

December 3, 2018 E-mail

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

Re: Rock Community Fire Protection District

Dear Elizabeth:

We have completed follow-up initial actuarial valuations for the Rock Community Fire Protection District General and Fire divisions using 0% and 100% prior service credit. We have only valued the benefit combinations that they requested (L-6 Benefit Program, 3 Year FAS, Contributory, and Regular Retirement). This letter is intended to supplement the October 31, 2018 initial actuarial valuation report for the Rock Community Fire Protection District dated December 3, 2018.

Presented below is a summary of the results of the valuations under the L-6 Benefit Program, 3 Year FAS, Contributory and the Regular Retirement provision:

(a) Total Employer Contribution Rate

Division	Prior Service Credit	
	0%	100%
General	13.80%	26.70%
Fire	14.80	33.70

(b) Employer Contribution Dollars

Division	Prior Service Credit	
	0%	100%
General	\$ 23,903	\$ 46,247
Fire	736,345	1,676,678

(c) Unfunded Actuarial Accrued Liabilities

Division	Prior Service Credit	
	0%	100%
General	\$ 80,556	\$ 472,579
Fire	2,304,307	18,859,936

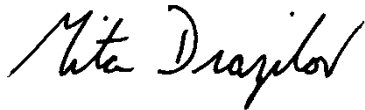
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The calculations were based on a valuation date of October 31, 2018 and the same methods and assumptions used in the February 28, 2018 annual actuarial valuation. In particular, the assumed rate of investment return was 7.25% per year, the assumed 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

cc: Judith Kermans
R. Michael Gano

