

## FOOTNOTES

Footnotes may also include errata and corrections to data not previously reported from prior years. Numbers refer to columns in Library Data Tables and to Questionnaire numbers. Unless otherwise noted, all figures are as of 06/30/2008.

QUESTION FOOTNOTE  
NUMBER

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### ALABAMA

All figures are as of 09/30/2008.

- 4a-4b Separate numbers of print and electronic not available.  
10 Includes bibliographic utilities and literature searching.

### ARIZONA

- 2 Number indicates titles purchased.  
4b E-journal management tools were implemented during 2007–2008 and it became possible to identify and track journal titles that are provided to users that were not easily available for inclusion in journal title counts performed in earlier years.

### ARIZONA STATE

Tempe, West, Polytechnic and Downtown Phoenix branches are not included.

- 1a Volumes held 30 June 2007 revised to 271,748.  
7 2006–2007 figure revised to 1,255.  
15d 2006–2007 figure under-reported.  
42 2006–2007 figure revised to 18.

### BOSTON

- 1a Volumes held 30 June 2007 revised to 632,923. The number of volumes held June 30, 2007 has changed because the Law library acquired more electronic books than originally reported in 2006–2007.

### BOSTON COLLEGE

All figures are as of 05/31/2008.

- 1a Volumes held 30 June 2007 revised to 250,956. 5,132 online resources added to 2006–2007's total volume count of 245,824.  
2 Included in this count are 5,132 e-titles: Hein Online: 303; LLMC Digital: 182; BNA ALL: 428; CALI: 718; Lexis-Nexis E-treatises: 1,389; Westlaw E-treatises: 1,946; MyILibrary ebooks: 157.  
4 Serials for all libraries at Boston College are reported on the university library survey only (see the 2007–2008 ARL Statistics).  
7 This count is based on 86 linear feet of material.  
16 Binding expenses for 2007–2008 were paid for from a deposit account.

### BRIGHAM YOUNG

All figures are as of 12/31/2007.

- 4ai Using the Library Catalog, we did a search restricted to items that were in the Marc format for Serials, had a hyperlink to an electronic version of the title, and were owned by the Law Library. In 2006–2007, we concluded that we had at least 1, but the Information Systems Librarian never came up with a simple method that we could reproduce every year. We now have that method and therefore each year will have the correct amount of electronic serial titles purchased.

### CALIFORNIA, BERKELEY

- 1a Volumes held 30 June 2007 revised to 705,659.

### CALIFORNIA, DAVIS

- 1a Volumes held 30 June 2007 revised to 297,061.  
1b This figure demonstrates a greater number of withdrawn duplicate volumes.  
9 Duplicate archival materials withdrawn.  
15-15b Less spent on print materials and more on electronic resources.  
17a Director position open during 2007–2008.  
17c Greater use of student help.
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**CALIFORNIA, DAVIS, cont.**

- 19 Less spent on equipment than in years prior to 2007–2008.
- 20 Smaller figure than 2006–2007 because of director's vacancy and fewer one-time expenses.
- 38 The number of full time instructional faculty in 2007–2008 for the Law School is 44.
- 41 The number of full time graduate students for the Law School is 597.

**CALIFORNIA, LOS ANGELES**

- 4a This figure is repeated from the previous year (2006–2007). UCLA has not yet determined accurate counts for subscription titles that are obtained without cost via the internet, since these titles do not have order records in UCLA's bibliographic database. Because there is a significant increase in these titles, UCLA is devoting efforts to capturing this information in a systematic and reliable way for the next annual statistical report.
- 27 Included in the General Library Count-- 1 service point open for 97 hours.

**CHICAGO**

- 1 The combination of withdrawing 38,608 volumes in 2006–2007 and adding 21,804 electronic titles resulted in a 5.88% increase in the collection.
- 1b In 2007–2008 withdrew 38,608 volumes that were duplicative or available in electronic form and available in the university library.
- 2 Fewer books were purchased because there was less “carry forward” money to spend on monographs in 2007–2008 than in 2006–2007.
- 4a Number of serials is based on count of titles in serial record plus the number of unique electronic serials separately cataloged.
- 8 Purchased fewer CDs in 2007–2008.
- 12 More audio was purchased to meet instructional and professional development requests.
- 15a Fewer monographs were purchased in 2007–2008 than the previous year because in 2006–2007 accumulated carry forward money was expended.
- 17a As a result of incorrectly reporting student expenditures in 2006–2007, total salaries and wages were also underreported. The correct figure for 2006–2007 was \$1,398,523.
- 17c Student expenditures were incorrectly reported in 2006–2007 because only expenditures for part of the year were included. The correct amount for 2006–2007 expenditures was \$73,583.
- 19 Centralized indirect expenses previously not reflected in the law library budget are now attributed to the law library budget.
- 20 The 15.8% increase in total expenditures can be attributed to underreporting student expenditures in 2006–2007; an increase in support staff expenditures; filling vacant positions and the inclusion of indirect centralized costs that are now allocated to the law library budget. The correct figure for 2006–2007 was \$3,517,556.
- 23a During 2007–2008 the Provost Office and University Library along with the Law Library completed a project to track Law Library expenditures, when necessary using a prorated portion of the total of some specific library expenses. The increased account now reflects law library expenditures for OCLC and other consortia and cataloging expenses, i.e., LIPA, YPB cataloging; authority control; tables of content & book jacket services, etc.
- 24 During 2007–2008 the Provost Office and University Library along with the Law Library completed a project to track law library expenditures, when necessary using a prorated portion of the total of some specific library expenses. In previous years few of these expenses were charged back to the law library. The increased accounts now reflect law library expenditures. For example, these expenditures include: Horizon (the library's shared ILS); ARENS (the library's reserve system) Lens (Aquabrowser); Web Express, Outlook, library web site support; SFX & support for e-resource connections, the proxy server, e-links, support & equipment for both staff & public computing; digital projects server support, database development & support; maintenance agreements, campus networking payments; CIC cooperative digital depository agreement; authority control; CIC cooperative digital depository agreement; etc.

**CINCINNATI**

- 1b For 2006–2007, many more withdrawals were reported, affecting the “volumes added” very negatively. This is a return to more usual activity.
- 16 We are no longer binding periodicals.
- 20 Decrease in salary expenditures because of several vacancies.
- 22 Increase reflects including some resources that may not have been included in 2006–2007.
- 29-30 Instruction numbers are lower because of a position vacancy.

**COLUMBIA**

- 1 Includes 23,366 e-books.
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**COLUMBIA, cont.**

- 15b Number for prior year (2006–2007) should have been submitted as \$2,171,546.
- 25 Correct total for Law Library is \$25,643; number is marked as UA/NA in order to submit correct overall number for Columbia (see footnote to question 25, Butler Library; 2007–2008 ARL Statistics).
- 34 Includes 5,475 for fee-based services.

**CORNELL**

- 1a Volumes held 30 June 2007 revised to 565,742. Change in volumes held June 30, 2007 reflects the fact that additional e-books were counted.
- 1bi Includes a small number of manually cataloged e-books.
- 4 The count was calculated before the 2007–2008 definition was released; therefore, following the 2006–2007 definition. These figures are an estimate only and 1,900 were estimated to be non-current e-titles. Print count includes non-serial continuations.
- 15d Includes shipping costs only.
- 17a Includes expenditures for librarians and "exempt" staff.
- 26a Includes librarians and "exempt" staff.
- 31 Figure was under-reported in 2006–2007 due in large part to the new sampling method.
- 32-33 Includes ILL lending and some staff transactions.
- 38 Instructional faculty count should have been 37 for 2006–2007.

**DUKE**

- 34 Decrease due to the renovation of the library. ILL lending was suspended during this year (2007–2008) until the renovation was completed.
- 36-42 This data is reported in the main library survey (2007–2008 ARL Statistics).

**EMORY**

All figures are as of 8/31/2008.

- 1a Volumes held 30 June 2007 revised to 217,631.

**FLORIDA STATE**

- 4 Vast differences in serials numbers are due to change in counting procedure and new categories.
- 4ai Includes 1,202 HeinOnline journal titles contained in Serial Solutions.
- 4aai Items previously counted in this category are now counted in another category.
- 4biii This entry contains items previously counted that are now reported in a different location.
- 15d Lexis/Westlaw \$86,643 and SOLINET \$7,885.
- 39, 41 2007–2008's number was included in the Main survey (see 2007–2008 ARL Statistics).

**GEORGE WASHINGTON**

- 15 Reduction in expenditures from 2006–2007 due to decrease in purchases of historic resources and cancellations of serials duplicated in online services.
- 17c Decrease in expenditures for student employees due to restructuring of support staff and reduced need for student workers.
- 19 Reduction in amount of equipment purchased from 2006–2007.
- 32-33 Increased circulation probably caused by increased use by graduate students and law review members.

**GEORGETOWN**

- 4biv Government documents are not counted separately.
- 34 Numbers for filled requested provided and received were reversed in 2006–2007. 2006–2007 response should have been 2,233; therefore, the percentage of change in 2007–2008 is actually -3.81%.
- 35 Numbers for filled requested provided and received were reversed in 2006–2007. 2006–2007 answer should have been 3,477. The percentage of change in 2007–2008 is only 1.24%.

**GEORGIA**

- 4b Data for law library non-purchased serials are not available.

## HARVARD

- 4 Total number of unduplicated current serials titles received, including periodicals, is approximately 15,500.
- 15a Increase due to acquisitions of special collections.
- 15c, 21 Increase reflects range of expenditures for some research resources and digitization.
- 24 Increase in part due to periodic server replacement.

## HAWAII

All figures are as of 07/01/2008.

Library branches included: William S. Richardson School of Law Library.

- 4 The reported serial titles figures for 2006–2007 were erroneous. The numbers reported for 2007–2008 more accurately reflect the Law School Library's holdings.
- 15d This number is also reported in (23a) and includes our bibliographic utilities, such as OCLC (\$4,372), Ex Libris (\$30,254), Cassidy Cataloging (\$3,115), Serials Solutions (\$4,000), Classification Web (\$325) and Cataloger's Desktop (\$575).
- 19 This number includes library equipment, library supplies, and professional staff development (including membership fees and travel expenses).
- 23a This number is also reported in (15d) and includes our bibliographic utilities, such as OCLC, Ex Libris, Cassidy Cataloging, Serials Solutions, Classification Web, and Cataloger's Desktop. The directions were confusing as to where these should be reported. The survey seemed to ask for them twice.

## HOUSTON

- 4biv This data is included in 4biii.

## HOWARD

- 1a Volumes held 30 June 2007 revised to 209,826.
- 4ai All titles in databases are counted if there is a record for them in the OPAC.

## INDIANA

- 1a Volumes held 30 June 2007 revised to 449,617.
- 18 Fringe benefits are not included with figures for salaries because they are not broken down by professional and support staff. The total expenditure for fringe benefits is \$389,419.
- 38 In addition to the 63 full-time faculty members, the Law School also has approximately 6 clinical and 21 adjunct faculty members.

## IOWA

- 1a Volumes held 30 June 2007 revised to 798,317.
- 2 This figure is an estimate.
- 4 Figure is lower than 2006–2007. Discrepancy is due because previously, serial subscriptions were reported and now serial titles are counted.
- 4a-4b These figures are estimates.
- 6 These are microform units. ARL has no method of calculating volumes from microforms. This figure is derived by adding microform individual units with microfilm reels.
- 17 Does not include fringe benefits and does not include Associate Dean's salary.
- 17c Includes federal government contribution.
- 20 This figure is lower than ABA figures because fringe benefits were not counted.

## KANSAS

Library branches included: Wheat Law Library.

- 1a Volumes held 30 June 2007 revised to 258,761. Correction to 2006–2007's figure.
- 1bii Wide disparity in comparison to 2006–2007 due to the fact that 1 1/4 floors were lost during a remodeling transition.
- 2 Significant drop in this figure reflects significant budgetary cutback in library budget for 2007–2008.
- 12 Added several audio tapes for two different classes which were placed on reserve for students.
- 17a 2007–2008 increase reflects addition of one new position and significant raises for several others.
- 26a Added one new librarian position in 2007–2008.

**KANSAS, cont.**

- 34 Less materials available to lend due to remodeling in 2007–2008.  
35 Borrowing less materials because we are getting more materials electronically now.

**KENTUCKY**

- 4bi-4bii Unable to “separate out” Law journals. They are included in count for the Main Library (see the 2007–2008 ARL Statistics).

**LOUISIANA STATE**

- 4a Used EBSCO's AtoZ overlap report to identify unique electronic serial titles. Original report included all Law packages, as well as LOUIS consortium packages, including LexisNexis Academic package since this would overlap many of our titles. Added LLMC-Digital serials which are not included in EBSCO AtoZ. Created a master list of electronic titles from this data, excluding the LOUIS consortium package titles since these are also owned by the main campus. Deduped this list and removed obvious monographs and collections from list.  
4b Created a list of current print serials from order records.  
4biii Created list of print serials that are not purchased from our serial control records; excluded Louisiana (State) and Federal documents, since the main campus is a regional depository.

**MCGILL**

- All figures are as of 05/31/2008.  
4b We do not keep separate statistics for electronic material.  
15-25 Expenditures as reported in Canadian dollars: (15a) 378,868; (15b) 529,857; (15c) 3,139; (15d) 83,314; (15) 995,178; (16) 0; (17a) 347,557; (17b) 310,017; (17c) 28,798; (17) 686,372; (19) 10,054; (20) 1,691,604; (21) 28,862; (22) 43,836; (23a) 0; (23b) 0; (24) 0; (25) 0.  
26 The total is 12.5 FTE.  
26a Actual figure is 12.5 FTE.  
26b The actual figure is 7.5 FTE.  
35 This service is provided by the central library's Interlibrary Loan office.

**MIAMI**

- 17a Excludes law library director's salary.  
36-42 Institutional-level data reported in the 2007–2008 ARL Statistics.

**MICHIGAN**

- 1 27,526 of these volumes are e-books.  
1a Volumes held 30 June 2007 revised to 703,599.  
2 1,526 are e-books  
32-33 This figure includes reserves.

**MICHIGAN STATE**

- 1b, 2 Include 21,800 new e-books from the *Making of Modern Law*.  
15d Expenditures under "Misc" increased over those reported in 2006–2007.  
25 Expenditures for ILL/document delivery declined because fewer copyright permissions were necessary.

**MINNESOTA**

- 11 Audio visual breakdown for entire library system is unavailable. Law Library AV breakdown: Graphic: 0; Audio: 12; Film/Video: 62.

**MISSOURI**

- 39 This figure refers to law students.

**NEBRASKA**

- Library branches included: Schmid Law library.  
1a Volumes held 30 June 2007 revised to 240,601.  
1b The materials budget has been heavily reduced due to budget cuts.  
4 Unable to obtain data for electronic serials.  
4biii This decrease is due to the decision to replace print serials with electronic versions.

**NEBRASKA, cont.**

- 15a-15d In order to fund serials, monographs, other library materials, miscellany have been reduced
- 16 Revisited library policy for binding and decided to reduce funding for this area.
- 17a This figure has decreased from 2006–2007 because of attrition.
- 17c The funding for student assistants was cut.
- 22 Expenditures for electronic resources continue to rise because of the demand for them. Skyrocketing serials prices are out of pace with our serials budget, so resources have been taken from other areas.
- 24 The 2007–2008 budget for computer hardware and software was cut.
- 29-30 The demand for instruction (i.e. faculty requests for it) has decreased.
- 31 Reference transactions appear to have been steadily decreasing for numerous reasons: improved signage, ability of patrons to find information independently, and a larger number of our users use the library virtually.
- 32-33 Reduced 2007–2008 circulation statistics appear to be a downward trend.
- 34 Library staff unable to account for the decrease in filled requests.
- 35 The large increase in ILL requests can be attributed to two factors. First, the law School started a new Telecommunications Law Program that is highly specialized and three faculty members were hired in this new program. Much of the research in this program is published in Europe and not available in the United States. Second, another faculty member's research is in an esoteric area that is not yet well represented in the collection.
- 39-40 There are no undergraduates in the UNL Law Programs

**NORTH CAROLINA**

- 36-42 See "University Library" branch figures (2007–2008 ARL Statistics) for institutional totals for questions 36-42.

**NORTHWESTERN**

All figures are as of 08/31/2008.

**OHIO STATE**

- 23b Law library total is inseparable from total university libraries figure of \$1,185,462.

**OKLAHOMA**

- 4a-4ai Inclusion of Law Integrating Resources. Serials statistics are reported as de-duped for all libraries.
- 4b-4biv Serials statistics are reported as de-duped for all libraries following ARL Best Practices.

**OREGON**

Library branches included: Jaqua Law Library.

- 1b Large number of e-books added and cataloged in 2007–2008.
- 4 Large package of e-journals purchased and cataloged for 2007–2008.
- 4ai The number of print journals is only an estimate.
- 15 Payments now performed on a normal fiscal-year cycle. Some payments were previously charged twice in one year or not at all in some years.
- 15c Paid as monographs or serials.
- 15d Abstracting and indexing services are now reported here instead of as serials expenditure.
- 21 MOML (Modeling Markup Language) payment.
- 25 Law can not be separated from main library statistics (see the 2007–2008 ARL Statistics).
- 35 This figure is incomplete- most transactions can not be separated out for the general library statistics (see the 2007–2008 ARL Statistics).

**PENNSYLVANIA STATE**

Library branches included: Dickinson School of Law and H. Laddie Montague, Jr. Law Library branches located at: 214 Katz Building, University Park, PA 16802; 150 S. College Street, Carlisle, PA 17013.

- 1bi E-books counted as titles because volume count unavailable (15,449).
- 2 The 2006–2007 figure included the purchase of over 21,000 e-books as part of *The Making of Modern Law* online package.

- 4 The 2006–2007 figures were a manual estimate of the number of e-serial titles. For 2007–2008, we utilized director’s station to pull the data. For 2007–2008, we were able to more accurately calculate the serial titles figure due to electronic bibloads and a reliable data retrieval method.

**PENNSYLVANIA STATE, cont.**

- 9 During the 2007–2008, our archival collection was physically transferred to the University Libraries Special Collections division.  
10 During the 2007–2008 we discarded or donated our entire cartographic collection.  
11 We own a sizable collection of historical institutional photographs, which have not been cataloged or counted in any quantifiable manner.

**QUEENS**

All figures are as of 04/30/2008.

- 4-4biv Included in main library survey (see 2007–2008 ARL Statistics).  
5, 7 Included in main library survey (see 2007–2008 ARL Statistics).  
10-11 These are incorporated in the main library report (see 2007–2008 Statistics).  
15-25 Expenditures as reported in Canadian dollars: (15a) 157,679; (15b) 739,014; (15c) 5,048; (15d) 0; (15) 901,741; (16) 11,528; (17a) 119,881; (17b) 299,247; (17c) 47,120; (17) 466,248; (19) 25,391; (20) 1,404,908; (21) 0; (22) 162,866; (23a) 0; (23b) 0; (24) 0; (25) 0.  
23a-24 Included in main survey (2007–2008 ARL Statistics).  
34-35 Included in main survey (2007–2008 ARL Statistics).  
38 This data is current as of October 2007.  
39-42 This data comes from November 2007

**RUTGERS, CAMDEN**

- 17c Student assistants increased while recruiting for vacant staff positions.

**RUTGERS, NEWARK**

- 1bi, 2 2006–2007 included 24,921 e-books: Making of Modern Law Legal Treaties.  
15a Includes a \$9,000 payment for e-books (World Trials).  
15c \$32,345 is an installment payment on e-books (Making of Modern Law-MOML) added in 2006–2007.  
33 Increase is real—we have no explanation.

**SASKATCHEWAN**

All figures are as of 04/30/2008.

- 27 Number of staffed library service points: 2006/07 should have reflected 2 points of service (data entry error for 2006–2007 survey showed 27 points of service).  
15-25 Expenditures as reported in Canadian dollars: (15a) 113,268; (15b) 745,116; (15c) 0; (15d) 0; (15) 858,384; (16) 5,507; (17a) 209,991; (17b) 183,656; (17c) 22,426; (17) 416,073; (19) 0; (20) 1,279,964; (21) 0; (22) 0; (23a) 0; (23b) 0; (24) 0; (25) 0.

**SUNY-BUFFALO**

- 4ai, 4bii Included in main survey response (see 2007–2008 ARL Statistics).  
17 Law Library director salary not included; paid by the Law School.  
23a Included in main survey response (see 2007–2008 ARL Statistics).  
23b This information was unavailable.  
24 Included in main survey response (see 2007–2008 ARL Statistics).  
25 This information is unavailable.  
36-42 Included in main survey response (see 2007–2008 ARL Statistics).

**TEMPLE**

- 7 Figures reported in previous editions were for calendar years and not fiscal years.

**TENNESSEE**

Library branches included: College of Law Library.

- 4a Before de-duplication: Law Titles Purchased: Electronic 1,342, Print 1,724 for a total 3,066.

- 4b Law serials titles not purchased: no consortial or gift titles are received. Freely accessible and government document titles are received, but were not reported.
- 28 The College of Law Library is open 112 hours, but occurrence is within the 148 hours of operation for the University Libraries.

**TEXAS**

All figures are as of 08/31/2009.

**TEXAS TECH**

All figures are as of 08/31/2008.

**VANDERBILT**

- 30 The 2006–2007 number for Law Library was incorrect. We reported 226, but the number should have been 2,260.

**VIRGINIA**

Library branches not included: Alderman (main), Astronomy, Biology/Psychology, Brown Science & Engineering, Chemistry, Clemons Undergraduate, Education, Fiske Kimball Fine Arts, Math, Music, Physics, Small Special Collections, Darden Graduate Business.

- 1 Includes 25,579 e-books.
- 1bi Includes 4,579 e-books.
- 1bii No e-books are included.
- 2 3,656 e-books are included.
- 4 The serials figures for all University of Virginia libraries are reported in the main survey only (see 2007–2008 ARL Statistics).
- 36-42 Reported for all University of Virginia libraries in the main survey (see 2007–2008 ARL Statistics).

**WASHINGTON**

- 4 Law library reported only total number of serial titles and did not break down by any subcategory.
- 22 This includes only database fees.

**WASHINGTON U.-ST. LOUIS**

- 1 Includes 43,016 e-books broken down as follows: Making of Modern Law: 23,811; Marchive Load e-gov doc: 9,948; LexisNexis Congressional Serial set: 7,936; HeinOnline: 3,731; JATOR IV: 155; LegalTrac: 168; miscellaneous: 267.
- 1a Includes 31,083 e-books.
- 1bi Includes 11,933 e-books for 2007–2008.
- 4 Methodology used: add bibliographic linked record exists to check-in; add bibliographic 245 field (no microform) and bibliographic law (note field not cancelled). After auto deduping by III, this resulted in 5,788 records.
- 4a Search record with linked record to order and order paid amount; resulted in 2,498 records.
- 4biii The total of serials received is 3,258 and 1,820 are government documents. The other 1,438 were entered under print since they could not be broken down by the other categories. The total figure had to be entered in a category in order to get (4b) to add up to the bottom line.
- 19 Fringe benefits are included in other operating expenditures and are not included in the salary figures.
- 31 Reference transactions figures are not available for the Law Library.

**WESTERN ONTARIO**

All figures are as of 04/30/2008.

- 4ai Electronic resources centrally funded and made available for law library use.
- 15-25 Expenditures as reported in Canadian dollars: (15a) 135,618; (15b) 719,188; (15c) 0; (15d) 0; (15) 854,806; (16) 10,256; (17a) 235,966; (17b) 157,848; (17c) 10,565; (17) 404,379; (19) 13,762; (20) 1,283,203; (21) 0; (22) 0; (23a) 0; (23b) 0; (24) 0; (25) 0.
- 15d This is included in Main Library expenditures (centrally funded).
- 21-25 Centrally funded and included in the main library survey (see 2007–2008 ARL Statistics).
- 35 Law figures included with main library (see 2007–2008 ARL Statistics). This service is provided through a central office.

**WISCONSIN**

- 2 E-books: 4,327 (Hein Online: 3152; LLMC: 1,119; LoisLaw: 56).
- 4-4biv Per data source, reluctant to report partial figures and cannot track all of the relevant resources and collections.



- 15d Includes Access fees and shipping.
- 19 Operating Expenditures includes: computing, preservation, library supplies, consulting fees, library equipment and staff development.
- 36-42 Numbers reported for entire University of Wisconsin-Madison campus, regardless of discipline affiliation, school or college.

**YALE**

- 1a Volumes held 30 June 2007 revised to 899,997.
- 6 This is a volume equivalent.
- 17a Figure excludes director's salary.

**YORK**

Library branches included: Osgoode Law School Library.

All figures are as of 04/30/2008.

- 15-25 Expenditures as reported in Canadian dollars: (15a) \$198,197; (15b) \$744,693; (15c) \$46,061; (15d) \$3,830; (15) \$992,781; (16) \$26,899; (17a) \$611,286; (17b) \$698,264; (17c) \$43,869; (17) \$1,353,419; (19) \$171,250; (20) \$2,544,349; (21) 0; (22) \$153,075; (23a) \$4,274; (23b) 0; (24) \$28,000; (25) \$1,764.

