The Initial Valuation For

Warren County Ambulance District

as of September 30, 2022

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800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

November 11, 2022

Warren County Ambulance District
Warrenton, Missouri

Ladies and Gentlemen:

Submitted in this report are the results of the actuarial valuation prepared to determine the employer contribution rates required to support, for your employees, the benefits provided by the Missouri Local Government Employees Retirement System (LAGERS). This report contains the information needed to comply with Missouri State disclosure requirements regarding the adoption of LAGERS benefits by a political subdivision (Sections 105.660 - 105.685 RSMo). This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

This report was prepared at the request of the political subdivision and is intended for use by the political subdivision and those designated or approved by the political subdivision. This report may be provided to parties other than the political subdivision only in its entirety and only with the permission of the political subdivision. GRS is not responsible for unauthorized use of this report.

The contribution requirement for benefits likely to accrue as a result of the future service of your employees is described on pages 4 thru 7 as the normal cost rate and the casualty rate. This contribution rate, expressed as a percent of active employee payroll, will depend on the benefit program adopted.

The contribution requirement to pay for benefits likely to result from service rendered by your employees before you join LAGERS is described on pages 4 thru 7 as the prior service cost rate. The value established for prior service is called the unfunded actuarial accrued liability (these amounts are further described in Appendix I). The prior service cost rate is the rate of contribution designed to pay for the unfunded actuarial accrued liability over a period of not more than 30 years.

Section 70.730 of the Revised Statutes of Missouri requires participating employers to contribute the normal cost rate, casualty rate, and prior service cost rate (the total employer contribution rate as shown on pages 4 thru 7). These contributions are mandatory after official action has been taken to join the System.

The total annual dollar costs shown on pages 8 and 9 represent the dollar cost of each benefit program for a one year period based on the payroll reported for this actuarial valuation. In budgeting amounts for LAGERS contributions you should consider any changes in payroll which have been made since data was submitted for the valuation and any changes anticipated to be made before the end of the period for which you are preparing the budget.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of this report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2022.

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

The computed contributions required for LAGERS participation will permit the System to continue to operate in accordance with the actuarial principles of level cost financing and the State law which governs LAGERS. This valuation assumed the ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our expertise and not performed. Summary provisions of the law as well as benefit illustrations can be found in Appendices III and IV.

Projections needed to comply with Missouri State disclosure requirements (Section 105.665 of the RSMo) regarding the adoption of LAGERS benefits by a political subdivision are available upon request from LAGERS.

Please note that this entire report must be available as public information for at least 45 calendar days prior to the date final official action is taken by your governing body to join the System. You may wish to make notice of this report in the official minutes of the next meeting of your governing body. This action would not be binding on your subdivision, yet would establish the beginning date of the 45 day waiting period.

In accordance with LAGERS Board policy, the employer contribution rates established by this valuation report are valid for purposes of joining the System for a two year period from the date of this valuation which was September 30, 2022. The valuation was based on data furnished from your records concerning individual employees (see Appendix V).

This report includes risk commentary in Appendix VI, but does not include a more robust assessment of the risks of future experience not meeting the actuarial assumptions. Additional assessment of risks was outside the scope of this assignment.

If you have any questions concerning this report or LAGERS in general, please contact the LAGERS office in Jefferson City.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge the information contained in this report is accurate and fairly presents the actuarial position of the political subdivision as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the actuarial standards of practice issued by the Actuarial Standards Board, and with applicable statutes.

Mita D. Drazilov is a member of the American Academy of Actuaries and meets the Qualification Standards of the Academy of Actuaries to render the actuarial opinions contained herein.

The signing actuary is independent of the plan sponsor.

Respectfully submitted,
Gabriel, Roeder, Smith & Company

Mita Drazilov

Mita D. Drazilov, ASA, FCA, MAAA

Alternate Plan Provisions Affecting Employer Contribution Rates

The law governing LAGERS provides for a member contribution rate of either 0%, 2%, 4% or 6%, with benefits based on either a 5 year or 3 year Final Average Salary (FAS).

Member Contribution Rate - 0% Plan. Under the 0% plan, there is no individual employee contribution to the plan, no individual account maintained for each employee, and no refund paid to employees who terminate before being eligible for a benefit.

Member Contribution Rate - 2%, 4% or 6% Plan. Under any plan other than 0%, each covered member contributes a percentage of compensation to LAGERS. If an employee terminates before being eligible for an immediate benefit, the member's contributions, plus any interest credited to the member's individual account, are refunded upon request.

The law further provides for nine different benefit programs (benefit formula factors) and allows an employer to elect "rule of 80" eligibility for benefits. Under the rule of 80, employees are eligible for unreduced benefits at the earlier of (i) attainment of their minimum service retirement age or (ii) such time as their years of age plus years of LAGERS credited service equals 80.

In total this allows for 144 different combinations of benefit plans, giving employers considerable latitude in designing the retirement program which they feel best suits their particular situation.

The applicable combinations of these items may be changed from time to time, however, there are limitations on the frequency of changes. A more detailed description of plan provisions may be found in Appendix III of this report.

Warren County Ambulance District

Employer Contribution Rates
5 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates: 0%	2%	4%	6%
		Percents of Active Member Payroll						
L-1	General	7.80%	0.20%	4.80%	12.80%	10.90%	9.00%	7.10%
	Public Safety	7.40	0.20	5.90	13.50	11.60	9.70	7.80
L-3	General	9.50	0.30	6.00	15.80	13.90	12.00	10.10
	Public Safety	9.00	0.30	7.40	16.70	14.80	12.90	11.00
LT-4(65)	General	8.80	0.20	5.40	14.40	12.50	10.60	8.70
	Public Safety	8.90	0.20	7.30	16.40	14.50	12.60	10.70
LT-5(65)	General	10.20	0.30	6.40	16.90	15.00	13.10	11.20
	Public Safety	10.20	0.30	8.50	19.00	17.10	15.20	13.30
L-7	General	11.30	0.30	7.20	18.80	16.90	15.00	13.10
	Public Safety	10.70	0.30	8.90	19.90	18.00	16.10	14.20
LT-8(65)	General	11.70	0.30	7.50	19.50	17.60	15.70	13.80
	Public Safety	11.40	0.30	9.60	21.30	19.40	17.50	15.60
L-12	General	13.00	0.40	8.40	21.80	19.90	18.00	16.10
	Public Safety	12.30	0.40	10.30	23.00	21.10	19.20	17.30
LT-14(65)	General	13.20	0.40	8.60	22.20	20.30	18.40	16.50
	Public Safety	12.70	0.40	10.70	23.80	21.90	20.00	18.10
L-6	General	14.70	0.50	9.70	24.90	23.00	21.10	19.20
	Public Safety	13.90	0.50	11.80	26.20	24.30	22.40	20.50

* Assumes that credit is granted for 100% of service rendered prior to the member-ship date for employees working in a covered position on the membership date and employed continuously in a covered position for one year with this employer. If the governing body wishes to elect one of the lesser percents allowed by law -- 75%, 50%, or 25% -- the prior service cost rate will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

The total employer contribution rate for each member contribution rate option shown above includes the prior service cost rate, casualty rate and corresponding normal cost rate. The prior service cost rate is the cost associated with paying off the unfunded actuarial accrued liability (past service). The normal cost rate plus the casualty rate is the cost of members' service being rendered each year (future service). For purposes of this initial valuation, the total employer contribution rate for the 0% member contribution rate plan is decreased by 1.9%, 3.8% and 5.7% for the 2%, 4% and 6% member contribution rate plans, respectively.

Warren County Ambulance District

Employer Contribution Rates
3 Year FAS - Regular Retirement Eligibility

Benefit Program	Employee Groups	Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates: 0%	2%	4%	6%
		Percents of Active Member Payroll						
L-1	General	8.00%	0.20%	5.00%	13.20%	11.30%	9.40%	7.50%
	Public Safety	7.60	0.20	6.10	13.90	12.00	10.10	8.20
L-3	General	9.80	0.30	6.20	16.30	14.40	12.50	10.60
	Public Safety	9.30	0.30	7.60	17.20	15.30	13.40	11.50
LT-4(65)	General	9.00	0.20	5.60	14.80	12.90	11.00	9.10
	Public Safety	9.20	0.20	7.60	17.00	15.10	13.20	11.30
LT-5(65)	General	10.60	0.30	6.70	17.60	15.70	13.80	11.90
	Public Safety	10.50	0.30	8.80	19.60	17.70	15.80	13.90
L-7	General	11.60	0.30	7.50	19.40	17.50	15.60	13.70
	Public Safety	11.00	0.30	9.20	20.50	18.60	16.70	14.80
LT-8(65)	General	12.10	0.30	7.80	20.20	18.30	16.40	14.50
	Public Safety	11.80	0.30	9.90	22.00	20.10	18.20	16.30
L-12	General	13.40	0.40	8.70	22.50	20.60	18.70	16.80
	Public Safety	12.70	0.40	10.70	23.80	21.90	20.00	18.10
LT-14(65)	General	13.60	0.40	8.90	22.90	21.00	19.10	17.20
	Public Safety	13.10	0.40	11.10	24.60	22.70	20.80	18.90
L-6	General	15.20	0.50	10.00	25.70	23.80	21.90	20.00
	Public Safety	14.40	0.50	12.20	27.10	25.20	23.30	21.40

* Assumes that credit is granted for 100% of service rendered prior to the member-ship date for employees working in a covered position on the membership date and employed continuously in a covered position for one year with this employer. If the governing body wishes to elect one of the lesser percents allowed by law -- 75%, 50%, or 25% -- the prior service cost rate will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

The total employer contribution rate for each member contribution rate option shown above includes the prior service cost rate, casualty rate and corresponding normal cost rate. The prior service cost rate is the cost associated with paying off the unfunded actuarial accrued liability (past service). The normal cost rate plus the casualty rate is the cost of members' service being rendered each year (future service). For purposes of this initial valuation, the total employer contribution rate for the 0% member contribution rate plan is decreased by 1.9%, 3.8% and 5.7% for the 2%, 4% and 6% member contribution rate plans, respectively.

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Employer Contribution Rates
5 Year FAS - Rule of 80 Retirement Eligibility#

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	7.80%	0.20%	4.80%	12.80%	10.90%	9.00%	7.10%
	Public Safety	7.60	0.20	6.20	14.00	12.10	10.20	8.30
L-3	General	9.50	0.30	6.00	15.80	13.90	12.00	10.10
	Public Safety	9.20	0.30	7.70	17.20	15.30	13.40	11.50
LT-4(65)	General	8.80	0.20	5.40	14.40	12.50	10.60	8.70
	Public Safety	9.40	0.20	8.00	17.60	15.70	13.80	11.90
LT-5(65)	General	10.20	0.30	6.40	16.90	15.00	13.10	11.20
	Public Safety	10.60	0.30	9.10	20.00	18.10	16.20	14.30
L-7	General	11.30	0.30	7.20	18.80	16.90	15.00	13.10
	Public Safety	10.90	0.30	9.20	20.40	18.50	16.60	14.70
LT-8(65)	General	11.70	0.30	7.50	19.50	17.60	15.70	13.80
	Public Safety	11.80	0.30	10.10	22.20	20.30	18.40	16.50
L-12	General	13.00	0.40	8.40	21.80	19.90	18.00	16.10
	Public Safety	12.60	0.40	10.80	23.80	21.90	20.00	18.10
LT-14(65)	General	13.20	0.40	8.60	22.20	20.30	18.40	16.50
	Public Safety	13.00	0.40	11.20	24.60	22.70	20.80	18.90
L-6	General	14.70	0.50	9.70	24.90	23.00	21.10	19.20
	Public Safety	14.30	0.50	12.30	27.10	25.20	23.30	21.40

The cost for the Rule of 80 provision is very dependent upon the age at hire of the employees. If hiring practices in the future differ from those of the past, the cost for this provision could increase or decrease. The cost shown is based on the age and service characteristics of the present group.

* Assumes that credit is granted for 100% of service rendered prior to the member-ship date for employees working in a covered position on the membership date and employed continuously in a covered position for one year with this employer. If the governing body wishes to elect one of the lesser percents allowed by law -- 75%, 50%, or 25% -- the prior service cost rate will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

The total employer contribution rate for each member contribution rate option shown above includes the prior service cost rate, casualty rate and corresponding normal cost rate. The prior service cost rate is the cost associated with paying off the unfunded actuarial accrued liability (past service). The normal cost rate plus the casualty rate is the cost of members' service being rendered each year (future service). For purposes of this initial valuation, the total employer contribution rate for the 0% member contribution rate plan is decreased by 1.9%, 3.8% and 5.7% for the 2%, 4% and 6% member contribution rate plans, respectively.

Warren County Ambulance District

Employer Contribution Rates
3 Year FAS - Rule of 80 Retirement Eligibility#

Benefit Program	Employee Groups	Percents of Active Member Payroll						
		Normal Cost Rate	Casualty Rate	Prior Service Cost Rate *	Total Employer Contribution Rate Based Upon the Following Member Contribution Rates			
					0%	2%	4%	6%
L-1	General	8.00%	0.20%	5.00%	13.20%	11.30%	9.40%	7.50%
	Public Safety	7.80	0.20	6.40	14.40	12.50	10.60	8.70
L-3	General	9.80	0.30	6.20	16.30	14.40	12.50	10.60
	Public Safety	9.60	0.30	8.00	17.90	16.00	14.10	12.20
LT-4(65)	General	9.00	0.20	5.60	14.80	12.90	11.00	9.10
	Public Safety	9.70	0.20	8.30	18.20	16.30	14.40	12.50
LT-5(65)	General	10.60	0.30	6.70	17.60	15.70	13.80	11.90
	Public Safety	11.00	0.30	9.40	20.70	18.80	16.90	15.00
L-7	General	11.60	0.30	7.50	19.40	17.50	15.60	13.70
	Public Safety	11.30	0.30	9.60	21.20	19.30	17.40	15.50
LT-8(65)	General	12.10	0.30	7.80	20.20	18.30	16.40	14.50
	Public Safety	12.20	0.30	10.50	23.00	21.10	19.20	17.30
L-12	General	13.40	0.40	8.70	22.50	20.60	18.70	16.80
	Public Safety	13.00	0.40	11.10	24.50	22.60	20.70	18.80
LT-14(65)	General	13.60	0.40	8.90	22.90	21.00	19.10	17.20
	Public Safety	13.50	0.40	11.60	25.50	23.60	21.70	19.80
L-6	General	15.20	0.50	10.00	25.70	23.80	21.90	20.00
	Public Safety	14.80	0.50	12.70	28.00	26.10	24.20	22.30

\# The cost for the Rule of 80 provision is very dependent upon the age at hire of the employees. If hiring practices in the future differ from those of the past, the cost for this provision could increase or decrease. The cost shown is based on the age and service characteristics of the present group.

* Assumes that credit is granted for 100% of service rendered prior to the member-ship date for employees working in a covered position on the membership date and employed continuously in a covered position for one year with this employer. If the governing body wishes to elect one of the lesser percents allowed by law -- 75%, 50%, or 25% -- the prior service cost rate will be reduced. An additional actuarial valuation will need to be performed to determine the employer contribution rate.

The total employer contribution rate for each member contribution rate option shown above includes the prior service cost rate, casualty rate and corresponding normal cost rate. The prior service cost rate is the cost associated with paying off the unfunded actuarial accrued liability (past service). The normal cost rate plus the casualty rate is the cost of members' service being rendered each year (future service). For purposes of this initial valuation, the total employer contribution rate for the 0% member contribution rate plan is decreased by 1.9%, 3.8% and 5.7% for the 2%, 4% and 6% member contribution rate plans, respectively.

Warren County Ambulance District

Employer Contribution Dollars
General

Employer contributions are payable monthly, and each month's actual dollar contribution will be the contribution percent multiplied by the payroll during the month. If payroll during your first year of LAGERS participation equals the annual payroll reported for this valuation, the approximate employer dollar contribution for the year would be as follows:

Regular Retirement Eligibility

5 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 11,712	$ 9,974	$ 8,235	$ 6,497
L-3	14,457	12,719	10,980	9,242
LT-4(65)	13,176	11,438	9,699	7,961
LT-5(65)	15,464	13,725	11,987	10,248
L-7	17,202	15,464	13,725	11,987
LT-8(65)	17,843	16,104	14,366	12,627
L-12	19,947	18,209	16,470	14,732
LT-14(65)	20,313	18,575	16,836	15,098
L-6	22,784	21,045	19,307	17,568

3 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 12,078	$ 10,340	$ 8,601	$ 6,863
L-3	14,915	13,176	11,438	9,699
LT-4(65)	13,542	11,804	10,065	8,327
LT-5(65)	16,104	14,366	12,627	10,889
L-7	17,751	16,013	14,274	12,536
LT-8(65)	18,483	16,745	15,006	13,268
L-12	20,588	18,849	17,111	15,372
LT-14(65)	20,954	19,215	17,477	15,738
L-6	23,516	21,777	20,039	18,300

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 11,712	$ 9,974	$ 8,235	$ 6,497
L-3	14,457	12,719	10,980	9,242
LT-4(65)	13,176	11,438	9,699	7,961
LT-5(65)	15,464	13,725	11,987	10,248
L-7	17,202	15,464	13,725	11,987
LT-8(65)	17,843	16,104	14,366	12,627
L-12	19,947	18,209	16,470	14,732
LT-14(65)	20,313	18,575	16,836	15,098
L-6	22,784	21,045	19,307	17,568

3 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 12,078	$ 10,340	$ 8,601	$ 6,863
L-3	14,915	13,176	11,438	9,699
LT-4(65)	13,542	11,804	10,065	8,327
LT-5(65)	16,104	14,366	12,627	10,889
L-7	17,751	16,013	14,274	12,536
LT-8(65)	18,483	16,745	15,006	13,268
L-12	20,588	18,849	17,111	15,372
LT-14(65)	20,954	19,215	17,477	15,738
L-6	23,516	21,777	20,039	18,300

PLEASE NOTE THAT THE ABOVE INFORMATION IS BASED ON THE PERSONNEL AND PAYROLL DATA SUBMITTED FOR THE ACTUARIAL VALUATION. IN BUDGETING AMOUNTS FOR LAGERS CONTRIBUTIONS YOU SHOULD CONSIDER ANY CHANGES WHICH HAVE BEEN MADE SINCE DATA WAS SUBMITTED FOR THE VALUATION AND ANY CHANGES ANTICIPATED TO BE MADE BEFORE THE END OF THE PERIOD FOR WHICH YOU ARE PREPARING THE BUDGET.

Warren County Ambulance District

Employer Contribution Dollars
Public Safety

Employer contributions are payable monthly, and each month's actual dollar contribution will be the contribution percent multiplied by the payroll during the month. If payroll during your first year of LAGERS participation equals the annual payroll reported for this valuation, the approximate employer dollar contribution for the year would be as follows:

Regular Retirement Eligibility

5 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 268,758	$ 230,933	$ 193,108	$ 155,282
L-3	332,464	294,638	256,813	218,988
LT-4(65)	326,491	288,666	250,841	213,016
LT-5(65)	378,252	340,427	302,602	264,776
L-7	396,169	358,344	320,519	282,694
LT-8(65)	424,040	386,215	348,390	310,565
L-12	457,884	420,059	382,234	344,408
LT-14(65)	473,810	435,985	398,160	360,335
L-6	521,590	483,764	445,939	408,114

3 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 276,721	$ 238,896	$ 201,071	$ 163,246
L-3	342,418	304,592	266,767	228,942
LT-4(65)	338,436	300,611	262,786	224,960
LT-5(65)	390,197	352,372	314,546	276,721
L-7	408,114	370,289	332,464	294,638
LT-8(65)	437,976	400,151	362,326	324,500
L-12	473,810	435,985	398,160	360,335
LT-14(65)	489,737	451,912	414,086	376,261
L-6	539,507	501,682	463,856	426,031

Rule of 80 Retirement Eligibility

5 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 278,712	$ 240,887	$ 203,062	$ 165,236
L-3	342,418	304,592	266,767	228,942
LT-4(65)	350,381	312,556	274,730	236,905
LT-5(65)	398,160	360,335	322,510	284,684
L-7	406,123	368,298	330,473	292,648
LT-8(65)	441,958	404,132	366,307	328,482
L-12	473,810	435,985	398,160	360,335
LT-14(65)	489,737	451,912	414,086	376,261
L-6	539,507	501,682	463,856	426,031

3 Year FAS				
Benefit	Member Contribution Rate			
Program	0%	2%	4%	6%
L-1	$ 286,675	$ 248,850	$ 211,025	$ 173,200
L-3	356,353	318,528	280,703	242,878
LT-4(65)	362,326	324,500	286,675	248,850
LT-5(65)	412,096	374,270	336,445	298,620
L-7	422,050	384,224	346,399	308,574
LT-8(65)	457,884	420,059	382,234	344,408
L-12	487,746	449,921	412,096	374,270
LT-14(65)	507,654	469,829	432,004	394,178
L-6	557,424	519,599	481,774	443,948

PLEASE NOTE THAT THE ABOVE INFORMATION IS BASED ON THE PERSONNEL AND PAYROLL DATA SUBMITTED FOR THE ACTUARIAL VALUATION. IN BUDGETING AMOUNTS FOR LAGERS CONTRIBUTIONS YOU SHOULD CONSIDER ANY CHANGES WHICH HAVE BEEN MADE SINCE DATA WAS SUBMITTED FOR THE VALUATION AND ANY CHANGES ANTICIPATED TO BE MADE BEFORE THE END OF THE PERIOD FOR WHICH YOU ARE PREPARING THE BUDGET.

Warren County Ambulance District

Employees and Payroll Included in the Valuation

	General	Public Safety
Number of Employees	2	29
Annual Payroll	$ 91,500	$ 1,990,800

Information regarding the age and service characteristics of the employees is contained in Appendix V.

APPENDIX I

UNFUNDED ACTUARIAL ACCRUED LIABILITY

Unfunded Actuarial Accrued Liability (UAAL)

If the decision is made to join LAGERS the governing body also must decide how much credit to grant employees for their service before the membership date. The options are to cover 25%, 50%, 75% or 100% of prior service. The granting of prior service credit results in the establishment of an actuarial accrued liability. Because your political subdivision will not have established an asset balance with the System as of the membership date, the value established for prior service is an unfunded actuarial accrued liability.

The policy of the LAGERS Board of Trustees provides that unfunded liabilities are to be paid for by level percent of payroll contributions over a period of 30 years. The contribution rates shown on pages 4 through 7 as the "Prior Service Cost Rate" are designed to pay for the applicable unfunded actuarial accrued liability. This procedure will allow your political subdivision to retire the unfunded actuarial accrued liability in an orderly fashion over a period of years without the need for an immediate large payment upon joining the System.

Should the governing body elect to grant credit for 100% of the employees' prior service, the unfunded actuarial accrued liability as of the date of this valuation would be as follows:

Warren County Ambulance District

Regular Retirement Eligibility

		Member Contribution Rate - 0%	
Benefit Group	**Employee Group**	**UAAL (5 Year FAS)**	**UAAL (3 Year FAS)**
L-1	General	$ 75,659	$ 78,142
	Public Safety	2,013,283	2,082,894
L-3	General	94,583	97,663
	Public Safety	2,516,666	2,603,697
LT-4(65)	General	84,290	87,058
	Public Safety	2,505,864	2,593,164
LT-5(65)	General	101,054	104,359
	Public Safety	2,886,164	2,986,346
L-7	General	113,482	117,195
	Public Safety	3,020,037	3,124,389
LT-8(65)	General	117,812	121,666
	Public Safety	3,266,360	3,379,560
L-12	General	132,412	136,727
	Public Safety	3,523,303	3,645,140
LT-14(65)	General	134,567	138,960
	Public Safety	3,646,441	3,772,656
L-6	General	151,322	156,267
	Public Safety	4,026,664	4,165,918

Warren County Ambulance District

Unfunded Actuarial Accrued Liability (UAAL)

Rule of 80 Retirement Eligibility

Benefit Group	Employee Group	Member Contribution Rate - 0% UAAL (5 Year FAS)	Member Contribution Rate - 0% UAAL (3 Year FAS)
L-1	General	$ 75,659	$ 78,142
	Public Safety	2,097,538	2,171,299
L-3	General	94,583	97,663
	Public Safety	2,621,887	2,714,156
LT-4(65)	General	84,290	87,058
	Public Safety	2,722,129	2,818,605
LT-5(65)	General	101,054	104,359
	Public Safety	3,090,355	3,199,602
L-7	General	113,482	117,195
	Public Safety	3,146,297	3,256,948
LT-8(65)	General	117,812	121,666
	Public Safety	3,458,590	3,580,603
L-12	General	132,412	136,727
	Public Safety	3,670,687	3,799,798
LT-14(65)	General	134,567	138,960
	Public Safety	3,826,795	3,961,649
L-6	General	151,322	156,267
	Public Safety	4,195,004	4,342,655

APPENDIX II

SUMMARY OF FINANCIAL ASSUMPTIONS

Summary of Assumptions Used in Actuarial Valuations

Assumptions Adopted by Board of Trustees After Consulting With Actuary

1. The investment return rate used in making the valuations was 7.00% per year, net of investment expenses, compounded annually. This rate of return is not the assumed real rate of return. The real rate of return is the rate of investment return in excess of the inflation rate. The price inflation rate used in making the valuations was 2.25% and the wage inflation rate used in making the valuations was 2.75%. The 7.00% investment return rate translates to an assumed real rate of return over price inflation of 4.75% and over wage inflation of 4.25%. Adopted 2021.

2. The healthy retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubG-2010 Retiree Mortality Table for males and females. The disabled retiree mortality tables, for post-retirement mortality, used in evaluating allowances to be paid were 115% of the PubNS-2010 Disabled Retiree Mortality Table for males and females. The pre-retirement mortality tables used were 75% of the PubG-2010 Employee Mortality Table for males and females of General groups and 75% of the PubS-2010 Employee Mortality Table for males and females of Police, Fire and Public Safety groups. Mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scale to the above described tables. Adopted 2021.

3. The probabilities of withdrawal and disability from service, together with individual pay increase assumptions, are shown in Schedule 1. Adopted 2021.

4. The probabilities of retirement with an age and service allowance are shown in Schedule 2. Adopted 2021.

5. Post-retirement cost of living allowances are assumed to be 2.00% per year. Adopted 2021.

6. Total active member payroll is assumed to increase 2.75% a year, which is the portion of the individual pay increase assumptions attributable to wage inflation. In effect, this assumes no change in the number of active members per employer. Adopted 2021.

7. An individual entry-age actuarial cost method of valuation was used in determining age and service allowance actuarial liabilities and normal cost. Adopted 1986.

8. The data about persons now covered was furnished by the political subdivision. Although examined for general reasonableness, the data was not audited by us.

9. This report was prepared using our proprietary valuation model and related software, which in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

Schedule 1.

Separations From Active Employment (Not Including Death-in-Service) Before Age & Service Retirement and Individual Pay Increase Assumptions

		Percent of Active Members Separating Within Next Year							
		General/Public Safety Members							
Sample	Years of	Men		Women		Police		Fire	
Ages	Service	Disability	Withdrawal	Disability	Withdrawal	Disability	Withdrawal	Disability	Withdrawal
All	0		20.00%		23.00%		18.00%		12.00%
	1		18.00		21.00		17.00		10.00
	2		16.00		18.00		16.00		8.00
	3		13.00		15.00		14.00		8.00
	4		12.00		13.00		13.00		7.00
25	5 & Over	0.07%	8.80	0.02%	12.40	0.10%	10.80	0.07%	6.00
30		0.10	7.10	0.03	10.20	0.11	8.50	0.11	4.50
35		0.13	5.60	0.06	7.80	0.16	6.30	0.25	3.20
40		0.18	4.10	0.09	5.80	0.22	4.60	0.39	2.40
45		0.25	3.10	0.15	4.40	0.34	3.40	0.62	1.90
50		0.37	2.40	0.22	3.50	0.53	2.10	0.95	1.30
55		0.57	1.70	0.32	2.50	0.88	1.10	1.46	0.70
60		0.86	1.10	0.45	1.40		0.00		0.00
65			0.00		0.00		0.00		0.00

	Percent Increase in Individual's Pay During Next Year		
Sample Ages	General/ Public Safety	Police	Fire
25	6.75%	6.55%	7.15%
30	5.95	5.75	6.05
35	5.35	5.25	5.15
40	4.85	4.75	4.45
45	4.25	4.25	4.05
50	3.85	3.85	3.85
55	3.65	3.65	3.45

Schedule 2.

Percent of Eligible Active Members Retiring Within Next Year Without Rule of 80 Eligibility

Early Retirement

Retirement Ages	General Members Men	General Members Women
55	3.00%	3.00%
56	3.00%	3.00%
57	3.00%	3.00%
58	3.00%	3.00%
59	3.00%	3.00%

Retirement Ages	Police/ Public Safety	Fire
50	2.50%	2.25%
51	2.50%	2.25%
52	3.00%	2.25%
53	3.00%	2.25%
54	3.50%	2.25%

Normal Retirement

Retirement Ages	General Members Men	General Members Women
60	10%	10%
61	10	10
62	25	15
63	20	15
64	20	15
65	25	25
66	25	30
67	20	25
68	20	25
69	20	20
70	100	100

Retirement Ages	Police/ Public Safety	Fire
55	11%	13%
56	11	13
57	11	13
58	11	13
59	11	13
60	11	15
61	11	20
62	22	20
63	18	20
64	18	20
65	100	100

Schedule 2. (Concluded)

Percent of Eligible Active Members Retiring Within Next Year With Rule of 80 Eligibility

Retirement	General Members		Police/	
Ages	Men	Women	Public Safety	Fire
50	20%	15%	25%	25%
51	20	15	25	20
52	15	15	15	20
53	15	15	15	20
54	15	15	15	20
55	15	15	15	20
56	15	15	15	20
57	15	15	15	25
58	15	15	15	25
59	15	15	15	25
60	15	15	15	35
61	15	15	25	35
62	25	15	20	45
63	25	15	20	45
64	25	20	20	45
65	30	25	100	100
66	30	25		
67	20	25		
68	20	25		
69	20	25		
70	100	100		

APPENDIX III

SUMMARY OF LAGERS PROVISIONS

Missouri LocAl Government Employees Retirement System
Brief Summary of LAGERS
Benefits and Conditions Evaluated and/or Considered
as of February 28, 2022
(Section references are to RSMo)

Voluntary Retirement. Sections 70.645 & 70.600. A member may retire with an age & service allowance after both (i) completing 5 years of credited service, and (ii) attaining the minimum service retirement age.

The minimum service retirement age is age 60 for a general employee and age 55 for a police, public safety or fire employee. Optionally, employers may also elect to provide for unreduced benefits for employees whose combination of years of age and years of service equals 80 or more.

Final Average Salary. Section 70.600. The average of a member's monthly compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) of credited service producing the highest monthly average, which period is contained within the 120 consecutive months of credited service immediately preceding retirement.

Age & Service Allowance. Section 70.655. The allowance, payable monthly for life, equals a specified percent of a member's final average salary multiplied by the number of years of credited service. Each employer elects the percent applicable to its members, from the following programs:

L-1 Benefit Program:	1.00% for life
L-3 Benefit Program:	1.25% for life
L-7 Benefit Program:	1.50% for life
L-12 Benefit Program:	1.75% for life
L-6 Benefit Program:	2.00% for life
LT-4(65) Benefit Program:	1.00% for life, plus 1.00% to age 65
LT-5(65) Benefit Program:	1.25% for life, plus 0.75% to age 65
LT-8(65) Benefit Program:	1.50% for life, plus 0.50% to age 65
LT-14(65) Benefit Program:	1.75% for life, plus 0.25% to age 65

The only LT benefit programs available for adoption after August 1, 1994 are the LT(65) programs.

Benefit programs L-9 and LT-10(65) are unavailable for adoption after August 1, 2005.

Benefit program L-11, available only to groups not covered by social security, provides for 2.5% for life.

Subsequent to joining the System the governing body can elect to change benefit programs for the employees, but not more often than once every 2 years.

Early Allowance. Section 70.670. A member may retire with an early allowance after both (i) completing 5 years of credited service, and (ii) attaining age 55 if a general employee or age 50 if a police, public safety or fire employee.

The early allowance amount, payable monthly for life, is computed in the same manner as an age & service allowance, based upon the service and earnings record to time of early retirement, but reduced to reflect the fact that the age when payments begin is younger than the minimum service retirement age. The amount of the reduction is 1/2 of 1% (.005) for each month the age at retirement is younger than the minimum service retirement age.

Deferred Allowance. Section 70.675. If a member leaves LAGERS-covered employment (i) before attaining the early retirement age, and (ii) after completing 5 years of credited service, the member becomes eligible for a deferred allowance; provided the former member lives to the minimum service retirement age and does not withdraw the accumulated contributions.

The deferred allowance amount, payable monthly for life from the minimum service retirement age, is computed in the same manner as an age & service allowance, based upon the service and earnings record to time of leaving LAGERS coverage.

Deferred allowances are also payable any time after reaching the early retirement age, with the reduction for early retirement noted on the previous page.

Non-Duty Disability Allowance. Section 70.680. A member with 5 or more years of credited service who becomes totally and permanently disabled from other than duty-connected causes becomes eligible to receive a non-duty disability allowance computed in the same manner as an age & service allowance, based upon the service & earnings record to time of disability.

Duty Disability Allowance. Section 70.680. A member regardless of credited service who becomes totally and permanently disabled from duty-connected causes becomes eligible to receive a duty disability allowance computed in the same manner as an age & service allowance, based upon the earnings record to time of disability but based upon the years of credited service the member would have completed had the member continued in LAGERS-covered employment to age 60.

Death-in-Service. Section 70.661. Upon the death of a member who had completed 5 years of credited service, the eligible surviving dependents receive the following benefits:

(a) The surviving spouse receives an allowance equal to the Option A allowance (joint and 75% survivor benefit) computed based upon the deceased members' service & earnings record to time of death.

(b) When no spouse benefit is payable, the dependent children under age 18 (age 23 if they are full time students) each receive an equal share of 60% of an age & service allowance computed based upon the deceased member's service & earnings record to time of death.

(c) If the death is determined to be duty related, the 5 year service requirement is waived and the benefit is based on years of credited service the member would have completed had the member continued in LAGERS-covered employment to age 60.

Benefit Changes After Retirement. Section 70.655. For retirements effective after September 28, 1975, there is an annual redetermination of monthly benefit amount, beginning the October first following 12 months of retirement. As of each October first the amount of each eligible benefit is redetermined as follows:

(a) Subject to the maximum in (b), the redetermined amount is the amount other-wise payable multiplied by: 100% plus up to 4%, as determined by the LAGERS Board of Trustees, for each full year of retirement.

(b) The redetermined amount may not exceed the amount otherwise payable multiplied by the ratio of the Consumer Price Index for the immediately preceding month of June to the Consumer Price Index for the month of June immediately preceding retirement.

Member Contributions. Sections 70.690 & 70.705. Each member contributes a percent of compensation beginning after completion of sufficient employment for 6 months of credited service. The law governing LAGERS has a provision for the adoption of a 2%, 4% or 6% member contribution rate.

If a member leaves LAGERS-covered employment before an allowance is payable, the accumulated contributions are refunded to the member. If the member dies, his accumulated contributions are refunded to a designated beneficiary.

The law governing LAGERS also has a provision for the adoption of a 0% plan in which the full cost of LAGERS participation is paid by the employer. Adoption of the 0% plan may be done at the time of membership or a later date; however, a change in the member contribution rate may not be made more frequently than every 2 years. Under the 0% plan there is no individual account maintained for each employee and no refund of contributions if an employee terminates before being eligible for a benefit.

Employer Contributions. Section 70.730. Each employer contributes the remainder amounts necessary to finance the employees' participation in LAGERS. Contributions to LAGERS are determined based upon level-percent-of-payroll principles, so that contribution rates do not have to increase over decades of time.

APPENDIX IV

BENEFIT ILLUSTRATIONS

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-1 Benefit Program is Years of Credited Service times: 1.00% of FAS [1])

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3]	Estimated Social Security [2]	Estimated Monthly Total $	Estimated Monthly Total % of FAS
35 Years of Service:				
$1,500	$ 525	$ 936	$1,461	97%
2,000	700	1,073	1,773	89%
2,500	875	1,208	2,083	83%
3,000	1,050	1,343	2,393	80%
3,500	1,225	1,480	2,705	77%
4,000	1,400	1,614	3,014	75%
25 Years of Service:				
$1,500	$ 375	$ 936	$1,311	87%
2,000	500	1,073	1,573	79%
2,500	625	1,208	1,833	73%
3,000	750	1,343	2,093	70%
3,500	875	1,480	2,355	67%
4,000	1,000	1,614	2,614	65%
15 Years of Service:				
$1,500	$225	$ 936	$1,161	77%
2,000	300	1,073	1,373	69%
2,500	375	1,208	1,583	63%
3,000	450	1,343	1,793	60%
3,500	525	1,480	2,005	57%
4,000	600	1,614	2,214	55%

[1] "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

[2] "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

[3] Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-3 Benefit Program is Years of Credited Service
times: 1.25% of FAS [1])

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3]	Estimated Social Security [2]	Estimated Monthly Total $	Estimated Monthly Total % of FAS
35 Years of Service:				
$1,500	$ 656	$ 936	$1,592	106%
2,000	875	1,073	1,948	97%
2,500	1,094	1,208	2,302	92%
3,000	1,313	1,343	2,656	89%
3,500	1,531	1,480	3,011	86%
4,000	1,750	1,614	3,364	84%
25 Years of Service:				
$1,500	$ 469	$ 936	$1,405	94%
2,000	625	1,073	1,698	85%
2,500	781	1,208	1,989	80%
3,000	938	1,343	2,281	76%
3,500	1,094	1,480	2,574	74%
4,000	1,250	1,614	2,864	72%
15 Years of Service:				
$1,500	$281	$ 936	$1,217	81%
2,000	375	1,073	1,448	72%
2,500	469	1,208	1,677	67%
3,000	563	1,343	1,906	64%
3,500	656	1,480	2,136	61%
4,000	750	1,614	2,364	59%

[1] "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

[2] "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

[3] Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-7 Benefit Program is Years of Credited Service
times: 1.50% of FAS [1])

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3]	Estimated Social Security [2]	Estimated Monthly Total $	Estimated Monthly Total % of FAS
35 Years of Service:				
$1,500	$ 788	$ 936	$1,724	115%
2,000	1,050	1,073	2,123	106%
2,500	1,313	1,208	2,521	101%
3,000	1,575	1,343	2,918	97%
3,500	1,838	1,480	3,318	95%
4,000	2,100	1,614	3,714	93%
25 Years of Service:				
$1,500	$ 563	$ 936	$1,499	100%
2,000	750	1,073	1,823	91%
2,500	938	1,208	2,146	86%
3,000	1,125	1,343	2,468	82%
3,500	1,313	1,480	2,793	80%
4,000	1,500	1,614	3,114	78%
15 Years of Service:				
$1,500	$338	$ 936	$1,274	85%
2,000	450	1,073	1,523	76%
2,500	563	1,208	1,771	71%
3,000	675	1,343	2,018	67%
3,500	788	1,480	2,268	65%
4,000	900	1,614	2,514	63%

1 "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

2 "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

3 Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-12 Benefit Program is Years of Credited Service
times: 1.75% of FAS [1])

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3]	Estimated Social Security [2]	Estimated Monthly Total	
			$	% of FAS
35 Years of Service:				
$1,500	$ 919	$ 936	$1,855	124%
2,000	1,225	1,073	2,298	115%
2,500	1,531	1,208	2,739	110%
3,000	1,838	1,343	3,181	106%
3,500	2,144	1,480	3,624	104%
4,000	2,450	1,614	4,064	102%
25 Years of Service:				
$1,500	$ 656	$ 936	$1,592	106%
2,000	875	1,073	1,948	97%
2,500	1,094	1,208	2,302	92%
3,000	1,313	1,343	2,656	89%
3,500	1,531	1,480	3,011	86%
4,000	1,750	1,614	3,364	84%
15 Years of Service:				
$1,500	$ 394	$ 936	$1,330	89%
2,000	525	1,073	1,598	80%
2,500	656	1,208	1,864	75%
3,000	788	1,343	2,131	71%
3,500	919	1,480	2,399	69%
4,000	1,050	1,614	2,664	67%

[1] "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

[2] "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

[3] Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(L-6 Benefit Program is Years of Credited Service times: 2.00% of FAS [1])

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3]	Estimated Social Security [2]	Estimated Monthly Total $	Estimated Monthly Total % of FAS
35 Years of Service:				
$1,500	$1,050	$ 936	$1,986	132%
2,000	1,400	1,073	2,473	124%
2,500	1,750	1,208	2,958	118%
3,000	2,100	1,343	3,443	115%
3,500	2,450	1,480	3,930	112%
4,000	2,800	1,614	4,414	110%
25 Years of Service:				
$1,500	$ 750	$ 936	$1,686	112%
2,000	1,000	1,073	2,073	104%
2,500	1,250	1,208	2,458	98%
3,000	1,500	1,343	2,843	95%
3,500	1,750	1,480	3,230	92%
4,000	2,000	1,614	3,614	90%
15 Years of Service:				
$1,500	$ 450	$ 936	$1,386	92%
2,000	600	1,073	1,673	84%
2,500	750	1,208	1,958	78%
3,000	900	1,343	2,243	75%
3,500	1,050	1,480	2,530	72%
4,000	1,200	1,614	2,814	70%

[1] "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

[2] "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

[3] Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-4(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS [1] to age 65)
1.00% of FAS [1] at age 65)

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3]		Estimated Social Security [2]	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
$1,500	$1,050	$ 525	$ 936	$1,050	$1,461	70%	97%
2,000	1,400	700	1,073	1,400	1,773	70%	89%
2,500	1,750	875	1,208	1,750	2,083	70%	83%
3,000	2,100	1,050	1,343	2,100	2,393	70%	80%
3,500	2,450	1,225	1,480	2,450	2,705	70%	77%
4,000	2,800	1,400	1,614	2,800	3,014	70%	75%
25 Years of Service:							
$1,500	$ 750	$ 375	$ 936	$ 750	$1,311	50%	87%
2,000	1,000	500	1,073	1,000	1,573	50%	79%
2,500	1,250	625	1,208	1,250	1,833	50%	73%
3,000	1,500	750	1,343	1,500	2,093	50%	70%
3,500	1,750	875	1,480	1,750	2,355	50%	67%
4,000	2,000	1,000	1,614	2,000	2,614	50%	65%
15 Years of Service:							
$1,500	$ 450	$225	$ 936	$ 450	$1,161	30%	77%
2,000	600	300	1,073	600	1,373	30%	69%
2,500	750	375	1,208	750	1,583	30%	63%
3,000	900	450	1,343	900	1,793	30%	60%
3,500	1,050	525	1,480	1,050	2,005	30%	57%
4,000	1,200	600	1,614	1,200	2,214	30%	55%

[1] "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

[2] "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

[3] Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-5(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS [1] to age 65)
1.25% of FAS [1] at age 65)

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3] To 65	LAGERS BENEFIT [3] At 65	Estimated Social Security [2]	Estimated Monthly Total To 65	Estimated Monthly Total At 65	Percent of FAS To 65	Percent of FAS At 65
35 Years of Service:							
$1,500	$1,050	$ 656	$ 936	$1,050	$1,592	70%	106%
2,000	1,400	875	1,073	1,400	1,948	70%	97%
2,500	1,750	1,094	1,208	1,750	2,302	70%	92%
3,000	2,100	1,313	1,343	2,100	2,656	70%	89%
3,500	2,450	1,531	1,480	2,450	3,011	70%	86%
4,000	2,800	1,750	1,614	2,800	3,364	70%	84%
25 Years of Service:							
$1,500	$ 750	$ 469	$ 936	$ 750	$1,405	50%	94%
2,000	1,000	625	1,073	1,000	1,698	50%	85%
2,500	1,250	781	1,208	1,250	1,989	50%	80%
3,000	1,500	938	1,343	1,500	2,281	50%	76%
3,500	1,750	1,094	1,480	1,750	2,574	50%	74%
4,000	2,000	1,250	1,614	2,000	2,864	50%	72%
15 Years of Service:							
$1,500	$ 450	$281	$ 936	$ 450	$1,217	30%	81%
2,000	600	375	1,073	600	1,448	30%	72%
2,500	750	469	1,208	750	1,677	30%	67%
3,000	900	563	1,343	900	1,906	30%	64%
3,500	1,050	656	1,480	1,050	2,136	30%	61%
4,000	1,200	750	1,614	1,200	2,364	30%	59%

[1] "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

[2] "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

[3] Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-8(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS [1] to age 65)
1.50% of FAS [1] at age 65)

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3] To 65	LAGERS BENEFIT [3] At 65	Estimated Social Security [2]	Estimated Monthly Total To 65	Estimated Monthly Total At 65	Percent of FAS To 65	Percent of FAS At 65
35 Years of Service:							
$1,500	$1,050	$ 788	$ 936	$1,050	$1,724	70%	115%
2,000	1,400	1,050	1,073	1,400	2,123	70%	106%
2,500	1,750	1,313	1,208	1,750	2,521	70%	101%
3,000	2,100	1,575	1,343	2,100	2,918	70%	97%
3,500	2,450	1,838	1,480	2,450	3,318	70%	95%
4,000	2,800	2,100	1,614	2,800	3,714	70%	93%
25 Years of Service:							
$1,500	$ 750	$ 563	$ 936	$ 750	$1,499	50%	100%
2,000	1,000	750	1,073	1,000	1,823	50%	91%
2,500	1,250	938	1,208	1,250	2,146	50%	86%
3,000	1,500	1,125	1,343	1,500	2,468	50%	82%
3,500	1,750	1,313	1,480	1,750	2,793	50%	80%
4,000	2,000	1,500	1,614	2,000	3,114	50%	78%
15 Years of Service:							
$1,500	$ 450	$338	$ 936	$ 450	$1,274	30%	85%
2,000	600	450	1,073	600	1,523	30%	76%
2,500	750	563	1,208	750	1,771	30%	71%
3,000	900	675	1,343	900	2,018	30%	67%
3,500	1,050	788	1,480	1,050	2,268	30%	65%
4,000	1,200	900	1,614	1,200	2,514	30%	63%

[1] "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

[2] "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

[3] Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

Missouri LAGERS
Illustrations of Age and Service Allowance Amounts
For Sample Combinations of Service & Salary
(LT-14(65) Benefit Program is Years of Credited Service
times: 2.00% of FAS [1] to age 65)
1.75% of FAS [1] at age 65)

Final Average Salary (FAS) [1]	LAGERS BENEFIT [3]		Estimated Social Security [2]	Estimated Monthly Total		Percent of FAS	
	To 65	At 65		To 65	At 65	To 65	At 65
35 Years of Service:							
$1,500	$1,050	$ 919	$ 936	$1,050	$1,855	70%	124%
2,000	1,400	1,225	1,073	1,400	2,298	70%	115%
2,500	1,750	1,531	1,208	1,750	2,739	70%	110%
3,000	2,100	1,838	1,343	2,100	3,181	70%	106%
3,500	2,450	2,144	1,480	2,450	3,624	70%	104%
4,000	2,800	2,450	1,614	2,800	4,064	70%	102%
25 Years of Service:							
$1,500	$ 750	$ 656	$ 936	$ 750	$1,592	50%	106%
2,000	1,000	875	1,073	1,000	1,948	50%	97%
2,500	1,250	1,094	1,208	1,250	2,302	50%	92%
3,000	1,500	1,313	1,343	1,500	2,656	50%	89%
3,500	1,750	1,531	1,480	1,750	3,011	50%	86%
4,000	2,000	1,750	1,614	2,000	3,364	50%	84%
15 Years of Service:							
$1,500	$ 450	$ 394	$ 936	$ 450	$1,330	30%	89%
2,000	600	525	1,073	600	1,598	30%	80%
2,500	750	656	1,208	750	1,864	30%	75%
3,000	900	788	1,343	900	2,131	30%	71%
3,500	1,050	919	1,480	1,050	2,399	30%	69%
4,000	1,200	1,050	1,614	1,200	2,664	30%	67%

[1] "Final Average Salary" means the monthly average of an employee's compensation during the period of 60 consecutive months (or optionally, 36 consecutive months) when they were highest, contained within the last 120 months of Credited Service.

[2] "Estimated Social Security" means, for an employee covered by Social Security, an employee's estimated OASDI retirement benefit and is based upon an estimated "average indexed monthly earnings" for an employee retiring at age 65 in 2022 - it does not include any amounts which might be payable to an eligible spouse or children.

[3] Amounts are shown to nearest $1, for simplicity; actual amounts are to nearest 1¢.

APPENDIX V

AGE AND SERVICE CHARACTERISTICS OF EMPLOYEES

Warren County Ambulance District - General

September 30, 2022

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24									
25-29									
30-34									
35-39									
40-44									
45-49	1							1	$ 37,500
50-54									
55-59									
60-64		1						1	$ 54,000
65-69									
70 & Over									
Totals	**1**	**1**						**2**	**$ 91,500**

While not used in the financial computations, the following group averages are computed and shown because of their general interest.

Age: 53.5 years.

Benefit Service: 6.8 years.

Annual Pay: $45,750.

Warren County Ambulance District - Public Safety

September 30, 2022

By Attained Age and Years of Service

Attained Age	Years of Service to Valuation Date							Totals	
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	No.	Valuation Payroll
Under 20									
20-24	4							4	$ 229,300
25-29	5							5	$ 265,100
30-34									
35-39	1		1					2	$ 143,000
40-44	1	1	2	1				5	$ 355,200
45-49	2	2		1	1			6	$ 428,100
50-54				1	1			2	$ 158,900
55-59	1	1		2				4	$ 329,700
60-64					1			1	$ 81,500
65-69									
70 & Over									
Totals	**14**	**4**	**3**	**5**	**3**			**29**	**$ 1,990,800**

While not used in the financial computations, the following group averages are computed and shown because of their general interest.

Age: 40.3 years.

Benefit Service: 8.3 years.

Annual Pay: $68,648.

APPENDIX VI

RISK COMMENTARY

Risk Commentary

The determination of the accrued liability and the actuarially determined contribution (i.e., total employer contribution rate) requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability and the actuarially determined contribution that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan’s funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan’s future financial condition include:

1. **Investment Risk** – actual investment returns may differ from the expected returns;
2. **Asset/Liability Mismatch Risk** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
3. **Contribution Risk** – actual contributions may differ from expected future contributions. For example, actual contributions may not be made in accordance with the plan’s funding policy or material changes may occur in the anticipated number of covered employees, covered payroll, or other relevant contribution base;
4. **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability, contributions and contribution rates differing from expected;
5. **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
6. **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

The computed contribution rates shown on pages 4 thru 7 may be considered as a minimum contribution rate for the selected benefit provisions that complies with the Board’s funding policy. The timely receipt of the actuarially determined contributions is critical to support the financial health of the plan. Users of this report should be aware that contributions made at the actuarially determined rate do not necessarily guarantee benefit security.

PLAN MATURITY MEASURES

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures are described below.

RATIO OF MARKET VALUE OF ASSETS TO PAYROLL

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

RATIO OF ACTUARIAL ACCRUED LIABILITY TO PAYROLL

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

The ratio of liability to payroll may also be used as a measure of sensitivity of the liability itself. For example, if the actuarial accrued liability is 2.5 times the payroll, a change in liability 2% other than assumed would equal 5% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in liability (and also plan sponsor contributions) as a percentage of payroll.

RATIO OF NET CASH FLOW TO MARKET VALUE OF ASSETS

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.

DURATION OF ACTUARIAL ACCRUED LIABILITY

The duration of the actuarial accrued liability may be used to approximate the sensitivity to a 1% change in the assumed rate of return. For example, duration of 10 indicates that the liability would increase approximately 10% if the assumed rate of return were lowered 1%.

ADDITIONAL RISK ASSESSMENT

Additional risk assessment is outside the scope of the annual actuarial valuation. Additional assessment may include scenario tests, sensitivity tests, stochastic modeling, stress tests, and a comparison of the present value of accrued benefits at low-risk discount rates with the actuarial accrued liability.

November 11, 2022 E-mail

Mr. Robert Wilson, Executive Director
Missouri Local Government
Employees Retirement System
P.O. Box 1665
Jefferson City, Missouri 65102

Dear Bob:

Enclosed is the report of the September 30, 2022 Initial Actuarial Valuation of LAGERS benefits for the employees of

Warren County Ambulance District

Sincerely,

Mita D. Drazilov, ASA, FCA, MAAA

MDD:wp

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

November 11, 2022

Warren County Ambulance District
Warrenton, Missouri

Ladies and Gentlemen:

This report contains projections needed to comply with Missouri state disclosure requirements (Section 105.665 of the RSMo) regarding the adoption of LAGERS benefits by a political subdivision. This report is intended to be a supplement to the September 30, 2022 Initial Valuation for the Warren County Ambulance District dated November 11, 2022.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of the Initial Valuation Report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 28, 2022. The unfunded actuarial accrued liability shown for each member contribution rate option is based on the 0% member contribution rate plan.

Mita Drazilov is a member of the American Academy of Actuaries and meets the Qualification Standards of the Academy of Actuaries to render the actuarial opinions herein.

Respectfully submitted,
Gabriel, Roeder, Smith & Company

Mita Drazilov

Mita D. Drazilov, ASA, FCA, MAAA

One Towne Square | Suite 800 | Southfield, Michigan 48076-3723

Warren County Ambulance District - General

Employer Contribution Rates (0% Member Contribution Rate, 5 Year FAS)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	12.8%	$11,712	$ 75,659	15.8%	$14,457	$ 94,583	14.4%	$13,176	$ 84,290
2023	94,016	12.8	12,034	76,385	15.8	14,855	95,490	14.4	13,538	85,099
2024	96,601	12.8	12,365	77,036	15.8	15,263	96,304	14.4	13,911	85,824
2025	99,258	12.8	12,705	77,603	15.8	15,683	97,013	14.4	14,293	86,456
2026	101,988	12.8	13,054	78,077	15.8	16,114	97,606	14.4	14,686	86,984
2027	104,793	12.8	13,414	78,448	15.8	16,557	98,070	14.4	15,090	87,398
2028	107,675	12.8	13,782	78,705	15.8	17,013	98,391	14.4	15,505	87,684
2029	110,636	12.8	14,161	78,836	15.8	17,480	98,555	14.4	15,932	87,830
2030	113,678	12.8	14,551	78,828	15.8	17,961	98,546	14.4	16,370	87,822
2031	116,804	12.8	14,951	78,668	15.8	18,455	98,346	14.4	16,820	87,644

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	16.9%	$15,464	$ 101,054	18.8%	$17,202	$ 113,482	19.5%	$17,843	$ 117,812
2023	94,016	16.9	15,889	102,023	18.8	17,675	114,571	19.5	18,333	118,942
2024	96,601	16.9	16,326	102,892	18.8	18,161	115,547	19.5	18,837	119,956
2025	99,258	16.9	16,775	103,650	18.8	18,661	116,398	19.5	19,355	120,839
2026	101,988	16.9	17,236	104,284	18.8	19,174	117,109	19.5	19,888	121,578
2027	104,793	16.9	17,710	104,780	18.8	19,701	117,666	19.5	20,435	122,156
2028	107,675	16.9	18,197	105,123	18.8	20,243	118,052	19.5	20,997	122,556
2029	110,636	16.9	18,697	105,298	18.8	20,800	118,249	19.5	21,574	122,760
2030	113,678	16.9	19,212	105,288	18.8	21,371	118,238	19.5	22,167	122,748
2031	116,804	16.9	19,740	105,074	18.8	21,959	117,998	19.5	22,777	122,499

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	21.8%	$19,947	$ 132,412	22.2%	$20,313	$ 134,567	24.9%	$22,784	$ 151,322
2023	94,016	21.8	20,495	133,682	22.2	20,872	135,858	24.9	23,410	152,774
2024	96,601	21.8	21,059	134,821	22.2	21,445	137,016	24.9	24,054	154,076
2025	99,258	21.8	21,638	135,814	22.2	22,035	138,025	24.9	24,715	155,211
2026	101,988	21.8	22,233	136,644	22.2	22,641	138,869	24.9	25,395	156,160
2027	104,793	21.8	22,845	137,294	22.2	23,264	139,529	24.9	26,093	156,902
2028	107,675	21.8	23,473	137,744	22.2	23,904	139,986	24.9	26,811	157,416
2029	110,636	21.8	24,119	137,974	22.2	24,561	140,219	24.9	27,548	157,678
2030	113,678	21.8	24,782	137,961	22.2	25,237	140,206	24.9	28,306	157,663
2031	116,804	21.8	25,463	137,681	22.2	25,930	139,921	24.9	29,084	157,343

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (2% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	10.9%	$9,974	$ 75,659	13.9%	$12,719	$ 94,583	12.5%	$11,438	$ 84,290
2023	94,016	10.9	10,248	76,385	13.9	13,068	95,490	12.5	11,752	85,099
2024	96,601	10.9	10,530	77,036	13.9	13,428	96,304	12.5	12,075	85,824
2025	99,258	10.9	10,819	77,603	13.9	13,797	97,013	12.5	12,407	86,456
2026	101,988	10.9	11,117	78,077	13.9	14,176	97,606	12.5	12,749	86,984
2027	104,793	10.9	11,422	78,448	13.9	14,566	98,070	12.5	13,099	87,398
2028	107,675	10.9	11,737	78,705	13.9	14,967	98,391	12.5	13,459	87,684
2029	110,636	10.9	12,059	78,836	13.9	15,378	98,555	12.5	13,830	87,830
2030	113,678	10.9	12,391	78,828	13.9	15,801	98,546	12.5	14,210	87,822
2031	116,804	10.9	12,732	78,668	13.9	16,236	98,346	12.5	14,601	87,644

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	15.0%	$13,725	$ 101,054	16.9%	$15,464	$ 113,482	17.6%	$16,104	$ 117,812
2023	94,016	15.0	14,102	102,023	16.9	15,889	114,571	17.6	16,547	118,942
2024	96,601	15.0	14,490	102,892	16.9	16,326	115,547	17.6	17,002	119,956
2025	99,258	15.0	14,889	103,650	16.9	16,775	116,398	17.6	17,469	120,839
2026	101,988	15.0	15,298	104,284	16.9	17,236	117,109	17.6	17,950	121,578
2027	104,793	15.0	15,719	104,780	16.9	17,710	117,666	17.6	18,444	122,156
2028	107,675	15.0	16,151	105,123	16.9	18,197	118,052	17.6	18,951	122,556
2029	110,636	15.0	16,595	105,298	16.9	18,697	118,249	17.6	19,472	122,760
2030	113,678	15.0	17,052	105,288	16.9	19,212	118,238	17.6	20,007	122,748
2031	116,804	15.0	17,521	105,074	16.9	19,740	117,998	17.6	20,558	122,499

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	19.9%	$18,209	$ 132,412	20.3%	$18,575	$ 134,567	23.0%	$21,045	$ 151,322
2023	94,016	19.9	18,709	133,682	20.3	19,085	135,858	23.0	21,624	152,774
2024	96,601	19.9	19,224	134,821	20.3	19,610	137,016	23.0	22,218	154,076
2025	99,258	19.9	19,752	135,814	20.3	20,149	138,025	23.0	22,829	155,211
2026	101,988	19.9	20,296	136,644	20.3	20,704	138,869	23.0	23,457	156,160
2027	104,793	19.9	20,854	137,294	20.3	21,273	139,529	23.0	24,102	156,902
2028	107,675	19.9	21,427	137,744	20.3	21,858	139,986	23.0	24,765	157,416
2029	110,636	19.9	22,017	137,974	20.3	22,459	140,219	23.0	25,446	157,678
2030	113,678	19.9	22,622	137,961	20.3	23,077	140,206	23.0	26,146	157,663
2031	116,804	19.9	23,244	137,681	20.3	23,711	139,921	23.0	26,865	157,343

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (4% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	9.0%	$8,235	$ 75,659	12.0%	$10,980	$ 94,583	10.6%	$9,699	$ 84,290
2023	94,016	9.0	8,461	76,385	12.0	11,282	95,490	10.6	9,966	85,099
2024	96,601	9.0	8,694	77,036	12.0	11,592	96,304	10.6	10,240	85,824
2025	99,258	9.0	8,933	77,603	12.0	11,911	97,013	10.6	10,521	86,456
2026	101,988	9.0	9,179	78,077	12.0	12,239	97,606	10.6	10,811	86,984
2027	104,793	9.0	9,431	78,448	12.0	12,575	98,070	10.6	11,108	87,398
2028	107,675	9.0	9,691	78,705	12.0	12,921	98,391	10.6	11,414	87,684
2029	110,636	9.0	9,957	78,836	12.0	13,276	98,555	10.6	11,727	87,830
2030	113,678	9.0	10,231	78,828	12.0	13,641	98,546	10.6	12,050	87,822
2031	116,804	9.0	10,512	78,668	12.0	14,016	98,346	10.6	12,381	87,644

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	13.1%	$11,987	$ 101,054	15.0%	$13,725	$ 113,482	15.7%	$14,366	$ 117,812
2023	94,016	13.1	12,316	102,023	15.0	14,102	114,571	15.7	14,761	118,942
2024	96,601	13.1	12,655	102,892	15.0	14,490	115,547	15.7	15,166	119,956
2025	99,258	13.1	13,003	103,650	15.0	14,889	116,398	15.7	15,584	120,839
2026	101,988	13.1	13,360	104,284	15.0	15,298	117,109	15.7	16,012	121,578
2027	104,793	13.1	13,728	104,780	15.0	15,719	117,666	15.7	16,453	122,156
2028	107,675	13.1	14,105	105,123	15.0	16,151	118,052	15.7	16,905	122,556
2029	110,636	13.1	14,493	105,298	15.0	16,595	118,249	15.7	17,370	122,760
2030	113,678	13.1	14,892	105,288	15.0	17,052	118,238	15.7	17,847	122,748
2031	116,804	13.1	15,301	105,074	15.0	17,521	117,998	15.7	18,338	122,499

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	18.0%	$16,470	$ 132,412	18.4%	$16,836	$ 134,567	21.1%	$19,307	$ 151,322
2023	94,016	18.0	16,923	133,682	18.4	17,299	135,858	21.1	19,837	152,774
2024	96,601	18.0	17,388	134,821	18.4	17,775	137,016	21.1	20,383	154,076
2025	99,258	18.0	17,866	135,814	18.4	18,263	138,025	21.1	20,943	155,211
2026	101,988	18.0	18,358	136,644	18.4	18,766	138,869	21.1	21,519	156,160
2027	104,793	18.0	18,863	137,294	18.4	19,282	139,529	21.1	22,111	156,902
2028	107,675	18.0	19,382	137,744	18.4	19,812	139,986	21.1	22,719	157,416
2029	110,636	18.0	19,914	137,974	18.4	20,357	140,219	21.1	23,344	157,678
2030	113,678	18.0	20,462	137,961	18.4	20,917	140,206	21.1	23,986	157,663
2031	116,804	18.0	21,025	137,681	18.4	21,492	139,921	21.1	24,646	157,343

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (6% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	7.1%	$6,497	$ 75,659	10.1%	$9,242	$ 94,583	8.7%	$7,961	$ 84,290
2023	94,016	7.1	6,675	76,385	10.1	9,496	95,490	8.7	8,179	85,099
2024	96,601	7.1	6,859	77,036	10.1	9,757	96,304	8.7	8,404	85,824
2025	99,258	7.1	7,047	77,603	10.1	10,025	97,013	8.7	8,635	86,456
2026	101,988	7.1	7,241	78,077	10.1	10,301	97,606	8.7	8,873	86,984
2027	104,793	7.1	7,440	78,448	10.1	10,584	98,070	8.7	9,117	87,398
2028	107,675	7.1	7,645	78,705	10.1	10,875	98,391	8.7	9,368	87,684
2029	110,636	7.1	7,855	78,836	10.1	11,174	98,555	8.7	9,625	87,830
2030	113,678	7.1	8,071	78,828	10.1	11,481	98,546	8.7	9,890	87,822
2031	116,804	7.1	8,293	78,668	10.1	11,797	98,346	8.7	10,162	87,644

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	11.2%	$10,248	$ 101,054	13.1%	$11,987	$ 113,482	13.8%	$12,627	$ 117,812
2023	94,016	11.2	10,530	102,023	13.1	12,316	114,571	13.8	12,974	118,942
2024	96,601	11.2	10,819	102,892	13.1	12,655	115,547	13.8	13,331	119,956
2025	99,258	11.2	11,117	103,650	13.1	13,003	116,398	13.8	13,698	120,839
2026	101,988	11.2	11,423	104,284	13.1	13,360	117,109	13.8	14,074	121,578
2027	104,793	11.2	11,737	104,780	13.1	13,728	117,666	13.8	14,461	122,156
2028	107,675	11.2	12,060	105,123	13.1	14,105	118,052	13.8	14,859	122,556
2029	110,636	11.2	12,391	105,298	13.1	14,493	118,249	13.8	15,268	122,760
2030	113,678	11.2	12,732	105,288	13.1	14,892	118,238	13.8	15,688	122,748
2031	116,804	11.2	13,082	105,074	13.1	15,301	117,998	13.8	16,119	122,499

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	16.1%	$14,732	$ 132,412	16.5%	$15,098	$ 134,567	19.2%	$17,568	$ 151,322
2023	94,016	16.1	15,137	133,682	16.5	15,513	135,858	19.2	18,051	152,774
2024	96,601	16.1	15,553	134,821	16.5	15,939	137,016	19.2	18,547	154,076
2025	99,258	16.1	15,981	135,814	16.5	16,378	138,025	19.2	19,058	155,211
2026	101,988	16.1	16,420	136,644	16.5	16,828	138,869	19.2	19,582	156,160
2027	104,793	16.1	16,872	137,294	16.5	17,291	139,529	19.2	20,120	156,902
2028	107,675	16.1	17,336	137,744	16.5	17,766	139,986	19.2	20,674	157,416
2029	110,636	16.1	17,812	137,974	16.5	18,255	140,219	19.2	21,242	157,678
2030	113,678	16.1	18,302	137,961	16.5	18,757	140,206	19.2	21,826	157,663
2031	116,804	16.1	18,805	137,681	16.5	19,273	139,921	19.2	22,426	157,343

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

<u>Employer Contribution Rates (0% Member Contribution Rate, 3 Year FAS)</u>

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	13.2%	$12,078	$ 78,142	16.3%	$14,915	$ 97,663	14.8%	$13,542	$ 87,058
2023	94,016	13.2	12,410	78,892	16.3	15,325	98,600	14.8	13,914	87,893
2024	96,601	13.2	12,751	79,564	16.3	15,746	99,440	14.8	14,297	88,642
2025	99,258	13.2	13,102	80,150	16.3	16,179	100,172	14.8	14,690	89,295
2026	101,988	13.2	13,462	80,640	16.3	16,624	100,784	14.8	15,094	89,841
2027	104,793	13.2	13,833	81,023	16.3	17,081	101,263	14.8	15,509	90,268
2028	107,675	13.2	14,213	81,289	16.3	17,551	101,595	14.8	15,936	90,564
2029	110,636	13.2	14,604	81,424	16.3	18,034	101,764	14.8	16,374	90,715
2030	113,678	13.2	15,005	81,416	16.3	18,530	101,754	14.8	16,824	90,706
2031	116,804	13.2	15,418	81,251	16.3	19,039	101,547	14.8	17,287	90,522

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	17.6%	$16,104	$ 104,359	19.4%	$17,751	$ 117,195	20.2%	$18,483	$ 121,666
2023	94,016	17.6	16,547	105,360	19.4	18,239	118,319	20.2	18,991	122,833
2024	96,601	17.6	17,002	106,258	19.4	18,741	119,327	20.2	19,513	123,880
2025	99,258	17.6	17,469	107,041	19.4	19,256	120,206	20.2	20,050	124,792
2026	101,988	17.6	17,950	107,695	19.4	19,786	120,941	20.2	20,602	125,555
2027	104,793	17.6	18,444	108,207	19.4	20,330	121,516	20.2	21,168	126,152
2028	107,675	17.6	18,951	108,562	19.4	20,889	121,914	20.2	21,750	126,565
2029	110,636	17.6	19,472	108,743	19.4	21,463	122,117	20.2	22,348	126,776
2030	113,678	17.6	20,007	108,733	19.4	22,054	122,105	20.2	22,963	126,764
2031	116,804	17.6	20,558	108,512	19.4	22,660	121,857	20.2	23,594	126,507

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	22.5%	$20,588	$ 136,727	22.9%	$20,954	$ 138,960	25.7%	$23,516	$ 156,267
2023	94,016	22.5	21,154	138,039	22.9	21,530	140,293	25.7	24,162	157,766
2024	96,601	22.5	21,735	139,215	22.9	22,122	141,488	25.7	24,826	159,110
2025	99,258	22.5	22,333	140,240	22.9	22,730	142,530	25.7	25,509	160,282
2026	101,988	22.5	22,947	141,097	22.9	23,355	143,401	25.7	26,211	161,262
2027	104,793	22.5	23,578	141,768	22.9	23,998	144,083	25.7	26,932	162,029
2028	107,675	22.5	24,227	142,233	22.9	24,658	144,555	25.7	27,672	162,560
2029	110,636	22.5	24,893	142,470	22.9	25,336	144,796	25.7	28,433	162,831
2030	113,678	22.5	25,578	142,456	22.9	26,032	144,782	25.7	29,215	162,815
2031	116,804	22.5	26,281	142,167	22.9	26,748	144,488	25.7	30,019	162,484

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (2% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	11.3%	$10,340	$ 78,142	14.4%	$13,176	$ 97,663	12.9%	$11,804	$ 87,058
2023	94,016	11.3	10,624	78,892	14.4	13,538	98,600	12.9	12,128	87,893
2024	96,601	11.3	10,916	79,564	14.4	13,911	99,440	12.9	12,462	88,642
2025	99,258	11.3	11,216	80,150	14.4	14,293	100,172	12.9	12,804	89,295
2026	101,988	11.3	11,525	80,640	14.4	14,686	100,784	12.9	13,156	89,841
2027	104,793	11.3	11,842	81,023	14.4	15,090	101,263	12.9	13,518	90,268
2028	107,675	11.3	12,167	81,289	14.4	15,505	101,595	12.9	13,890	90,564
2029	110,636	11.3	12,502	81,424	14.4	15,932	101,764	12.9	14,272	90,715
2030	113,678	11.3	12,846	81,416	14.4	16,370	101,754	12.9	14,664	90,706
2031	116,804	11.3	13,199	81,251	14.4	16,820	101,547	12.9	15,068	90,522

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	15.7%	$14,366	$ 104,359	17.5%	$16,013	$ 117,195	18.3%	$16,745	$ 121,666
2023	94,016	15.7	14,761	105,360	17.5	16,453	118,319	18.3	17,205	122,833
2024	96,601	15.7	15,166	106,258	17.5	16,905	119,327	18.3	17,678	123,880
2025	99,258	15.7	15,584	107,041	17.5	17,370	120,206	18.3	18,164	124,792
2026	101,988	15.7	16,012	107,695	17.5	17,848	120,941	18.3	18,664	125,555
2027	104,793	15.7	16,453	108,207	17.5	18,339	121,516	18.3	19,177	126,152
2028	107,675	15.7	16,905	108,562	17.5	18,843	121,914	18.3	19,705	126,565
2029	110,636	15.7	17,370	108,743	17.5	19,361	122,117	18.3	20,246	126,776
2030	113,678	15.7	17,847	108,733	17.5	19,894	122,105	18.3	20,803	126,764
2031	116,804	15.7	18,338	108,512	17.5	20,441	121,857	18.3	21,375	126,507

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	20.6%	$18,849	$ 136,727	21.0%	$19,215	$ 138,960	23.8%	$21,777	$ 156,267
2023	94,016	20.6	19,367	138,039	21.0	19,743	140,293	23.8	22,376	157,766
2024	96,601	20.6	19,900	139,215	21.0	20,286	141,488	23.8	22,991	159,110
2025	99,258	20.6	20,447	140,240	21.0	20,844	142,530	23.8	23,623	160,282
2026	101,988	20.6	21,010	141,097	21.0	21,417	143,401	23.8	24,273	161,262
2027	104,793	20.6	21,587	141,768	21.0	22,007	144,083	23.8	24,941	162,029
2028	107,675	20.6	22,181	142,233	21.0	22,612	144,555	23.8	25,627	162,560
2029	110,636	20.6	22,791	142,470	21.0	23,234	144,796	23.8	26,331	162,831
2030	113,678	20.6	23,418	142,456	21.0	23,872	144,782	23.8	27,055	162,815
2031	116,804	20.6	24,062	142,167	21.0	24,529	144,488	23.8	27,799	162,484

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (4% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	9.4%	$8,601	$ 78,142	12.5%	$11,438	$ 97,663	11.0%	$10,065	$ 87,058
2023	94,016	9.4	8,838	78,892	12.5	11,752	98,600	11.0	10,342	87,893
2024	96,601	9.4	9,080	79,564	12.5	12,075	99,440	11.0	10,626	88,642
2025	99,258	9.4	9,330	80,150	12.5	12,407	100,172	11.0	10,918	89,295
2026	101,988	9.4	9,587	80,640	12.5	12,749	100,784	11.0	11,219	89,841
2027	104,793	9.4	9,851	81,023	12.5	13,099	101,263	11.0	11,527	90,268
2028	107,675	9.4	10,121	81,289	12.5	13,459	101,595	11.0	11,844	90,564
2029	110,636	9.4	10,400	81,424	12.5	13,830	101,764	11.0	12,170	90,715
2030	113,678	9.4	10,686	81,416	12.5	14,210	101,754	11.0	12,505	90,706
2031	116,804	9.4	10,980	81,251	12.5	14,601	101,547	11.0	12,848	90,522

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	13.8%	$12,627	$ 104,359	15.6%	$14,274	$ 117,195	16.4%	$15,006	$ 121,666
2023	94,016	13.8	12,974	105,360	15.6	14,666	118,319	16.4	15,419	122,833
2024	96,601	13.8	13,331	106,258	15.6	15,070	119,327	16.4	15,843	123,880
2025	99,258	13.8	13,698	107,041	15.6	15,484	120,206	16.4	16,278	124,792
2026	101,988	13.8	14,074	107,695	15.6	15,910	120,941	16.4	16,726	125,555
2027	104,793	13.8	14,461	108,207	15.6	16,348	121,516	16.4	17,186	126,152
2028	107,675	13.8	14,859	108,562	15.6	16,797	121,914	16.4	17,659	126,565
2029	110,636	13.8	15,268	108,743	15.6	17,259	122,117	16.4	18,144	126,776
2030	113,678	13.8	15,688	108,733	15.6	17,734	122,105	16.4	18,643	126,764
2031	116,804	13.8	16,119	108,512	15.6	18,221	121,857	16.4	19,156	126,507

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	18.7%	$17,111	$ 136,727	19.1%	$17,477	$ 138,960	21.9%	$20,039	$ 156,267
2023	94,016	18.7	17,581	138,039	19.1	17,957	140,293	21.9	20,590	157,766
2024	96,601	18.7	18,064	139,215	19.1	18,451	141,488	21.9	21,156	159,110
2025	99,258	18.7	18,561	140,240	19.1	18,958	142,530	21.9	21,738	160,282
2026	101,988	18.7	19,072	141,097	19.1	19,480	143,401	21.9	22,335	161,262
2027	104,793	18.7	19,596	141,768	19.1	20,015	144,083	21.9	22,950	162,029
2028	107,675	18.7	20,135	142,233	19.1	20,566	144,555	21.9	23,581	162,560
2029	110,636	18.7	20,689	142,470	19.1	21,131	144,796	21.9	24,229	162,831
2030	113,678	18.7	21,258	142,456	19.1	21,712	144,782	21.9	24,895	162,815
2031	116,804	18.7	21,842	142,167	19.1	22,310	144,488	21.9	25,580	162,484

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

<u>Employer Contribution Rates (6% Member Contribution Rate, 3 Year FAS)</u>
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
Year	Payroll	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2022	$ 91,500	7.5%	$6,863	$ 78,142	10.6%	$9,699	$ 97,663	9.1%	$8,327	$ 87,058
2023	94,016	7.5	7,051	78,892	10.6	9,966	98,600	9.1	8,555	87,893
2024	96,601	7.5	7,245	79,564	10.6	10,240	99,440	9.1	8,791	88,642
2025	99,258	7.5	7,444	80,150	10.6	10,521	100,172	9.1	9,032	89,295
2026	101,988	7.5	7,649	80,640	10.6	10,811	100,784	9.1	9,281	89,841
2027	104,793	7.5	7,859	81,023	10.6	11,108	101,263	9.1	9,536	90,268
2028	107,675	7.5	8,076	81,289	10.6	11,414	101,595	9.1	9,798	90,564
2029	110,636	7.5	8,298	81,424	10.6	11,727	101,764	9.1	10,068	90,715
2030	113,678	7.5	8,526	81,416	10.6	12,050	101,754	9.1	10,345	90,706
2031	116,804	7.5	8,760	81,251	10.6	12,381	101,547	9.1	10,629	90,522

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
Year	Payroll	Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2022	$ 91,500	11.9%	$10,889	$ 104,359	13.7%	$12,536	$ 117,195	14.5%	$13,268	$ 121,666
2023	94,016	11.9	11,188	105,360	13.7	12,880	118,319	14.5	13,632	122,833
2024	96,601	11.9	11,496	106,258	13.7	13,234	119,327	14.5	14,007	123,880
2025	99,258	11.9	11,812	107,041	13.7	13,598	120,206	14.5	14,392	124,792
2026	101,988	11.9	12,137	107,695	13.7	13,972	120,941	14.5	14,788	125,555
2027	104,793	11.9	12,470	108,207	13.7	14,357	121,516	14.5	15,195	126,152
2028	107,675	11.9	12,813	108,562	13.7	14,751	121,914	14.5	15,613	126,565
2029	110,636	11.9	13,166	108,743	13.7	15,157	122,117	14.5	16,042	126,776
2030	113,678	11.9	13,528	108,733	13.7	15,574	122,105	14.5	16,483	126,764
2031	116,804	11.9	13,900	108,512	13.7	16,002	121,857	14.5	16,937	126,507

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
Year	Payroll	Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2022	$ 91,500	16.8%	$15,372	$ 136,727	17.2%	$15,738	$ 138,960	20.0%	$18,300	$ 156,267
2023	94,016	16.8	15,795	138,039	17.2	16,171	140,293	20.0	18,803	157,766
2024	96,601	16.8	16,229	139,215	17.2	16,615	141,488	20.0	19,320	159,110
2025	99,258	16.8	16,675	140,240	17.2	17,072	142,530	20.0	19,852	160,282
2026	101,988	16.8	17,134	141,097	17.2	17,542	143,401	20.0	20,398	161,262
2027	104,793	16.8	17,605	141,768	17.2	18,024	144,083	20.0	20,959	162,029
2028	107,675	16.8	18,089	142,233	17.2	18,520	144,555	20.0	21,535	162,560
2029	110,636	16.8	18,587	142,470	17.2	19,029	144,796	20.0	22,127	162,831
2030	113,678	16.8	19,098	142,456	17.2	19,553	144,782	20.0	22,736	162,815
2031	116,804	16.8	19,623	142,167	17.2	20,090	144,488	20.0	23,361	162,484

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (0% Member Contribution Rate, 5 Year FAS)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-1: Annual Dollars	L-1: Unfunded Actuarial Accrued Liability	L-3 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-3: Annual Dollars	L-3: Unfunded Actuarial Accrued Liability	LT-4(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-4(65): Annual Dollars	LT-4(65): Unfunded Actuarial Accrued Liability
2022	$ 91,500	12.8%	$11,712	$ 75,659	15.8%	$14,457	$ 94,583	14.4%	$13,176	$ 84,290
2023	94,016	12.8	12,034	76,385	15.8	14,855	95,490	14.4	13,538	85,099
2024	96,601	12.8	12,365	77,036	15.8	15,263	96,304	14.4	13,911	85,824
2025	99,258	12.8	12,705	77,603	15.8	15,683	97,013	14.4	14,293	86,456
2026	101,988	12.8	13,054	78,077	15.8	16,114	97,606	14.4	14,686	86,984
2027	104,793	12.8	13,414	78,448	15.8	16,557	98,070	14.4	15,090	87,398
2028	107,675	12.8	13,782	78,705	15.8	17,013	98,391	14.4	15,505	87,684
2029	110,636	12.8	14,161	78,836	15.8	17,480	98,555	14.4	15,932	87,830
2030	113,678	12.8	14,551	78,828	15.8	17,961	98,546	14.4	16,370	87,822
2031	116,804	12.8	14,951	78,668	15.8	18,455	98,346	14.4	16,820	87,644

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-5(65): Annual Dollars	LT-5(65): Unfunded Actuarial Accrued Liability	L-7 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-7: Annual Dollars	L-7: Unfunded Actuarial Accrued Liability	LT-8(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-8(65): Annual Dollars	LT-8(65): Unfunded Actuarial Accrued Liability
2022	$ 91,500	16.9%	$15,464	$ 101,054	18.8%	$17,202	$ 113,482	19.5%	$17,843	$ 117,812
2023	94,016	16.9	15,889	102,023	18.8	17,675	114,571	19.5	18,333	118,942
2024	96,601	16.9	16,326	102,892	18.8	18,161	115,547	19.5	18,837	119,956
2025	99,258	16.9	16,775	103,650	18.8	18,661	116,398	19.5	19,355	120,839
2026	101,988	16.9	17,236	104,284	18.8	19,174	117,109	19.5	19,888	121,578
2027	104,793	16.9	17,710	104,780	18.8	19,701	117,666	19.5	20,435	122,156
2028	107,675	16.9	18,197	105,123	18.8	20,243	118,052	19.5	20,997	122,556
2029	110,636	16.9	18,697	105,298	18.8	20,800	118,249	19.5	21,574	122,760
2030	113,678	16.9	19,212	105,288	18.8	21,371	118,238	19.5	22,167	122,748
2031	116,804	16.9	19,740	105,074	18.8	21,959	117,998	19.5	22,777	122,499

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-12: Annual Dollars	L-12: Unfunded Actuarial Accrued Liability	LT-14(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-14(65): Annual Dollars	LT-14(65): Unfunded Actuarial Accrued Liability	L-6 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-6: Annual Dollars	L-6: Unfunded Actuarial Accrued Liability
2022	$ 91,500	21.8%	$19,947	$ 132,412	22.2%	$20,313	$ 134,567	24.9%	$22,784	$ 151,322
2023	94,016	21.8	20,495	133,682	22.2	20,872	135,858	24.9	23,410	152,774
2024	96,601	21.8	21,059	134,821	22.2	21,445	137,016	24.9	24,054	154,076
2025	99,258	21.8	21,638	135,814	22.2	22,035	138,025	24.9	24,715	155,211
2026	101,988	21.8	22,233	136,644	22.2	22,641	138,869	24.9	25,395	156,160
2027	104,793	21.8	22,845	137,294	22.2	23,264	139,529	24.9	26,093	156,902
2028	107,675	21.8	23,473	137,744	22.2	23,904	139,986	24.9	26,811	157,416
2029	110,636	21.8	24,119	137,974	22.2	24,561	140,219	24.9	27,548	157,678
2030	113,678	21.8	24,782	137,961	22.2	25,237	140,206	24.9	28,306	157,663
2031	116,804	21.8	25,463	137,681	22.2	25,930	139,921	24.9	29,084	157,343

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (2% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	10.9%	$9,974	$ 75,659	13.9%	$12,719	$ 94,583	12.5%	$11,438	$ 84,290
2023	94,016	10.9	10,248	76,385	13.9	13,068	95,490	12.5	11,752	85,099
2024	96,601	10.9	10,530	77,036	13.9	13,428	96,304	12.5	12,075	85,824
2025	99,258	10.9	10,819	77,603	13.9	13,797	97,013	12.5	12,407	86,456
2026	101,988	10.9	11,117	78,077	13.9	14,176	97,606	12.5	12,749	86,984
2027	104,793	10.9	11,422	78,448	13.9	14,566	98,070	12.5	13,099	87,398
2028	107,675	10.9	11,737	78,705	13.9	14,967	98,391	12.5	13,459	87,684
2029	110,636	10.9	12,059	78,836	13.9	15,378	98,555	12.5	13,830	87,830
2030	113,678	10.9	12,391	78,828	13.9	15,801	98,546	12.5	14,210	87,822
2031	116,804	10.9	12,732	78,668	13.9	16,236	98,346	12.5	14,601	87,644

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	15.0%	$13,725	$ 101,054	16.9%	$15,464	$ 113,482	17.6%	$16,104	$ 117,812
2023	94,016	15.0	14,102	102,023	16.9	15,889	114,571	17.6	16,547	118,942
2024	96,601	15.0	14,490	102,892	16.9	16,326	115,547	17.6	17,002	119,956
2025	99,258	15.0	14,889	103,650	16.9	16,775	116,398	17.6	17,469	120,839
2026	101,988	15.0	15,298	104,284	16.9	17,236	117,109	17.6	17,950	121,578
2027	104,793	15.0	15,719	104,780	16.9	17,710	117,666	17.6	18,444	122,156
2028	107,675	15.0	16,151	105,123	16.9	18,197	118,052	17.6	18,951	122,556
2029	110,636	15.0	16,595	105,298	16.9	18,697	118,249	17.6	19,472	122,760
2030	113,678	15.0	17,052	105,288	16.9	19,212	118,238	17.6	20,007	122,748
2031	116,804	15.0	17,521	105,074	16.9	19,740	117,998	17.6	20,558	122,499

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	19.9%	$18,209	$ 132,412	20.3%	$18,575	$ 134,567	23.0%	$21,045	$ 151,322
2023	94,016	19.9	18,709	133,682	20.3	19,085	135,858	23.0	21,624	152,774
2024	96,601	19.9	19,224	134,821	20.3	19,610	137,016	23.0	22,218	154,076
2025	99,258	19.9	19,752	135,814	20.3	20,149	138,025	23.0	22,829	155,211
2026	101,988	19.9	20,296	136,644	20.3	20,704	138,869	23.0	23,457	156,160
2027	104,793	19.9	20,854	137,294	20.3	21,273	139,529	23.0	24,102	156,902
2028	107,675	19.9	21,427	137,744	20.3	21,858	139,986	23.0	24,765	157,416
2029	110,636	19.9	22,017	137,974	20.3	22,459	140,219	23.0	25,446	157,678
2030	113,678	19.9	22,622	137,961	20.3	23,077	140,206	23.0	26,146	157,663
2031	116,804	19.9	23,244	137,681	20.3	23,711	139,921	23.0	26,865	157,343

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (4% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	9.0%	$8,235	$ 75,659	12.0%	$10,980	$ 94,583	10.6%	$9,699	$ 84,290
2023	94,016	9.0	8,461	76,385	12.0	11,282	95,490	10.6	9,966	85,099
2024	96,601	9.0	8,694	77,036	12.0	11,592	96,304	10.6	10,240	85,824
2025	99,258	9.0	8,933	77,603	12.0	11,911	97,013	10.6	10,521	86,456
2026	101,988	9.0	9,179	78,077	12.0	12,239	97,606	10.6	10,811	86,984
2027	104,793	9.0	9,431	78,448	12.0	12,575	98,070	10.6	11,108	87,398
2028	107,675	9.0	9,691	78,705	12.0	12,921	98,391	10.6	11,414	87,684
2029	110,636	9.0	9,957	78,836	12.0	13,276	98,555	10.6	11,727	87,830
2030	113,678	9.0	10,231	78,828	12.0	13,641	98,546	10.6	12,050	87,822
2031	116,804	9.0	10,512	78,668	12.0	14,016	98,346	10.6	12,381	87,644

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	13.1%	$11,987	$ 101,054	15.0%	$13,725	$ 113,482	15.7%	$14,366	$ 117,812
2023	94,016	13.1	12,316	102,023	15.0	14,102	114,571	15.7	14,761	118,942
2024	96,601	13.1	12,655	102,892	15.0	14,490	115,547	15.7	15,166	119,956
2025	99,258	13.1	13,003	103,650	15.0	14,889	116,398	15.7	15,584	120,839
2026	101,988	13.1	13,360	104,284	15.0	15,298	117,109	15.7	16,012	121,578
2027	104,793	13.1	13,728	104,780	15.0	15,719	117,666	15.7	16,453	122,156
2028	107,675	13.1	14,105	105,123	15.0	16,151	118,052	15.7	16,905	122,556
2029	110,636	13.1	14,493	105,298	15.0	16,595	118,249	15.7	17,370	122,760
2030	113,678	13.1	14,892	105,288	15.0	17,052	118,238	15.7	17,847	122,748
2031	116,804	13.1	15,301	105,074	15.0	17,521	117,998	15.7	18,338	122,499

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	18.0%	$16,470	$ 132,412	18.4%	$16,836	$ 134,567	21.1%	$19,307	$ 151,322
2023	94,016	18.0	16,923	133,682	18.4	17,299	135,858	21.1	19,837	152,774
2024	96,601	18.0	17,388	134,821	18.4	17,775	137,016	21.1	20,383	154,076
2025	99,258	18.0	17,866	135,814	18.4	18,263	138,025	21.1	20,943	155,211
2026	101,988	18.0	18,358	136,644	18.4	18,766	138,869	21.1	21,519	156,160
2027	104,793	18.0	18,863	137,294	18.4	19,282	139,529	21.1	22,111	156,902
2028	107,675	18.0	19,382	137,744	18.4	19,812	139,986	21.1	22,719	157,416
2029	110,636	18.0	19,914	137,974	18.4	20,357	140,219	21.1	23,344	157,678
2030	113,678	18.0	20,462	137,961	18.4	20,917	140,206	21.1	23,986	157,663
2031	116,804	18.0	21,025	137,681	18.4	21,492	139,921	21.1	24,646	157,343

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (6% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	7.1%	$6,497	$ 75,659	10.1%	$9,242	$ 94,583	8.7%	$7,961	$ 84,290
2023	94,016	7.1	6,675	76,385	10.1	9,496	95,490	8.7	8,179	85,099
2024	96,601	7.1	6,859	77,036	10.1	9,757	96,304	8.7	8,404	85,824
2025	99,258	7.1	7,047	77,603	10.1	10,025	97,013	8.7	8,635	86,456
2026	101,988	7.1	7,241	78,077	10.1	10,301	97,606	8.7	8,873	86,984
2027	104,793	7.1	7,440	78,448	10.1	10,584	98,070	8.7	9,117	87,398
2028	107,675	7.1	7,645	78,705	10.1	10,875	98,391	8.7	9,368	87,684
2029	110,636	7.1	7,855	78,836	10.1	11,174	98,555	8.7	9,625	87,830
2030	113,678	7.1	8,071	78,828	10.1	11,481	98,546	8.7	9,890	87,822
2031	116,804	7.1	8,293	78,668	10.1	11,797	98,346	8.7	10,162	87,644

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	11.2%	$10,248	$ 101,054	13.1%	$11,987	$ 113,482	13.8%	$12,627	$ 117,812
2023	94,016	11.2	10,530	102,023	13.1	12,316	114,571	13.8	12,974	118,942
2024	96,601	11.2	10,819	102,892	13.1	12,655	115,547	13.8	13,331	119,956
2025	99,258	11.2	11,117	103,650	13.1	13,003	116,398	13.8	13,698	120,839
2026	101,988	11.2	11,423	104,284	13.1	13,360	117,109	13.8	14,074	121,578
2027	104,793	11.2	11,737	104,780	13.1	13,728	117,666	13.8	14,461	122,156
2028	107,675	11.2	12,060	105,123	13.1	14,105	118,052	13.8	14,859	122,556
2029	110,636	11.2	12,391	105,298	13.1	14,493	118,249	13.8	15,268	122,760
2030	113,678	11.2	12,732	105,288	13.1	14,892	118,238	13.8	15,688	122,748
2031	116,804	11.2	13,082	105,074	13.1	15,301	117,998	13.8	16,119	122,499

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	16.1%	$14,732	$ 132,412	16.5%	$15,098	$ 134,567	19.2%	$17,568	$ 151,322
2023	94,016	16.1	15,137	133,682	16.5	15,513	135,858	19.2	18,051	152,774
2024	96,601	16.1	15,553	134,821	16.5	15,939	137,016	19.2	18,547	154,076
2025	99,258	16.1	15,981	135,814	16.5	16,378	138,025	19.2	19,058	155,211
2026	101,988	16.1	16,420	136,644	16.5	16,828	138,869	19.2	19,582	156,160
2027	104,793	16.1	16,872	137,294	16.5	17,291	139,529	19.2	20,120	156,902
2028	107,675	16.1	17,336	137,744	16.5	17,766	139,986	19.2	20,674	157,416
2029	110,636	16.1	17,812	137,974	16.5	18,255	140,219	19.2	21,242	157,678
2030	113,678	16.1	18,302	137,961	16.5	18,757	140,206	19.2	21,826	157,663
2031	116,804	16.1	18,805	137,681	16.5	19,273	139,921	19.2	22,426	157,343

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (0% Member Contribution Rate, 3 Year FAS)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	13.2%	$12,078	$ 78,142	16.3%	$14,915	$ 97,663	14.8%	$13,542	$ 87,058
2023	94,016	13.2	12,410	78,892	16.3	15,325	98,600	14.8	13,914	87,893
2024	96,601	13.2	12,751	79,564	16.3	15,746	99,440	14.8	14,297	88,642
2025	99,258	13.2	13,102	80,150	16.3	16,179	100,172	14.8	14,690	89,295
2026	101,988	13.2	13,462	80,640	16.3	16,624	100,784	14.8	15,094	89,841
2027	104,793	13.2	13,833	81,023	16.3	17,081	101,263	14.8	15,509	90,268
2028	107,675	13.2	14,213	81,289	16.3	17,551	101,595	14.8	15,936	90,564
2029	110,636	13.2	14,604	81,424	16.3	18,034	101,764	14.8	16,374	90,715
2030	113,678	13.2	15,005	81,416	16.3	18,530	101,754	14.8	16,824	90,706
2031	116,804	13.2	15,418	81,251	16.3	19,039	101,547	14.8	17,287	90,522

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	17.6%	$16,104	$ 104,359	19.4%	$17,751	$ 117,195	20.2%	$18,483	$ 121,666
2023	94,016	17.6	16,547	105,360	19.4	18,239	118,319	20.2	18,991	122,833
2024	96,601	17.6	17,002	106,258	19.4	18,741	119,327	20.2	19,513	123,880
2025	99,258	17.6	17,469	107,041	19.4	19,256	120,206	20.2	20,050	124,792
2026	101,988	17.6	17,950	107,695	19.4	19,786	120,941	20.2	20,602	125,555
2027	104,793	17.6	18,444	108,207	19.4	20,330	121,516	20.2	21,168	126,152
2028	107,675	17.6	18,951	108,562	19.4	20,889	121,914	20.2	21,750	126,565
2029	110,636	17.6	19,472	108,743	19.4	21,463	122,117	20.2	22,348	126,776
2030	113,678	17.6	20,007	108,733	19.4	22,054	122,105	20.2	22,963	126,764
2031	116,804	17.6	20,558	108,512	19.4	22,660	121,857	20.2	23,594	126,507

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	22.5%	$20,588	$ 136,727	22.9%	$20,954	$ 138,960	25.7%	$23,516	$ 156,267
2023	94,016	22.5	21,154	138,039	22.9	21,530	140,293	25.7	24,162	157,766
2024	96,601	22.5	21,735	139,215	22.9	22,122	141,488	25.7	24,826	159,110
2025	99,258	22.5	22,333	140,240	22.9	22,730	142,530	25.7	25,509	160,282
2026	101,988	22.5	22,947	141,097	22.9	23,355	143,401	25.7	26,211	161,262
2027	104,793	22.5	23,578	141,768	22.9	23,998	144,083	25.7	26,932	162,029
2028	107,675	22.5	24,227	142,233	22.9	24,658	144,555	25.7	27,672	162,560
2029	110,636	22.5	24,893	142,470	22.9	25,336	144,796	25.7	28,433	162,831
2030	113,678	22.5	25,578	142,456	22.9	26,032	144,782	25.7	29,215	162,815
2031	116,804	22.5	26,281	142,167	22.9	26,748	144,488	25.7	30,019	162,484

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (2% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	11.3%	$10,340	$ 78,142	14.4%	$13,176	$ 97,663	12.9%	$11,804	$ 87,058
2023	94,016	11.3	10,624	78,892	14.4	13,538	98,600	12.9	12,128	87,893
2024	96,601	11.3	10,916	79,564	14.4	13,911	99,440	12.9	12,462	88,642
2025	99,258	11.3	11,216	80,150	14.4	14,293	100,172	12.9	12,804	89,295
2026	101,988	11.3	11,525	80,640	14.4	14,686	100,784	12.9	13,156	89,841
2027	104,793	11.3	11,842	81,023	14.4	15,090	101,263	12.9	13,518	90,268
2028	107,675	11.3	12,167	81,289	14.4	15,505	101,595	12.9	13,890	90,564
2029	110,636	11.3	12,502	81,424	14.4	15,932	101,764	12.9	14,272	90,715
2030	113,678	11.3	12,846	81,416	14.4	16,370	101,754	12.9	14,664	90,706
2031	116,804	11.3	13,199	81,251	14.4	16,820	101,547	12.9	15,068	90,522

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	15.7%	$14,366	$ 104,359	17.5%	$16,013	$ 117,195	18.3%	$16,745	$ 121,666
2023	94,016	15.7	14,761	105,360	17.5	16,453	118,319	18.3	17,205	122,833
2024	96,601	15.7	15,166	106,258	17.5	16,905	119,327	18.3	17,678	123,880
2025	99,258	15.7	15,584	107,041	17.5	17,370	120,206	18.3	18,164	124,792
2026	101,988	15.7	16,012	107,695	17.5	17,848	120,941	18.3	18,664	125,555
2027	104,793	15.7	16,453	108,207	17.5	18,339	121,516	18.3	19,177	126,152
2028	107,675	15.7	16,905	108,562	17.5	18,843	121,914	18.3	19,705	126,565
2029	110,636	15.7	17,370	108,743	17.5	19,361	122,117	18.3	20,246	126,776
2030	113,678	15.7	17,847	108,733	17.5	19,894	122,105	18.3	20,803	126,764
2031	116,804	15.7	18,338	108,512	17.5	20,441	121,857	18.3	21,375	126,507

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	20.6%	$18,849	$ 136,727	21.0%	$19,215	$ 138,960	23.8%	$21,777	$ 156,267
2023	94,016	20.6	19,367	138,039	21.0	19,743	140,293	23.8	22,376	157,766
2024	96,601	20.6	19,900	139,215	21.0	20,286	141,488	23.8	22,991	159,110
2025	99,258	20.6	20,447	140,240	21.0	20,844	142,530	23.8	23,623	160,282
2026	101,988	20.6	21,010	141,097	21.0	21,417	143,401	23.8	24,273	161,262
2027	104,793	20.6	21,587	141,768	21.0	22,007	144,083	23.8	24,941	162,029
2028	107,675	20.6	22,181	142,233	21.0	22,612	144,555	23.8	25,627	162,560
2029	110,636	20.6	22,791	142,470	21.0	23,234	144,796	23.8	26,331	162,831
2030	113,678	20.6	23,418	142,456	21.0	23,872	144,782	23.8	27,055	162,815
2031	116,804	20.6	24,062	142,167	21.0	24,529	144,488	23.8	27,799	162,484

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28^{th} have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

<u>Employer Contribution Rates (4% Member Contribution Rate, 3 Year FAS)</u>
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	9.4%	$8,601	$ 78,142	12.5%	$11,438	$ 97,663	11.0%	$10,065	$ 87,058
2023	94,016	9.4	8,838	78,892	12.5	11,752	98,600	11.0	10,342	87,893
2024	96,601	9.4	9,080	79,564	12.5	12,075	99,440	11.0	10,626	88,642
2025	99,258	9.4	9,330	80,150	12.5	12,407	100,172	11.0	10,918	89,295
2026	101,988	9.4	9,587	80,640	12.5	12,749	100,784	11.0	11,219	89,841
2027	104,793	9.4	9,851	81,023	12.5	13,099	101,263	11.0	11,527	90,268
2028	107,675	9.4	10,121	81,289	12.5	13,459	101,595	11.0	11,844	90,564
2029	110,636	9.4	10,400	81,424	12.5	13,830	101,764	11.0	12,170	90,715
2030	113,678	9.4	10,686	81,416	12.5	14,210	101,754	11.0	12,505	90,706
2031	116,804	9.4	10,980	81,251	12.5	14,601	101,547	11.0	12,848	90,522

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	13.8%	$12,627	$ 104,359	15.6%	$14,274	$ 117,195	16.4%	$15,006	$ 121,666
2023	94,016	13.8	12,974	105,360	15.6	14,666	118,319	16.4	15,419	122,833
2024	96,601	13.8	13,331	106,258	15.6	15,070	119,327	16.4	15,843	123,880
2025	99,258	13.8	13,698	107,041	15.6	15,484	120,206	16.4	16,278	124,792
2026	101,988	13.8	14,074	107,695	15.6	15,910	120,941	16.4	16,726	125,555
2027	104,793	13.8	14,461	108,207	15.6	16,348	121,516	16.4	17,186	126,152
2028	107,675	13.8	14,859	108,562	15.6	16,797	121,914	16.4	17,659	126,565
2029	110,636	13.8	15,268	108,743	15.6	17,259	122,117	16.4	18,144	126,776
2030	113,678	13.8	15,688	108,733	15.6	17,734	122,105	16.4	18,643	126,764
2031	116,804	13.8	16,119	108,512	15.6	18,221	121,857	16.4	19,156	126,507

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 91,500	18.7%	$17,111	$ 136,727	19.1%	$17,477	$ 138,960	21.9%	$20,039	$ 156,267
2023	94,016	18.7	17,581	138,039	19.1	17,957	140,293	21.9	20,590	157,766
2024	96,601	18.7	18,064	139,215	19.1	18,451	141,488	21.9	21,156	159,110
2025	99,258	18.7	18,561	140,240	19.1	18,958	142,530	21.9	21,738	160,282
2026	101,988	18.7	19,072	141,097	19.1	19,480	143,401	21.9	22,335	161,262
2027	104,793	18.7	19,596	141,768	19.1	20,015	144,083	21.9	22,950	162,029
2028	107,675	18.7	20,135	142,233	19.1	20,566	144,555	21.9	23,581	162,560
2029	110,636	18.7	20,689	142,470	19.1	21,131	144,796	21.9	24,229	162,831
2030	113,678	18.7	21,258	142,456	19.1	21,712	144,782	21.9	24,895	162,815
2031	116,804	18.7	21,842	142,167	19.1	22,310	144,488	21.9	25,580	162,484

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - General

Employer Contribution Rates (6% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	7.5%	$6,863	$ 78,142	10.6%	$9,699	$ 97,663	9.1%	$8,327	$ 87,058
2023	94,016	7.5	7,051	78,892	10.6	9,966	98,600	9.1	8,555	87,893
2024	96,601	7.5	7,245	79,564	10.6	10,240	99,440	9.1	8,791	88,642
2025	99,258	7.5	7,444	80,150	10.6	10,521	100,172	9.1	9,032	89,295
2026	101,988	7.5	7,649	80,640	10.6	10,811	100,784	9.1	9,281	89,841
2027	104,793	7.5	7,859	81,023	10.6	11,108	101,263	9.1	9,536	90,268
2028	107,675	7.5	8,076	81,289	10.6	11,414	101,595	9.1	9,798	90,564
2029	110,636	7.5	8,298	81,424	10.6	11,727	101,764	9.1	10,068	90,715
2030	113,678	7.5	8,526	81,416	10.6	12,050	101,754	9.1	10,345	90,706
2031	116,804	7.5	8,760	81,251	10.6	12,381	101,547	9.1	10,629	90,522

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	11.9%	$10,889	$ 104,359	13.7%	$12,536	$ 117,195	14.5%	$13,268	$ 121,666
2023	94,016	11.9	11,188	105,360	13.7	12,880	118,319	14.5	13,632	122,833
2024	96,601	11.9	11,496	106,258	13.7	13,234	119,327	14.5	14,007	123,880
2025	99,258	11.9	11,812	107,041	13.7	13,598	120,206	14.5	14,392	124,792
2026	101,988	11.9	12,137	107,695	13.7	13,972	120,941	14.5	14,788	125,555
2027	104,793	11.9	12,470	108,207	13.7	14,357	121,516	14.5	15,195	126,152
2028	107,675	11.9	12,813	108,562	13.7	14,751	121,914	14.5	15,613	126,565
2029	110,636	11.9	13,166	108,743	13.7	15,157	122,117	14.5	16,042	126,776
2030	113,678	11.9	13,528	108,733	13.7	15,574	122,105	14.5	16,483	126,764
2031	116,804	11.9	13,900	108,512	13.7	16,002	121,857	14.5	16,937	126,507

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 91,500	16.8%	$15,372	$ 136,727	17.2%	$15,738	$ 138,960	20.0%	$18,300	$ 156,267
2023	94,016	16.8	15,795	138,039	17.2	16,171	140,293	20.0	18,803	157,766
2024	96,601	16.8	16,229	139,215	17.2	16,615	141,488	20.0	19,320	159,110
2025	99,258	16.8	16,675	140,240	17.2	17,072	142,530	20.0	19,852	160,282
2026	101,988	16.8	17,134	141,097	17.2	17,542	143,401	20.0	20,398	161,262
2027	104,793	16.8	17,605	141,768	17.2	18,024	144,083	20.0	20,959	162,029
2028	107,675	16.8	18,089	142,233	17.2	18,520	144,555	20.0	21,535	162,560
2029	110,636	16.8	18,587	142,470	17.2	19,029	144,796	20.0	22,127	162,831
2030	113,678	16.8	19,098	142,456	17.2	19,553	144,782	20.0	22,736	162,815
2031	116,804	16.8	19,623	142,167	17.2	20,090	144,488	20.0	23,361	162,484

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (0% Member Contribution Rate, 5 Year FAS)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	13.5%	$268,758	$ 2,013,283	16.7%	$332,464	$ 2,516,666	16.4%	$326,491	$ 2,505,864
2023	2,045,547	13.5	276,149	2,032,596	16.7	341,606	2,540,808	16.4	335,470	2,529,902
2024	2,101,800	13.5	283,743	2,049,916	16.7	351,001	2,562,459	16.4	344,695	2,551,460
2025	2,159,600	13.5	291,546	2,065,012	16.7	360,653	2,581,330	16.4	354,174	2,570,250
2026	2,218,989	13.5	299,564	2,077,634	16.7	370,571	2,597,108	16.4	363,914	2,585,960
2027	2,280,011	13.5	307,801	2,087,511	16.7	380,762	2,609,455	16.4	373,922	2,598,254
2028	2,342,711	13.5	316,266	2,094,352	16.7	391,233	2,618,006	16.4	384,205	2,606,769
2029	2,407,136	13.5	324,963	2,097,841	16.7	401,992	2,622,368	16.4	394,770	2,611,112
2030	2,473,332	13.5	333,900	2,097,639	16.7	413,046	2,622,116	16.4	405,626	2,610,861
2031	2,541,349	13.5	343,082	2,093,379	16.7	424,405	2,616,791	16.4	416,781	2,605,559

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	19.0%	$378,252	$ 2,886,164	19.9%	$396,169	$ 3,020,037	21.3%	$424,040	$ 3,266,360
2023	2,045,547	19.0	388,654	2,913,850	19.9	407,064	3,049,007	21.3	435,702	3,297,693
2024	2,101,800	19.0	399,342	2,938,679	19.9	418,258	3,074,988	21.3	447,683	3,325,793
2025	2,159,600	19.0	410,324	2,960,320	19.9	429,760	3,097,633	21.3	459,995	3,350,285
2026	2,218,989	19.0	421,608	2,978,414	19.9	441,579	3,116,566	21.3	472,645	3,370,763
2027	2,280,011	19.0	433,202	2,992,574	19.9	453,722	3,131,383	21.3	485,642	3,386,788
2028	2,342,711	19.0	445,115	3,002,381	19.9	466,199	3,141,645	21.3	498,997	3,397,887
2029	2,407,136	19.0	457,356	3,007,383	19.9	479,020	3,146,879	21.3	512,720	3,403,548
2030	2,473,332	19.0	469,933	3,007,094	19.9	492,193	3,146,576	21.3	526,820	3,403,220
2031	2,541,349	19.0	482,856	3,000,987	19.9	505,728	3,140,186	21.3	541,307	3,396,309

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	23.0%	$457,884	$ 3,523,303	23.8%	$473,810	$ 3,646,441	26.2%	$521,590	$ 4,026,664
2023	2,045,547	23.0	470,476	3,557,101	23.8	486,840	3,681,420	26.2	535,933	4,065,290
2024	2,101,800	23.0	483,414	3,587,412	23.8	500,228	3,712,790	26.2	550,672	4,099,931
2025	2,159,600	23.0	496,708	3,613,831	23.8	513,985	3,740,132	26.2	565,815	4,130,124
2026	2,218,989	23.0	510,367	3,635,920	23.8	528,119	3,762,993	26.2	581,375	4,155,368
2027	2,280,011	23.0	524,403	3,653,206	23.8	542,643	3,780,883	26.2	597,363	4,175,123
2028	2,342,711	23.0	538,824	3,665,178	23.8	557,565	3,793,273	26.2	613,790	4,188,805
2029	2,407,136	23.0	553,641	3,671,285	23.8	572,898	3,799,593	26.2	630,670	4,195,784
2030	2,473,332	23.0	568,866	3,670,932	23.8	588,653	3,799,227	26.2	648,013	4,195,380
2031	2,541,349	23.0	584,510	3,663,477	23.8	604,841	3,791,511	26.2	665,833	4,186,860

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (2% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	11.6%	$230,933	$ 2,013,283	14.8%	$294,638	$ 2,516,666	14.5%	$288,666	$ 2,505,864
2023	2,045,547	11.6	237,283	2,032,596	14.8	302,741	2,540,808	14.5	296,604	2,529,902
2024	2,101,800	11.6	243,809	2,049,916	14.8	311,066	2,562,459	14.5	304,761	2,551,460
2025	2,159,600	11.6	250,514	2,065,012	14.8	319,621	2,581,330	14.5	313,142	2,570,250
2026	2,218,989	11.6	257,403	2,077,634	14.8	328,410	2,597,108	14.5	321,753	2,585,960
2027	2,280,011	11.6	264,481	2,087,511	14.8	337,442	2,609,455	14.5	330,602	2,598,254
2028	2,342,711	11.6	271,754	2,094,352	14.8	346,721	2,618,006	14.5	339,693	2,606,769
2029	2,407,136	11.6	279,228	2,097,841	14.8	356,256	2,622,368	14.5	349,035	2,611,112
2030	2,473,332	11.6	286,907	2,097,639	14.8	366,053	2,622,116	14.5	358,633	2,610,861
2031	2,541,349	11.6	294,796	2,093,379	14.8	376,120	2,616,791	14.5	368,496	2,605,559

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	17.1%	$340,427	$ 2,886,164	18.0%	$358,344	$ 3,020,037	19.4%	$386,215	$ 3,266,360
2023	2,045,547	17.1	349,789	2,913,850	18.0	368,198	3,049,007	19.4	396,836	3,297,693
2024	2,101,800	17.1	359,408	2,938,679	18.0	378,324	3,074,988	19.4	407,749	3,325,793
2025	2,159,600	17.1	369,292	2,960,320	18.0	388,728	3,097,633	19.4	418,962	3,350,285
2026	2,218,989	17.1	379,447	2,978,414	18.0	399,418	3,116,566	19.4	430,484	3,370,763
2027	2,280,011	17.1	389,882	2,992,574	18.0	410,402	3,131,383	19.4	442,322	3,386,788
2028	2,342,711	17.1	400,604	3,002,381	18.0	421,688	3,141,645	19.4	454,486	3,397,887
2029	2,407,136	17.1	411,620	3,007,383	18.0	433,284	3,146,879	19.4	466,984	3,403,548
2030	2,473,332	17.1	422,940	3,007,094	18.0	445,200	3,146,576	19.4	479,826	3,403,220
2031	2,541,349	17.1	434,571	3,000,987	18.0	457,443	3,140,186	19.4	493,022	3,396,309

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	21.1%	$420,059	$ 3,523,303	21.9%	$435,985	$ 3,646,441	24.3%	$483,764	$ 4,026,664
2023	2,045,547	21.1	431,610	3,557,101	21.9	447,975	3,681,420	24.3	497,068	4,065,290
2024	2,101,800	21.1	443,480	3,587,412	21.9	460,294	3,712,790	24.3	510,737	4,099,931
2025	2,159,600	21.1	455,676	3,613,831	21.9	472,952	3,740,132	24.3	524,783	4,130,124
2026	2,218,989	21.1	468,207	3,635,920	21.9	485,959	3,762,993	24.3	539,214	4,155,368
2027	2,280,011	21.1	481,082	3,653,206	21.9	499,322	3,780,883	24.3	554,043	4,175,123
2028	2,342,711	21.1	494,312	3,665,178	21.9	513,054	3,793,273	24.3	569,279	4,188,805
2029	2,407,136	21.1	507,906	3,671,285	21.9	527,163	3,799,593	24.3	584,934	4,195,784
2030	2,473,332	21.1	521,873	3,670,932	21.9	541,660	3,799,227	24.3	601,020	4,195,380
2031	2,541,349	21.1	536,225	3,663,477	21.9	556,555	3,791,511	24.3	617,548	4,186,860

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (4% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	9.7%	$193,108	$ 2,013,283	12.9%	$256,813	$ 2,516,666	12.6%	$250,841	$ 2,505,864
2023	2,045,547	9.7	198,418	2,032,596	12.9	263,876	2,540,808	12.6	257,739	2,529,902
2024	2,101,800	9.7	203,875	2,049,916	12.9	271,132	2,562,459	12.6	264,827	2,551,460
2025	2,159,600	9.7	209,481	2,065,012	12.9	278,588	2,581,330	12.6	272,110	2,570,250
2026	2,218,989	9.7	215,242	2,077,634	12.9	286,250	2,597,108	12.6	279,593	2,585,960
2027	2,280,011	9.7	221,161	2,087,511	12.9	294,121	2,609,455	12.6	287,281	2,598,254
2028	2,342,711	9.7	227,243	2,094,352	12.9	302,210	2,618,006	12.6	295,182	2,606,769
2029	2,407,136	9.7	233,492	2,097,841	12.9	310,521	2,622,368	12.6	303,299	2,611,112
2030	2,473,332	9.7	239,913	2,097,639	12.9	319,060	2,622,116	12.6	311,640	2,610,861
2031	2,541,349	9.7	246,511	2,093,379	12.9	327,834	2,616,791	12.6	320,210	2,605,559

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	15.2%	$302,602	$ 2,886,164	16.1%	$320,519	$ 3,020,037	17.5%	$348,390	$ 3,266,360
2023	2,045,547	15.2	310,923	2,913,850	16.1	329,333	3,049,007	17.5	357,971	3,297,693
2024	2,101,800	15.2	319,474	2,938,679	16.1	338,390	3,074,988	17.5	367,815	3,325,793
2025	2,159,600	15.2	328,259	2,960,320	16.1	347,696	3,097,633	17.5	377,930	3,350,285
2026	2,218,989	15.2	337,286	2,978,414	16.1	357,257	3,116,566	17.5	388,323	3,370,763
2027	2,280,011	15.2	346,562	2,992,574	16.1	367,082	3,131,383	17.5	399,002	3,386,788
2028	2,342,711	15.2	356,092	3,002,381	16.1	377,176	3,141,645	17.5	409,974	3,397,887
2029	2,407,136	15.2	365,885	3,007,383	16.1	387,549	3,146,879	17.5	421,249	3,403,548
2030	2,473,332	15.2	375,946	3,007,094	16.1	398,206	3,146,576	17.5	432,833	3,403,220
2031	2,541,349	15.2	386,285	3,000,987	16.1	409,157	3,140,186	17.5	444,736	3,396,309

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	19.2%	$382,234	$ 3,523,303	20.0%	$398,160	$ 3,646,441	22.4%	$445,939	$ 4,026,664
2023	2,045,547	19.2	392,745	3,557,101	20.0	409,109	3,681,420	22.4	458,203	4,065,290
2024	2,101,800	19.2	403,546	3,587,412	20.0	420,360	3,712,790	22.4	470,803	4,099,931
2025	2,159,600	19.2	414,643	3,613,831	20.0	431,920	3,740,132	22.4	483,750	4,130,124
2026	2,218,989	19.2	426,046	3,635,920	20.0	443,798	3,762,993	22.4	497,054	4,155,368
2027	2,280,011	19.2	437,762	3,653,206	20.0	456,002	3,780,883	22.4	510,722	4,175,123
2028	2,342,711	19.2	449,801	3,665,178	20.0	468,542	3,793,273	22.4	524,767	4,188,805
2029	2,407,136	19.2	462,170	3,671,285	20.0	481,427	3,799,593	22.4	539,198	4,195,784
2030	2,473,332	19.2	474,880	3,670,932	20.0	494,666	3,799,227	22.4	554,026	4,195,380
2031	2,541,349	19.2	487,939	3,663,477	20.0	508,270	3,791,511	22.4	569,262	4,186,860

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (6% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	7.8%	$155,282	$ 2,013,283	11.0%	$218,988	$ 2,516,666	10.7%	$213,016	$ 2,505,864
2023	2,045,547	7.8	159,553	2,032,596	11.0	225,010	2,540,808	10.7	218,874	2,529,902
2024	2,101,800	7.8	163,940	2,049,916	11.0	231,198	2,562,459	10.7	224,893	2,551,460
2025	2,159,600	7.8	168,449	2,065,012	11.0	237,556	2,581,330	10.7	231,077	2,570,250
2026	2,218,989	7.8	173,081	2,077,634	11.0	244,089	2,597,108	10.7	237,432	2,585,960
2027	2,280,011	7.8	177,841	2,087,511	11.0	250,801	2,609,455	10.7	243,961	2,598,254
2028	2,342,711	7.8	182,731	2,094,352	11.0	257,698	2,618,006	10.7	250,670	2,606,769
2029	2,407,136	7.8	187,757	2,097,841	11.0	264,785	2,622,368	10.7	257,564	2,611,112
2030	2,473,332	7.8	192,920	2,097,639	11.0	272,067	2,622,116	10.7	264,647	2,610,861
2031	2,541,349	7.8	198,225	2,093,379	11.0	279,548	2,616,791	10.7	271,924	2,605,559

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	13.3%	$264,776	$ 2,886,164	14.2%	$282,694	$ 3,020,037	15.6%	$310,565	$ 3,266,360
2023	2,045,547	13.3	272,058	2,913,850	14.2	290,468	3,049,007	15.6	319,105	3,297,693
2024	2,101,800	13.3	279,539	2,938,679	14.2	298,456	3,074,988	15.6	327,881	3,325,793
2025	2,159,600	13.3	287,227	2,960,320	14.2	306,663	3,097,633	15.6	336,898	3,350,285
2026	2,218,989	13.3	295,126	2,978,414	14.2	315,096	3,116,566	15.6	346,162	3,370,763
2027	2,280,011	13.3	303,241	2,992,574	14.2	323,762	3,131,383	15.6	355,682	3,386,788
2028	2,342,711	13.3	311,581	3,002,381	14.2	332,665	3,141,645	15.6	365,463	3,397,887
2029	2,407,136	13.3	320,149	3,007,383	14.2	341,813	3,146,879	15.6	375,513	3,403,548
2030	2,473,332	13.3	328,953	3,007,094	14.2	351,213	3,146,576	15.6	385,840	3,403,220
2031	2,541,349	13.3	337,999	3,000,987	14.2	360,872	3,140,186	15.6	396,450	3,396,309

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	17.3%	$344,408	$ 3,523,303	18.1%	$360,335	$ 3,646,441	20.5%	$408,114	$ 4,026,664
2023	2,045,547	17.3	353,880	3,557,101	18.1	370,244	3,681,420	20.5	419,337	4,065,290
2024	2,101,800	17.3	363,611	3,587,412	18.1	380,426	3,712,790	20.5	430,869	4,099,931
2025	2,159,600	17.3	373,611	3,613,831	18.1	390,888	3,740,132	20.5	442,718	4,130,124
2026	2,218,989	17.3	383,885	3,635,920	18.1	401,637	3,762,993	20.5	454,893	4,155,368
2027	2,280,011	17.3	394,442	3,653,206	18.1	412,682	3,780,883	20.5	467,402	4,175,123
2028	2,342,711	17.3	405,289	3,665,178	18.1	424,031	3,793,273	20.5	480,256	4,188,805
2029	2,407,136	17.3	416,435	3,671,285	18.1	435,692	3,799,593	20.5	493,463	4,195,784
2030	2,473,332	17.3	427,886	3,670,932	18.1	447,673	3,799,227	20.5	507,033	4,195,380
2031	2,541,349	17.3	439,653	3,663,477	18.1	459,984	3,791,511	20.5	520,977	4,186,860

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (0% Member Contribution Rate, 3 Year FAS)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	13.9%	$276,721	$ 2,082,894	17.2%	$342,418	$ 2,603,697	17.0%	$338,436	$ 2,593,164
2023	2,045,547	13.9	284,331	2,102,874	17.2	351,834	2,628,673	17.0	347,743	2,618,039
2024	2,101,800	13.9	292,150	2,120,793	17.2	361,510	2,651,072	17.0	357,306	2,640,348
2025	2,159,600	13.9	300,184	2,136,411	17.2	371,451	2,670,595	17.0	367,132	2,659,792
2026	2,218,989	13.9	308,439	2,149,469	17.2	381,666	2,686,918	17.0	377,228	2,676,049
2027	2,280,011	13.9	316,922	2,159,688	17.2	392,162	2,699,692	17.0	387,602	2,688,771
2028	2,342,711	13.9	325,637	2,166,765	17.2	402,946	2,708,539	17.0	398,261	2,697,582
2029	2,407,136	13.9	334,592	2,170,375	17.2	414,027	2,713,052	17.0	409,213	2,702,077
2030	2,473,332	13.9	343,793	2,170,166	17.2	425,413	2,712,791	17.0	420,466	2,701,817
2031	2,541,349	13.9	353,248	2,165,759	17.2	437,112	2,707,282	17.0	432,029	2,696,330

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	19.6%	$390,197	$ 2,986,346	20.5%	$408,114	$ 3,124,389	22.0%	$437,976	$ 3,379,560
2023	2,045,547	19.6	400,927	3,014,993	20.5	419,337	3,154,360	22.0	450,020	3,411,979
2024	2,101,800	19.6	411,953	3,040,684	20.5	430,869	3,181,239	22.0	462,396	3,441,053
2025	2,159,600	19.6	423,282	3,063,076	20.5	442,718	3,204,666	22.0	475,112	3,466,394
2026	2,218,989	19.6	434,922	3,081,798	20.5	454,893	3,224,254	22.0	488,178	3,487,581
2027	2,280,011	19.6	446,882	3,096,449	20.5	467,402	3,239,583	22.0	501,602	3,504,162
2028	2,342,711	19.6	459,171	3,106,596	20.5	480,256	3,250,199	22.0	515,396	3,515,645
2029	2,407,136	19.6	471,799	3,111,772	20.5	493,463	3,255,614	22.0	529,570	3,521,503
2030	2,473,332	19.6	484,773	3,111,473	20.5	507,033	3,255,301	22.0	544,133	3,521,164
2031	2,541,349	19.6	498,104	3,105,154	20.5	520,977	3,248,690	22.0	559,097	3,514,013

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	23.8%	$473,810	$ 3,645,140	24.6%	$489,737	$ 3,772,656	27.1%	$539,507	$ 4,165,918
2023	2,045,547	23.8	486,840	3,680,107	24.6	503,205	3,808,846	27.1	554,343	4,205,880
2024	2,101,800	23.8	500,228	3,711,466	24.6	517,043	3,841,302	27.1	569,588	4,241,719
2025	2,159,600	23.8	513,985	3,738,798	24.6	531,262	3,869,590	27.1	585,252	4,272,956
2026	2,218,989	23.8	528,119	3,761,650	24.6	545,871	3,893,242	27.1	601,346	4,299,073
2027	2,280,011	23.8	542,643	3,779,534	24.6	560,883	3,911,751	27.1	617,883	4,319,512
2028	2,342,711	23.8	557,565	3,791,920	24.6	576,307	3,924,570	27.1	634,875	4,333,667
2029	2,407,136	23.8	572,898	3,798,238	24.6	592,155	3,931,109	27.1	652,334	4,340,887
2030	2,473,332	23.8	588,653	3,797,872	24.6	608,440	3,930,731	27.1	670,273	4,340,469
2031	2,541,349	23.8	604,841	3,790,159	24.6	625,172	3,922,748	27.1	688,706	4,331,654

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (2% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	12.0%	$238,896	$ 2,082,894	15.3%	$304,592	$ 2,603,697	15.1%	$300,611	$ 2,593,164
2023	2,045,547	12.0	245,466	2,102,874	15.3	312,969	2,628,673	15.1	308,878	2,618,039
2024	2,101,800	12.0	252,216	2,120,793	15.3	321,575	2,651,072	15.1	317,372	2,640,348
2025	2,159,600	12.0	259,152	2,136,411	15.3	330,419	2,670,595	15.1	326,100	2,659,792
2026	2,218,989	12.0	266,279	2,149,469	15.3	339,505	2,686,918	15.1	335,067	2,676,049
2027	2,280,011	12.0	273,601	2,159,688	15.3	348,842	2,699,692	15.1	344,282	2,688,771
2028	2,342,711	12.0	281,125	2,166,765	15.3	358,435	2,708,539	15.1	353,749	2,697,582
2029	2,407,136	12.0	288,856	2,170,375	15.3	368,292	2,713,052	15.1	363,478	2,702,077
2030	2,473,332	12.0	296,800	2,170,166	15.3	378,420	2,712,791	15.1	373,473	2,701,817
2031	2,541,349	12.0	304,962	2,165,759	15.3	388,826	2,707,282	15.1	383,744	2,696,330

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	17.7%	$352,372	$ 2,986,346	18.6%	$370,289	$ 3,124,389	20.1%	$400,151	$ 3,379,560
2023	2,045,547	17.7	362,062	3,014,993	18.6	380,472	3,154,360	20.1	411,155	3,411,979
2024	2,101,800	17.7	372,019	3,040,684	18.6	390,935	3,181,239	20.1	422,462	3,441,053
2025	2,159,600	17.7	382,249	3,063,076	18.6	401,686	3,204,666	20.1	434,080	3,466,394
2026	2,218,989	17.7	392,761	3,081,798	18.6	412,732	3,224,254	20.1	446,017	3,487,581
2027	2,280,011	17.7	403,562	3,096,449	18.6	424,082	3,239,583	20.1	458,282	3,504,162
2028	2,342,711	17.7	414,660	3,106,596	18.6	435,744	3,250,199	20.1	470,885	3,515,645
2029	2,407,136	17.7	426,063	3,111,772	18.6	447,727	3,255,614	20.1	483,834	3,521,503
2030	2,473,332	17.7	437,780	3,111,473	18.6	460,040	3,255,301	20.1	497,140	3,521,164
2031	2,541,349	17.7	449,819	3,105,154	18.6	472,691	3,248,690	20.1	510,811	3,514,013

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	21.9%	$435,985	$ 3,645,140	22.7%	$451,912	$ 3,772,656	25.2%	$501,682	$ 4,165,918
2023	2,045,547	21.9	447,975	3,680,107	22.7	464,339	3,808,846	25.2	515,478	4,205,880
2024	2,101,800	21.9	460,294	3,711,466	22.7	477,109	3,841,302	25.2	529,654	4,241,719
2025	2,159,600	21.9	472,952	3,738,798	22.7	490,229	3,869,590	25.2	544,219	4,272,956
2026	2,218,989	21.9	485,959	3,761,650	22.7	503,711	3,893,242	25.2	559,185	4,299,073
2027	2,280,011	21.9	499,322	3,779,534	22.7	517,562	3,911,751	25.2	574,563	4,319,512
2028	2,342,711	21.9	513,054	3,791,920	22.7	531,795	3,924,570	25.2	590,363	4,333,667
2029	2,407,136	21.9	527,163	3,798,238	22.7	546,420	3,931,109	25.2	606,598	4,340,887
2030	2,473,332	21.9	541,660	3,797,872	22.7	561,446	3,930,731	25.2	623,280	4,340,469
2031	2,541,349	21.9	556,555	3,790,159	22.7	576,886	3,922,748	25.2	640,420	4,331,654

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (4% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	10.1%	$201,071	$ 2,082,894	13.4%	$266,767	$ 2,603,697	13.2%	$262,786	$ 2,593,164
2023	2,045,547	10.1	206,600	2,102,874	13.4	274,103	2,628,673	13.2	270,012	2,618,039
2024	2,101,800	10.1	212,282	2,120,793	13.4	281,641	2,651,072	13.2	277,438	2,640,348
2025	2,159,600	10.1	218,120	2,136,411	13.4	289,386	2,670,595	13.2	285,067	2,659,792
2026	2,218,989	10.1	224,118	2,149,469	13.4	297,345	2,686,918	13.2	292,907	2,676,049
2027	2,280,011	10.1	230,281	2,159,688	13.4	305,521	2,699,692	13.2	300,961	2,688,771
2028	2,342,711	10.1	236,614	2,166,765	13.4	313,923	2,708,539	13.2	309,238	2,697,582
2029	2,407,136	10.1	243,121	2,170,375	13.4	322,556	2,713,052	13.2	317,742	2,702,077
2030	2,473,332	10.1	249,807	2,170,166	13.4	331,426	2,712,791	13.2	326,480	2,701,817
2031	2,541,349	10.1	256,676	2,165,759	13.4	340,541	2,707,282	13.2	335,458	2,696,330

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	15.8%	$314,546	$ 2,986,346	16.7%	$332,464	$ 3,124,389	18.2%	$362,326	$ 3,379,560
2023	2,045,547	15.8	323,196	3,014,993	16.7	341,606	3,154,360	18.2	372,290	3,411,979
2024	2,101,800	15.8	332,084	3,040,684	16.7	351,001	3,181,239	18.2	382,528	3,441,053
2025	2,159,600	15.8	341,217	3,063,076	16.7	360,653	3,204,666	18.2	393,047	3,466,394
2026	2,218,989	15.8	350,600	3,081,798	16.7	370,571	3,224,254	18.2	403,856	3,487,581
2027	2,280,011	15.8	360,242	3,096,449	16.7	380,762	3,239,583	18.2	414,962	3,504,162
2028	2,342,711	15.8	370,148	3,106,596	16.7	391,233	3,250,199	18.2	426,373	3,515,645
2029	2,407,136	15.8	380,327	3,111,772	16.7	401,992	3,255,614	18.2	438,099	3,521,503
2030	2,473,332	15.8	390,786	3,111,473	16.7	413,046	3,255,301	18.2	450,146	3,521,164
2031	2,541,349	15.8	401,533	3,105,154	16.7	424,405	3,248,690	18.2	462,526	3,514,013

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	20.0%	$398,160	$ 3,645,140	20.8%	$414,086	$ 3,772,656	23.3%	$463,856	$ 4,165,918
2023	2,045,547	20.0	409,109	3,680,107	20.8	425,474	3,808,846	23.3	476,612	4,205,880
2024	2,101,800	20.0	420,360	3,711,466	20.8	437,174	3,841,302	23.3	489,719	4,241,719
2025	2,159,600	20.0	431,920	3,738,798	20.8	449,197	3,869,590	23.3	503,187	4,272,956
2026	2,218,989	20.0	443,798	3,761,650	20.8	461,550	3,893,242	23.3	517,024	4,299,073
2027	2,280,011	20.0	456,002	3,779,534	20.8	474,242	3,911,751	23.3	531,243	4,319,512
2028	2,342,711	20.0	468,542	3,791,920	20.8	487,284	3,924,570	23.3	545,852	4,333,667
2029	2,407,136	20.0	481,427	3,798,238	20.8	500,684	3,931,109	23.3	560,863	4,340,887
2030	2,473,332	20.0	494,666	3,797,872	20.8	514,453	3,930,731	23.3	576,286	4,340,469
2031	2,541,349	20.0	508,270	3,790,159	20.8	528,601	3,922,748	23.3	592,134	4,331,654

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28^{th} have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (6% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-1: Annual Dollars	L-1: Unfunded Actuarial Accrued Liability	L-3 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-3: Annual Dollars	L-3: Unfunded Actuarial Accrued Liability	LT-4(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-4(65): Annual Dollars	LT-4(65): Unfunded Actuarial Accrued Liability
2022	$ 1,990,800	8.2%	$163,246	$ 2,082,894	11.5%	$228,942	$ 2,603,697	11.3%	$224,960	$ 2,593,164
2023	2,045,547	8.2	167,735	2,102,874	11.5	235,238	2,628,673	11.3	231,147	2,618,039
2024	2,101,800	8.2	172,348	2,120,793	11.5	241,707	2,651,072	11.3	237,503	2,640,348
2025	2,159,600	8.2	177,087	2,136,411	11.5	248,354	2,670,595	11.3	244,035	2,659,792
2026	2,218,989	8.2	181,957	2,149,469	11.5	255,184	2,686,918	11.3	250,746	2,676,049
2027	2,280,011	8.2	186,961	2,159,688	11.5	262,201	2,699,692	11.3	257,641	2,688,771
2028	2,342,711	8.2	192,102	2,166,765	11.5	269,412	2,708,539	11.3	264,726	2,697,582
2029	2,407,136	8.2	197,385	2,170,375	11.5	276,821	2,713,052	11.3	272,006	2,702,077
2030	2,473,332	8.2	202,813	2,170,166	11.5	284,433	2,712,791	11.3	279,487	2,701,817
2031	2,541,349	8.2	208,391	2,165,759	11.5	292,255	2,707,282	11.3	287,172	2,696,330

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-5(65): Annual Dollars	LT-5(65): Unfunded Actuarial Accrued Liability	L-7 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-7: Annual Dollars	L-7: Unfunded Actuarial Accrued Liability	LT-8(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-8(65): Annual Dollars	LT-8(65): Unfunded Actuarial Accrued Liability
2022	$ 1,990,800	13.9%	$276,721	$ 2,986,346	14.8%	$294,638	$ 3,124,389	16.3%	$324,500	$ 3,379,560
2023	2,045,547	13.9	284,331	3,014,993	14.8	302,741	3,154,360	16.3	333,424	3,411,979
2024	2,101,800	13.9	292,150	3,040,684	14.8	311,066	3,181,239	16.3	342,593	3,441,053
2025	2,159,600	13.9	300,184	3,063,076	14.8	319,621	3,204,666	16.3	352,015	3,466,394
2026	2,218,989	13.9	308,439	3,081,798	14.8	328,410	3,224,254	16.3	361,695	3,487,581
2027	2,280,011	13.9	316,922	3,096,449	14.8	337,442	3,239,583	16.3	371,642	3,504,162
2028	2,342,711	13.9	325,637	3,106,596	14.8	346,721	3,250,199	16.3	381,862	3,515,645
2029	2,407,136	13.9	334,592	3,111,772	14.8	356,256	3,255,614	16.3	392,363	3,521,503
2030	2,473,332	13.9	343,793	3,111,473	14.8	366,053	3,255,301	16.3	403,153	3,521,164
2031	2,541,349	13.9	353,248	3,105,154	14.8	376,120	3,248,690	16.3	414,240	3,514,013

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-12: Annual Dollars	L-12: Unfunded Actuarial Accrued Liability	LT-14(65) Benefit Program: Estimated Employer Contribution As a % of Payroll	LT-14(65): Annual Dollars	LT-14(65): Unfunded Actuarial Accrued Liability	L-6 Benefit Program: Estimated Employer Contribution As a % of Payroll	L-6: Annual Dollars	L-6: Unfunded Actuarial Accrued Liability
2022	$ 1,990,800	18.1%	$360,335	$ 3,645,140	18.9%	$376,261	$ 3,772,656	21.4%	$426,031	$ 4,165,918
2023	2,045,547	18.1	370,244	3,680,107	18.9	386,608	3,808,846	21.4	437,747	4,205,880
2024	2,101,800	18.1	380,426	3,711,466	18.9	397,240	3,841,302	21.4	449,785	4,241,719
2025	2,159,600	18.1	390,888	3,738,798	18.9	408,164	3,869,590	21.4	462,154	4,272,956
2026	2,218,989	18.1	401,637	3,761,650	18.9	419,389	3,893,242	21.4	474,864	4,299,073
2027	2,280,011	18.1	412,682	3,779,534	18.9	430,922	3,911,751	21.4	487,922	4,319,512
2028	2,342,711	18.1	424,031	3,791,920	18.9	442,772	3,924,570	21.4	501,340	4,333,667
2029	2,407,136	18.1	435,692	3,798,238	18.9	454,949	3,931,109	21.4	515,127	4,340,887
2030	2,473,332	18.1	447,673	3,797,872	18.9	467,460	3,930,731	21.4	529,293	4,340,469
2031	2,541,349	18.1	459,984	3,790,159	18.9	480,315	3,922,748	21.4	543,849	4,331,654

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (0% Member Contribution Rate, 5 Year FAS)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
Year	Payroll	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2022	$ 1,990,800	14.0%	$278,712	$ 2,097,538	17.2%	$342,418	$ 2,621,887	17.6%	$350,381	$ 2,722,129
2023	2,045,547	14.0	286,377	2,117,659	17.2	351,834	2,647,038	17.6	360,016	2,748,241
2024	2,101,800	14.0	294,252	2,135,704	17.2	361,510	2,669,594	17.6	369,917	2,771,659
2025	2,159,600	14.0	302,344	2,151,432	17.2	371,451	2,689,254	17.6	380,090	2,792,070
2026	2,218,989	14.0	310,658	2,164,582	17.2	381,666	2,705,691	17.6	390,542	2,809,136
2027	2,280,011	14.0	319,202	2,174,873	17.2	392,162	2,718,554	17.6	401,282	2,822,491
2028	2,342,711	14.0	327,980	2,182,000	17.2	402,946	2,727,463	17.6	412,317	2,831,741
2029	2,407,136	14.0	336,999	2,185,636	17.2	414,027	2,732,007	17.6	423,656	2,836,459
2030	2,473,332	14.0	346,266	2,185,426	17.2	425,413	2,731,744	17.6	435,306	2,836,186
2031	2,541,349	14.0	355,789	2,180,988	17.2	437,112	2,726,196	17.6	447,277	2,830,426

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
Year	Payroll	Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2022	$ 1,990,800	20.0%	$398,160	$ 3,090,355	20.4%	$406,123	$ 3,146,297	22.2%	$441,958	$ 3,458,590
2023	2,045,547	20.0	409,109	3,120,000	20.4	417,292	3,176,478	22.2	454,111	3,491,767
2024	2,101,800	20.0	420,360	3,146,586	20.4	428,767	3,203,545	22.2	466,600	3,521,521
2025	2,159,600	20.0	431,920	3,169,758	20.4	440,558	3,227,137	22.2	479,431	3,547,454
2026	2,218,989	20.0	443,798	3,189,132	20.4	452,674	3,246,862	22.2	492,616	3,569,137
2027	2,280,011	20.0	456,002	3,204,294	20.4	465,122	3,262,298	22.2	506,162	3,586,105
2028	2,342,711	20.0	468,542	3,214,795	20.4	477,913	3,272,989	22.2	520,082	3,597,857
2029	2,407,136	20.0	481,427	3,220,151	20.4	491,056	3,278,442	22.2	534,384	3,603,852
2030	2,473,332	20.0	494,666	3,219,841	20.4	504,560	3,278,127	22.2	549,080	3,603,505
2031	2,541,349	20.0	508,270	3,213,302	20.4	518,435	3,271,470	22.2	564,179	3,596,187

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
Year	Payroll	Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2022	$ 1,990,800	23.8%	$473,810	$ 3,670,687	24.6%	$489,737	$ 3,826,795	27.1%	$539,507	$ 4,195,004
2023	2,045,547	23.8	486,840	3,705,899	24.6	503,205	3,863,504	27.1	554,343	4,235,245
2024	2,101,800	23.8	500,228	3,737,478	24.6	517,043	3,896,426	27.1	569,588	4,271,334
2025	2,159,600	23.8	513,985	3,765,002	24.6	531,262	3,925,120	27.1	585,252	4,302,789
2026	2,218,989	23.8	528,119	3,788,015	24.6	545,871	3,949,111	27.1	601,346	4,329,089
2027	2,280,011	23.8	542,643	3,806,024	24.6	560,883	3,967,886	27.1	617,883	4,349,670
2028	2,342,711	23.8	557,565	3,818,497	24.6	576,307	3,980,889	27.1	634,875	4,363,924
2029	2,407,136	23.8	572,898	3,824,859	24.6	592,155	3,987,522	27.1	652,334	4,371,195
2030	2,473,332	23.8	588,653	3,824,491	24.6	608,440	3,987,138	27.1	670,273	4,370,774
2031	2,541,349	23.8	604,841	3,816,724	24.6	625,172	3,979,041	27.1	688,706	4,361,898

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (2% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	12.1%	$240,887	$ 2,097,538	15.3%	$304,592	$ 2,621,887	15.7%	$312,556	$ 2,722,129
2023	2,045,547	12.1	247,511	2,117,659	15.3	312,969	2,647,038	15.7	321,151	2,748,241
2024	2,101,800	12.1	254,318	2,135,704	15.3	321,575	2,669,594	15.7	329,983	2,771,659
2025	2,159,600	12.1	261,312	2,151,432	15.3	330,419	2,689,254	15.7	339,057	2,792,070
2026	2,218,989	12.1	268,498	2,164,582	15.3	339,505	2,705,691	15.7	348,381	2,809,136
2027	2,280,011	12.1	275,881	2,174,873	15.3	348,842	2,718,554	15.7	357,962	2,822,491
2028	2,342,711	12.1	283,468	2,182,000	15.3	358,435	2,727,463	15.7	367,806	2,831,741
2029	2,407,136	12.1	291,263	2,185,636	15.3	368,292	2,732,007	15.7	377,920	2,836,459
2030	2,473,332	12.1	299,273	2,185,426	15.3	378,420	2,731,744	15.7	388,313	2,836,186
2031	2,541,349	12.1	307,503	2,180,988	15.3	388,826	2,726,196	15.7	398,992	2,830,426

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	18.1%	$360,335	$ 3,090,355	18.5%	$368,298	$ 3,146,297	20.3%	$404,132	$ 3,458,590
2023	2,045,547	18.1	370,244	3,120,000	18.5	378,426	3,176,478	20.3	415,246	3,491,767
2024	2,101,800	18.1	380,426	3,146,586	18.5	388,833	3,203,545	20.3	426,665	3,521,521
2025	2,159,600	18.1	390,888	3,169,758	18.5	399,526	3,227,137	20.3	438,399	3,547,454
2026	2,218,989	18.1	401,637	3,189,132	18.5	410,513	3,246,862	20.3	450,455	3,569,137
2027	2,280,011	18.1	412,682	3,204,294	18.5	421,802	3,262,298	20.3	462,842	3,586,105
2028	2,342,711	18.1	424,031	3,214,795	18.5	433,402	3,272,989	20.3	475,570	3,597,857
2029	2,407,136	18.1	435,692	3,220,151	18.5	445,320	3,278,442	20.3	488,649	3,603,852
2030	2,473,332	18.1	447,673	3,219,841	18.5	457,566	3,278,127	20.3	502,086	3,603,505
2031	2,541,349	18.1	459,984	3,213,302	18.5	470,150	3,271,470	20.3	515,894	3,596,187

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	21.9%	$435,985	$ 3,670,687	22.7%	$451,912	$ 3,826,795	25.2%	$501,682	$ 4,195,004
2023	2,045,547	21.9	447,975	3,705,899	22.7	464,339	3,863,504	25.2	515,478	4,235,245
2024	2,101,800	21.9	460,294	3,737,478	22.7	477,109	3,896,426	25.2	529,654	4,271,334
2025	2,159,600	21.9	472,952	3,765,002	22.7	490,229	3,925,120	25.2	544,219	4,302,789
2026	2,218,989	21.9	485,959	3,788,015	22.7	503,711	3,949,111	25.2	559,185	4,329,089
2027	2,280,011	21.9	499,322	3,806,024	22.7	517,562	3,967,886	25.2	574,563	4,349,670
2028	2,342,711	21.9	513,054	3,818,497	22.7	531,795	3,980,889	25.2	590,363	4,363,924
2029	2,407,136	21.9	527,163	3,824,859	22.7	546,420	3,987,522	25.2	606,598	4,371,195
2030	2,473,332	21.9	541,660	3,824,491	22.7	561,446	3,987,138	25.2	623,280	4,370,774
2031	2,541,349	21.9	556,555	3,816,724	22.7	576,886	3,979,041	25.2	640,420	4,361,898

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (4% Member Contribution Rate, 5 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
Year	Payroll	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2022	$ 1,990,800	10.2%	$203,062	$ 2,097,538	13.4%	$266,767	$ 2,621,887	13.8%	$274,730	$ 2,722,129
2023	2,045,547	10.2	208,646	2,117,659	13.4	274,103	2,647,038	13.8	282,285	2,748,241
2024	2,101,800	10.2	214,384	2,135,704	13.4	281,641	2,669,594	13.8	290,048	2,771,659
2025	2,159,600	10.2	220,279	2,151,432	13.4	289,386	2,689,254	13.8	298,025	2,792,070
2026	2,218,989	10.2	226,337	2,164,582	13.4	297,345	2,705,691	13.8	306,220	2,809,136
2027	2,280,011	10.2	232,561	2,174,873	13.4	305,521	2,718,554	13.8	314,642	2,822,491
2028	2,342,711	10.2	238,957	2,182,000	13.4	313,923	2,727,463	13.8	323,294	2,831,741
2029	2,407,136	10.2	245,528	2,185,636	13.4	322,556	2,732,007	13.8	332,185	2,836,459
2030	2,473,332	10.2	252,280	2,185,426	13.4	331,426	2,731,744	13.8	341,320	2,836,186
2031	2,541,349	10.2	259,218	2,180,988	13.4	340,541	2,726,196	13.8	350,706	2,830,426

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
Year	Payroll	Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2022	$ 1,990,800	16.2%	$322,510	$ 3,090,355	16.6%	$330,473	$ 3,146,297	18.4%	$366,307	$ 3,458,590
2023	2,045,547	16.2	331,379	3,120,000	16.6	339,561	3,176,478	18.4	376,381	3,491,767
2024	2,101,800	16.2	340,492	3,146,586	16.6	348,899	3,203,545	18.4	386,731	3,521,521
2025	2,159,600	16.2	349,855	3,169,758	16.6	358,494	3,227,137	18.4	397,366	3,547,454
2026	2,218,989	16.2	359,476	3,189,132	16.6	368,352	3,246,862	18.4	408,294	3,569,137
2027	2,280,011	16.2	369,362	3,204,294	16.6	378,482	3,262,298	18.4	419,522	3,586,105
2028	2,342,711	16.2	379,519	3,214,795	16.6	388,890	3,272,989	18.4	431,059	3,597,857
2029	2,407,136	16.2	389,956	3,220,151	16.6	399,585	3,278,442	18.4	442,913	3,603,852
2030	2,473,332	16.2	400,680	3,219,841	16.6	410,573	3,278,127	18.4	455,093	3,603,505
2031	2,541,349	16.2	411,699	3,213,302	16.6	421,864	3,271,470	18.4	467,608	3,596,187

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
	Estimated			Actuarial			Actuarial			Actuarial
Valuation	Projected	As a % of	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
Year	Payroll	Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2022	$ 1,990,800	20.0%	$398,160	$ 3,670,687	20.8%	$414,086	$ 3,826,795	23.3%	$463,856	$ 4,195,004
2023	2,045,547	20.0	409,109	3,705,899	20.8	425,474	3,863,504	23.3	476,612	4,235,245
2024	2,101,800	20.0	420,360	3,737,478	20.8	437,174	3,896,426	23.3	489,719	4,271,334
2025	2,159,600	20.0	431,920	3,765,002	20.8	449,197	3,925,120	23.3	503,187	4,302,789
2026	2,218,989	20.0	443,798	3,788,015	20.8	461,550	3,949,111	23.3	517,024	4,329,089
2027	2,280,011	20.0	456,002	3,806,024	20.8	474,242	3,967,886	23.3	531,243	4,349,670
2028	2,342,711	20.0	468,542	3,818,497	20.8	487,284	3,980,889	23.3	545,852	4,363,924
2029	2,407,136	20.0	481,427	3,824,859	20.8	500,684	3,987,522	23.3	560,863	4,371,195
2030	2,473,332	20.0	494,666	3,824,491	20.8	514,453	3,987,138	23.3	576,286	4,370,774
2031	2,541,349	20.0	508,270	3,816,724	20.8	528,601	3,979,041	23.3	592,134	4,361,898

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

<u>Employer Contribution Rates (6% Member Contribution Rate, 5 Year FAS)</u>

(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
Valuation Year	Estimated Projected Payroll	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability
2022	$ 1,990,800	8.3%	$165,236	$ 2,097,538	11.5%	$228,942	$ 2,621,887	11.9%	$236,905	$ 2,722,129
2023	2,045,547	8.3	169,780	2,117,659	11.5	235,238	2,647,038	11.9	243,420	2,748,241
2024	2,101,800	8.3	174,449	2,135,704	11.5	241,707	2,669,594	11.9	250,114	2,771,659
2025	2,159,600	8.3	179,247	2,151,432	11.5	248,354	2,689,254	11.9	256,992	2,792,070
2026	2,218,989	8.3	184,176	2,164,582	11.5	255,184	2,705,691	11.9	264,060	2,809,136
2027	2,280,011	8.3	189,241	2,174,873	11.5	262,201	2,718,554	11.9	271,321	2,822,491
2028	2,342,711	8.3	194,445	2,182,000	11.5	269,412	2,727,463	11.9	278,783	2,831,741
2029	2,407,136	8.3	199,792	2,185,636	11.5	276,821	2,732,007	11.9	286,449	2,836,459
2030	2,473,332	8.3	205,287	2,185,426	11.5	284,433	2,731,744	11.9	294,327	2,836,186
2031	2,541,349	8.3	210,932	2,180,988	11.5	292,255	2,726,196	11.9	302,421	2,830,426

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
Valuation Year	Estimated Projected Payroll	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability
2022	$ 1,990,800	14.3%	$284,684	$ 3,090,355	14.7%	$292,648	$ 3,146,297	16.5%	$328,482	$ 3,458,590
2023	2,045,547	14.3	292,513	3,120,000	14.7	300,695	3,176,478	16.5	337,515	3,491,767
2024	2,101,800	14.3	300,557	3,146,586	14.7	308,965	3,203,545	16.5	346,797	3,521,521
2025	2,159,600	14.3	308,823	3,169,758	14.7	317,461	3,227,137	16.5	356,334	3,547,454
2026	2,218,989	14.3	317,315	3,189,132	14.7	326,191	3,246,862	16.5	366,133	3,569,137
2027	2,280,011	14.3	326,042	3,204,294	14.7	335,162	3,262,298	16.5	376,202	3,586,105
2028	2,342,711	14.3	335,008	3,214,795	14.7	344,379	3,272,989	16.5	386,547	3,597,857
2029	2,407,136	14.3	344,220	3,220,151	14.7	353,849	3,278,442	16.5	397,177	3,603,852
2030	2,473,332	14.3	353,686	3,219,841	14.7	363,580	3,278,127	16.5	408,100	3,603,505
2031	2,541,349	14.3	363,413	3,213,302	14.7	373,578	3,271,470	16.5	419,323	3,596,187

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
Valuation Year	Estimated Projected Payroll	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability	Estimated Employer Contribution As a % of Payroll	Estimated Employer Contribution Annual Dollars	Unfunded Actuarial Accrued Liability
2022	$ 1,990,800	18.1%	$360,335	$ 3,670,687	18.9%	$376,261	$ 3,826,795	21.4%	$426,031	$ 4,195,004
2023	2,045,547	18.1	370,244	3,705,899	18.9	386,608	3,863,504	21.4	437,747	4,235,245
2024	2,101,800	18.1	380,426	3,737,478	18.9	397,240	3,896,426	21.4	449,785	4,271,334
2025	2,159,600	18.1	390,888	3,765,002	18.9	408,164	3,925,120	21.4	462,154	4,302,789
2026	2,218,989	18.1	401,637	3,788,015	18.9	419,389	3,949,111	21.4	474,864	4,329,089
2027	2,280,011	18.1	412,682	3,806,024	18.9	430,922	3,967,886	21.4	487,922	4,349,670
2028	2,342,711	18.1	424,031	3,818,497	18.9	442,772	3,980,889	21.4	501,340	4,363,924
2029	2,407,136	18.1	435,692	3,824,859	18.9	454,949	3,987,522	21.4	515,127	4,371,195
2030	2,473,332	18.1	447,673	3,824,491	18.9	467,460	3,987,138	21.4	529,293	4,370,774
2031	2,541,349	18.1	459,984	3,816,724	18.9	480,315	3,979,041	21.4	543,849	4,361,898

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (0% Member Contribution Rate, 3 Year FAS)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	14.4%	$286,675	$ 2,171,299	17.9%	$356,353	$ 2,714,156	18.2%	$362,326	$ 2,818,605
2023	2,045,547	14.4	294,559	2,192,128	17.9	366,153	2,740,192	18.2	372,290	2,845,643
2024	2,101,800	14.4	302,659	2,210,807	17.9	376,222	2,763,542	18.2	382,528	2,869,891
2025	2,159,600	14.4	310,982	2,227,088	17.9	386,568	2,783,893	18.2	393,047	2,891,026
2026	2,218,989	14.4	319,534	2,240,700	17.9	397,199	2,800,909	18.2	403,856	2,908,697
2027	2,280,011	14.4	328,322	2,251,353	17.9	408,122	2,814,225	18.2	414,962	2,922,525
2028	2,342,711	14.4	337,350	2,258,731	17.9	419,345	2,823,447	18.2	426,373	2,932,102
2029	2,407,136	14.4	346,628	2,262,494	17.9	430,877	2,828,151	18.2	438,099	2,936,987
2030	2,473,332	14.4	356,160	2,262,276	17.9	442,726	2,827,879	18.2	450,146	2,936,704
2031	2,541,349	14.4	365,954	2,257,682	17.9	454,901	2,822,136	18.2	462,526	2,930,740

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	20.7%	$412,096	$ 3,199,602	21.2%	$422,050	$ 3,256,948	23.0%	$457,884	$ 3,580,603
2023	2,045,547	20.7	423,428	3,230,295	21.2	433,656	3,288,191	23.0	470,476	3,614,951
2024	2,101,800	20.7	435,073	3,257,821	21.2	445,582	3,316,210	23.0	483,414	3,645,755
2025	2,159,600	20.7	447,037	3,281,812	21.2	457,835	3,340,631	23.0	496,708	3,672,603
2026	2,218,989	20.7	459,331	3,301,871	21.2	470,426	3,361,050	23.0	510,367	3,695,051
2027	2,280,011	20.7	471,962	3,317,569	21.2	483,362	3,377,029	23.0	524,403	3,712,618
2028	2,342,711	20.7	484,941	3,328,441	21.2	496,655	3,388,096	23.0	538,824	3,724,785
2029	2,407,136	20.7	498,277	3,333,987	21.2	510,313	3,393,741	23.0	553,641	3,730,991
2030	2,473,332	20.7	511,980	3,333,666	21.2	524,346	3,393,414	23.0	568,866	3,730,632
2031	2,541,349	20.7	526,059	3,326,896	21.2	538,766	3,386,523	23.0	584,510	3,723,056

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	24.5%	$487,746	$ 3,799,798	25.5%	$507,654	$ 3,961,649	28.0%	$557,424	$ 4,342,655
2023	2,045,547	24.5	501,159	3,836,248	25.5	521,614	3,999,652	28.0	572,753	4,384,313
2024	2,101,800	24.5	514,941	3,868,937	25.5	535,959	4,033,734	28.0	588,504	4,421,672
2025	2,159,600	24.5	529,102	3,897,429	25.5	550,698	4,063,439	28.0	604,688	4,454,234
2026	2,218,989	24.5	543,652	3,921,251	25.5	565,842	4,088,276	28.0	621,317	4,481,459
2027	2,280,011	24.5	558,603	3,939,893	25.5	581,403	4,107,712	28.0	638,403	4,502,765
2028	2,342,711	24.5	573,964	3,952,804	25.5	597,391	4,121,173	28.0	655,959	4,517,521
2029	2,407,136	24.5	589,748	3,959,390	25.5	613,820	4,128,039	28.0	673,998	4,525,048
2030	2,473,332	24.5	605,966	3,959,009	25.5	630,700	4,127,642	28.0	692,533	4,524,613
2031	2,541,349	24.5	622,631	3,950,969	25.5	648,044	4,119,259	28.0	711,578	4,515,424

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (2% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	12.5%	$248,850	$ 2,171,299	16.0%	$318,528	$ 2,714,156	16.3%	$324,500	$ 2,818,605
2023	2,045,547	12.5	255,693	2,192,128	16.0	327,288	2,740,192	16.3	333,424	2,845,643
2024	2,101,800	12.5	262,725	2,210,807	16.0	336,288	2,763,542	16.3	342,593	2,869,891
2025	2,159,600	12.5	269,950	2,227,088	16.0	345,536	2,783,893	16.3	352,015	2,891,026
2026	2,218,989	12.5	277,374	2,240,700	16.0	355,038	2,800,909	16.3	361,695	2,908,697
2027	2,280,011	12.5	285,001	2,251,353	16.0	364,802	2,814,225	16.3	371,642	2,922,525
2028	2,342,711	12.5	292,839	2,258,731	16.0	374,834	2,823,447	16.3	381,862	2,932,102
2029	2,407,136	12.5	300,892	2,262,494	16.0	385,142	2,828,151	16.3	392,363	2,936,987
2030	2,473,332	12.5	309,167	2,262,276	16.0	395,733	2,827,879	16.3	403,153	2,936,704
2031	2,541,349	12.5	317,669	2,257,682	16.0	406,616	2,822,136	16.3	414,240	2,930,740

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	18.8%	$374,270	$ 3,199,602	19.3%	$384,224	$ 3,256,948	21.1%	$420,059	$ 3,580,603
2023	2,045,547	18.8	384,563	3,230,295	19.3	394,791	3,288,191	21.1	431,610	3,614,951
2024	2,101,800	18.8	395,138	3,257,821	19.3	405,647	3,316,210	21.1	443,480	3,645,755
2025	2,159,600	18.8	406,005	3,281,812	19.3	416,803	3,340,631	21.1	455,676	3,672,603
2026	2,218,989	18.8	417,170	3,301,871	19.3	428,265	3,361,050	21.1	468,207	3,695,051
2027	2,280,011	18.8	428,642	3,317,569	19.3	440,042	3,377,029	21.1	481,082	3,712,618
2028	2,342,711	18.8	440,430	3,328,441	19.3	452,143	3,388,096	21.1	494,312	3,724,785
2029	2,407,136	18.8	452,542	3,333,987	19.3	464,577	3,393,741	21.1	507,906	3,730,991
2030	2,473,332	18.8	464,986	3,333,666	19.3	477,353	3,393,414	21.1	521,873	3,730,632
2031	2,541,349	18.8	477,774	3,326,896	19.3	490,480	3,386,523	21.1	536,225	3,723,056

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	22.6%	$449,921	$ 3,799,798	23.6%	$469,829	$ 3,961,649	26.1%	$519,599	$ 4,342,655
2023	2,045,547	22.6	462,294	3,836,248	23.6	482,749	3,999,652	26.1	533,888	4,384,313
2024	2,101,800	22.6	475,007	3,868,937	23.6	496,025	4,033,734	26.1	548,570	4,421,672
2025	2,159,600	22.6	488,070	3,897,429	23.6	509,666	4,063,439	26.1	563,656	4,454,234
2026	2,218,989	22.6	501,492	3,921,251	23.6	523,681	4,088,276	26.1	579,156	4,481,459
2027	2,280,011	22.6	515,282	3,939,893	23.6	538,083	4,107,712	26.1	595,083	4,502,765
2028	2,342,711	22.6	529,453	3,952,804	23.6	552,880	4,121,173	26.1	611,448	4,517,521
2029	2,407,136	22.6	544,013	3,959,390	23.6	568,084	4,128,039	26.1	628,262	4,525,048
2030	2,473,332	22.6	558,973	3,959,009	23.6	583,706	4,127,642	26.1	645,540	4,524,613
2031	2,541,349	22.6	574,345	3,950,969	23.6	599,758	4,119,259	26.1	663,292	4,515,424

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (4% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	10.6%	$211,025	$ 2,171,299	14.1%	$280,703	$ 2,714,156	14.4%	$286,675	$ 2,818,605
2023	2,045,547	10.6	216,828	2,192,128	14.1	288,422	2,740,192	14.4	294,559	2,845,643
2024	2,101,800	10.6	222,791	2,210,807	14.1	296,354	2,763,542	14.4	302,659	2,869,891
2025	2,159,600	10.6	228,918	2,227,088	14.1	304,504	2,783,893	14.4	310,982	2,891,026
2026	2,218,989	10.6	235,213	2,240,700	14.1	312,877	2,800,909	14.4	319,534	2,908,697
2027	2,280,011	10.6	241,681	2,251,353	14.1	321,482	2,814,225	14.4	328,322	2,922,525
2028	2,342,711	10.6	248,327	2,258,731	14.1	330,322	2,823,447	14.4	337,350	2,932,102
2029	2,407,136	10.6	255,156	2,262,494	14.1	339,406	2,828,151	14.4	346,628	2,936,987
2030	2,473,332	10.6	262,173	2,262,276	14.1	348,740	2,827,879	14.4	356,160	2,936,704
2031	2,541,349	10.6	269,383	2,257,682	14.1	358,330	2,822,136	14.4	365,954	2,930,740

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	16.9%	$336,445	$ 3,199,602	17.4%	$346,399	$ 3,256,948	19.2%	$382,234	$ 3,580,603
2023	2,045,547	16.9	345,697	3,230,295	17.4	355,925	3,288,191	19.2	392,745	3,614,951
2024	2,101,800	16.9	355,204	3,257,821	17.4	365,713	3,316,210	19.2	403,546	3,645,755
2025	2,159,600	16.9	364,972	3,281,812	17.4	375,770	3,340,631	19.2	414,643	3,672,603
2026	2,218,989	16.9	375,009	3,301,871	17.4	386,104	3,361,050	19.2	426,046	3,695,051
2027	2,280,011	16.9	385,322	3,317,569	17.4	396,722	3,377,029	19.2	437,762	3,712,618
2028	2,342,711	16.9	395,918	3,328,441	17.4	407,632	3,388,096	19.2	449,801	3,724,785
2029	2,407,136	16.9	406,806	3,333,987	17.4	418,842	3,393,741	19.2	462,170	3,730,991
2030	2,473,332	16.9	417,993	3,333,666	17.4	430,360	3,393,414	19.2	474,880	3,730,632
2031	2,541,349	16.9	429,488	3,326,896	17.4	442,195	3,386,523	19.2	487,939	3,723,056

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2022	$ 1,990,800	20.7%	$412,096	$ 3,799,798	21.7%	$432,004	$ 3,961,649	24.2%	$481,774	$ 4,342,655
2023	2,045,547	20.7	423,428	3,836,248	21.7	443,884	3,999,652	24.2	495,022	4,384,313
2024	2,101,800	20.7	435,073	3,868,937	21.7	456,091	4,033,734	24.2	508,636	4,421,672
2025	2,159,600	20.7	447,037	3,897,429	21.7	468,633	4,063,439	24.2	522,623	4,454,234
2026	2,218,989	20.7	459,331	3,921,251	21.7	481,521	4,088,276	24.2	536,995	4,481,459
2027	2,280,011	20.7	471,962	3,939,893	21.7	494,762	4,107,712	24.2	551,763	4,502,765
2028	2,342,711	20.7	484,941	3,952,804	21.7	508,368	4,121,173	24.2	566,936	4,517,521
2029	2,407,136	20.7	498,277	3,959,390	21.7	522,349	4,128,039	24.2	582,527	4,525,048
2030	2,473,332	20.7	511,980	3,959,009	21.7	536,713	4,127,642	24.2	598,546	4,524,613
2031	2,541,349	20.7	526,059	3,950,969	21.7	551,473	4,119,259	24.2	615,006	4,515,424

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Warren County Ambulance District - Public Safety

Employer Contribution Rates (6% Member Contribution Rate, 3 Year FAS)
(Member contributions are additional)

Rule of 80 Retirement Eligibility

		L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	8.7%	$173,200	$ 2,171,299	12.2%	$242,878	$ 2,714,156	12.5%	$248,850	$ 2,818,605
2023	2,045,547	8.7	177,963	2,192,128	12.2	249,557	2,740,192	12.5	255,693	2,845,643
2024	2,101,800	8.7	182,857	2,210,807	12.2	256,420	2,763,542	12.5	262,725	2,869,891
2025	2,159,600	8.7	187,885	2,227,088	12.2	263,471	2,783,893	12.5	269,950	2,891,026
2026	2,218,989	8.7	193,052	2,240,700	12.2	270,717	2,800,909	12.5	277,374	2,908,697
2027	2,280,011	8.7	198,361	2,251,353	12.2	278,161	2,814,225	12.5	285,001	2,922,525
2028	2,342,711	8.7	203,816	2,258,731	12.2	285,811	2,823,447	12.5	292,839	2,932,102
2029	2,407,136	8.7	209,421	2,262,494	12.2	293,671	2,828,151	12.5	300,892	2,936,987
2030	2,473,332	8.7	215,180	2,262,276	12.2	301,747	2,827,879	12.5	309,167	2,936,704
2031	2,541,349	8.7	221,097	2,257,682	12.2	310,045	2,822,136	12.5	317,669	2,930,740

		LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	15.0%	$298,620	$ 3,199,602	15.5%	$308,574	$ 3,256,948	17.3%	$344,408	$ 3,580,603
2023	2,045,547	15.0	306,832	3,230,295	15.5	317,060	3,288,191	17.3	353,880	3,614,951
2024	2,101,800	15.0	315,270	3,257,821	15.5	325,779	3,316,210	17.3	363,611	3,645,755
2025	2,159,600	15.0	323,940	3,281,812	15.5	334,738	3,340,631	17.3	373,611	3,672,603
2026	2,218,989	15.0	332,848	3,301,871	15.5	343,943	3,361,050	17.3	383,885	3,695,051
2027	2,280,011	15.0	342,002	3,317,569	15.5	353,402	3,377,029	17.3	394,442	3,712,618
2028	2,342,711	15.0	351,407	3,328,441	15.5	363,120	3,388,096	17.3	405,289	3,724,785
2029	2,407,136	15.0	361,070	3,333,987	15.5	373,106	3,393,741	17.3	416,435	3,730,991
2030	2,473,332	15.0	371,000	3,333,666	15.5	383,366	3,393,414	17.3	427,886	3,730,632
2031	2,541,349	15.0	381,202	3,326,896	15.5	393,909	3,386,523	17.3	439,653	3,723,056

		L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded	Estimated Employer Contribution		Unfunded
Valuation Year	Estimated Projected Payroll	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability	As a % of Payroll	Annual Dollars	Actuarial Accrued Liability
2022	$ 1,990,800	18.8%	$374,270	$ 3,799,798	19.8%	$394,178	$ 3,961,649	22.3%	$443,948	$ 4,342,655
2023	2,045,547	18.8	384,563	3,836,248	19.8	405,018	3,999,652	22.3	456,157	4,384,313
2024	2,101,800	18.8	395,138	3,868,937	19.8	416,156	4,033,734	22.3	468,701	4,421,672
2025	2,159,600	18.8	406,005	3,897,429	19.8	427,601	4,063,439	22.3	481,591	4,454,234
2026	2,218,989	18.8	417,170	3,921,251	19.8	439,360	4,088,276	22.3	494,835	4,481,459
2027	2,280,011	18.8	428,642	3,939,893	19.8	451,442	4,107,712	22.3	508,442	4,502,765
2028	2,342,711	18.8	440,430	3,952,804	19.8	463,857	4,121,173	22.3	522,425	4,517,521
2029	2,407,136	18.8	452,542	3,959,390	19.8	476,613	4,128,039	22.3	536,791	4,525,048
2030	2,473,332	18.8	464,986	3,959,009	19.8	489,720	4,127,642	22.3	551,553	4,524,613
2031	2,541,349	18.8	477,774	3,950,969	19.8	503,187	4,119,259	22.3	566,721	4,515,424

Notes regarding the above projections:

1) The purpose of the above projections is to comply with the requirements of Section 105.665 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 2.75%.
3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.