



**THE FLORIDA COLLEGE SYSTEM
2015-2016 ANNUAL COST ANALYSIS
COMPANION REPORTS**

The Florida College System Budget Office
Florida Department of Education

**THE FLORIDA COLLEGE SYSTEM
2015-2016 ANNUAL COST ANALYSIS
EXPENDITURES BY CATEGORY**



COLLEGES	PERSONNEL EXPENSE		TOTAL PERSONNEL EXPENSE	CURRENT EXPENSES	CAPITAL EXPENSES	TOTAL EXPENSES EXCLUDING TRANSFERS	TRANSFERS	GRAND TOTAL
	FULL-TIME	PART-TIME						
EASTERN FLORIDA	\$48,757,025	\$7,246,174	\$56,003,199	\$16,298,369	\$651,936	\$72,953,504	\$2,818,000	\$75,771,504
BROWARD	\$102,268,384	\$27,437,158	\$129,705,542	\$40,305,992	\$1,716,089	\$171,727,623	\$385,891	\$172,113,513
CENTRAL FLORIDA	\$20,476,267	\$7,304,857	\$27,781,124	\$7,531,107	\$929,426	\$36,241,657	\$422,123	\$36,663,780
CHIPOLA	\$10,291,479	\$881,578	\$11,173,057	\$3,429,497	\$1,074,192	\$15,676,746	\$275,000	\$15,951,746
DAYTONA	\$58,545,865	\$5,826,159	\$64,372,023	\$12,972,599	\$1,466,409	\$78,811,031	\$7,345,521	\$86,156,552
FL SOUTHWESTERN	\$40,929,723	\$9,957,256	\$50,886,979	\$13,811,356	\$529,202	\$65,227,537	\$2,350,000	\$67,577,537
FSC, JACKSONVILLE	\$87,176,066	\$16,874,624	\$104,050,690	\$26,352,268	\$3,687,389	\$134,090,347	\$8,791,805	\$142,882,152
FLORIDA KEYS	\$6,114,561	\$824,857	\$6,939,418	\$2,805,311	\$76,042	\$9,820,771	\$0	\$9,820,771
GULF COAST	\$20,671,842	\$3,010,569	\$23,682,411	\$6,511,811	\$942,240	\$31,136,462	\$464,975	\$31,601,437
HILLSBOROUGH	\$70,483,149	\$10,560,723	\$81,043,872	\$29,347,616	\$2,420,497	\$112,811,985	\$399,870	\$113,211,855
INDIAN RIVER	\$58,750,542	\$8,104,088	\$66,854,630	\$14,132,338	\$473,438	\$81,460,406	\$1,050,136	\$82,510,542
GATEWAY	\$12,677,928	\$1,661,569	\$14,339,497	\$4,341,083	\$210,663	\$18,891,243	\$0	\$18,891,243
LAKE-SUMTER	\$16,297,151	\$2,654,052	\$18,951,203	\$4,653,674	\$18,637	\$23,623,514	\$500,000	\$24,123,514
SCF, MANATEE-SARASOTA	\$27,670,789	\$4,118,769	\$31,789,558	\$11,060,975	\$243,028	\$43,093,561	\$177,197	\$43,270,758
MIAMI DADE	\$178,652,096	\$58,380,131	\$237,032,228	\$54,300,951	\$2,990,335	\$294,323,514	\$44,708,861	\$339,032,375
NORTH FLORIDA	\$5,767,706	\$742,679	\$6,510,385	\$2,549,624	\$336,811	\$9,396,820	\$700,000	\$10,096,820
NORTHWEST FLORIDA	\$19,537,104	\$3,961,529	\$23,498,633	\$7,662,634	\$462,554	\$31,623,821	\$68,301	\$31,692,122
PALM BEACH	\$70,225,317	\$20,536,485	\$90,761,802	\$23,115,317	\$2,085,569	\$115,962,688	\$680,621	\$116,643,309
PASCO-HERNANDO	\$31,589,425	\$3,322,314	\$34,911,740	\$10,358,483	\$345,471	\$45,615,694	\$3,089,465	\$48,705,159
PENSACOLA	\$32,747,951	\$3,425,889	\$36,173,840	\$14,446,121	\$439,925	\$51,059,885	\$750,000	\$51,809,885
POLK	\$30,708,430	\$4,441,116	\$35,149,546	\$13,404,742	\$128,145	\$48,682,433	\$0	\$48,682,433
SAINT JOHNS RIVER	\$22,389,103	\$1,743,584	\$24,132,687	\$7,916,469	\$221,496	\$32,270,652	\$0	\$32,270,652
SAINT PETERSBURG	\$103,821,859	\$14,743,044	\$118,564,903	\$28,256,626	\$400,663	\$147,222,192	\$516,392	\$147,738,583
SANTA FE	\$47,545,461	\$7,684,868	\$55,230,329	\$15,545,974	\$916,670	\$71,692,973	\$2,211,049	\$73,904,022
SEMINOLE	\$48,490,813	\$11,090,565	\$59,581,378	\$15,975,516	\$179,665	\$75,736,559	\$1,144,347	\$76,880,905
SOUTH FLORIDA	\$14,254,908	\$1,463,101	\$15,718,008	\$4,933,738	\$25,767	\$20,677,514	\$0	\$20,677,514
TALLAHASSEE	\$36,794,475	\$7,452,207	\$44,246,682	\$14,600,674	\$858,724	\$59,706,079	\$0	\$59,706,079
VALENCIA	\$122,432,642	\$24,144,185	\$146,576,828	\$26,629,322	\$7,075,469	\$180,281,619	\$0	\$180,281,619
TOTAL	\$1,346,068,059	\$269,594,129	\$1,615,662,188	\$433,250,189	\$30,906,451	\$2,079,818,827	\$78,849,553	\$2,158,668,380
% OF TOTAL EXPENSES	64.72%	12.96%	77.68%	20.83%	1.49%	100.00%		

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2015-2016 ANNUAL COST ANALYSIS
SYSTEM SUMMARY



2015-2016 ANNUAL COST ANALYSIS	FULL-TIME FACULTY	PART-TIME FACULTY	FULL-TIME ADMINISTRATION & SUPPORT	PART-TIME ADMINISTRATION & SUPPORT	CURRENT EXPENSES	CAPITAL EXPENSES	TOTAL EXPENSES EXCLUDING TRANSFERS	TRANSFERS	GRAND TOTAL
ADVANCED & PROFESSIONAL (UL) (A&P)	\$31,060,283	\$7,566,648	\$5,590,459	\$633,656	\$1,815,047	\$279,605	\$46,945,698		\$46,945,698
ADVANCED & PROFESSIONAL (LL) (A&P)	\$321,509,121	\$95,451,535	\$38,234,261	\$9,084,635	\$19,584,092	\$3,038,272	\$486,901,916		\$486,901,916
POST SECONDARY VOCATIONAL (PSV)	\$150,679,738	\$43,954,855	\$35,772,212	\$6,699,229	\$20,958,501	\$5,135,836	\$263,200,371		\$263,200,371
EDUCATOR PREPARATION INSTITUTE (EPI)	\$485,397	\$392,893	\$732,720	\$109,227	\$101,056	\$2,487	\$1,823,780		\$1,823,780
ADULT VOCATIONAL	\$18,272,023	\$14,183,304	\$9,140,511	\$1,205,908	\$7,592,100	\$2,402,358	\$52,796,204		\$52,796,204
CONTINUING WORKFORCE EDUCATION	\$709,691	\$6,433,189	\$5,179,671	\$1,799,130	\$6,069,536	\$1,052,413	\$21,243,630		\$21,243,630
APPRENTICESHIP	\$248,735	\$524,300	\$460,263	\$49,053	\$2,281,948	\$0	\$3,564,299		\$3,564,299
DEVELOPMENTAL EDUCATION	\$31,422,301	\$12,691,474	\$3,214,830	\$1,994,256	\$1,149,149	\$1,115,495	\$51,587,505		\$51,587,505
ADULT EDUCATION	\$4,594,402	\$6,826,342	\$3,479,049	\$687,911	\$479,333	\$1,444	\$16,068,481		\$16,068,481
TOTAL DIRECT INSTRUCTION	\$558,981,691	\$188,024,540	\$101,803,976	\$22,263,005	\$60,030,762	\$13,027,910	\$944,131,884		\$944,131,884
ACADEMIC SUPPORT			\$166,418,751	\$21,099,014	\$46,718,239	\$5,060,400	\$239,296,404		\$239,296,404
STUDENT SERVICES			\$168,986,640	\$15,687,926	\$28,394,131	\$1,497,657	\$214,566,354		\$214,566,354
INSTITUTIONAL SUPPORT			\$225,142,186	\$6,561,528	\$133,770,870	\$7,268,560	\$372,743,144		\$372,743,144
PLANT OPS & MAINTENANCE			\$115,349,631	\$14,502,571	\$159,974,417	\$3,879,517	\$293,706,136		\$293,706,136
TOTAL SUPPORT			\$675,897,208	\$57,851,039	\$368,857,657	\$17,706,134	\$1,120,312,038		\$1,120,312,038
TOTAL DIRECT INSTRUCTION & SUPPORT	\$558,981,691	\$188,024,540	\$777,701,184	\$80,114,044	\$428,888,419	\$30,734,044	\$2,064,443,922		\$2,064,443,922
NON-INSTRUCTIONAL			\$9,385,186	\$1,455,546	\$4,361,768	\$172,406	\$15,374,906	\$78,849,553	\$94,224,459
TOTAL EXPENDITURES	\$558,981,691	\$188,024,540	\$787,086,370	\$81,569,590	\$433,250,187	\$30,906,450	\$2,079,818,828	\$78,849,553	\$2,158,668,381

2015-2016 ANNUAL COST ANALYSIS	FULL-TIME FACULTY	PART-TIME FACULTY	FULL-TIME ADMINISTRATION & SUPPORT	PART-TIME ADMINISTRATION & SUPPORT	CURRENT EXPENSES	CAPITAL EXPENSES	TOTAL EXPENSES EXCLUDING TRANSFERS
ADVANCED & PROFESSIONAL (UL) (A&P)	1.49%	0.36%	0.27%	0.03%	0.09%	0.01%	2.26%
ADVANCED & PROFESSIONAL (LL) (A&P)	15.46%	4.59%	1.84%	0.44%	0.94%	0.15%	23.41%
POST SECONDARY VOCATIONAL (PSV)	7.24%	2.11%	1.72%	0.32%	1.01%	0.25%	12.65%
EDUCATOR PREPARATION INSTITUTE (EPI)	0.02%	0.02%	0.04%	0.01%	0.00%	0.00%	0.09%
ADULT VOCATIONAL	0.88%	0.68%	0.44%	0.06%	0.37%	0.12%	2.54%
CONTINUING WORKFORCE EDUCATION	0.03%	0.31%	0.25%	0.09%	0.29%	0.05%	1.02%
APPRENTICESHIP	0.01%	0.03%	0.02%	0.00%	0.11%	0.00%	0.17%
DEVELOPMENTAL EDUCATION	1.51%	0.61%	0.15%	0.10%	0.06%	0.05%	2.48%
ADULT EDUCATION	0.22%	0.33%	0.17%	0.03%	0.02%	0.00%	0.77%
TOTAL DIRECT INSTRUCTION	26.88%	9.04%	4.89%	1.07%	2.89%	0.63%	45.39%
ACADEMIC SUPPORT			8.00%	1.01%	2.25%	0.24%	11.51%
STUDENT SERVICES			8.13%	0.75%	1.37%	0.07%	10.32%
INSTITUTIONAL SUPPORT			10.83%	0.32%	6.43%	0.35%	17.92%
PLANT OPS & MAINTENANCE			5.55%	0.70%	7.69%	0.19%	14.12%
TOTAL SUPPORT			32.50%	2.78%	17.74%	0.85%	53.87%
TOTAL DIRECT INSTRUCTION & SUPPORT	26.88%	9.04%	37.39%	3.85%	20.62%	1.48%	99.26%
NON-INSTRUCTIONAL			0.45%	0.07%	0.21%	0.01%	0.74%
TOTAL EXPENDITURES	26.88%	9.04%	37.84%	3.92%	20.83%	1.49%	100.00%

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

**THE FLORIDA COLLEGE SYSTEM
2015-2016 ANNUAL COST ANALYSIS
ANALYSIS OF UNALLOCATED EXPENDITURES**



COLLEGE	PUBLIC SERVICE	ATHLETICS	HEALTH	TRANSFERS & OTHER COSTS	TOTAL
EASTERN FLORIDA	\$9,167	\$447,456	\$0	\$2,818,000	\$3,274,623
BROWARD	\$1,588,799	\$0	\$0	\$385,891	\$1,974,690
CENTRAL FLORIDA	\$691	\$301,281	\$0	\$422,123	\$724,095
CHIPOLA	\$51,020	\$906,808	\$0	\$275,000	\$1,232,828
DAYTONA	\$354,604	\$108,477	\$0	\$7,345,521	\$7,808,601
FL SOUTHWESTERN	\$0	\$11,376	\$0	\$2,350,000	\$2,361,376
FSC, JACKSONVILLE	\$55,952	\$0	\$0	\$8,791,805	\$8,847,757
FLORIDA KEYS	\$0	\$0	\$0	\$0	\$0
GULF COAST	\$89,816	\$136,004	\$0	\$464,975	\$690,795
HILLSBOROUGH	\$752,688	\$368,548	\$0	\$399,870	\$1,521,106
INDIAN RIVER	\$246,216	\$157,708	\$20,375	\$1,050,136	\$1,474,435
GATEWAY	\$0	\$0	\$0	\$0	\$0
LAKE-SUMTER	\$163,217	\$441,897	\$0	\$500,000	\$1,105,114
SCF, MANATEE-SARASOTA	\$0	\$0	\$0	\$177,197	\$177,197
MIAMI DADE	\$1,754,453	\$414,048	\$0	\$44,708,861	\$46,877,362
NORTH FLORIDA	\$263,521	\$0	\$11,327	\$700,000	\$974,848
NORTHWEST FLORIDA	\$46,168	\$733,914	\$0	\$68,301	\$848,384
PALM BEACH	\$114,268	\$0	\$0	\$680,621	\$794,888
PASCO-HERNANDO	\$0	\$537,029	\$0	\$3,089,465	\$3,626,494
PENSACOLA	\$1,080,216	\$649,346	\$61,517	\$750,000	\$2,541,078
POLK	\$532,029	\$120,436	\$0	\$0	\$652,465
SAINT JOHNS RIVER	\$538,674	\$457,923	\$0	\$0	\$996,598
SAINT PETERSBURG	\$1,888	\$0	\$0	\$516,392	\$518,279
SANTA FE	\$571,166	\$134,033	\$0	\$2,211,049	\$2,916,247
SEMINOLE	\$0	\$0	\$0	\$1,144,347	\$1,144,347
SOUTH FLORIDA	\$0	\$454,043	\$0	\$0	\$454,043
TALLAHASSEE	\$0	\$686,484	\$324	\$0	\$686,808
VALENCIA	\$0	\$0	\$0	\$0	\$0
TOTAL	\$8,214,553	\$7,066,811	\$93,543	\$78,849,553	\$94,224,459

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2015-2016 ANNUAL COST ANALYSIS
EXPENDITURES PER CREDIT HOUR



COLLEGE	ADVANCED & PROFESSIONAL UPPER LEVEL	ADVANCED & PROFESSIONAL LOWER LEVEL	POST SECONDARY VOCATIONAL	DEVELOPMENTAL EDUCATION	EDUCATOR PREPARATION INSTITUTE	APPRENTICESHIP	POST SECONDARY ADULT VOCATIONAL	VOCATIONAL PREPARATORY	ADULT EDUCATION	COLLEGE TOTAL
EASTERN FLORIDA	\$183	\$199	\$314	\$251	\$0	\$0	\$294	\$0	\$0	\$224
BROWARD	\$193	\$166	\$211	\$300	\$137	\$0	\$335	\$0	\$0	\$187
CENTRAL FLORIDA	\$193	\$206	\$277	\$248	\$0	\$0	\$290	\$0	\$173	\$225
CHIPOLA	\$320	\$283	\$476	\$318	\$0	\$0	\$403	\$379	\$0	\$334
DAYTONA	\$234	\$199	\$289	\$242	\$190	\$43	\$332	\$136	\$193	\$220
FL SOUTHWESTERN	\$244	\$182	\$623	\$315	\$0	\$0	\$163	\$0	\$0	\$210
FSC, JACKSONVILLE	\$180	\$199	\$273	\$338	\$0	\$56	\$314	\$0	\$254	\$221
FLORIDA KEYS	\$0	\$371	\$586	\$479	\$0	\$0	\$713	\$0	\$0	\$437
GULF COAST	\$340	\$232	\$361	\$242	\$362	\$0	\$369	\$0	\$0	\$260
HILLSBOROUGH	\$0	\$173	\$249	\$262	\$215	\$44	\$328	\$0	\$227	\$183
INDIAN RIVER	\$207	\$166	\$270	\$220	\$0	\$40	\$261	\$0	\$221	\$197
GATEWAY	\$501	\$272	\$419	\$379	\$471	\$0	\$304	\$0	\$0	\$306
LAKE-SUMTER	\$285	\$237	\$330	\$396	\$207	\$0	\$0	\$0	\$0	\$262
SCF, MANATEE-SARASOTA	\$187	\$179	\$345	\$197	\$236	\$0	\$0	\$0	\$0	\$192
MIAMI DADE	\$200	\$164	\$395	\$216	\$163	\$58	\$260	\$0	\$137	\$175
NORTH FLORIDA	\$0	\$330	\$431	\$429	\$0	\$0	\$391	\$0	\$0	\$347
NORTHWEST FLORIDA	\$258	\$231	\$269	\$254	\$0	\$0	\$314	\$0	\$210	\$241
PALM BEACH	\$185	\$167	\$401	\$229	\$113	\$61	\$373	\$0	\$0	\$192
PASCO-HERNANDO	\$188	\$167	\$231	\$178	\$204	\$0	\$308	\$0	\$0	\$192
PENSACOLA	\$178	\$218	\$262	\$214	\$165	\$0	\$259	\$0	\$263	\$229
POLK	\$177	\$197	\$291	\$237	\$254	\$0	\$535	\$0	\$0	\$222
SAINT JOHNS RIVER	\$235	\$216	\$257	\$215	\$336	\$14	\$364	\$0	\$242	\$227
SAINT PETERSBURG	\$275	\$221	\$257	\$234	\$0	\$0	\$351	\$0	\$0	\$235
SANTA FE	\$232	\$187	\$293	\$217	\$508	\$33	\$350	\$0	\$371	\$213
SEMINOLE	\$169	\$187	\$250	\$196	\$227	\$35	\$295	\$0	\$352	\$201
SOUTH FLORIDA	\$280	\$297	\$459	\$548	\$0	\$51	\$434	\$0	\$253	\$304
TALLAHASSEE	\$0	\$161	\$268	\$274	\$0	\$0	\$363	\$0	\$206	\$159
VALENCIA	\$252	\$185	\$211	\$210	\$168	\$0	\$315	\$0	\$0	\$192
SYSTEM TOTAL	\$216	\$185	\$275	\$248	\$222	\$45	\$325	\$143	\$208	\$203

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.

THE FLORIDA COLLEGE SYSTEM
2015-2016 ANNUAL COST ANALYSIS
EXPENDITURES PER FTE



COLLEGE	ADVANCED & PROFESSIONAL UPPER LEVEL	ADVANCED & PROFESSIONAL LOWER LEVEL	POST SECONDARY VOCATIONAL	DEVELOPMENTAL EDUCATION	EDUCATOR PREPARATION INSTITUTE	APPRENTICESHIP	POST SECONDARY ADULT VOCATIONAL	VOCATIONAL PREPARATORY	ADULT EDUCATION	COLLEGE TOTAL
EASTERN FLORIDA	\$5,504	\$5,963	\$9,428	\$7,521	\$0	\$0	\$8,809	\$0	\$0	\$6,795
BROWARD	\$5,791	\$4,974	\$6,332	\$9,002	\$4,114	\$0	\$10,037	\$0	\$0	\$5,644
CENTRAL FLORIDA	\$5,803	\$6,191	\$8,321	\$7,426	\$0	\$0	\$8,708	\$0	\$5,185	\$6,757
CHIPOLA	\$9,598	\$8,505	\$14,273	\$9,543	\$0	\$0	\$12,089	\$11,373	\$0	\$10,108
DAYTONA	\$7,021	\$5,956	\$8,681	\$7,265	\$5,688	\$1,298	\$9,958	\$4,095	\$5,795	\$6,635
SOUTHWESTERN	\$7,307	\$5,447	\$18,692	\$9,436	\$0	\$0	\$4,880	\$0	\$0	\$6,300
FSC, JACKSONVILLE	\$5,410	\$5,967	\$8,185	\$10,138	\$0	\$1,677	\$9,433	\$0	\$7,613	\$6,740
FLORIDA KEYS	\$0	\$11,131	\$17,567	\$14,361	\$0	\$0	\$21,398	\$0	\$0	\$13,381
GULF COAST	\$10,200	\$6,968	\$10,833	\$7,265	\$10,866	\$0	\$11,083	\$0	\$0	\$7,871
HILLSBOROUGH	\$0	\$5,189	\$7,465	\$7,862	\$6,441	\$1,321	\$9,826	\$0	\$6,823	\$5,534
INDIAN RIVER	\$6,206	\$4,973	\$8,101	\$6,597	\$0	\$1,185	\$7,833	\$0	\$6,622	\$5,904
GATEWAY	\$15,042	\$8,164	\$12,572	\$11,376	\$14,137	\$0	\$9,114	\$0	\$0	\$9,331
LAKE-SUMTER	\$8,559	\$7,118	\$9,901	\$11,868	\$6,218	\$0	\$0	\$0	\$0	\$7,939
SCF, MANATEE-SARASOTA	\$5,599	\$5,383	\$10,342	\$5,916	\$7,078	\$0	\$0	\$0	\$0	\$5,785
MIAMI DADE	\$5,998	\$4,914	\$11,836	\$6,475	\$4,878	\$1,745	\$7,792	\$0	\$4,098	\$5,471
NORTH FLORIDA	\$0	\$9,903	\$12,941	\$12,876	\$0	\$0	\$11,744	\$0	\$0	\$10,693
NORTHWEST FLORIDA	\$7,729	\$6,929	\$8,075	\$7,610	\$0	\$0	\$9,420	\$0	\$6,301	\$7,252
PALM BEACH	\$5,536	\$4,996	\$12,022	\$6,871	\$3,376	\$1,843	\$11,183	\$0	\$0	\$5,771
PASCO-HERNANDO	\$5,625	\$5,008	\$6,936	\$5,347	\$6,115	\$0	\$9,235	\$0	\$0	\$5,790
PENSACOLA	\$5,329	\$6,548	\$7,852	\$6,429	\$4,954	\$0	\$7,777	\$0	\$7,885	\$6,934
POLK	\$5,303	\$5,911	\$8,737	\$7,110	\$7,619	\$0	\$16,041	\$0	\$0	\$6,663
SAINT JOHNS RIVER	\$7,041	\$6,492	\$7,721	\$6,450	\$10,076	\$429	\$10,915	\$0	\$7,251	\$6,874
SAINT PETERSBURG	\$8,256	\$6,626	\$7,711	\$7,015	\$0	\$0	\$10,528	\$0	\$0	\$7,225
SANTA FE	\$6,954	\$5,623	\$8,782	\$6,512	\$15,243	\$991	\$10,497	\$0	\$11,117	\$6,436
SEMINOLE	\$5,073	\$5,595	\$7,506	\$5,876	\$6,803	\$1,058	\$8,847	\$0	\$10,562	\$6,033
SOUTH FLORIDA	\$8,407	\$8,909	\$13,761	\$16,448	\$0	\$1,544	\$13,033	\$0	\$7,577	\$9,228
TALLAHASSEE	\$0	\$4,844	\$8,054	\$8,211	\$0	\$0	\$10,894	\$0	\$6,189	\$5,371
VALENCIA	\$7,566	\$5,552	\$6,338	\$6,312	\$5,055	\$0	\$9,447	\$0	\$0	\$5,898
SYSTEM TOTAL	\$6,492	\$5,547	\$8,247	\$7,436	\$6,653	\$1,348	\$9,742	\$4,513	\$6,228	\$6,190

NOTE: DUE TO ROUNDING, COLUMNS AND ROWS MAY NOT FOOT AND CROSS-FOOT.