City of Greenville Firefighters' Pension Fund

Actuarial and GASB 68 Accounting Valuation Report as of July 1, 2015
For the Fiscal Year Ending June 30, 2016

Actuarial Valuation

Revised
October 10, 2016

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Executive Summary

	Fiscal Year Ending June 30, 2015	Fiscal Year Ending June 30, 2016
Measurement Date	July 1, 2014	July 1, 2015
Valuation Date	July 1, 2014	July 1, 2015
Expected Payroll	$ 6,920,873	$ 7,323,602
Funding Contributions during period ending on the Measurment Date*		
Employer Contribution (15.425% of Payroll)	$ 1,128,431	$ 1,163,399
Member Contributions (5.775% of payroll)	422,476	435,568
Other (per Ordinance or tax levy)	161,067	184,848
Total	$ 1,711,974	$ 1,783,815
* *As established by City Council or City Ordinances*		
GASB 68 Pension Expense	$ 633,912	$ 959,516
Total as % of Expected Payroll	9.16%	13.10%
Actuarial Liabilities, Costs and Assets		
a. Actuarial Liability (AL, EAN Method)	$ 50,553,241	$ 52,602,503
b. Actuarial / Market Value of Assets (AVA / MV)	43,778,976	44,255,512
c. Unfunded Actuarial Liability (UAL)	$ 6,774,265	$ 8,346,991
d. Funded Ratio (b./c.)	86.6%	84.1%
e. Employer Normal Cost (NC EAN Method)	$ 419,548	$ 434,712
f. Normal Cost as % of Expected Payroll	6.06%	5.94%
Census Information		
Actives	138	144
Retirees and Beneficiaries Receiving Payments	96	100
Others Entitled to Deferred Payments	5	4
Total	239	248

Review of Changes During the Prior Year

Plan Experience

During the year ended June 30, 2015, overall plan experience was less favorable than expected under the Plan's actuarial assumptions. There was both a demographic experience loss and an asset investment loss. The effect of this experience was an increase in the Plan's Net Pension Liability (i.e., an increase in the Plan's Unfunded Actuarial Liability)..

Net Pension Liability Reconciliation

	Total Pension Liability (Actuarial Liability)	Net Fiduciary Position (Assets)	Net Pension Liability
Amount at July 1, 2014	$ 50,553,241	$ 43,778,976	$ 6,774,265
Normal Cost	605,081	-	605,081
Interest Cost	3,488,747	-	3,488,747
Contributions Contribution	-	1,783,815	(1,783,815)
Expected Benefits	(2,638,163)	(2,638,163)	-
Expenses (Administrative)	-	-	-
Expected Net Investment Income	-	3,023,545	(3,023,545)
TPL (Gain)/Loss; Assets (Loss)/Gain	593,597	(1,692,661)	2,286,258
Amount at July 1, 2015	$ 52,602,503	$ 44,255,512	$ 8,346,991

Plan Changes Since the Prior Valuation

None.

Assumption Changes Since the Prior Valuation

None.

Funding Method Changes Since the Prior Valuation

None.

Funding Contributions

Funding Contributions are determined by City Council and City Ordinance (see summary of plan provisions for details.) Because funding contributions are set by statute and/ or legal authority the City does not maintain a Funding Policy under which Actuarially Determined Contributions are based.

Actuarial Certification

We have performed an actuarial valuation of the City of Greenville Firefighter's Pension Fund (the Plan) as of July 1, 2015 for the City of Greenville's Fiscal Year ending June 30, 2016. 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, 2015 and the City's Pension Expense and other actuarial information needed for the City to comply with Governmental Accounting Board Standard Number 68 (GASB No. 68) for the City's fiscal year ending June 30, 2016.

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.

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

October 10, 2016
Date

SUPPORTING EXHIBITS

1. Annual Normal Cost and Unfunded Actuarial Liability

	Measurement Date	
	July 1, 2014	July 1, 2015
1. Normal Cost		
a. Retirement Benefits	$ 334,540	$ 356,389
b. Termination Benefits	186,825	198,482
c. Death Benefits	25,570	27,111
d. Disability Benefits	58,146	62,091
e. Total	**605,081**	**644,073**
f. Employee Contributions	(185,533)	(209,361)
g. Employer Normal Cost	**$ 419,548**	**$ 434,712**
2. Administrative Expenses	-	-
3. Expected Payroll	$ 6,920,873	$7,323,602
4. Employer Normal Cost as a Percent of Expected Payroll		
a. Normal Cost (before Expenses)	6.06%	5.94%
b. Expenses	0.00%	0.00%
c. Total	6.06%	5.94%
5. Actuarial Liability		
a. Actives	$ 24,246,792	$ 25,341,455
b. Retirees and Beneficiaries in Receipt	25,748,815	26,670,406
c. Other Inactives	557,634	590,642
e. Total	**$ 50,553,241**	**$ 52,602,503**
6. Actuarial Value of Assets	**43,778,976**	**44,255,512**
7. Unfunded Actuarial Liability: (5.e. - 6.)	**6,774,265**	**8,346,991**

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

	Measurement Date	
	July 1, 2014	July 1, 2015
1. Total Pension Liability		
a. Actives	$ 24,246,792	$ 25,341,455
b. Retirees and Beneficiaries in Receipt	25,748,815	26,670,406
c. Other Inactives	557,634	590,642
d. Total	**$ 50,553,241**	**$ 52,602,503**
2. Net Fiduciary Position	**43,778,976**	**44,255,512**
3. Net Pension Liability: (1d. - 2.)	**$ 6,774,265**	**$ 8,346,991**
4. Service Cost		
a. Total Cost	$ 605,080	$ 644,073
b. Employee Portion (expected contributions)	(185,533)	(209,361)
c. Employer Service Cost	$ 419,547	$ 434,712

The following represents the sensitivity of the Total Pension Liability and the Net Pension Liability to changes in the interest rate as of July 1, 2015.

	1% Decrease 6.00%	Current Interest Rate 7.00%	1% Increase 8.00%
Total Pension Liability	59,143,938	52,602,502	47,112,231
Net Fiduciary Position	44,255,512	44,255,512	44,255,512
Net Pension Liability	14,888,426	8,346,990	2,856,719
Funded %	74.83%	84.13%	93.94%

3. Annual GASB 68 Pension Expense

	Actual FYE 2016	*Estimated FYE 2017*
Measurement Period	July 1, 2014 - July 1, 2015	*July 1, 2015 - July 1, 2016*
Measurement Date	July 1,2015	*July 1,2016*
Valuation Date	July 1, 2015	*July 1, 2016*
1 **Employer Service Cost**	**$ 419,548**	***$ 434,712***
2 Interest Cost		
a. Total Pension Liability at Beginning of Period	50,553,241	*52,602,503*
b. Total Service Cost	605,081	*644,073*
c. (Expected Benefit Payments for Year)	(2,638,163)	*(2,792,756)*
d. Average Total Pension Liability: (a.+b.+ c./2)	49,839,241	*51,850,198*
e. Discount Rate	7.00%	*7.00%*
f. Interest Cost: (d. x e.)	**3,488,747**	***3,629,514***
3 Projected Earnings on Pension Plan Investments		
a. Net Fiduciary Position at Beginning of Year	43,778,976	*44,255,512*
b. Expected Employer Contribution for Year	1,067,545	*1,129,666*
c. Expected Employee Contributions for the Year	399,680	*422,938*
d. (Benefit Payments for Year)	(2,638,163)	*(2,792,756)*
e. (Expected Administrative Expenses for Year)	-	-
f. Average Net Fiduciary Position for Year: (a.+ (b.+c.+d.+e.)/2)	43,193,507	*43,635,436*
g. Expected Long-term Rate of Return	7.00%	*7.00%*
h. Expected Return: (f. x g.)	**3,023,545**	***3,054,481***
4 Recognition of Differences between Projected and Actual Earnings on Plan Investments	(193,692)	*(193,692)*
5 Recognition of Differences between Expected and Actual Experience	268,458	*268,458*
6 Recognition of Changes in Actuarial Assumptions	-	
7 **Pension Expense:** (1+2f.-3h.+4+5+6)	**$ 959,516**	***$ 1,084,511***

[1] *Amount to be dermined based on measurment at 7/1/2016 are not estimated in this amount*

4. Balance Sheet Impact

Balance Sheet Impact		
Fiscal Year Ending	***2015***	***2016***
Net Pension Liability	**6,774,265**	**8,346,991**
Deferred Outflows of Resources		
Net difference between projected and actual earnings on pension plan investments	-	-
Difference between expected and actual experience	847,627	1,172,766 pg 78
Changes of assumptions	-	-
Contributions after Measurement Date but before beginning of next fiscal year	1,163,399	1,169,177 pg 78
Total	**2,011,026**	**2,341,943**
Deferred Inflows of Resources		
Net difference between projected and actual earnings on pension plan investments	2,128,898	242,546 pg 78
Difference between expected and actual experience	-	-
Changes of assumptions	-	-
Total	**2,128,898**	**242,546**
Net Balance Sheet Impact	**6,892,137**	**6,247,594**

5. Adjustments to Pension Expense and Schedule of Deferred Outflows and Inflows

Determined for Fiscal Year End	Initial Amount	Initial Period	Amount Recognized through FYE 2016	Deferred Outflows at FYE 2016	Deferred Inflows at FYE 2016	Amount to be Recogized in Expense for Fiscal Year Ending 2015	2016	2017	2018	2019	2020	2021
Difference between Expected and Actual Return on Plan assets												
2015	(2,661,122)	5	(1,064,448)		1,596,674	(532,224)	(532,224)	(532,224)	(532,224)	(532,226)	-	-
2016	1,692,661	5	338,532	1,354,128		-	338,532	338,532	338,532	338,532	338,532	-
2017	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-
	Sub Total FYE 2016		(725,916)	1,354,128	1,596,674	(532,224)	(193,692)	(193,692)	(193,692)	(193,694)	338,532	-
Difference between Expected and Actual Experience												
2015	1,017,152	6	339,050	678,102		169,525	169,525	169,525	169,525	169,525	169,527	-
2016	593,597	6	98,933	494,664		-	98,933	98,933	98,933	98,933	98,933	98,932
2017	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-
	Sub Total FYE 2016		437,983	1,172,766	-	169,525	268,458	268,458	268,458	268,458	268,460	98,932
Difference from changes in Actuarial Assumptions												
2015	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-		-		-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-
	Sub Total FYE 2016		-	-	-	-	-	-	-	-	-	-
			Amount Recognized through FYE 2016	Deferred Outflows at FYE 2016	Deferred Inflows at FYE 2016	Amount to be Recogized in Expense for Fiscal Year Ending 2015	2016	2017	2018	2019	2020	2021
	Total FYE 2016		(287,933)	2,526,894	1,596,674	(362,699)	74,766	74,766	74,766	74,764	606,992	98,932

930,220

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6. 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.

As determined by the City Council, under the current the funding policy the Plan sponsor and participating employees contribute to the Plan 15.425% and 5.775% of participating employees earnings, respectively. 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 City Council ; see summary of Plan provisions for contribution rates in effect at July 1, 2015.

7. 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, 2014 and July 1, 2015
Expected Long term Rate of Return on Assets / Discount Rate: (net of investment related expenses):	7.0%
Future Municipal Bond Rate:	Not Applicable
Inflation:	3.75%
Compensation Increases (inclusive of Inflation):	4.0% annually
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, 2014 and July 1, 2015
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

8. Statement of Assets

Investment Category	June 30, 2015 Market Value	Percent of Assets
Cash/Cash Equivalents	**$ 6,800**	**0.02%**
Net Accounts Receivable	**130,831**	**0.30%**
Investments Held by Agent	**44,117,881**	**99.68%**
Total Fund	**$ 44,255,512**	**100.00%**
Contributions before End of Fiscal Year	0	
Net Fiduciary Position	**$ 44,255,512**	

Reconcilation of Assets

July 1, 2014		$ 43,778,976
Contributions		
Employer	$ 1,163,399	
Employee	435,568	
Other	184,848	
Total		1,783,815
Benefits Paid		(2,641,318)
Insurance Benefits		(10,785)
Expenses Paid (Investment)		(384,967)
Net Investment Return		1,729,791
July 1, 2015		$ 44,255,512

Historical Rates of Return (Dollar Weighted)

Year Ending 6/30/	Return on Market Value
2015	3.1%
2014	13.9%
2013	9.9%
2012	2.5%
2011	18.4%
2010	10.9%

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Rounding differences

9. Changes in Participant Group

		Active Participants	Inactive Participants Receiving Benefits [1]	Inactive Participants Entitled to Future Benefits	Total
1	**As of 07/01/2014**	**138**	96	**5**	**239**
2	Change in Status				
	a) Retirement	(4)	4	-	-
	b) Death	-	-	-	-
	c) Disabled	-	-	-	-
	d) Non-Vested Terminations	(7)	-	-	(7)
	e) Vested Termination	-	-	0	-
	f) Vested Termination commencing payments	-	-	-	-
	g) Lump Sum			(1)	(1)
	h) Retuned to Active Service	-	-	-	-
	i) Fully paid out	-	-	-	-
	j) Net	(11)	4	(1)	(8)
3	New Entrants	17	-	-	17
4	Net Changes = (2j)+(3)	6	4	(1)	9
5	**As of 07/01/2015**	**144**	**100**	**4**	**248**

[1] Includes Members in Service receiving Benefits, Disabled Members, Surviving Widows, excludes Alternate Payees under QDROs

10. Summary of Statistical Information

	Measurement Date 7/1/2014	Measurement Date 7/1/2015
Active Members		
Number	138	144
Expected Annual Earnings	$ 6,920,873	$ 7,323,602
Average Expected Earnings	$ 50,151	$ 50,858
Average Current Age	41.4	40.6
Average Past Service	16.9	16.0
Deferred Vesteds		
Number	5	4
Average Current Age	45.3	49.0
Average Monthly Deferred Pension	$ 1,093	$ 1,319
Participants Receiving Pension		
Number of Retirees (including disables, working and receiving, and QDRO Alternate payees)	72	74
Average Current Age	68.8	68.5
Average Monthly Retiree Pension	$ 2,519	$ 2,534
Number of Surviving Widows	26	29
Average Current Age	76.6	77.9
Average Monthly Widow Pension	$ 1,260	$ 1,220
QDRO Alternate Payees, included in retirees above	2	3
Average Current Age	42.6	48.0
AverageMonthly Pension	$ 682	$ 808

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APPENDICES

A. Summary of Plan Provisions

Effective Date

September 19, 1933, 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 5 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	<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
Age Group	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
0-24	8	2	0	0	0	0	0	0	0	0	10
25-29	5	7	10	0	0	0	0	0	0	0	22
30-34	3	3	2	11	0	0	0	0	0	0	19
35-39	1	4	7	5	3	0	0	0	0	0	20
40-44	0	0	0	4	5	4	0	0	0	0	13
45-49	0	0	0	0	0	7	15	0	0	0	22
50-54	0	1	0	0	1	3	11	11	2	0	29
55-59	0	0	0	0	0	1	0	6	2	0	9
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	**17**	**17**	**19**	**20**	**9**	**15**	**26**	**17**	**4**	0	**144**