

**University of Missouri System
Undergraduate Financial Aid Summary Report
FY2011-FY2015**

(Metropolitan Fee Undergraduate Students)

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University of Missouri System
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Executive Summary

The Undergraduate Financial Aid Summary Report for Metropolitan Fee Undergraduates includes undergraduate financial aid distribution patterns for the University of Missouri System and the Kansas City and St. Louis campuses from fiscal year 2010-11 (FY11) through fiscal year 2014-15 (FY15). In the first part of this report nine questions are addressed at the UM System level:

1. How many students received aid and what type of aid was received?
2. Has grant aid kept pace with increases in tuition and required fees?
3. How has the distribution of institutional gift aid changed over the past five years?
4. How has the distribution of PLUS loans changed over the past five years?
5. What percent of tuition and required fees is met by grant aid?
6. How has the number of aid recipients with need changed by income level?
7. How do financial aid packages vary by income level?
8. For students that have need, what is the average amount of unmet financial need?
9. Can families afford to pay the expected family contribution?

The second part of the report provides campus-level financial aid distribution patterns for the past five years, which may differ from system-level findings.

System-wide trends highlighted include:

- x Total aid to students with need is awarded from a combination of aid based on merit and aid based on need. Over the past five years, there has been a 1.6% increase in the number of metropolitan fee financial aid recipients that have financial need. Although tuition and fees rose 10% over the past 5 years, the overall budgeted cost of attendance has decreased 12.5% (Figure 1.2). Subsequently, the number of metropolitan fee financial aid recipients with need has remained relatively steady with an increase of only 1.6%. (Figure 1.1).
- x The gap between tuition and required fees and the average grant aid awarded to undergraduates increased \$436 over the past five years (Figure 1.2).
- x The number of institutional grants awarded to metropolitan fee students based on need increased from 365 in FY11 to 604 in FY15. During the same time period there has been an increase in the number of merit awards given to students both with and without need (Table 1.1).
- x Metropolitan fee undergraduate students in the lower income categories have the highest grant aid as a percentage of tuition and required fees (Table 1.2).

- x The volume of Parent Loans for Undergraduate Students (PLUS loans) decreased for students with need and remained relatively stable for students without need from FY11 to FY15 (Table 1.4).
- x Students with incomes less than \$40,000 have the highest amount of financial need and receive larger total financial aid awards than higher income students. However, lower income students continue to have the largest amount of unmet financial need (Figure 1.4).
- x The unmet financial need of students decreased in all income categories over the past five years (Figure 1.5).

Campus-specific variations from System trends:

- x Since FY11 the St. Louis campus experienced a 17% increase in the total number of metropolitan fee undergraduate students with need along with a 24% decrease in the number of full pay/no aid students (Figure 3.1).
- x The gap between average grant aid and tuition and required fees increased nearly \$1,500 for metropolitan fee students at the Kansas City campus (Figure 2.2).

The contextual basis of financial aid distribution

Foremost, a BUDGETED COST OF ATTENDANCE (COA) is determined for every student that completes a FAFSA. The COA varies by student and is based on factors such as residency status, load status (full or part-time), and living arrangements (on or off-campus). Next the amount that the family is expected to contribute to cover the COA is determined based on several factors, including the family's adjusted gross income. A student's financial need is determined by subtracting the EXPECTED FAMILY CONTRIBUTION from the budgeted COA. If the calculated value of FINANCIAL NEED is positive, the student is eligible to receive need-based ass

6. How has the number of aid recipients with need changed by income level?

There has been a change in the number of aid recipients with need by income level. The number of aid recipients with need with income less than \$40,000 slightly decreased from FY11 to FY15. In addition, there has been a significant increase in the number of aid recipients with need with income between \$40,000 to \$80,000. Overall, the University continues to experience an increase in the number of higher-income students that require financial assistance to meet the cost of attendance (Figure 1.3).

7. How do financial aid packages vary by income level?

Students with incomes less than \$40,000 have the highest amount of financial need and receive larger total financial aid awards than higher income students. However, by income level, there is a difference in the structure of the financial aid packages and the way that financial need is met. For example, loans cover a larger percent cost of attendance for lower income students than higher income students. Also, even though lower-income students receive the most grant aid, and take out the most loans, they continue to have the largest amount of unmet financial need (Figure 1.4 and Table 1.3).

8. For students that have need, what is the average amount of unmet financial need?

Over the past five years, the unmet financial need of students at all income levels declined. However, students with income less than \$40k still have the largest amount of

	FY11	FY12	FY13	FY14	FY15	5-yr # Change	5-yr % Change
Completed FAFSA, did not have a need	146	141	176	164	188	42	28.8%
Grant aid, no FAFSA	<u>114</u>	<u>116</u>	<u>144</u>	<u>149</u>	<u>145</u>	<u>31</u>	27.2%
Aid recipients with no need	260	2598.6796	re 434.7712	209.0823	Tm (31)Tj ET Q q019o		

Figure 1.2



	FY11	FY12	FY13	FY14	FY15	5-yr # Change	5-yr % Change
Budgeted Cost of Attendance	\$25,866	\$26,222	\$24,152	\$24,152	\$22,625	-\$3,240	-12.5%
Tuition & Required Fees	\$8,617	\$9,034	\$9,307	\$9,465	\$9,475	\$859	10.0%
Average Grant Aid	\$4,148	\$4,007	\$4,041	\$4,342	\$4,570	\$422	10.2%

Note: Undergraduate Pharmacy and Medical students have been removed from this analysis.

Source: Institutional Characteristics & PeopleSoft

IR&P/LCB 10/15

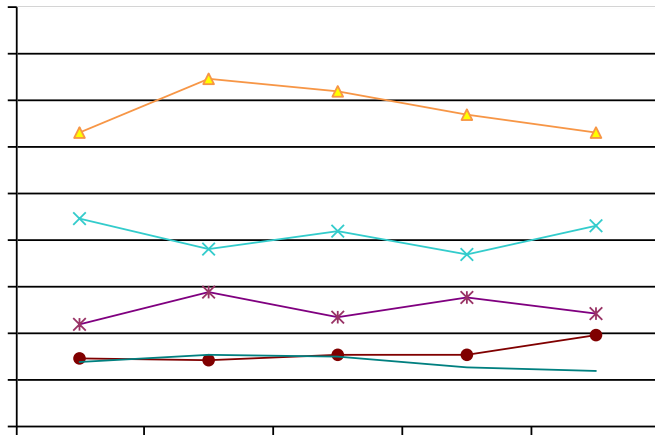
Table 1.4

Average PLUS Loan Awo7(19)JTJ 8.8395 -0 0 8.8212 372.7AwwwP/8

									FY15	
	N	Mean	N	Mean	N	Mean	N	Mean	N	Mean
With Need*	76	\$10,182	62	\$10,653	56	\$9,851	70	\$9,598	51	\$9,227
Without Need	31	9,785	32	11,710	38	10,763	34	11,114	31	10,939
Total	107	\$10,067	94	\$11,013	94	\$10,219	104	\$10,093	82	\$9,874

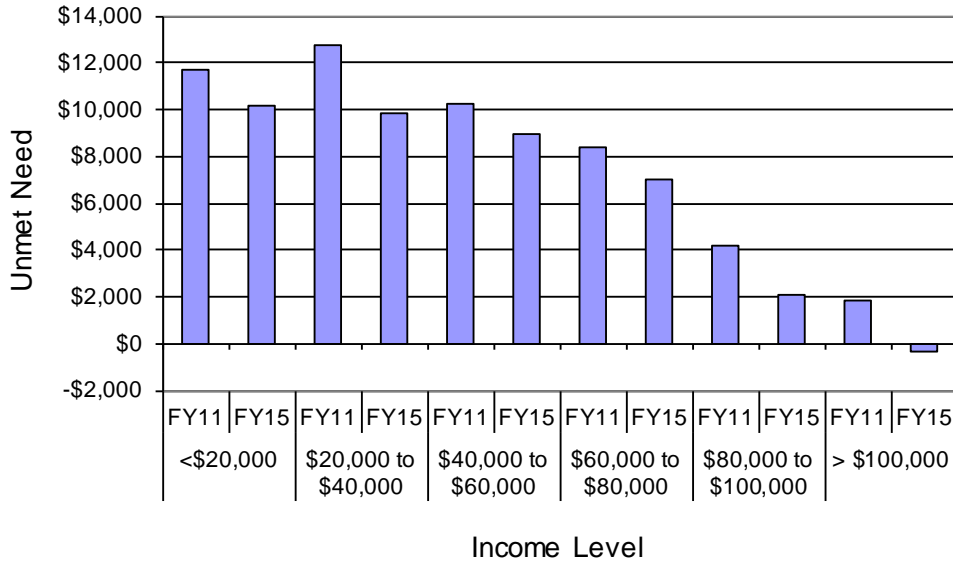
Source: People's

IR&P/LCB 10/15



Source: PeopleSoft
 IR&P/LCB 10/15

Figure 1.5
Average Amount of Unmet Financial Need by Income Level
at the University of Missouri System, FY11 vs. FY15



Source: UIDS, PeopleSoft
 IR&P/LCB 10/15

Table 1.5

	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	# Change FY11-FY15	% Change FY11-FY15
Total Enrolled for 9 months (N)	316	372	359	335	316						0	0%
Cost of Attendance	\$26,279	\$26,488	\$24,536	\$24,396	\$22,795						-\$3,484	-13%
Less Expected Family Contribution*	<u>739</u>	<u>660</u>	<u>470</u>	<u>418</u>	<u>442</u>	3%	2%	2%	2%	2%	-298	-40%
Financial Need	25,540	25,828	24,066	23,978	22,354	97%	98%	98%	98%	98%	-3,186	-12%
Less Grant Aid	5,722	5,347	5,423									

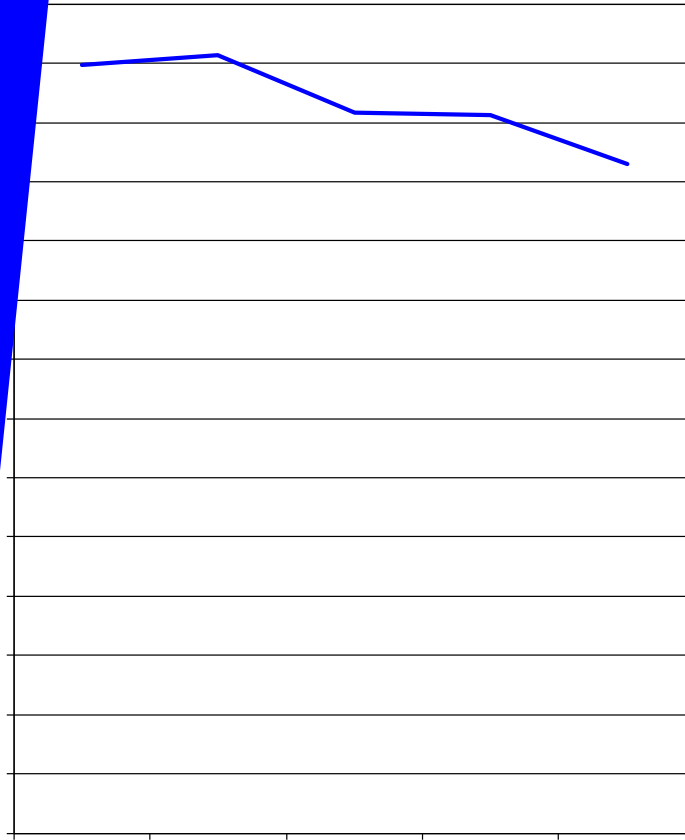
Section II

Campus-Level Financial Aid Trends of Full-Time, Degree-Seeking Metropolitan Undergraduates from FY11 to FY15

UM-Kansas City (Table and Figure 2 series)

UM-St. Louis (Table and Figure 3 series)

	FY11	FY12	FY13	FY14	FY15	5-yr # Change	5-yr % Change
Completed FAFSA, did not have a need							



	FY11	FY12	FY13	FY14	FY15	5-yr # Change	5-yr % Change
Budgeted Cost of Attendance	\$25,950	\$26,279	\$24,327	\$24,248	\$22,608	-\$3,342	-12.9%
Tuition & Required Fees	\$8,602	\$9,029	\$9,299	\$9,456	\$9,476	\$874	10.2%
Average Grant Aid	\$4,185	\$3,999	\$3,881	\$4,224	\$3,776	-\$409	-9.8%

Note: Undergraduate Pharmacy and Medical students have been removed from this analysis.

Source: Institutional Characteristics & PeopleSoft

IR&P/LCB 10/15

Table 2.3

Income Level	Expected Family Contribution	Gift Aid	Work Study	Loans	% Unmet COA	Expected Family Contribution	Gift Aid	Work Study	Loans	% Unmet COA
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Source: PeopleSoft
IR&P/LCB 10/15

Table 2.5

	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	# Change FY11-FY15	% Change FY11-FY15
Total Enrolled for 9 months (N)	270	317	312	285	265						-5	-2%
Cost of Attendance	\$26,371	\$26,433	\$24,626	\$24,412	\$22,690						-\$3,681	-14%
Less Expected Family Contribution*	<u>739</u>	<u>708</u>	<u>481</u>	<u>436</u>	<u>474</u>	3%	3%	2%	2%	2%	-265	-36%
Financial Need	25,632	25,724	24,145	23,976	22,217	97%	97%	98%	98%	98%	-3,416	-13%
Less Grant Aid	5,935	5,317	5,361	5,784	5,589	23%	20%	22%	24%	25%	-346	-6%
Unmet Need	\$19,697	\$20,408	\$18,785	\$18,192	\$16,627	75%	77%	76%	75%	73%	-3,070	-16%

Table 2.5 (Continued)

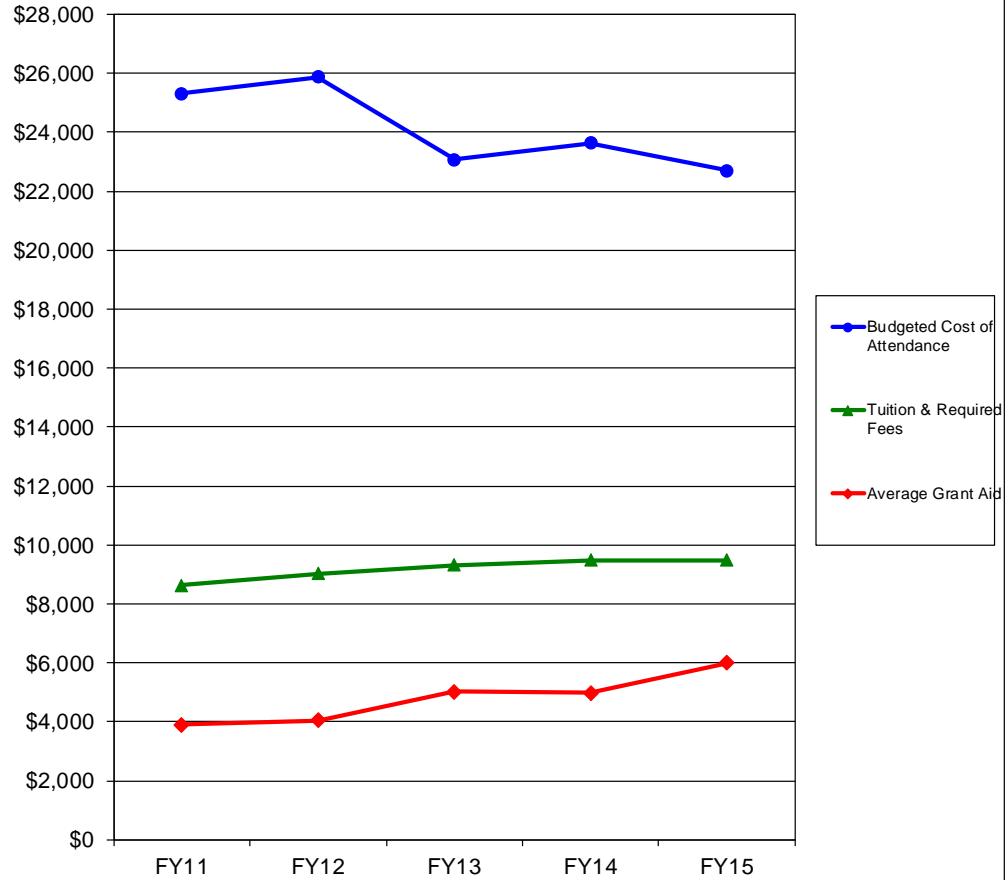
University of Missouri-Kansas City

Income Between \$60,000 to \$80,000											# Change	% Change
	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	FY11-FY15	FY11-FY15
Total Enrolled for 9 months (N)	60	63	60	65	76						16	27%
Percent Cost of Attendance												
Cost of Attendance	\$26,238	\$26,048	\$23,845	\$23,963	\$21,931						-\$4,308	-16%
Less Expected Family Contribution*	10,269	11,126	9,889	9,104	7,729	39%	43%	41%	38%	35%	-2,540	-25%
Financial Need	15,969	14,923	13,956	14,859	14,201	61%	57%	59%	62%	65%	-1,768	-11%
Less Grant Aid	2,034	1,915	2,083	2,059	2,729	8%	7%	9%	9%	12%	695	34%
Unmet Need	\$13,935	\$13,007	\$11,873	\$12,800	\$11,472	53%	50%	50%	53%	52%	-2,462	-18%
<hr/>												
% Grant Aid that Met Financial Need	13%	13%	15%	14%	19%							
Non-Grant Sources to Meet Remaining Unmet Financial Need												
Percent Cost of Attendance												
College Work Study	\$521	\$313	\$77	\$0	\$182	2%	1%	0%	0%	1%	-339	-65%
Need-based Loans	4,108	3,594	2,567	3,828	3,210	16%	14%	11%	16%	15%	-897	-22%
Non-Need Based Loans	634	459	1,012	379	796	2%	2%	4%	2%	4%	162	26%
Remaining Unmet Need	\$8,673	\$8,642	\$8,217	\$8,594	\$7,285	33%	33%	34%	36%	33%	-1,388	-16%
*Amount Borrowed to meet EFC	\$3,554	\$2,609	\$3,216	\$2,988	\$2,405	14%	10%	13%	12%	11%	-1,149	-32%
<hr/>												
Income Between \$80,000 to \$100,000											# Change	% Change
	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	FY11-FY15	FY11-FY15
Total Enrolled for 9 months (N)	56	64	64	51	46						-10	-18%
Percent Cost of Attendance												
Cost of Attendance	\$25,288	\$25,734	\$23,437	\$24,432	\$22,011						-\$3,276	-13%
Less Expected Family Contribution*	15,628	15,335	14,160	12,991	13,621	62%	60%	60%	53%	62%	-2,006	-13%
Financial Need	9,660	10,399	9,277	11,441	8,390	38%	40%	40%	47%	38%	-1,270	-13%
Less Grant Aid	1,479	1,607	1,997	1,912	1,996	6%	6%	9%	8%	9%	518	35%
Unmet Need	\$8,181	\$8,792	\$7,280	\$9,530	\$6,394	32%	34%	31%	39%	29%	-1,788	-22%
<hr/>												
% Grant Aid that Met Financial Need	15%	15%	22%	17%	24%							
Non-Grant Sources to Meet Remaining Unmet Financial Need												
Percent Cost of Attendance												
College Work Study	\$41	\$209	\$0	\$81	\$0	0%	1%	0%	0%	0%	-41	-100%
Need-based Loans	3,480	3,428	3,363	3,653	2,689	14%	13%	14%	15%	12%	-792	-23%
Non-Need Based Loans	621	309	436	1,012	376	2%	1%	2%	4%	2%	-245	-39%
Remaining Unmet Need	\$4,039	\$4,846	\$3,482	\$4,784	\$3,329	16%	19%	15%	20%	15%	-710	-18%
*Amount Borrowed to meet EFC	\$4,009	\$3,987	\$3,857	\$3,967	\$3,722	16%	15%	16%	16%	17%	-287	-7%
<hr/>												
Income > \$100,000											# Change	% Change
	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	FY11-FY15	FY11-FY15
Total Enrolled for 9 months (N)	32	39	41	49	33						1	3%
Percent Cost of Attendance												
Cost of Attendance	\$26,787	\$28,047	\$24,828	\$25,386	\$24,128						-\$2,659	-10%
Less Expected Family Contribution*	19,711	19,411	17,693	18,084	17,981	74%	69%	71%	71%	75%	-1,730	-9%
Financial Need	7,076	8,636	7,135	7,303	6,147	26%	31%	29%	29%	25%	-929	-13%
Less Grant Aid	1,489	2,344	2,187	3,420	3,130	6%	8%	9%	13%	13%	1,641	110%
Unmet Need	\$5,588	\$6,292	\$4,947	\$3,882	\$3,018	21%	22%	20%	15%	13%	-2,570	-46%
<hr/>												
% Grant Aid that Met Financial Need	21%	27%	31%	47%	51%							
Non-Grant Sources to Meet Remaining Unmet Financial Need												
Percent Cost of Attendance												
College Work Study	\$72	\$236	\$224	\$0	\$70	0%	1%	1%	0%	0%	-2	-3%
Need-based Loans	3,061	3,259	2,854	3,076	2,602	11%	12%	11%	12%	11%	-459	-15%
Non-Need Based Loans	251	798	367	165	2	1%	3%	1%	1%	0%	-249	-99%
Remaining Unmet Need	\$2,204	\$1,999	\$1,502	\$641	\$344	8%	7%	6%	3%	1%	-1,860	-84%
*Amount Borrowed to meet EFC	\$5,147	\$4,375	\$3,100	\$4,014	\$5,829	19%	16%	12%	16%	24%	683	13%

Source: PeopleSoft

IR&P/LCB 10/15

Figure 3.2
 Tuition and Required Fees vs. 9 -Month Cost of Attendance and Grant Aid for
 Full-time Undergraduate Metropolitan Fee Students at the
 University of Missouri -St. Louis, FY11 - FY15



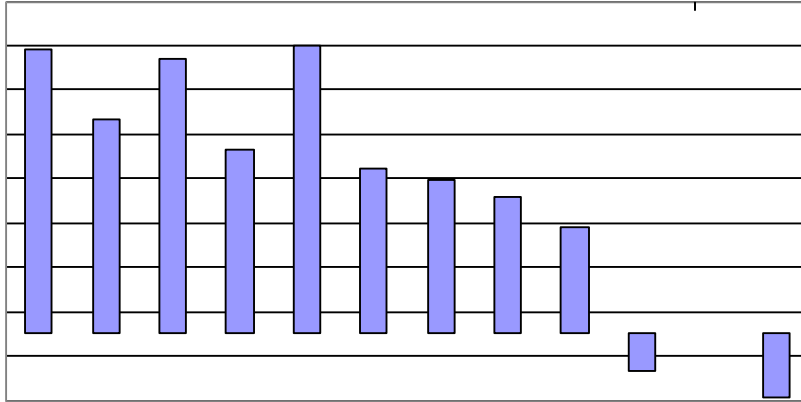
	FY11	FY12	FY13	FY14	FY15	5-yr # Change	5-yr % Change
Budgeted Cost of Attendance	\$25,319	\$25,873	\$23,068	\$23,625	\$22,706	-\$2,613	-10.3%
Tuition & Required Fees	\$8,631	\$9,038	\$9,314	\$9,474	\$9,474	\$843	9.8%
Average Grant Aid	\$3,906	\$4,056	\$5,033	\$4,988	\$6,002	\$2,096	53.7%

Source: Institutional Characteristics & PeopleSoft
 IR&P/LCB 10/15

Table 3.1

Students with Need										
Type of Award Need*	# of Awards	Average Award	# of Awards	Average Award	# of Awards	Average Award	# of Awards	Average Award	# of Awards	Average Award
Type of Award Need*	5	\$3,308	27	\$1,620	11	\$1,336	69	\$1,572	95	\$1,546
Merit	45	\$3,716	47	\$4,115	57	\$4,975	73	\$5,060	98	\$4,982
Other**	23	\$4,021	24	\$4,170	27	\$3,502	37	\$4,665	48	\$4,353
Total	73	\$3,784	98	\$3,441	95	\$4,135	179	\$3,634	241	\$3,502

Source: PeopleSoft
IR&P/LCB 10/15



Source: UIDS, PeopleSoft
IR&P/LCB 10/15

Table 3.5

	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	# Change FY11-FY15	% Change FY11-FY15
Total Enrolled for 9 months (N)	46	55	47	50	51						5	11%
Cost of Attendance	\$25,737	\$26,809	\$23,940	\$24,307	\$23,341						-\$2,396	-9%
Less Expected Family Contribution*	741	381	398	314	276	3%	1%	2%	1%	1%	-465	-63%
Financial Need	24,996	26,428	23,542	23,993	23,065	97%	99%	98%	99%	99%	-1,931	-8%
Less Grant Aid	4,472	5,519	5,840	5,489	6,701	17%	21%	24%	23%	29%	2,229	50%
Unmet Need	\$20,524	\$20,909	\$17,702	\$18,504	\$16,365	80%	78%	74%	76%	70%	-4,159	-20%
% Grant Aid that Met Financial Need	18%	21%	25%	23%	29%							
Non-Grant Sources to Meet												
Remaining Unmet Financial Need												
College Work Study	\$141	\$118	\$430	\$124	\$290	1%	0%	2%	1%	1%	148	105%
Need-based Loans	3,583	3,140	3,735	3,784	3,340	14%	12%	16%	16%	14%	-244	-7%
Non-Need Based Loans	3,991	4,180	4,238	3,973	3,045	16%	16%	18%	16%	13%	-947	-24%
Remaining Unmet Need	\$12,808	\$13,471	\$9,299	\$10,622	\$9,691	50%	50%	39%	44%	42%	-3,117	-24%
*Amount Borrowed to meet EFC	\$501	\$247	\$234	\$135	\$101	2%	1%	1%	1%	0%	-400	-80%
	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	# Change FY11-FY15	% Change FY11-FY15
Total Enrolled for 9 months (N)	29	32	27	28	29						0	0%
Cost of Attendance	\$24,752	\$25,929	\$23,444	\$23,992	\$23,318						-\$1,434	-6%
Less Expected Family Contribution*	2,432	2,528	1,394	2,767	2,280	10%	10%	6%	12%	10%	-152	-6%
Financial Need	22,320	23,401	22,050	21,226	21,038	90%	90%	94%	88%	90%	-1,283	-6%
Less Grant Aid	4,981	4,284	6,600	5,796	7,559	20%	17%	28%	24%	32%	2,578	52%
Unmet Need	\$17,340	\$19,117	\$15,450	\$15,430	\$13,479	70%	74%	66%	64%	58%	-3,861	-22%
% Grant Aid that Met Financial Need	22%	18%	30%	27%	36%							
Non-Grant Sources to Meet												
Remaining Unmet Financial Need												
College Work Study	\$0	\$109	\$129	\$221	\$0	0%	0%	1%	1%	0%	0	
Need-based Loans	2,976	3,923	3,481	3,616	2,985	12%	15%	15%	15%	13%	9	0%
Non-Need Based Loans	1,952	2,305	2,754	1,778	2,197	8%	9%	12%	7%	9%	245	13%
Remaining Unmet Need	\$12,412	\$12,780	\$9,086	\$9,815	\$8,297	50%	49%	39%	41%	36%	-4,115	-33%
*Amount Borrowed to meet EFC	\$1,698	\$1,775	\$905	\$1,413	1,448	7%	7%	4%	6%	6%	-250	-15%
	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	# Change FY11-FY15	% Change FY11-FY15
Total Enred B ed f Tm Tc 0.018 Tw 6.1452 -0 0 6.3428 502(15)TJ ET Q q4.4(l)-24.7.3428 335.3966 3 -0 0 6..6676 329.1238 .3428 382.6676C228 F1,778												

Table 3.5 (Continued)

	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	# Change FY11-FY15	% Change FY11-FY15
Total Enrolled for 9 months (N)	13	9	17	13	22						9	69%
Cost of Attendance	\$24,242	\$23,898	\$21,989	\$21,351	\$21,825						-\$2,417	-10%
Less Expected Family Contribution*	<u>9,146</u>	<u>10,022</u>	<u>7,740</u>	<u>9,801</u>	<u>7,526</u>	38%	42%	35%	46%	34%	-1,620	-18%
Financial Need	15,096	13,876	14,249	11,550	14,299	62%	58%	65%	54%	66%	-797	-5%
Less Grant Aid	3,900	2,799	5,335	3,325	4,288	16%	12%	24%	16%	20%	389	10%
Unmet Need	\$11,196	\$11,077	\$8,914	\$8,224	\$10,010	46%	46%	41%	39%	46%	-1,186	-11%
% Grant Aid that Met Financial Need	26%	20%	37%	29%	30%							
Non-Grant Sources to Meet Remaining Unmet Financial Need												
College Work Study	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	0%	0%	0	
Need-based Loans	4,057	4,250	2,944	3,250	3,476	17%	18%	13%	15%	16%	-581	-14%
Non-Need Based Loans	173	646	1,105	357	332	1%	3%	5%	2%	2%	159	92%
Remaining Unmet Need	\$6,966	\$6,181	\$4,865	\$4,617	\$6,203	29%	26%	22%	22%	28%	-763	-11%
*Amount Borrowed to meet EFC	\$2,619	\$3,540	\$2,073	\$2,929	\$2,779	11%	15%	9%	14%	13%	160	6%

	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	# Change FY11-FY15	% Change FY11-FY15
Total Enrolled for 9 months (N)	14	13	12	14	15						1	7%
Cost of Attendance	\$25,333	\$23,537	\$21,932	\$23,886	\$22,988						-\$2,344	-9%
Less Expected Family Contribution*	<u>14,312</u>	<u>14,463</u>	<u>14,302</u>	<u>14,261</u>	<u>14,606</u>	56%	61%	65%	60%	64%	294	2%
Financial Need	11,021	9,074	7,629	9,626	8,382	44%	39%	35%	40%	36%	-2,639	-24%
Less Grant Aid	1,562	1,362	2,817	4,671	8,227	6%	6%	13%	20%	36%	6,664	427%
Unmet Need	\$9,459	\$7,713	\$4,813	\$4,955	\$156	37%	33%	22%	21%	1%	-9,303	-98%
% Grant Aid that Met Financial Need	14%	15%	37%	49%	98%							
Non-Grant Sources to Meet Remaining Unmet Financial Need												
College Work Study	\$0	\$0	\$0	\$0	\$0	0%	0%	0%	0%	0%	0	
Need-based Loans	3,995	3,040	2,979	3,427	1,800	16%	13%	14%	14%	8%	-2,195	-55%
Non-Need Based Loans	655	446	746	0	0	3%	2%	3%	0%	0%	-655	-100%
Remaining Unmet Need	\$4,809	\$4,226	\$1,088	\$1,527	-\$1,644	19%	18%	5%	6%	-7%	-6,453	-134%
*Amount Borrowed to meet EFC	\$2,278	\$2,515	\$6,288	\$4,093	\$3,200	9%	11%	29%	17%	14%	922	41%

	FY11	FY12	FY13	FY14	FY15	FY11	FY12	FY13	FY14	FY15	# Change FY11-FY15	% Change FY11-FY15
Total Enrolled for 9 months (N)	7	5	1	7	9						2	29%
Cost of Attendance	\$27,106	\$27,248	\$24,358	\$23,095	\$22,668						-\$4,438	-16%
Less Expected Family Contribution*	<u>21,771</u>	<u>20,301</u>	<u>19,008</u>	<u>18,715</u>	<u>17,547</u>	80%	75%	78%	81%	77%	-4,225	-19%
Financial Need	5,335	6,947	5,350	4,380	5,122	20%	25%	22%	19%	23%	-213	-4%
Less Grant Aid	3,457	4,254	6,125	3,293	5,453	13%	16%	25%	14%	24%	1,996	58%
Unmet Need	\$1,878	\$2,693	-\$775	\$1,087	-\$332	7%	10%	-3%	5%	-1%	-2,209	-118%
% Grant Aid that Met Financial Need	65%	61%	114%	75%	106%							

N-56.5(t)-45T, (6) (6) (76, 74) (A) (9) (10) (11) (12) (13) (14) (15) (16) (17) (18) (19) (20) (21) (22) (23) (24) (25)