

August 30, 2018 E-mail

Ms. Elizabeth Althoff  
Legislative & Communications Coordinator  
Missouri Local Government  
Employees Retirement System  
P.O. Box 1665  
Jefferson City, Missouri 65102

**Re: Cole Camp Community Ambulance District**

Dear Elizabeth:

We have completed follow-up initial actuarial valuations for the Cole Camp Community Ambulance District General division using 50% and 100% prior service credit. We have only valued the benefit combination that they requested (LT-4(65) Benefit Program, 5 Year FAS, Contributory, and Regular Retirement). This letter is intended to supplement the February 28, 2018 initial actuarial valuation report for the Cole Camp Community Ambulance District dated April 13, 2018.

Presented below is a summary of the results of the valuations under the LT-4(65) Benefit Program, 5 Year FAS, Contributory and the Regular Retirement provision:

(a) Total Employer Contribution Rate

| Division | Prior Service Credit |      |
|----------|----------------------|------|
|          | 50%                  | 100% |
| General  | 6.4%                 | 7.5% |

(b) Employer Contribution Dollars

| Division | Prior Service Credit |         |
|----------|----------------------|---------|
|          | 50%                  | 100%    |
| General  | \$6,016              | \$7,050 |

(c) Unfunded Actuarial Accrued Liabilities

| Division | Prior Service Credit |          |
|----------|----------------------|----------|
|          | 50%                  | 100%     |
| General  | \$39,223             | \$57,785 |

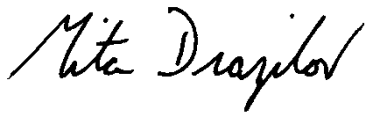
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The calculations were based on a valuation date of February 28, 2018 and the same methods and assumptions used in the February 28, 2018 annual actuarial valuation. In particular, the assumed rate of investment return was 7.25% per year, the assumed rate of payroll growth was 3.25% per year and the initial amortization period was 30 years.

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.

Please call if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Mita Drazilov". The signature is fluid and cursive, with the first name "Mita" and last name "Drazilov" clearly distinguishable.

Mita D. Drazilov, ASA, FCA, MAAA

MDD:rmg

