

GEORGIA LEGISLATIVE RETIREMENT SYSTEM

REPORT OF THE ACTUARY

ON THE VALUATION

PREPARED AS OF JUNE 30, 2002



200 Galleria Parkway, N.W., Suite 1900
Atlanta, Georgia 30339-5945

June 4, 2003

Board of Trustees
Legislative Retirement System of Georgia
Two Northside 75, Suite 300
Atlanta, GA 30318

Attention: Ms. Cecelia Corbin Hunter, Executive Director

Members of the Board:

Section 47-6-22 of the law governing the operation of the Georgia Legislative Retirement System provides that the actuary shall make periodic valuations of the contingent assets and liabilities of the Retirement System on the basis of regular interest and the tables last adopted by the Board of Trustees. We have submitted the report giving the results of the valuation of the System prepared as of June 30, 2002. The report indicates that no annual employer contributions for the fiscal year ending June 30, 2004 are required to support the benefits of the System. In preparing the valuation, the actuary relied on data provided by the System. While not verifying data at the source, the actuary performed tests for consistency and reasonableness. Our firm, as actuary, is responsible for all of the actuarial trend data in the financial section of the annual report and the supporting schedules in the actuarial section of the annual report.

In our opinion the valuation is complete and accurate, and the methodology and assumptions used are reasonable as a basis for the valuation. The valuation takes into account all amendments to the System enacted through the 2002 session of the General Assembly.

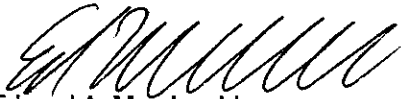
The System is funded on an actuarial reserve basis. The actuarial assumptions recommended by the actuary and adopted by the Board are in the aggregate reasonably related to the experience under the System and to reasonable expectations of anticipated experience under the System. The assumptions and methods used for funding purposes meet the parameters set for the disclosures presented in the financial section by Governmental Accounting Standards Board (GASB) Statement Nos. 25 and 27. The funding objective of the plan is that contribution rates over time will remain level as a dollar per active member. The valuation method used is the unit credit cost method. The normal contribution rate to cover current cost has been determined as a dollar per active member. Gains and losses are reflected in the unfunded accrued liability which is negative and being amortized as a level dollar per active member.

The valuation has been prepared in accordance with the parameters set forth in Statement Nos. 25 and 27 of the Governmental Accounting Standards Board. The annual required contribution (ARC) of the employer under GASB for the fiscal year ending June 30, 2004 is \$0. The System continues to have a negative Net Pension Obligation (NPO) because more than the annual required contribution under GASB 25/27 was made for the fiscal years ending June 30, 1998, June 30, 1999, June 30, 2000, June 30, 2001 and June 30, 2002.

The Retirement System is being funded in conformity with the minimum funding standard set forth in Code Section 47-20-10 of the Public Retirement Systems Standards Law. In our opinion the System is operating on an actuarially sound basis. Assuming that contributions to the System are made by the employer from year to year in the future at the rates recommended on the basis of the successive actuarial valuations, the continued sufficiency of the retirement fund to provide the benefits called for under the System may be safely anticipated.

This is to certify that the independent consulting actuary is a member of the American Academy of Actuaries and has experience in performing valuations for public retirement systems, that the valuation was prepared in accordance with principles of practice prescribed by the Actuarial Standards Board, and that the actuarial calculations were performed by qualified actuaries in accordance with accepted actuarial procedures, based on the current provisions of the retirement system and on actuarial assumptions that are internally consistent and reasonably based on the actual experience of the System.

Sincerely,

A handwritten signature in black ink, appearing to read 'E. Macdonald', written in a cursive style.

Edward A. Macdonald
Principal, Consulting Actuary

EAM:sr

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**GEORGIA LEGISLATIVE RETIREMENT SYSTEM
REPORT OF THE ACTUARY ON THE VALUATION
PREPARED AS OF JUNE 30, 2002**

Section I - Summary of the Principal Results

1. For convenience of reference, the principal results of the current and preceding valuations are summarized below.

Valuation Date	June 30, 2002	June 30, 2001
Number of active members	209	212
Retired members and beneficiaries:		
Number	192	192
Annual allowances	\$ 1,240,266	\$ 1,108,552
Assets:		
Market Value	\$ 25,467,000	\$ 27,777,000
Actuarial Value	26,637,000	26,034,000
Unfunded actuarial accrued liability	\$ (4,858,127)	\$ (4,423,819)
Amortization period	N/A*	N/A*
For Fiscal Year Ending	June 30, 2004	June 30, 2003
Employer contribution rate per active member:		
Normal	\$ 502.06	\$ 429.86
Accrued Liability	(502.06)	(429.86)
Total	\$ 0.00	\$ 0.00
Annual required employer contributions (ARC):		
Normal	\$ 104,930	\$ 91,130
Accrued Liability	(104,930)	(91,130)
Total	\$ 0	\$ 0

* If the annual required employer contribution (ARC) is based on 40 year amortization of the unfunded accrued liability, the ARC is less than \$0, which is not allowed under GASB 25/27. Therefore, the accrued liability contribution has been set such that the total ARC equals \$0.

2. The valuation takes into account the effect of amendments to the System enacted through the 2002 session of the General Assembly. There have been no changes since the previous valuation. The major benefit and contribution provisions of the System as reflected in the valuation are summarized in Schedule F.
3. Schedule D of this report outlines the full set of actuarial assumptions and methods used. There have been no changes since the previous valuation.

4. The unit credit actuarial cost method was used to prepare the valuation. Schedule E contains a brief description of the valuation cost method.
5. Comments on the valuation results as of June 30, 2002 are given in Section IV, and further discussion of the contributions is set out in Section V.

Section II - Membership Data

1. Data regarding the membership of the System for use as a basis of the valuation were furnished by the Retirement System office. The valuation included 209 active members.
2. The following table shows the number of retired members and beneficiaries as of June 30, 2002, together with the amount of their annual retirement allowances payable under the System as of that date.

**The Number and Annual Retirement Allowances of
Retired Members and Beneficiaries on the Roll
as of June 30, 2002**

Group	Number	Annual Retirement Allowances*
Service Retirements	142	\$ 912,492
Disability Retirements	0	0
Beneficiaries of Deceased Members	<u>50</u>	<u>327,774</u>
Total	192	\$ 1,240,266

* These amounts do not reflect the semi-annual 1-1/2% cost-of-living increase effective July 1, 2002.

3. Tables 1 and 2 of Schedule G give the distribution by age and by years of creditable service of the number of active members included in the valuation, while Table 3 gives the number and annual retirement allowances of retired members and beneficiaries included in the valuation, distributed by age.

Section III - Assets

1. Two funds are maintained for the purpose of recording the financial transactions of the System, namely, the Members' Account and the Accumulation Account.

- (a) Members' Account

The Members' Account is the account to which are credited all contributions made by or on behalf of members together with regular interest thereon. When a member retires, or if a death benefit allowance becomes payable to his beneficiary, his accumulated contributions are transferred from the Members' Account to the Accumulation Account. The portion of the allowance which these contributions provide is then paid from the Accumulation Account. On June 30, 2002 the market value of assets credited to the Members' Account amounted to \$3,428,000.

- (b) Accumulation Account

The Accumulation Account is the account to which all income from investments and all contributions made by employers of members of the System are credited. All retirement allowance and death benefit allowance payments are disbursed from this fund. Upon the retirement of a member, or upon his death if a death benefit allowance is payable, his accumulated contributions are transferred from the Members' Account to this account to provide the member-contributed portion of the allowance. On June 30, 2002 the market value of assets credited to the Accumulation Account amounted to \$22,039,000.

2. As of June 30, 2002 the total market value of assets amounted to \$25,467,000 as reported by the independent Auditor of the System. The actuarial value of assets used for the current valuation was \$26,637,000. Schedule B shows the development of the actuarial value of assets as of June 30, 2002.
3. Schedule C shows the receipts and disbursements of the System for the two years preceding the valuation date and a reconciliation of the fund balances.

Section IV - Comments on Valuation

1. Schedule A of this report contains the valuation balance sheet which shows the present and prospective assets and liabilities of the System as of June 30, 2002. The valuation was prepared in accordance with the actuarial assumptions and methods set forth in Schedule D and the actuarial cost method which is described in Schedule E.
2. The valuation balance sheet shows that the System has total prospective liabilities of \$24,631,045, of which \$15,325,699 is for the prospective benefits payable on account of present retired members, beneficiaries of deceased members, and members entitled to deferred vested benefits, and \$9,305,346 is for the prospective benefits payable on account of present active members. Against these liabilities, the System has total present assets of \$26,637,000 as of June 30, 2002. The difference of (\$2,005,955) between the total liabilities and the total present assets represents the present value of contributions to be made in the future. The present value of future contributions expected to be made by or on behalf of members to the Members' Account is \$1,469,764, and the balance of (\$3,475,719) represents the present value of future contributions payable by the employers to the Accumulation Account.
3. The employers' contributions to the System consist of normal contributions and accrued liability contributions. The valuation indicates that annual employer normal contributions at the rate of \$502.06 per active member are required to provide the currently accruing benefits of the System.
4. Prospective normal contributions have a present value of \$1,382,408. When this amount is subtracted from (\$3,475,719), which is the present value of the total future contributions to be made by the employers, the result is an unfunded actuarial accrued liability of \$(4,858,127).

Section V - Contributions Payable by Employers

1. The contributions of employers consist of a normal contribution and an accrued liability contribution as determined by actuarial valuation.
2. The normal contribution rate is equal to the actuarial present value of benefits accruing during the current year divided by the number of active members as of the valuation date. The normal contribution rate is determined to be \$502.06 per active member, or \$104,930 based on 209 active members as of June 30, 2002.
3. The annual accrued liability contribution determined by the June 30, 2002 valuation is \$(104,930) or \$(502.06) per active member.
4. The following table summarizes the employer contributions which were determined by the June 30, 2002 valuation and are recommended for use:

**Annual Required Employer Contributions (ARC)
For Fiscal Year Ending June 30, 2004**

Contribution	Per Active Member	Annual Amount
Normal	\$ 502.06	\$ 104,930
Accrued Liability	<u>(502.06)</u>	<u>(104,930)</u>
Total	\$ 0.00	\$ 0

Section VI - Accounting Information

1. Governmental Accounting Standards Board Statements 25 and 27 set forth certain items of required supplementary information to be disclosed in the financial statements of the System and the employer. One such item is a distribution of the number of employees by type of membership, as follows:

**Number of Active and Retired Members
as of June 30, 2002**

Group	Number
Retirees and beneficiaries receiving Benefits	192
Terminated plan members entitled to Benefits but not yet receiving benefits	130
Active plan members	<u>209</u>
Total	<u>531</u>

2. Another such item is the schedule of funding progress as shown below.

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Unit Credit (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b - a) / c)
6/30/97	\$18,197,000	\$18,086,266	\$ (110,734)	100.6%	\$2,340,192	(4.7)%
6/30/98	20,375,000	19,272,467	(1,102,533)	105.7	2,362,847	(46.7)
6/30/99	22,679,000	20,128,650	(2,550,350)	112.7	2,410,638	(105.8)
6/30/00*	24,666,000	21,627,690	(3,038,310)	114.0	2,410,638	(126.0)
6/30/01	26,034,000	21,610,181	(4,423,819)	120.5	3,566,932	(124.0)
6/30/02	26,637,000	21,778,873	(4,858,127)	122.3	3,413,400	(142.3)

* Reflects increase in benefit accrual rate from \$28 to \$32.

3. The following shows the schedule of employer contributions:

<u>Year Ending</u>	<u>Annual Required Contribution</u>	<u>Percent Contributed</u>
6/30/97	\$159,000	100%
6/30/98	164,000	126
6/30/99	84,000	108
6/30/00	22,000	436
6/30/01	0	N/A
6/30/02	0	N/A

4. Following is the calculation of the annual pension cost and net pension obligation for the fiscal year ending June 30, 2002.

Annual Pension Cost and Net Pension Obligation for Fiscal Year Ending June 30, 2002

(a) Employer annual required contribution	\$ 0
(b) Interest on net pension obligation	(15,000)
(c) Adjustment to annual required contribution	(16,000)
(d) Annual pension cost: (a) + (b) – (c)	\$ 1,000
(e) Employer contributions made for fiscal year ending 6/30/2002	70,000
(f) Increase (decrease) in net pension obligation: (d) – (e)	\$ (69,000)
(g) Net pension obligation beginning of fiscal year	(219,000)
(h) Net pension obligation end of fiscal year: (f) + (g)	\$ (288,000)

Trend Information

<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation (NPO)</u>
June 30, 2000	\$23,000	417%	\$(122,000)
June 30, 2001	0	N/A	(219,000)
June 30, 2002	1,000	7,000%	(288,000)

5. The annual required contribution (ARC) of the employer in dollars, determined in accordance with the parameters of GASB 25/27 is shown below. If the accrued liability contribution is based on amortization of the unfunded accrued liability of \$(4,858,127) over a 40-year period from the valuation date, the total employer ARC would be less than \$0, which is not allowed under GASB 25/27. Therefore, the accrued liability contribution has been set such that the total ARC equals \$0.

**2003/2004 Fiscal Year
Annual Required Contribution (ARC)
Based on the Valuation as of June 30, 2002**

ANNUAL REQUIRED CONTRIBUTION (ARC)	AMOUNT
Normal	\$ 104,930
Accrued Liability	<u>(104,930)</u>
Total	\$ 0

6. The information presented in the required supplementary schedules was determined as part of the actuarial valuation at June 30, 2002. Additional information as of the latest actuarial valuation follows.

Valuation date	6/30/2002
Actuarial cost method	Unit Credit
Amortization method	Level dollar, open
Remaining amortization period	N/A*
Asset valuation method	5-year smoothed market
Actuarial assumptions:	
Investment rate of return*	7.00%
Projected salary Increases	N/A
Cost-of-living adjustments	3% Annually
*Includes inflation at	3.50%

* If the annual required employer contribution (ARC) is based on 40 year amortization of the unfunded accrued liability, the ARC is less than \$0, which is not allowed under GASB 25/27. Therefore, the accrued liability contribution has been set such that the total employer ARC equals \$0.

SCHEDULE A**Valuation Balance Sheet****Present and Prospective Assets and Liabilities
as of June 30, 2002**

<u>Actuarial Liabilities</u>		
Present value of prospective benefits payable on account of:		
(1)	Present retired members and beneficiaries of deceased members and members entitled to deferred vested benefits	\$ 15,325,699
(2)	Present active members:	
	Service retirement allowances	\$ 8,101,594
	Disability retirement allowances	550,480
	Survivor allowances	309,777
	Refunds of members' contributions	<u>343,495</u>
	Total	<u>\$ 9,305,346</u>
(3)	Total Actuarial Liabilities	<u>\$ 24,631,045</u>
<u>Present and Prospective Assets</u>		
(4)	Actuarial Value of Assets	\$ 26,637,000
(5)	Present value of total future contributions = (3) - (4)	\$ (2,005,955)
(6)	Present value of future member contributions	1,469,764
(7)	Present value of future employer contributions = (5) - (6)	\$(3,475,719)
(8)	Prospective normal contributions	1,382,408
(9)	Prospective unfunded actuarial accrued liability contributions = (7) - (8)	<u>(4,858,127)</u>
(10)	Total Present and Prospective Assets	<u>\$ 24,631,045</u>

SCHEDULE B

Development of June 30, 2002 Actuarial Value of Assets
(All dollar amounts are \$1,000's)

(1)	Actuarial Value of Assets on June 30, 2001	\$ 26,034
(2)	2001/2002 Net Cash Flow	
	a. Contributions	361
	b. Disbursements	<u>(1,256)</u>
	c. Net Cash Flow	
	(2)a - (2)b	(895)
(3)	Expected Investment Return [(1) x .07] + [(2)c x .035]	1,791
(4)	Expected Actuarial Value of Assets on June 30, 2002 (1) + (2)c + (3)	26,930
(5)	Market Value of Assets on June 30, 2002	25,467
(6)	Excess of Market Value over Expected Actuarial Value (5) - (4)	(1,463)
(7)	20% Adjustment towards Market .20 x (6)	(293)
(8)	Actuarial Value of Assets on June 30, 2002 (4) + (7)	\$ 26,637

SCHEDULE C**Summary of Receipts and Disbursements
(Market Value)**

	Year Ending	
	<u>June 30, 2002</u>	<u>June 30, 2001</u>
<u>Receipts for the year</u>	(\$ thousand)	(\$ thousand)
Contributions:		
Members	\$ 291	\$ 250
Employers	<u>70</u>	<u>97</u>
Total	\$ 361	\$ 347
Net investment income	(1,415)	(981)
Administrative expense allotment	<u>110</u>	<u>110</u>
TOTAL	\$ (944)	\$ (524)
<u>Disbursements for the year</u>		
Retirement allowances	\$ 1,240	\$ 1,079
Refunds to members	16	35
Administrative expense	<u>110</u>	<u>110</u>
TOTAL	\$ 1,366	\$ 1,224
<u>Excess of receipts over disbursements</u>	\$ (2,310)	\$ (1,748)
<u>Reconciliation of asset balances</u>		
Asset balances as of the beginning of year	\$ 27,777	\$ 29,525
Excess of receipts over disbursements	<u>(2,310)</u>	<u>(1,748)</u>
Asset balance as of the end of year	<u>\$ 25,467</u>	<u>\$ 27,777</u>

SCHEDULE D**Outline of Actuarial Assumptions and Methods**

Adopted by the Board June 20, 2002.

VALUATION INTEREST RATE: 7.0% per annum, compounded annually, net of expenses.

SALARY INCREASES: None.

SEPARATIONS BEFORE SERVICE RETIREMENT: Representative values of the assumed annual rates of separation before service retirement are as follows:

Age	Annual Rates of			
	Withdrawal	Death		Disability
		Men	Women	
20	2.0%	.062%	.038%	.1%
25	2.0	.077	.050	.1
30	2.0	.100	.068	.2
35	2.0	.139	.094	.3
40	2.0	.203	.136	.4
45	2.0	.362	.202	.7
50	2.0	.656	.311	1.0
55	2.0	1.057	.471	1.8
60	2.0	1.566	.750	2.9
65	2.0	2.307	1.241	-

SERVICE RETIREMENT: Normal retirement is assumed to occur when a member is first eligible. Early retirement is assumed to occur at the rate of 2% per year provided a member is eligible and is not yet eligible for normal retirement.

DEATHS AFTER RETIREMENT: The 1994 Group Annuity Mortality Table rated forward two years is used for the period after retirement or disability and for dependent beneficiaries. Representative values of the assumed annual rates of mortality are as follows:

Age	Men	Women	Age	Men	Women
40	.125%	.082%	65	1.803%	1.076%
45	.190	.111	70	2.848	1.651
50	.321	.173	75	4.517	2.837
55	.558	.292	80	7.553	4.915
60	1.015	.583	85	11.567	8.402

ASSET METHOD: The actuarial value of assets, as developed in Schedule B. The actuarial value of assets recognizes 20% of the difference between the market value of assets and the expected actuarial value of assets, based on the assumed valuation rate of return.

VALUATION METHOD: Unit credit actuarial cost method. See Schedule E for a brief description of this method.

COST-OF-LIVING ALLOWANCE (COLA): 3% per year has been assumed for all future years even though increases are ad hoc in nature.

SCHEDULE E**Actuarial Cost Method**

1. The valuation is prepared on the unit credit basis, under which the present value, at the interest rate assumed to be earned in the future (currently 7.0%), of each member's expected benefits at retirement or death is determined, based on age, service and sex. The calculations take into account the probability of a member's death or termination of employment prior to becoming eligible for a benefit, as well as the possibility of his terminating with a service, disability or survivor's benefit. The present value of the expected benefits payable on account of the active members is added to the present value of the expected future payments to retired members, beneficiaries and members entitled to deferred vested benefits to obtain the present value of all expected benefits payable from the System on account of the present group of members and beneficiaries.
2. The employer contributions required to support the benefits of the System consist of a normal contribution and an unfunded actuarial accrued liability contribution.
3. The normal contribution is determined using the unit credit actuarial cost method and is equal to the actuarial present value of benefits accruing during the current year in excess of the contributions of the member.
4. The unfunded actuarial accrued liability contributions are determined by subtracting the present value of prospective employer normal contributions and member contributions, together with the current actuarial value of assets, from the present value of expected benefits to be paid from the System.

SCHEDULE F**Summary of Major System Provisions
as Interpreted for Valuation Purposes****Normal Retirement Benefit**

Eligibility Age 65 and 8 years of creditable service or age 62 and 8 years of membership service (for eligibility purposes, 4 legislative terms are equivalent to 8 years of membership service).

Benefit Monthly benefit is \$32 multiplied by years of creditable service. A one-time 1.75% increase is made at time of retirement. In addition, the retirement allowance of each retiree will be subject to a cost-of-living increase of 1-1/2% each January 1 and July 1 if the Board of Trustees approves of the increase.

Early Retirement Benefit

Eligibility Age 60 and 8 years of membership service.

Benefit Accrued benefit reduced by 5% for each year member is under age 62.

Disability Retirement Benefit

No special benefit. Benefit is same as early or normal retirement.

Death Benefit

Eligibility If less than 15 years of creditable service, a refund of accumulated contributions. If at least 15 years of creditable service or eligible for retirement, the benefit below.

Benefit Benefit equal to retirement benefit immediately prior to death under 100% joint and survivorship option.

Deferred Vested Retirement Benefit

Eligibility 8 years of service. Member contributions not withdrawn.

Benefit Accrued benefit deferred to age 65 or reduced benefit payable at age 60.

Termination Benefit

If a member dies in service or his service is terminated for reasons other than retirement, he or his beneficiary is entitled to a return of the member's accumulated contributions in lieu of any other benefit.

Optional Forms of Benefit

- (1) Life annuity. Guaranteed payment of accumulated member contributions.
- (2) 100% joint and survivorship annuity.
- (3) 50% joint and survivorship annuity.

Contributions

Members contribute 8-1/2% of salary.

Employer contributions are actuarially determined and approved and certified by the Board to the legislative fiscal officer.

SCHEDULE G**Table 1**

**The Number of Members Distributed by
Age as of June 30, 2002**

<u>Age</u>	<u>Men</u>	<u>Women</u>
24		1
28	1	
30		1
33	1	
34	2	
35	1	
36	4	
37	2	1
38	3	1
39	2	
40	2	1
41		1
42	6	
43	3	
44	6	2
45	5	1
46	4	2
47	4	
48	11	3
49	4	2
50	6	2
51	1	3
52	7	1
53	4	1
54	6	1
55	10	2
56	5	2
57	4	2
58	3	
59	6	2
60	6	5
61	5	2
62	5	1
63	3	
64	5	
65	2	
66	1	
67	2	1
68	1	
69	2	1
70	5	1
71	1	
72	1	

Table 1

The Number of Members Distributed by
Age as of June 30, 2002

Continued

<u>Age</u>	<u>Men</u>	<u>Women</u>
73	1	2
74	3	
75	2	
76	2	
77	1	
79	1	
83	1	
84	1	
Total	164	45

Table 2

**The Number of Members Distributed by
Service as of June 30, 2002**

<u>Years of Service</u>	<u>Men</u>	<u>Women</u>
0	3	1
1	1	1
2	21	6
3		2
4	19	11
5	2	1
6	18	4
7	1	1
8	19	2
9	1	
10	22	6
11	1	
12	9	6
13	3	
14	4	
15	1	
16	3	2
18	1	
19	1	
20	5	2
22	7	
24	1	
26	1	
27	2	
28	6	
30	2	
31	4	
35	2	
36	1	
38	1	
40	1	
54	1	
Total	164	45

Table 3

**The Distribution of the Number and Annual
Retirement Allowances of Retirees
Distributed by Age as of June 30, 2002**

Members and Beneficiaries of the Retirement System

<u>Age</u>	<u>Men</u>		<u>Women</u>	
	<u>Number</u>	<u>Amount</u>	<u>Number</u>	<u>Amount</u>
50	1	\$ 2,528		
54	1	2,909		
56			1	\$ 2,304
58			1	5,094
59	1	5,018		
60	2	16,708		
61			2	6,503
62	1	5,835	4	20,766
63	3	12,357	2	6,398
64	4	14,901	2	7,910
65	6	25,632		
66	8	30,544		
67	8	45,966		
68	5	22,011	2	9,774
69	4	17,378		
70	5	25,763	1	11,287
71	2	7,898	2	10,127
72	8	60,175	5	31,410
73	6	36,868	1	10,322
74	6	38,285	3	21,440
75	10	69,080	2	16,180
76	5	36,702	3	18,568
77	4	45,680	2	22,009
78	4	21,660	3	14,933
79	5	33,179	2	11,012
80	7	49,335	1	7,722
81	5	49,195	1	4,474
82	3	18,295	1	5,523
83	3	25,626	2	19,341
84	2	14,414	2	12,429
85	2	13,351	2	16,295
86	3	25,507	2	7,998
87	4	45,378	1	7,315
88	2	16,972	3	37,115
89			1	8,300
90	3	22,617		
89			1	5,324
94	2	14,406	1	4,850
95			1	5,372
Total	135	\$ 872,171	57	\$ 368,095