



February 4, 2015

Mr. Thel Whitley  
Resource Centers, LLC  
PO Box 152665  
Cape Coral, Florida 33915

**Re: City of Marco Island Firefighters Pension Plan  
GASB No. 67 Disclosure Information**

Dear Thel:

As requested, we have prepared the actuarial disclosure information required under Governmental Accounting Standards Board (GASB) Statement Number 67 for the fiscal year ending September 30, 2014. Enclosed are the following exhibits:

- Calculation of the single discount rate (for auditor demonstrations) based on projections of benefit payments, expected contributions and investment returns
- Statement of changes in Net Pension Liability and Ratios, using the single discount rate as determined above
- Schedule of Net Pension Liability
- Schedule of Contributions
- Notes to Schedule of Contributions
- Sensitivity analysis

Please note that our calculations reflect an additional receivable City contribution of \$7,619 as of September 30, 2014 which was not reflected on the draft financial statements. Please refer to our February 4, 2015 e-mail for details regarding this additional receivable amount.

The actuarial valuation of the liabilities has been determined as of the beginning of the year, October 1, 2013, and "rolled forward" to the measurement date, September 30, 2014. Using the beginning of the year valuation of liabilities allows for more timely reporting at the end of the year. If significant changes occur during the year, such as benefit changes or changes in assumptions or methods, these may need to be reflected in the process.

The enclosed exhibits were based upon draft financial information as of September 30, 2014, which was furnished by the Plan Administrator. If any of this information changes during the auditing process, then these exhibits will need to be revised.

Please note that there are other items not listed above that will be required in the in the Plan's financial statements and/or the City's Comprehensive Annual Financial Report (CAFR) to fully comply with GASB No. 67 standards. This additional information will need to be provided by the Plans' investment consultants, accountants or other financial statement preparers.

## Required Disclosures

This report was prepared at the request of the Board and is intended for use by the Retirement System and those designated or approved by them. This report may be provided to parties other than the Retirement System only in its entirety and only with their permission. This report should not be relied on for any purpose other than the purpose described above.

The calculations in this report are based on financial information as of September 30, 2014 as well as information furnished by the Plan Administrator for the October 1, 2013 Actuarial Valuation concerning plan provisions, active members, terminated members, retirees and beneficiaries. We reviewed this information for internal and year-to-year consistency, but did not otherwise audit the data. We are not responsible for the accuracy or completeness of the information provided by the Plan Administrator.

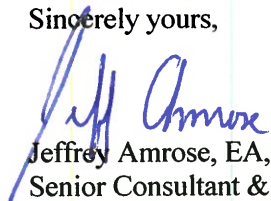
The calculations are based upon assumptions regarding future events, which may or may not materialize. They are also based on the assumptions, methods, and plan provisions outlined in this report. Future actuarial measurements may differ significantly from the current measurements presented in this report 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; 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. If you have reason to believe that the assumptions that were used are unreasonable, that the plan provisions are incorrectly described, that important plan provisions relevant to this proposal are not described, or that conditions have changed since the calculations were made, you should contact the author of the report prior to relying on information in the report.


Jeffrey Amrose and Trisha Amrose are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. The undersigned actuaries are independent of the plan sponsor.

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 Plan as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, and with the Actuarial Standards of Practice issued by the Actuarial Standards Board and with applicable statutes.

We welcome your questions and comments.

Sincerely yours,

  
Jeffrey Amrose, EA, MAAA  
Senior Consultant & Actuary

  
Trisha Amrose, EA, MAAA  
Consultant & Actuary

JA/ta

Enclosures

**SCHEDULE OF CHANGES IN THE EMPLOYER'S  
NET PENSION LIABILITY AND RELATED RATIOS  
GASB Statement No. 67**

Fiscal year ending September 30,	<u>2014</u>
<b>Total pension liability</b>	
Service Cost	\$ 715,385
Interest	775,313
Benefit Changes	-
Difference between actual & expected experience	(31,691)
Assumption Changes	-
Benefit Payments	(23,556)
Refunds	-
Other (Increase in Share Plan Balance)	434,351
<b>Net Change in Total Pension Liability</b>	<u>1,869,802</u>
<b>Total Pension Liability - Beginning</b>	<u>10,155,126</u>
<b>Total Pension Liability - Ending (a)</b>	<u>\$ 12,024,928</u>
<b>Plan Fiduciary Net Position</b>	
Contributions - Employer	\$ 722,252
Contributions - Non-Employer Contributing Entity	507,798
Contributions - Member	17,499
Net Investment Income	615,399
Benefit Payments	(23,556)
Refunds	-
Administrative Expense	(34,505)
Other	-
<b>Net Change in Plan Fiduciary Net Position</b>	<u>1,804,887</u>
<b>Plan Fiduciary Net Position - Beginning</b>	<u>9,281,733</u>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<u>\$ 11,086,620</u>
<b>Net Pension Liability - Ending (a) - (b)</b>	938,308
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	92.20 %
<b>Covered Employee Payroll</b>	\$ 1,749,863 *
<b>Net Pension Liability as a Percentage of Covered Employee Payroll</b>	53.62 %

\* Actual total covered payroll for the fiscal year ending September 30, 2014.

**SCHEDULE OF THE EMPLOYER'S NET PENSION LIABILITY**  
**GASB Statement No. 67**

<u>FY Ending September 30,</u>	<u>Total Pension Liability</u>	<u>Plan Net Position</u>	<u>Net Pension Liability</u>	<u>Plan Net Position as a % of Total Pension Liability</u>	<u>Covered Payroll</u>	<u>Net Pension Liability as a % of Covered Payroll</u>
2014	\$ 12,024,928	\$ 11,086,620	\$ 938,308	92.20%	\$1,749,863 *	53.62%

\* Actual total covered payroll for the fiscal year ending September 30, 2014.

**SCHEDULE OF CONTRIBUTIONS**  
**GASB Statement No. 67**

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 796,188	\$ 796,188	\$ -	\$ 1,749,863 *	45.50%

\* Actual total covered payroll for the fiscal year ending September 30, 2014.

**NOTES TO SCHEDULE OF CONTRIBUTIONS**  
**GASB Statement No. 67**

**Valuation Date:** October 1, 2013  
Notes Actuarially determined contribution rates are calculated as of October 1, which is two year(s) prior to the end of the fiscal year in which contributions are reported.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Closed
Remaining Amortization Period	30 years
Asset Valuation Method	Market Value
Inflation	3.0%
Salary Increases	7.5% to 13.0% based on service, including inflation
Investment Rate of Return	7.0%
Retirement Age	100% when first eligible for normal retirement; 5% for each year of early retirement eligibility
Mortality	RP-2000 Combined Healthy Participant Mortality Table for males and females with mortality improvement projected to all future years after 2000 using Scale BB

**Other Information:**  
Notes See Discussion of Valuation Results in the October 1, 2013 Actuarial Valuation Report

**SINGLE DISCOUNT RATE  
GASB Statement No. 67**

A single discount rate of 7.00% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.00%. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the total actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments (7.00%) was applied to all periods of projected benefit payments to determine the total pension liability.

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 7.00%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

**Sensitivity of the Net Pension Liability to the Single Discount Rate Assumption**

1% Decrease 6.00%	Current Single Discount Rate Assumption 7.00%	1% Increase 8.00%
\$ 2,348,794	\$ 938,308	\$ (182,530)

**GASB 67 – Projection of Contributions**  
**Single Discount Rate Determination: 50-Year**

Year	Payroll for Current Employees	Contributions from Current Employees	Service Cost and Expense Contributions	UAL Contributions	Total Contributions
	(a)	(b)	(c)	(d)	(e)=(b)+(c)+(d)
0	\$ -				
1	1,714,860	\$ 17,149	\$ 754,188	\$ 66,616	\$ 837,952
2	1,791,926	17,919	788,385	66,612	872,916
3	1,873,744	18,737	824,401	66,612	909,750
4	1,958,399	19,584	861,636	66,612	947,832
5	1,978,374	19,784	871,155	66,612	957,550
6	2,075,027	20,750	913,945	66,612	1,001,307
7	2,173,537	21,735	957,352	66,612	1,045,699
8	2,269,123	22,691	999,561	66,612	1,088,864
9	2,281,338	22,813	1,005,069	66,612	1,094,495
10	2,223,216	22,232	979,356	66,612	1,068,200
11	2,300,341	23,003	1,013,311	66,612	1,102,926
12	2,283,822	22,838	1,005,963	66,612	1,095,413
13	2,178,391	21,784	958,265	66,612	1,046,661
14	2,176,167	21,762	956,958	88,136	1,066,856
15	2,121,283	21,213	934,878	83,466	1,039,557
16	1,805,543	18,055	792,159	83,466	893,681
17	1,680,248	16,802	736,268	83,466	836,537
18	1,722,154	17,222	754,482	86,437	858,141
19	1,639,264	16,393	718,026	86,437	820,856
20	1,269,381	12,694	556,770	71,225	640,689
21	871,799	8,718	379,891	71,225	459,834
22	489,767	4,898	211,162	75,961	292,021
23	372,624	3,726	158,982	75,961	238,669
24	268,358	2,684	114,446	79,717	196,846
25	270,106	2,701	115,182	80,484	198,367
26	115,957	1,160	50,973	12,222	64,354
27	-	-	-	31,278	31,278
28	-	-	-	39,934	39,934
29	-	-	-	28,442	28,442
30	-	-	-	19,444	19,444
31	-	-	-	-	-
32	-	-	-	-	-
33	-	-	-	-	-
34	-	-	-	-	-
35	-	-	-	-	-
36	-	-	-	-	-
37	-	-	-	-	-
38	-	-	-	-	-
39	-	-	-	-	-
40	-	-	-	-	-
41	-	-	-	-	-
42	-	-	-	-	-
43	-	-	-	-	-
44	-	-	-	-	-
45	-	-	-	-	-
46	-	-	-	-	-
47	-	-	-	-	-
48	-	-	-	-	-
49	-	-	-	-	-
50	-	-	-	-	-



## GASB 67 Single Discount Rate Determination: 100-Year Projection of Cash Flows

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.00%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 5,053,878	\$ 837,952	\$ 31,166	\$ 31,397	\$ 380,451	\$ 6,209,718
2	6,209,718	872,916	35,594	32,808	462,362	7,476,593
3	7,476,593	909,750	42,095	34,306	552,035	8,861,978
4	8,861,978	947,832	83,226	35,857	648,854	10,339,581
5	10,339,581	957,550	90,321	36,222	752,364	11,922,952
6	11,922,952	1,001,307	99,625	37,992	864,325	13,650,966
7	13,650,966	1,045,699	113,139	39,796	986,286	15,530,016
8	15,530,016	1,088,864	168,975	41,545	1,117,323	17,525,684
9	17,525,684	1,094,495	286,913	41,769	1,253,148	19,544,644
10	19,544,644	1,068,200	316,542	40,705	1,392,588	21,648,184
11	21,648,184	1,102,926	395,561	42,117	1,538,263	23,851,695
12	23,851,695	1,095,413	516,263	41,815	1,688,107	26,077,138
13	26,077,138	1,046,661	578,105	39,885	1,840,149	28,345,958
14	28,345,958	1,066,856	692,230	39,843	1,995,736	30,676,477
15	30,676,477	1,039,557	931,684	38,839	2,149,729	32,895,240
16	32,895,240	893,681	1,106,454	33,058	2,294,208	34,943,618
17	34,943,618	836,537	1,167,968	30,763	2,433,591	37,015,015
18	37,015,015	858,141	1,306,809	31,531	2,574,528	39,109,344
19	39,109,344	820,856	1,609,268	30,013	2,709,494	41,000,413
20	41,000,413	640,689	1,954,985	23,241	2,824,007	42,486,882
21	42,486,882	459,834	2,300,332	15,962	2,910,205	43,540,627
22	43,540,627	292,021	2,455,676	8,967	2,973,088	44,341,093
23	44,341,093	238,669	2,609,014	6,822	3,022,083	44,986,009
24	44,986,009	196,846	2,680,560	4,913	3,063,392	45,560,774
25	45,560,774	198,367	2,845,484	4,946	3,098,002	46,006,714
26	46,006,714	64,354	2,990,839	2,123	3,119,702	46,197,809
27	46,197,809	31,278	3,064,119	-	3,129,493	46,294,462
28	46,294,462	39,934	3,130,324	-	3,134,278	46,338,351
29	46,338,351	28,442	3,182,147	-	3,135,172	46,319,818
30	46,319,818	19,444	3,232,627	-	3,131,828	46,238,463
31	46,238,463	-	3,284,295	-	3,123,686	46,077,854
32	46,077,854	-	3,343,851	-	3,110,394	45,844,397
33	45,844,397	-	3,402,977	-	3,092,018	45,533,438
34	45,533,438	-	3,462,355	-	3,068,208	45,139,291
35	45,139,291	-	3,511,951	-	3,038,911	44,666,252
36	44,666,252	-	3,558,418	-	3,004,199	44,112,033
37	44,112,033	-	3,606,557	-	2,963,748	43,469,223
38	43,469,223	-	3,650,149	-	2,917,251	42,736,325
39	42,736,325	-	3,688,650	-	2,864,624	41,912,299
40	41,912,299	-	3,721,402	-	2,805,815	40,996,712
41	40,996,712	-	3,747,684	-	2,740,819	39,989,847
42	39,989,847	-	3,766,834	-	2,669,680	38,892,693
43	38,892,693	-	3,778,052	-	2,592,493	37,707,134
44	37,707,134	-	3,780,366	-	2,509,424	36,436,193
45	36,436,193	-	3,772,966	-	2,420,713	35,083,940
46	35,083,940	-	3,755,097	-	2,326,670	33,655,514
47	33,655,514	-	3,725,352	-	2,227,704	32,157,865
48	32,157,865	-	3,682,288	-	2,124,350	30,599,928
49	30,599,928	-	3,625,472	-	2,017,250	28,991,705
50	28,991,705	-	3,554,747	-	1,907,107	27,344,065

**GASB 67 Single Discount Rate Determination: 100-Year Projection of Cash Flows (cont'd)**

51	27,344,065	-	3,470,228	-	1,794,681	25,668,517
52	25,668,517	-	3,371,932	-	1,680,775	23,977,360
53	23,977,360	-	3,259,876	-	1,566,249	22,283,733
54	22,283,733	-	3,134,616	-	1,452,005	20,601,122
55	20,601,122	-	2,997,123	-	1,338,953	18,942,953
56	18,942,953	-	2,849,329	-	1,227,967	17,321,590
57	17,321,590	-	2,693,710	-	1,119,826	15,747,707
58	15,747,707	-	2,534,064	-	1,015,147	14,228,790
59	14,228,790	-	2,372,386	-	914,386	12,770,790
60	12,770,790	-	2,209,356	-	817,936	11,379,370
61	11,379,370	-	2,045,593	-	726,171	10,059,949
62	10,059,949	-	1,881,613	-	639,454	8,817,789
63	8,817,789	-	1,719,379	-	558,085	7,656,494
64	7,656,494	-	1,559,816	-	482,284	6,578,963
65	6,578,963	-	1,404,337	-	412,207	5,586,833
66	5,586,833	-	1,252,969	-	347,966	4,681,830
67	4,681,830	-	1,105,374	-	289,694	3,866,151
68	3,866,151	-	962,074	-	237,527	3,141,604
69	3,141,604	-	823,497	-	191,577	2,509,685
70	2,509,685	-	691,842	-	151,873	1,969,715
71	1,969,715	-	569,766	-	118,276	1,518,225
72	1,518,225	-	460,980	-	90,414	1,147,660
73	1,147,660	-	365,944	-	67,745	849,461
74	849,461	-	284,022	-	49,690	615,129
75	615,129	-	215,173	-	35,655	435,611
76	435,611	-	158,786	-	25,029	301,854
77	301,854	-	114,457	-	17,192	204,588
78	204,588	-	80,143	-	11,564	136,009
79	136,009	-	54,848	-	7,633	88,794
80	88,794	-	36,514	-	4,959	57,239
81	57,239	-	24,036	-	3,180	36,384
82	36,384	-	15,499	-	2,014	22,898
83	22,898	-	9,837	-	1,264	14,325
84	14,325	-	6,083	-	793	9,036
85	9,036	-	3,753	-	503	5,786
86	5,786	-	2,316	-	325	3,795
87	3,795	-	1,424	-	217	2,588
88	2,588	-	880	-	151	1,859
89	1,859	-	544	-	111	1,427
90	1,427	-	336	-	88	1,179
91	1,179	-	207	-	75	1,047
92	1,047	-	125	-	69	991
93	991	-	69	-	67	989
94	989	-	28	-	68	1,029
95	1,029	-	17	-	71	1,083
96	1,083	-	11	-	75	1,147
97	1,147	-	7	-	80	1,221
98	1,221	-	-	-	85	1,306
99	1,306	-	-	-	91	1,398
100	1,398	-	-	-	98	1,496

**GASB 67 Single Discount Rate Determination:  
100-Year Projection to Determine Cross-over Date**

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^(a)-.5)	(g)=(e)*vf^(a)-.5)	(h)=(c)/(1+sdr)^(a)-.5)
1	\$ 5,053,878	\$ 31,166	\$ 31,166	\$ -	\$ 30,129	\$ -	\$ 30,129
2	6,209,718	35,594	35,594	-	32,159	-	32,159
3	7,476,593	42,095	42,095	-	35,544	-	35,544
4	8,861,978	83,226	83,226	-	65,678	-	65,678
5	10,339,581	90,321	90,321	-	66,614	-	66,614
6	11,922,952	99,625	99,625	-	68,669	-	68,669
7	13,650,966	113,139	113,139	-	72,882	-	72,882
8	15,530,016	168,975	168,975	-	101,729	-	101,729
9	17,525,684	286,913	286,913	-	161,431	-	161,431
10	19,544,644	316,542	316,542	-	166,451	-	166,451
11	21,648,184	395,561	395,561	-	194,394	-	194,394
12	23,851,695	516,263	516,263	-	237,114	-	237,114
13	26,077,138	578,105	578,105	-	248,147	-	248,147
14	28,345,958	692,230	692,230	-	277,696	-	277,696
15	30,676,477	931,684	931,684	-	349,304	-	349,304
16	32,895,240	1,106,454	1,106,454	-	387,690	-	387,690
17	34,943,618	1,167,968	1,167,968	-	382,471	-	382,471
18	37,015,015	1,306,809	1,306,809	-	399,941	-	399,941
19	39,109,344	1,609,268	1,609,268	-	460,287	-	460,287
20	41,000,413	1,954,985	1,954,985	-	522,588	-	522,588
21	42,486,882	2,300,332	2,300,332	-	574,676	-	574,676
22	43,540,627	2,455,676	2,455,676	-	573,350	-	573,350
23	44,341,093	2,609,014	2,609,014	-	569,300	-	569,300
24	44,986,009	2,680,560	2,680,560	-	546,647	-	546,647
25	45,560,774	2,845,484	2,845,484	-	542,317	-	542,317
26	46,006,714	2,990,839	2,990,839	-	532,729	-	532,729
27	46,197,809	3,064,119	3,064,119	-	510,077	-	510,077
28	46,294,462	3,130,324	3,130,324	-	487,007	-	487,007
29	46,338,351	3,182,147	3,182,147	-	462,682	-	462,682
30	46,319,818	3,232,627	3,232,627	-	439,273	-	439,273
31	46,238,463	3,284,295	3,284,295	-	417,097	-	417,097
32	46,077,854	3,343,851	3,343,851	-	396,879	-	396,879
33	45,844,397	3,402,977	3,402,977	-	377,473	-	377,473
34	45,533,438	3,462,355	3,462,355	-	358,934	-	358,934
35	45,139,291	3,511,951	3,511,951	-	340,258	-	340,258
36	44,666,252	3,558,418	3,558,418	-	322,205	-	322,205
37	44,112,033	3,606,557	3,606,557	-	305,200	-	305,200
38	43,469,223	3,650,149	3,650,149	-	288,681	-	288,681
39	42,736,325	3,688,650	3,688,650	-	272,642	-	272,642
40	41,912,299	3,721,402	3,721,402	-	257,068	-	257,068
41	40,996,712	3,747,684	3,747,684	-	241,947	-	241,947
42	39,989,847	3,766,834	3,766,834	-	227,274	-	227,274
43	38,892,693	3,778,052	3,778,052	-	213,038	-	213,038
44	37,707,134	3,780,366	3,780,366	-	199,223	-	199,223
45	36,436,193	3,772,966	3,772,966	-	185,825	-	185,825
46	35,083,940	3,755,097	3,755,097	-	172,846	-	172,846
47	33,655,514	3,725,352	3,725,352	-	160,259	-	160,259
48	32,157,865	3,682,288	3,682,288	-	148,043	-	148,043
49	30,599,928	3,625,472	3,625,472	-	136,223	-	136,223
50	28,991,705	3,554,747	3,554,747	-	124,828	-	124,828

**GASB 67 Single Discount Rate Determination:  
100-Year Projection to Determine Cross-over Date (cont'd)**

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^(a)-.5	(g)=(e)*vf^(a)-.5	(h)=(c)/(1+sdr)^(a)-.5
51	\$ 27,344,065	\$ 3,470,228	\$ 3,470,228	\$ -	\$ 113,888	\$ -	\$ 113,888
52	25,668,517	3,371,932	3,371,932	-	103,422	-	103,422
53	23,977,360	3,259,876	3,259,876	-	93,444	-	93,444
54	22,283,733	3,134,616	3,134,616	-	83,975	-	83,975
55	20,601,122	2,997,123	2,997,123	-	75,039	-	75,039
56	18,942,953	2,849,329	2,849,329	-	66,672	-	66,672
57	17,321,590	2,693,710	2,693,710	-	58,907	-	58,907
58	15,747,707	2,534,064	2,534,064	-	51,791	-	51,791
59	14,228,790	2,372,386	2,372,386	-	45,314	-	45,314
60	12,770,790	2,209,356	2,209,356	-	39,439	-	39,439
61	11,379,370	2,045,593	2,045,593	-	34,127	-	34,127
62	10,059,949	1,881,613	1,881,613	-	29,338	-	29,338
63	8,817,789	1,719,379	1,719,379	-	25,054	-	25,054
64	7,656,494	1,559,816	1,559,816	-	21,242	-	21,242
65	6,578,963	1,404,337	1,404,337	-	17,874	-	17,874
66	5,586,833	1,252,969	1,252,969	-	14,904	-	14,904
67	4,681,830	1,105,374	1,105,374	-	12,288	-	12,288
68	3,866,151	962,074	962,074	-	9,995	-	9,995
69	3,141,604	823,497	823,497	-	7,996	-	7,996
70	2,509,685	691,842	691,842	-	6,278	-	6,278
71	1,969,715	569,766	569,766	-	4,832	-	4,832
72	1,518,225	460,980	460,980	-	3,654	-	3,654
73	1,147,660	365,944	365,944	-	2,711	-	2,711
74	849,461	284,022	284,022	-	1,966	-	1,966
75	615,129	215,173	215,173	-	1,392	-	1,392
76	435,611	158,786	158,786	-	960	-	960
77	301,854	114,457	114,457	-	647	-	647
78	204,588	80,143	80,143	-	423	-	423
79	136,009	54,848	54,848	-	271	-	271
80	88,794	36,514	36,514	-	168	-	168
81	57,239	24,036	24,036	-	104	-	104
82	36,384	15,499	15,499	-	62	-	62
83	22,898	9,837	9,837	-	37	-	37
84	14,325	6,083	6,083	-	21	-	21
85	9,036	3,753	3,753	-	12	-	12
86	5,786	2,316	2,316	-	7	-	7
87	3,795	1,424	1,424	-	4	-	4
88	2,588	880	880	-	2	-	2
89	1,859	544	544	-	1	-	1
90	1,427	336	336	-	1	-	1
91	1,179	207	207	-	0	-	0
92	1,047	125	125	-	0	-	0
93	991	69	69	-	0	-	0
94	989	28	28	-	0	-	0
95	1,029	17	17	-	0	-	0
96	1,083	11	11	-	0	-	0
97	1,147	7	7	-	0	-	0
98	1,221	-	-	-	-	-	-
99	1,306	-	-	-	-	-	-
100	1,398	-	-	-	-	-	-
<b>Totals</b>					\$ 15,573,189	\$ -	\$ 15,573,189

