	0	2
70 & up	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	5	3	5	0	2	3	1	0	0	19

## Actuarial Assumptions and Methods

### ACTUARIAL ASSUMPTIONS

#### a. Economic Assumptions

- |       |                        |   |
|-------|------------------------|---|
| (i)   | Funding Interest Rates | November 2023 Segment Rates (4.02%, 4.73%, 4.75%) for maximum contribution purposes. For all other funding purposes, November 2023 Segment Rates, but not less than ARPA Segment Rates for 2024 (based on 95% of 25-year averages = 4.75%, 4.87%, 5.59%), resulting in an effective rate of 5.11% for 2024. |
| (ii)  | Salary Increases       | 2.50% per year  |
| (iii) | Expenses               | None. Administrative expenses are not paid from the trust.  |
| (iv)  | Maximum Benefit        | \$275,000 for current and future years.   |
| (v)   | Maximum Earnings       | \$345,000 for current and future years.   |

#### b. Demographic Assumptions

- |       |                           |  |
|-------|---------------------------|--|
| (i)   | Mortality                 | §430(h) Generational Separate Annuitant / Non-Annuitant Mortality Tables for 2024  |
| (ii)  | Termination of Employment | Crocker-Sarason-Straight Table T-3. See sample rates.  |
| (iii) | Disability                | None assumed.  |
| (iv)  | Retirement                | For retirements from both active and vested terminated status, normal retirement date or valuation date, if later.             |
| (v)   | Marital Status            | For valuing death benefits, 100% of Participants are assumed to be married with males 3 years older than their female spouses. |
| (vi)  | Form of Payment           | Participants are assumed to elect a 10-Year Certain and Life Annuity.  |

## ACTUARIAL ASSUMPTIONS (CONTINUED)

(vii) Sample Rates

Age	Termination Rates
25	5.27%
30	4.83%
35	4.47%
40	3.84%
45	3.21%
50	1.52%
55	0.33%
60	0.00%

## ACTUARIAL METHODS

a. **Actuarial Cost Method**

The Pension Protection Act (PPA) requires the calculation of the Target Liability and Target Normal Cost using the unit credit cost method. The Target Liability represents the present value of benefits accumulated as of the valuation date. The present value is calculated by projecting future payments of the accrued benefit, adjusting for probability of receipt according to demographic assumptions, and discounting the payments back to the valuation date using the segment interest rates. Payments expected within five years of the valuation date are discounted using the first segment rate, payments expected at least five but within 20 years of the valuation date are discounted using the second segment rate, and payments expected at least 20 years from the valuation date are discounted using the third segment rate. The calculation of the Target Normal Cost is identical, except that the future payment stream is based on the benefit expected to accrue during the plan year.

b. **Asset Valuation Method**

The actuarial value of assets is equal to the fair market value. Accrued contributions are discounted back to the valuation date at the prior year's effective interest rate. Plan assets equal the proportionate value of the total assets in the Master Trust. Total assets in the Master Trust are based on the value reported by the Kansas City Life Insurance Company under the Deposit Administration account 22085. The total assets are the assets held for both the Office of the Chief Disciplinary Counsel (of the Missouri Supreme Court) Staff Retirement Plan (Plan) and the Missouri Bar Integrated Staff Retirement Plan. The Plan's proportionate value is determined each January 1 by adjusting the allocated value since the immediately preceding January 1 by the contributions, expenses, benefit payments, and investment income that are attributable to the Plan during the year. The initial amount allocated to the Plan as of January 1, 2003 was determined by multiplying total assets by the Plan's proportionate share of the actuarial present value of accrued benefits.

c. **Valuation Procedures**

Valuation pay reflects the pay for the prior calendar year increased for one year by the assumed rate of pay increase. No actuarial liability is accrued for non-vested terminated employees, even if a break in service had not occurred as of the actuarial valuation date. An actuarial liability is accrued for all other terminated employees, even if a claim for benefits has not been made.

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan OFFICE OF THE CHIEF DISCIPLINARY COUNSEL OF THE MISSOURI SUPREME COURT STAFF RETIREMENT PLAN	<b>B</b> Three-digit plan number (PN) ▶	002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OFFICE OF THE CHIEF DISCIPLINARY COUNSEL OF THE MO SUPREME COURT	<b>D</b> Employer Identification Number (EIN) 44-6000050	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

<b>Part I Basic Information</b>			
<b>1</b> Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
<b>2</b> Assets:			
<b>a</b> Market value .....	<b>2a</b>		3,583,880
<b>b</b> Actuarial value .....	<b>2b</b>		3,583,880
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	14	2,413,171	2,413,171
<b>b</b> For terminated vested participants .....	9	207,750	207,750
<b>c</b> For active participants .....	19	1,535,101	1,631,726
<b>d</b> Total .....	42	4,156,022	4,252,647
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....	<input type="checkbox"/>		
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>		
<b>5</b> Effective interest rate .....	<b>5</b>		5.11%
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>		172,827
<b>b</b> Expected plan-related expenses .....	<b>6b</b>		0
<b>c</b> Target normal cost .....	<b>6c</b>		172,827

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	 Signature of actuary	<u>6/6/2025</u> Date	
	TRICIA MEYSENBURG, F.S.A.	2307325	Most recent enrollment number
	CBIZ	913-345-0500	Telephone number (including area code)
	6900 COLLEGE BLVD., SUITE 300		
	OVERLAND PARK KS 66211		
	Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.** **Schedule SB (Form 5500) 2024 v. 240311**



**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 2
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

**Part VI Miscellaneous Items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>26</b> Demographic and benefit information		
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....	<b>27</b>	

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

<b>28</b> Unpaid minimum required contributions for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....	<b>30</b>	0

**Part VIII Minimum Required Contribution For Current Year**

<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	172,827	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0	
<b>32</b> Amortization installments:	Outstanding Balance		Installment
<b>a</b> Net shortfall amortization installment .....	822,882		84,336
<b>b</b> Waiver amortization installment .....	0		0
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	<b>34</b>	257,163	
		Carryover balance	Prefunding balance
<b>35</b> Balances elected for use to offset funding requirement .....		0	0
<b>36</b> Additional cash requirement (line 34 minus line 35).....	<b>36</b>	257,163	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	<b>37</b>	340,087	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	82,924	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0	

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021
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Attachment to 2024 Schedule SB (Form 5500) – Line 22

Description of Weighted Average Retirement Age

Office of the Chief Disciplinary Counsel of the Missouri Supreme Court  
Staff Retirement Plan

ER ID#: 44-6000050

PLAN #: 002

Each participant is assumed to retire at the later of his attained age or his normal retirement age. This results in a weighted average retirement age of 65.

## Summary of Plan Provisions

### **Effective Date**

The original effective date of the Plan was January 1, 2003, when this plan was spun-off from the Missouri Bar Integrated Retirement Plan.

### **Status of Plan**

The plan has ongoing benefit accruals and is open to new participants.

### **Eligibility**

Employees are eligible to participate on the January 1 or July 1 coincident with or next following the attainment of age 21 and completion of one year of service.

### **Credited Service**

Credited Service is equal to Past Service plus Future Service. Past Service is continuous employment to December 31, 1975, rounded to the nearest full year. Future Service is the number of plan years after December 31, 1975 in which the employee works 1,000 hours or more.

### **Average Monthly Earnings**

Average Monthly Earnings means the highest five consecutive year average of monthly earnings out of the last 10 consecutive calendar years preceding termination. Monthly earnings means total W-2 earnings, plus Section 125 deferrals and Section 457 deferrals, paid in the calendar year divided by 12.

### **Accrued Benefit**

The Accrued Benefit equals the benefit the employee has earned based on Average Monthly Earnings and Credited Service to date. For calculation purposes, it is assumed that Credited Service continues until normal retirement with a maximum of 25 years. The amount so calculated is multiplied by a fraction, the numerator of which equals actual Credited Service to date and the denominator of which equals the Credited Service he would have had at Normal Retirement.

### **Normal Retirement**

A plan participant is eligible for Normal Retirement on the first day of the month coincident with or immediately following the later of his 65th birthday and the 5th anniversary of plan participation. The Normal Retirement Benefit is 1.15% of Average Monthly Earnings plus 0.55% of the excess of Average Monthly Earnings over the plan's "Integration Level" (i.e. \$2,837.74 per month in the first half of 2005 and \$2,702.61 per month starting July of 2005, increasing by lesser of 5% or the percentage increase in Social Security Covered Compensation for a participant reaching Social Security Retirement Age each calendar year), all times total Years of Credited Service up to 25. The accrued benefit in effect on December 31, 1988 is preserved as a minimum benefit.

### **Early Retirement**

An employee is eligible for early retirement after attainment of age 55 and completion of 5 years of service or after attainment of age 60 regardless of years of service. The benefit is the Accrued Benefit reduced by 1/180 for each of the first 60 months and by 1/360 for each of the next 60 months by which the early retirement date precedes the normal retirement date.

### **Postponed Retirement**

A Participant may postpone retirement beyond his normal retirement date and be eligible to receive a Monthly Pension Benefit determined as of such postponed date.

## Summary of Plan Provisions

### **Vested Benefit**

A Participant who terminates employment for any reason other than retirement, death, or disability, and after completing at least four years of Vesting Service, is entitled to a Monthly Pension Benefit deferred to age 65 determined as of the date of termination. If a Participant has less than 4 years of Vesting Service, they are 0% vested; if a Participant has at least 4 but less than 5 years of Vesting Service, they are 40% vested; and if a Participant has at least 5 years of Vesting Service, they are 100% vested.

### **Pre-Retirement Death Benefit**

If the participant is an active vested employee or a terminated vested employee who has not yet commenced receiving benefits, the death benefit payable to the participant's spouse (or other designated beneficiary) will be 50% of the benefit the employee would have received if he elected the Joint and 50% Survivor form of payment, payable at the employee's earliest retirement date.

### **Disability Retirement**

A Participant is eligible for a disability benefit under this Plan if he is eligible for long-term disability benefits under the Employer's long-term disability plan. Benefits commence at the Normal Retirement Date and will continue to accrue up to that time, provided the disability persists. If the participant is not eligible for long-term disability payments, benefits under this Plan commence immediately and are equal to the participant's Accrued Benefit reduced by 1/180 for each of the first 60 months, by 1/360 for each of the next 60 months, and actuarially thereafter for each month the disability retirement date precedes the normal retirement date.

### **Forms of Payment**

The normal form of payment is a monthly income for life with 120 payments guaranteed; however, if the employee has a spouse at retirement, the automatic form will be a reduced Joint and 50% Survivor annuity, unless the Participant elects and the spouse consents to an alternate form of benefit allowed by the Plan. Other available forms include a single life annuity, life annuity with 60 or 120 payments guaranteed, and a joint and survivor annuity with 50%, 67%, 75% or 100% continued to the beneficiary after the participant's death. The optional forms actuarially equivalent to the normal form using 6.0% interest and the 1971 Group Annuity Mortality Table for Males.

### **Limitations**

No benefit for any calendar year may exceed the maximum limitation for that year as defined in Internal Revenue Code Section 415. Earnings in any calendar year are limited to \$200,000 as required by Internal Revenue Code Section 401(a)(17). The plan provides for increasing both dollar limits automatically as such changes become effective.

### **Contributions**

No contributions to the Plan by employees are required or permitted. The full cost of the Plan is borne by the employer.

### **Plan Changes and Significant Events**

There have been no changes to the substantial provisions of the plan since the prior valuation. To the best of our knowledge, all benefits are included in the valuation, and there were no significant events that occurred during the year.

ATTACHMENT TO 2024 SCHEDULE SB (FORM 5500) - LINE 32

Schedule of Amortization Bases

Plan: The Office of the Chief Disciplinary Counsel of the Missouri Supreme Court Staff Retirement Plan  
 EIN / PN: 44-6000050 / 002 Valuation Date 1/1/2024

<u>Type of Base</u>	Initial Information			Remaining Period	Outstanding Balance	Annual Payment This Year
	Plan Year Established	Amount to Amortize	Amortization Period			
Shortfall	1/1/2024	60,300	15	15	60,300	5,486
Shortfall	1/1/2023	195,862	15	14	187,935	17,937
Shortfall	1/1/2022	70,596	15	13	64,839	6,524
Shortfall	1/1/2021	583,317	15	12	509,808	54,389
Total					822,882	84,336