

City of Greenville Firemen's Pension Fund

**Actuarial Funding and GASB 68 Accounting Valuation Report as of July 1, 2014
For the Plan And Fiscal Years Ending June 30, 2015**

Actuarial Valuation

December 22, 2015

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EXECUTIVE SUMMARY

Actuarially Determined Contribution and Funded Status
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Actuarial Certification

Executive Summary

Measurement Date	Fiscal Year Ending June 30,	
	2014 July 1, 2013	2015 July 1, 2014
	Actual	Estimated
Total Payroll	\$ 7,315,598	\$ 6,920,873
Funding Contributions for year beginning on Measurement Date*	Actual	Estimated
Employer Contribution (15.425% of Payroll)	\$ 1,128,431	\$ 1,067,545
Member Contributions (5.775% of payroll)	422,476	399,680
Other (per Ordinance or tax levy)	<u>161,067</u>	<u>-</u>
Total	\$ 1,711,974	\$ 1,467,225
Total as % of Active Payroll	23.40%	21.20%
<i>* As Established under City of Greenville Ordinances</i>		
	N/A	Actual
GASB 68 Pension Expense	N/A	\$ 663,912
Total as % of Active Payroll	N/A	9.08%
Actuarial Liabilities, Costs and Assets		
a. Actuarial Liability (AL, EAN Method)	\$ 48,274,692	\$ 50,553,241
b. Actuarial / Market Value of Assets (AVA / MV)	<u>39,343,878</u>	<u>43,778,976</u>
c. Unfunded Actuarial Liability (UAL)	\$ 8,930,814	\$ 6,774,265
d. Funded Ratio (b./c.)	81.5%	86.6%
e. Normal Cost (NC EAN Method)	\$ 410,394	\$ 419,548
f. Normal Cost as % of Expected Payroll	6.06%	6.06%
Census Information		
a. Actives	138	138
b. Active Payroll		
i. Reported for year beginning on Measurement Date	\$ 7,315,598	N/A
ii. Expected for year beg. on Measurement Date	\$ 6,770,349	\$ 6,920,873
c. Retirees and Beneficiaries Receiving Payments	95	96
d. Avg. Annual Benefit Payments	\$ 26,039	\$ 26,766
e. Others Entitled to Deferred Payments	5	5
f. Avg. Annual Deferred Benefit Payments	\$ 13,114	\$ 13,114

Asset Value and Reconciliation

Investment Category	June 30, 2014	
	Market Value	Percent of Assets
Cash/Cash Equivalents	\$ 4,377	0.01%
Net Accounts Receivable	129,593	0.30%
Investments Held by Agent	43,645,006	99.69%
Total Fund	\$ 43,778,976	100.00%
Contributions before End of Fiscal Year	0	
Net Fiduciary Position (Market Value of Assets)	\$ 43,778,976	

Reconciliation of Assets

July 1, 2013	\$ 39,343,878
Contributions	
Employer	\$ 1,128,431
Employee	422,476
Other	<u>161,067</u>
Total	1,711,974
Benefits Paid	(2,651,515)
Insurance Benefits	(9,542)
Expenses Paid (Investment)	(333,906)
Net Investment Return	<u>5,718,087</u>
July 1, 2014	\$ 43,778,976

Historical Rates of Return (Dollar Weighted)

Historical Rates of Return (Dollar Weighted)	Return on Market Value
Year Ending 6/30/	
2014	13.9%
2013	9.9%
2012	2.5%
2011	18.4%
2010	10.9%

Review of Changes During the Prior Year

Plan Experience

During the year ended June 30, 2014, overall plan experience was more favorable than expected under the Plan’s actuarial assumptions. There was both a demographic experience loss and an asset investment gain. The effect of this experience was a decrease in the Plan’s Net Pension Liability.

(Gain)/ Loss for GASB 68 Purposes

	Total Pension Liability	Net Fiduciary Position	Net Pension Liability
Amount at July 1, 2013	\$ 48,274,692	\$ 39,343,878	\$ 8,930,814
Service / Normal Cost	583,178	-	583,178
Contributions	-	1,711,974	(1,711,974)
Benefits Paid	(2,651,515)	(2,651,515)	-
Expenses (Administrative)	-	-	-
Expected Increase Due to Passage of Time	3,329,734	-	3,329,734
Expected Net Investment Income	-	2,713,517	(2,713,517)
<u>PL (Gain)/Loss; Assets (Loss)/Gain</u>	<u>1,017,152</u>	<u>2,661,122</u>	<u>(1,643,970)</u>
Amount at July 1, 2014	\$ 50,553,241	\$ 43,778,976	\$ 6,774,265

Plan Changes Since the Prior Valuation

None.

Assumption Changes Since the Prior Valuation

None.

Funding Method Changes Since the Prior Valuation

This is the first year GASB 68 applies and the funding method changed from the Projected Unit Credit Method to the Entry Age Normal Method as required by GASB 68.

Funding Contributions

Funding Contributions are determined by City Ordinance.

Actuarial Certification

We have performed an actuarial valuation of the City of Greenville Firemen's Pension Fund (the Plan) as of July 1, 2014 for the City of Greenville's Fiscal Year ending June 30, 2015. The results of the valuation are set forth herein. The information in this report represents our statement of findings, conclusions, and recommendations.

All costs, liabilities, and other factors under the Plan were determined in accordance with generally accepted actuarial principles and procedures. In our opinion, the actuarial assumptions used are reasonable. The results presented in this report, in our opinion, fully and fairly disclose the actuarial position of the Plan.

We have performed this actuarial valuation to determine the Plan's funded status as of July 1, 2014 and the City's Pension Expense under Governmental Accounting Board Standard Number 68 (GASB No. 68) for the City of Greenville's fiscal year ending June 30, 2015.

Actuarial computations under GASB No.68 are for purposes of fulfilling Plan sponsor accounting requirements. The calculations reported herein have been made on a basis consistent with our understanding of GASB No 68. Determinations for purposes other than meeting plan and employer financial accounting requirements may be significantly different from the results reported herein.

The valuation is based on the unaudited asset information and Plan census data provided by the City of Greenville and the Greenville Fire Department. We did not audit the data supplied to us, but have reviewed both, including a comparison to the previous year's data. Based on our review, the data and assets appear to be adequate and reasonable.

The information contained herein is not intended or written to be used, and cannot be used, for the purpose of avoiding tax-related penalties.

Stanley, Hunt, DuPree & Rhine

I am a member of and meet the qualification standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Handwritten signature of Paul B. Burdulis

Paul B. Burdulis, EA, ASA, FCA, MAAA

December 22, 2014

Date

As part of SHDR's quality standards procedures, the valuation results as reported herein have been reviewed by:

Handwritten signature of Lane B. West

Lane B. West, EA, FSA, MAAA
Senior Vice President / Consulting Actuary

December 22, 2014

Date

SUPPORTING EXHIBITS

1. Annual Normal Cost and Unfunded Actuarial Liability

	Measurement Date	
	July 1, 2013	July 1, 2014
1. Normal Cost		
a. Retirement Benefits	\$ 322,693	\$ 334,540
b. Termination Benefits	180,871	186,825
c. Death Benefits	24,410	25,570
d. Disability Benefits	55,204	58,146
e. Total	583,178	605,081
f. Employee Contributions	<u>(172,784)</u>	<u>(185,533)</u>
g. Employer Normal Cost	\$ 410,394	\$ 419,548
2. Administrative Expenses	-	-
3. Expected Payroll	\$ 6,770,349	\$ 6,920,873
4. Employer Normal Cost as a Percent of Expected Payroll		
a. Normal Cost (before Expenses)	6.06%	6.06%
b. Expenses	<u>0.00%</u>	<u>0.00%</u>
c. Total	6.06%	6.06%
5. Actuarial Liability		
a. Actives	\$ 22,993,281	24,246,792
b. Retirees and Beneficiaries in Receipt	24,761,223	25,748,815
c. Other Inactives	<u>520,188</u>	<u>557,634</u>
e. Total	\$ 48,274,692	\$ 50,553,241
6. Actuarial Value of Assets	<u>39,343,878</u>	<u>43,778,976</u>
7. Unfunded Actuarial Liability: (5.e. - 6.)	8,930,814	6,774,265

2. GASB 68 Total Pension Liability, Net Pension Liability, Service Cost, and Sensitivity Analysis

	Measurement Date	
	July 1, 2013	July 1, 2014
1. Total Pension Liability		
a. Actives	\$ 22,993,281	24,246,792
b. Retirees and Beneficiaries in Receipt	24,761,223	25,748,815
c. Other Inactives	<u>520,188</u>	<u>557,634</u>
e. Total	\$ 48,274,692	\$ 50,553,241
2. Net Fiduciary Position	<u>39,343,878</u>	<u>43,778,976</u>
3. Net Pension Liability: (1.e. - 2.)	\$ 8,930,814	\$ 6,774,265
4. Service Cost		
a. Service Cost (before Expenses)	\$ 410,394	\$ 419,548
b. Expenses	<u>0</u>	<u>0</u>
c. Total	\$ 410,394	\$ 419,548
5. Service Cost as a Percent of Expected Payroll		
a. Expected Payroll	\$ 6,770,349	\$ 6,920,873
b. Service Cost as a Percent of Expected Payroll	6.06%	6.06%

The following represents the sensitivity of the Total Pension Liability and the Net Pension Liability to changes in the interest rate.

	1% Decrease	Current Interest Rate	1% Increase
	6.00%	7.00%	8.00%
Total Pension Liability as of 7/1/2014	56,950,918	50,553,240	45,193,251
Net Fiduciary Position as of 7/1/2014	<u>43,778,976</u>	<u>43,778,976</u>	<u>43,778,976</u>
Net Pension Liability as of 7/1/2014	13,171,942	6,774,264	1,414,275
Funded % as of 7/1/2014	76.87%	86.60%	96.87%

3. Annual GASB 68 Pension Expense

	Fiscal Year Ending June 30, Measurement Period	Actual 2015 July 1, 2013 - June 30, 2014	Estimated 2016 July 1, 2014 - June 30, 2015
1	Employer Service Cost	410,394	419,548
2	Interest Cost		
	a. Total Pension Liability at Beginning of Measurement Period	48,274,692	50,553,241
	b. Total Service Cost	583,178	605,081
	c. Expected Benefit Distributions	(2,580,483)	(2,638,163)
	d. Average Total Pension Liability: (a.+b.+ c./2)	47,567,629	49,839,241
	e. Discount Rate	7.00%	7.00%
	f. Interest Cost: (d. x e.)	3,329,734	3,488,747
3	Projected Earnings on Pension Plan Investments		
	a. Net Fiduciary Position at Beginning of Measurement Period	39,343,878	43,778,976
	b. Expected Employer Contribution for Year	1,044,326	1,067,545
	c. Expected Employee Contributions for Year	377,447	399,680
	d. (Expected Benefit Payments for Year)	(2,580,483)	(2,638,163)
	e. (Expected Administrative Expenses for Year)	-	-
	f. Average Net Fiduciary Position for Year: (a.+b.+ c./2)	38,764,523	43,193,507
	g. Expected Long-term Rate of Return on Assets	7.00%	7.00%
	h. Expected Return	2,713,517	3,023,545
4	Recognition of Differences between Expected and Actual Experience	169,525	169,525
5	Recognition of Differences between Projected and Actual Earnings on Plan Investments	(532,224)	(532,224)
6	Recognition of Changes in Actuarial Assumptions	-	-
7	Pension Expense: (1.+2.f.-3.h.+4+5+6)	663,912	522,051

4. Adjustments to Pension Expense

Increases (Decreases) in Pension Expense Arising from Recognition of Changes in Experience and Assumption Changes

	Fiscal Year Established	Initial Amount	Initial Period	Amount Recognized During Period	Unrecognized Amount, End of Period
Asset Values					
Differences in Actual and Expected Returns are recognized over five years.					
	2015	(2,661,122)	5	(532,224)	(2,128,898)
	2016				
	2017				
	2018				
	2019				
	Total	(2,661,122)		(532,224)	(2,128,898)
Expected vs. Actual Experience					
Liability (Gains)/Losses are amortized over the average future service of actives and inactives					
	2015	1,017,152	6	169,525	847,627
	2016				
	2017				
	2018				
	2019				
	Total	1,017,152		169,525	847,627
Change in Assumptions					
	2015	0	0	0	0
	2016				
	2017				
	2018				
	2019				
	Total	0	0	0	0

4. Adjustments to GASB 68 Pension Expense, Continued

Deferred Outflows and Deferred Inflows of Resources Related to Pensions ¹

	Deferred Outflows of Resources	Deferred Inflows of Resources
1 Differences between Expected and Actual Experience	0	0
2 Changes in Assumptions	0	0
3 Net Difference between Projected and Actual Plan Investments	<u>0</u>	<u>0</u>
4 Total: (1.+2.+3)	0	0
5 Schedule Recognition of Deferred Outflows and Inflows Fiscal Period Ending June 30:		
a. 2016	0	
b. 2017	0	
c. 2018	0	
d. 2019	0	
e. 2020	0	
f. Thereafter	0	

¹ Since the fiscal year ending in 2015 is the first year the new GASB 68 rules apply, there are no deferred amounts determined until the next valuation

5. Accounting Basis and Methods

Basis

Actuarial computations under Statement of Governmental Accounting Standards No. 68 (GASB No. 68) are for purposes of fulfilling employer accounting requirements. Determination for purposes other than meeting employer financial accounting requirements may be significantly different from the results reported herein. Accordingly, additional determinations are needed for other purposes, such as judging benefit security at termination.

We are not aware of any Employer commitments to make future plan amendments, any substantive commitments for benefits that exceed the benefits defined by the written plan, any significant liabilities other than for benefits, such as for legal or accounting fees, any event during the past year that might represent settlements or curtailments including purchase of annuity contracts, lump sum cash payments to participants, any irrevocable action that might relieve the company or the plan of primary responsibility for a pension obligation or eliminate significant risks related to the obligation and assets, any event that may significantly reduce the expected years of future service of employees, or any event that may eliminate for a significant number of employees the accrual of benefits for some or all of their future service.

Under City ordinances the funding policy of the Plan sponsor and participating employees contribute to the Plan 15.425% and 5.775% of participating employees earning, respectively salary. Other contributions may arise in accordance with these Ordinances as a result of gifts, forfeitures and fines upon covered employees by the Fire Department by way of discipline, proceeds from the sale by the Fire Department of condemned or discarded personal property and equipment, and income from any tax levy imposed by the city in order to supplement or support the Plan.

The discount rate adopted by the Employer for valuing plan liabilities is within an acceptable range allowed under GASB No. 68 which requires the use of a long term rate, unless a projection of the net fiduciary position will not be sufficient to provide for projected benefit payments of the covered current and former employees. The assumed rate of compensation increases is based on the long term expectations of the Employer.

The relationship between the Employer and Stanley, Hunt, DuPree & Rhine has been one of fee basis consultant on the part of Stanley, Hunt, DuPree & Rhine, and we are not aware of any circumstances or event during the course of this relationship which would impair our capacity to continue providing actuarial and other administrative and consulting services to the Employer. We feel that our independence with respect to the Employer has always been intact and we foresee nothing which would adversely affect that independence and objectivity.

Summary of Methods

	Pension Expense (GASB 68)	Actuarially Determined Contribution * (Funding Policy)
Actuarial Cost Method	Entry Age Actuarial Cost Method	N/A
Asset Valuation Method	Market Value of Assets as adjusted for contributions paid between the measurement date and the end of the fiscal year.	N/A
Amortization	Asset Gain/Loss over 5 years; Other Gains and losses over the average future service of all participants (currently 8 years)	N/A
Measurement Date	July 1 prior to end of Reporting Period	N/A
Valuation Date	July 1 prior to end of Reporting Period	N/A

* No Actuarially Determined Contribution applies as the Plan funding policy is prescribed under the City of Greenville Ordinances

6. Statement of City’s Actuarial Assumptions

Development of Actuarial Assumptions

In determining costs for a retirement program, it is necessary to make certain assumptions as to the expected future experience that will take place within the program. These assumptions include the rates of mortality to be experienced by both the active, retired and widowed plan participants, the rates of termination of employment prior to retirement, the rates at which plan participants can be expected to take disability retirement, the age at which retirement will actually occur, the rates at which participants’ annual compensation will increase, the rate of investment return to be earned by the fund and the expenses to be incurred. The ultimate cost of any given retirement plan will depend upon actual plan experience.

It is possible to derive actuarial assumptions from the experience of the group under consideration. This is most often the case in very large groups. For plans of this size, the assumptions are best determined from the experience of similar groups, and standard published tables are available which can be used. Changes to assumptions will be considered when actual experience differs substantially and when estimates for the future suggest these changes.

July 1, 2013 and July 1, 2014

Expected Long term Rate of Return on Assets /

Discount Rate:

7.0%

(net of investment related expenses):

Future Municipal Bond Rate:

Not Applicable

Inflation:

3.75%

Compensation Increases

4.0% annually

(inclusive of Inflation):

Mortality:

RP-2000 Combined Mortality Table projected to 2023 using Scale AA, Sex-distinct.

Withdrawal Rate:

The following are examples of the probability that a Member will terminate within one year for reasons other than death.

Age	Percentage
25	7.72%
40	5.15%
55	0.94%

Assumed Retirement Age:

50% of all remaining active Members are assumed to retire each year following attainment of age 55 or the completion of 35 years of service, if later, but not beyond age 62.

Disability:

The following are examples of the probability that a Member will become disabled within one year. A disabled mortality assumption is also utilized.

Age	Percentage
25	0.068%
40	0.230%
55	1.176%

Duty-related disabilities are assumed to be 50% of all disabilities.

Statement of City's Actuarial Assumptions (continued)

July 1, 2013 and July 1, 2014

Marriage:

It is assumed that 75% of the actives are married at death or retirement with spouses that are three years younger

Adjustment for Unused Leave Time:

The inclusion of accrued general leave in the benefit calculation is assumed to increase retirement benefits by 4%.

Administrative Expenses:

None

Assumption Changes Since Prior Valuation:

None

7. Statement of Assets

Investment Category	June 30, 2014	
	Market Value	Percent of Assets
Cash/Cash Equivalents	\$ 4,377	0.01%
Net Accounts Receivable	129,593	0.30%
Investments Held by Agent	43,645,006	99.69%
Total Fund	\$ 43,778,976	100.00%
Contributions before End of Fiscal Year	0	
Net Fiduciary Position	\$ 43,778,976	

8. Changes in Participant Group

	Active Participants	Inactive Participants Receiving Benefits ¹	Inactive Participants Entitled to Future Benefits	Total
1 As of 07/01/2013	138	95	5	238
2 Change in Status				
a) Retirement	(3)	3	0	0
b) Death	0	(2)	0	(2)
c) Disabled	0	-	-	0
d) Non-Vested Terminations	(3)	-	-	(3)
e) Vested Termination	(1)	-	1	0
f) Vested Termination commencing payments	-	0	0	0
g) Lump Sum	-	-	(1)	(1)
h) Returned to Active Service	0	0	0	0
i) Fully paid out	-	0	-	0
j) Net	(7)	1	0	(6)
3 New Entrants	7	-	-	7
4 Net Changes = (2j)+(3)	0	1	0	1
5 As of 07/01/2014	138	96	5	239

¹ Includes active members receiving monthly benefits, disabled members, and surviving spouse, but excludes Alternate Payees under QDROs

9. Summary of Statistical Information

	Measurement Date	
	7/1/2013	7/1/2014
Active Members		
Number	138	138
Expected Annual Earnings	\$ 6,770,349	\$ 6,920,873
Average Expected Earnings	\$ 49,061	\$ 50,151
Average Current Age	41.2	41.4
Average Past Service	16.9	16.9
Deferred Vesteds		
Number	5	5
Average Current Age	44.3	45.3
Average Annual Deferred Pension	\$ 13,114	\$ 13,114
Participants Receiving Pension		
Number of Retirees (including 3 disabled retirees, 1 active receiving benefits, and 2 QDRO Alternate payees)	71	72
Average Current Age	68.5	68.8
Average Annual Retiree Pension	\$ 29,305	\$ 30,229
Surviving Widows		
Number of Surviving Widows	26	26
Average Current Age	75.62	76.62
Average Annual Widow Pension	\$ 15,116	\$ 15,116
QDRO Alternate Payees (included above)		
Number of QDRO Alternate Payees	2	2
Average Current Age	41.6	42.6
Average Annual Pension	\$ 3,558	\$ 3,558

APPENDICES

A. Summary of Plan Provisions

Effective Date

June 24, 1946, as subsequently amended.

Eligibility Requirements

All regularly paid employees of the regular organized City of Greenville Fire Department are eligible to become Members and accrued benefits under the Plan.

Contributions by Participating Employees

Effective February 9, 2013 the Employee Contribution rate was increased to 5.775% .

Contributions from the City and Other Sources

On and after February 9, 2013 the City contributes 15.425% of participating payroll.

The following are also paid into the Fund:

1. Any money, real estate, personal property or other assets made available by gift, devise or bequest;
2. All forfeitures and fines imposed upon any member of the Department by way of discipline;
3. All proceeds from sales of condemned or discarded personal property and equipment in use by the Department;
4. The income from any tax levy imposed by the City Council in order to supplement or support this fund.

Service Retirement Benefits

An active or disabled Member who has attained age 55 and completed at least 25 years of service may retire with a monthly benefit equal to 50% of monthly compensation allowed to such Member as salary at the time of his retirement or disability. For each year of service in excess of 25 years, an additional 2% of monthly compensation allowed to such Member as salary at the time of his retirement or disability will be provided. In no event will more than 35 years of service be considered for the purpose of benefit determination. An adjustment of up to 6% of the percentage of benefit will be added to the benefit calculation to reflect accrued general leave time.

Disability Retirement Benefits

1. Line of Duty Disability
A Member who incurs a disability while engaged in the performance of his duty will be retired with a monthly benefit equal to 50% of monthly compensation allowed to such Member as salary at the time of his disability.
2. Disability Other Than in Line of Duty
A Member who becomes disabled other than in the line of duty after:
 - a. The completion of 10 years of service will be retired with a monthly benefit equal to one-third of monthly compensation allowed to such Member as salary at the time of his disability.
 - b. The completion of 20 years of service will be retired with a monthly benefit equal to 50% of monthly compensation allowed to such Member as salary at the time of his disability.

If a disabled Member has accrued a greater benefit as a result of completing 25 or more years of service, upon attainment of age 55 such disabled Member's benefit will be adjusted to that payable as a Service Retirement Benefit.

Summary of Plan Provisions (continued)**Death Benefits**

1. Upon the death of a retired Member, the Member's lawful surviving spouse will receive a monthly benefit equal to one-half of the benefit which the retired Member was receiving.
2. Upon the death of an active Member, the Member's lawful surviving spouse will receive a monthly benefit equal to one-half of the Member's monthly compensation allowed to such Member as salary at the time of the deceased Member's death.
3. If in the case of (1) or (2) above there is no lawful surviving spouse, the monthly benefits described above shall be paid jointly to the surviving children until any such child attains age 18.
4. Upon the death of an active or retired member a \$200 funeral benefit will be paid to the nearest relative of the deceased Member.

Withdrawal Benefits

Members have a vested interest in their accrued retirement benefits of 50% after ten years of service. For each year of service beyond ten years, a Member shall be vested an additional 10%, until upon the completion of fifteen years of service such Member becomes 100% vested in his accrued retirement benefit.

A Member's vested accrued retirement benefit will be based on earnings and actual service at date of termination. The vested accrued benefit is payable upon Normal Retirement Age, age 55 or date the member would have completed 25 years of service if later, but not later than age 65. In lieu of a monthly pension, a vested terminated Member may elect upon termination to take a refund of his contributions with 4% interest.

A Member who leaves the service of the Fire Department prior to becoming eligible for retirement benefits shall be entitled to a refund of his contributions with 4% interest.

B. Age and Service Distribution for Active Participants

Service Age Group	<1 Yr.	1-4 Yrs.	5-9 Yrs.	10-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25- 29 Yrs.	30-34 Yrs.	35-39 Yrs.	40 + Yrs.	Total
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
0-24	1	2	1	0	0	0	0	0	0	0	3
25-29	3	7	10	2	0	0	0	0	0	0	19
30-34	2	3	9	6	0	0	0	0	0	0	18
35-39	1	5	3	6	4	0	0	0	0	0	18
40-44	0	0	0	4	2	5	0	0	0	0	11
45-49	0	0	0	0	0	8	17	3	0	0	28
50-54	0	1	0	0	1	5	9	9	1	0	26
55-59	0	0	0	0	0	1	0	5	2	0	8
60-64	0	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0	0
Total	7	18	23	18	7	19	26	17	3	0	138