

Las Américas ASPIRA Academy Charter School
Monthly Financial Report



Report Ending Date: October 31, 2016
2017 Fiscal Year: July 1, 2016 to June 30, 2017
Percent of Fiscal Year Complete: 33%

November 14, 2016

326 Ruthar Drive
Newark, DE 19711
(302) 292-1463

**ASPIRA of Delaware Charter Operations Inc.
Board of Directors**

Lourdes Puig, Ph.D. – Chairperson

José-Luis Riera, Ph.D. – Vice Chairperson

Luis Santiago – Treasurer

Alex Fajardo, Esq. - Secretary (acting)

Kathleen Chappel

Jim Coyne

Milton Delgado, Ed.D.

Nancy Labanda

Donald Patton

**Las Américas ASPIRA Academy Charter School
Citizen Budget Oversight Committee**

Luis Santiago – Community Representative - Chairperson

Greg Panchisin – Chief Operating Officer - Vice Chairperson

Lucy Li – Parent Representative - Secretary

Richard Riggs – DDOE Representative (Non-Voting Member)

Margie López Waite – Head of School

Michele Burris – Teacher Representative

Min Guan - Community Representative

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Four Months Ended October 31, 2016

I) Budget vs. Actual Comparison @ October 31, 2016 (Summary Level):

A) Revenues - FSF :	Full Year Budget	Actual @ 10/31/2016	FY16 Carryover	Total	% of Budget (Target >=33%)*	Difference*	Variance*
<i>(Reconciled from DGL018 & DGL060)</i>							
State - Unit Formula (05213)	\$ 4,901,373	\$ 3,423,761	\$ 197,351	\$ 3,621,112	70%	\$ (1,477,612)	
State - Stipends (05195)	\$ -	\$ -	\$ -	\$ -		\$ -	
State - Technology Block Grant (05235)	\$ 9,579	\$ 7,184	\$ -	\$ 7,184	75%	\$ (2,395)	
State - Ed Sustainment Fund (05289)	\$ 119,846	\$ 89,884	\$ -	\$ 89,884	75%	\$ (29,962)	
State - Minor Capital Improvements (50022)	\$ 76,616	\$ 76,616	\$ -	\$ 76,616	100%	\$ -	
Subtotal State	\$ 5,107,414	\$ 3,597,445	\$ 197,351	\$ 3,794,796	70%	\$ (1,509,969)	Favorable
Local - Charter School Performance Fund (99069)	\$ -	\$ -	\$ 34,585	\$ 34,585		\$ -	
Local - District Funding (98000)	\$ 2,652,177	\$ 880,900	\$ 682,843	\$ 1,563,743	33%	\$ (1,771,276)	
Local - Other (98000)	\$ 445,353	\$ 451,868	\$ -	\$ 451,868	101%	\$ 6,515	
Local - Before & After Care (98139)	\$ 128,768	\$ 17,503	\$ 15,817	\$ 33,321	14%	\$ (111,265)	
Local - Donations (98159)	\$ 12,500	\$ 6,498	\$ 501,694	\$ 508,192	52%	\$ (6,002)	
Local - Cafeteria (91100)	\$ 263,722	\$ 27,740	\$ 13,879	\$ 41,618	11%	\$ (235,982)	
Local - Construction Fund (98133)	\$ -	\$ -	\$ -	\$ -		\$ -	
Local - Summer Camps (98205)	\$ 36,730	\$ 24,666	\$ 13,195	\$ 37,861	67%	\$ (12,064)	
Local - Early Childhood (98060)	\$ 95,000	\$ 16,679	\$ 2,064	\$ 18,743	18%	\$ (78,321)	
Local - Local Grants (99126)	\$ -	\$ -	\$ 6,305	\$ 6,305		\$ -	
Local - Contingency (98079)	\$ -	\$ -	\$ 204,468	\$ 204,468		\$ -	
Subtotal Local	\$ 3,634,250	\$ 1,425,854	\$ 1,474,850	\$ 2,900,704	39%	\$ (2,208,395)	Favorable
Federal - Title I (40554) FY15	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - Title II (40114) FY15	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - Title III ELL (40560) FY15	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - IDEA B (40564) FY15	\$ -	\$ -	\$ 14,732	\$ 14,732		\$ -	
Federal - IDEA Preschool (40565) FY15	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - Title I (40554) FY16	\$ -	\$ -	\$ 7,339	\$ 7,339		\$ -	
Federal - Title II (40114) FY16	\$ -	\$ -	\$ 2,305	\$ 2,305		\$ -	
Federal - Title III ELL (40560) FY16	\$ -	\$ -	\$ 18,927	\$ 18,927		\$ -	
Federal - IDEA B (40564) FY16	\$ -	\$ -	\$ 22,566	\$ 22,566		\$ -	
Federal - IDEA Preschool (40565) FY16	\$ -	\$ -	\$ -	\$ -		\$ -	
Federal - Title I (40554) FY17	\$ 148,841	\$ 148,841	\$ -	\$ 148,841	100%	\$ -	
Federal - Title II (40114) FY17	\$ 32,044	\$ 32,044	\$ -	\$ 32,044	100%	\$ -	
Federal - Title III ELL (40560) FY17	\$ 19,956	\$ 19,956	\$ -	\$ 19,956	100%	\$ -	
Federal - IDEA B (40564) FY17	\$ 94,676	\$ 94,676	\$ -	\$ 94,676	100%	\$ -	
Federal - IDEA Preschool (40565) FY17	\$ 380	\$ 380	\$ -	\$ 380	100%	\$ -	
Subtotal Federal	\$ 295,897	\$ 295,897	\$ 65,869	\$ 361,766	100%	\$ -	Favorable
FSF Revenue	\$ 9,037,560	\$ 5,319,196	\$ 1,738,069	\$ 7,057,266	59%	\$ (3,718,364)	Favorable
Petty Cash Fund (outside FSF)	\$ 1,200	\$ 946	\$ -	\$ 946	N/A	\$ (254)	
Total Revenue	\$ 9,038,760	\$ 5,320,142	\$ 1,738,069	\$ 7,058,211	59%	\$ (3,718,618)	Favorable
Total FSF Revenue (FY17 and FY16 C/O)	\$ 10,775,630						

B) Expenses - FSF:	Full Year Budget	Actual @ 10/31/2016	% of Budget (Target <=33%)	Remaining Balance	Variance
<i>(Reconciled from DGL115 & DGL025)</i>					
Salaries (510)	\$ 3,872,288	\$ 1,277,019	33%	\$ 2,595,269	Favorable
Other Employment Costs (520)	\$ 1,986,722	\$ 635,927	32%	\$ 1,350,796	Favorable
Services to Clients & Agencies	\$ -	\$ -		\$ -	N/A
Travel (540)	\$ 26,401	\$ 8,716	33%	\$ 17,685	Favorable
Debt Service (530)	\$ 399,750	\$ 399,750	100%	\$ -	Unfavorable ¹
Contracted Services (550)	\$ 1,716,456	\$ 592,743	35%	\$ 1,123,713	Favorable
Supplies & Materials (560)	\$ 565,197	\$ 172,349	30%	\$ 392,848	Favorable
Capital Outlay-Equip/Computer/Software (570)	\$ 15,000	\$ 26,745	178%	\$ (11,745)	Unfavorable ²
Capital Outlay-Property (580)	\$ -	\$ 82,690		\$ (82,690)	Unfavorable ³
	\$ 8,581,815	\$ 3,195,939	37%	\$ 5,385,876	Favorable

Net FSF Excess or (Deficit) for Year **\$ 3,861,327**
 Note: YTD Revenue Minus YTD Expenditures

Contingency Reserve (2%) \$ (155,192)

FSF Cash Balance less required Contingency Reserve \$ 3,706,135

Variance Notes:

- ¹ Bond Debt Service Paid (one annual payment)
- ² Classroom Furniture
- ³ Repair & Replacement Fund Held by Trustee (Zions Bank)

*Variance footnoted if percentage spent is 25 percentage points higher or lower than the percentage of months into the fiscal year
 FOUR MONTHS = 33%
 EXPENDITURE VARIANCE <=8%, or >=58%

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Four Months Ended October 31, 2016

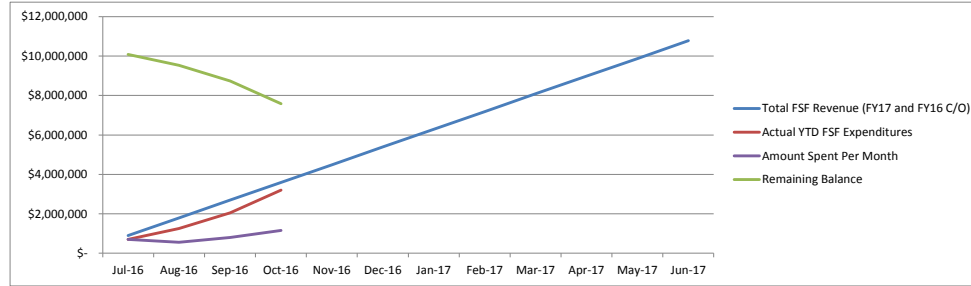
II) YTD Budget vs. Expenditure Trending:

	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
Total FSF Revenue (FY17 and FY16 C/O)	\$ 897,969	\$ 1,795,938	\$ 2,693,907	\$ 3,591,877	\$ 4,489,846	\$ 5,387,815	\$ 6,285,784	\$ 7,183,753	\$ 8,081,722	\$ 8,979,691	\$ 9,877,661	\$ 10,775,630
Actual YTD FSF Expenditures	\$ 693,774	\$ 1,249,211	\$ 2,042,556	\$ 3,195,939								
Amount Spent Per Month	\$ 693,774	\$ 555,437	\$ 793,345	\$ 1,153,383								
Remaining Balance	\$ 10,081,856	\$ 9,526,419	\$ 8,733,074	\$ 7,579,691								

Average	Median
\$798,985	\$ 743,560

Projected Ending Balance* = \$ 1,187,812.67

*Does not include encumbrances or petty cash



III) Local Funding Update:

	Number of Students	Budget*	Actual	Difference
Appoquinimink	12	\$ 24,432	\$ 8,185.05	\$ (16,246.60)
Brandywine	8	\$ 42,902	\$ 15,094.97	\$ (27,806.94)
Capital	0	\$ -	\$ -	\$ -
Christina	407	\$ 1,701,820	\$ 548,471.66	\$ (1,153,348.41)
Colonial	161	\$ 488,286	\$ 171,039.17	\$ (317,246.72)
Red Clay	91	\$ 392,427	\$ 137,344.92	\$ (255,082.49)
Smyrna	2	\$ 2,310	\$ 764.66	\$ (1,545.27)
	681	\$ 2,652,177	\$ 880,900	\$ (1,771,276)

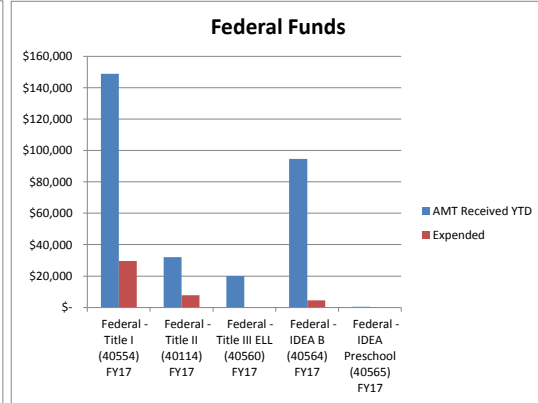
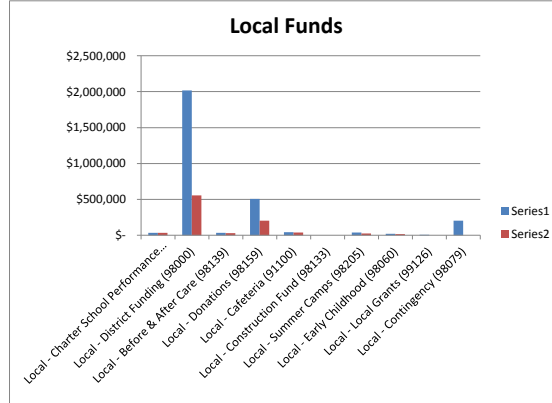
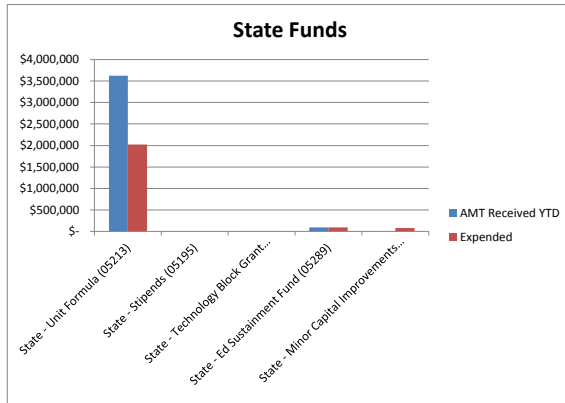
*According to the Charter School Billing Report in IMS

Las Américas ASPIRA Academy Charter School
 Financial Summary Update - Cash Basis
 Four Months Ended October 31, 2016

IV) Cash Position as of October 31, 2016:

(Reconciled from DGL025, DGL060, & DP0002)

	AMT Received		Encumbered	Remaining Balance	% Expended & Encumbered
	YTD	Expended			
State - Unit Formula (05213)	\$ 3,621,112	\$ 2,019,348	\$ -	\$ 1,601,764.29	56%
State - Stipends (05195)	\$ -	\$ -	\$ -	\$ -	
State - Technology Block Grant (05235)	\$ 7,184	\$ 7,184	\$ -	\$ -	100%
State - Ed Sustainment Fund (05289)	\$ 89,884	\$ 89,884	\$ -	\$ -	100%
State - Minor Capital Improvements (50022)	\$ 76,616	\$ 76,616	\$ -	\$ -	100%
Local - Charter School Performance Fund (99069)	\$ 34,585	\$ 34,585	\$ -	\$ -	100%
Local - District Funding (98000)	\$ 2,015,612	\$ 555,167	\$ -	\$ 1,460,444.08	28%
Local - Before & After Care (98139)	\$ 33,321	\$ 31,445	\$ -	\$ 1,875.87	94%
Local - Donations (98159)	\$ 508,192	\$ 203,159	\$ -	\$ 305,032.63	40%
Local - Cafeteria (91100)	\$ 41,618	\$ 37,528	\$ -	\$ 4,090.27	90%
Local - Construction Fund (98133)	\$ -	\$ -	\$ -	\$ -	
Local - Summer Camps (98205)	\$ 37,861	\$ 26,585	\$ -	\$ 11,275.77	70%
Local - Early Childhood (98060)	\$ 18,743	\$ 17,560	\$ -	\$ 1,182.40	94%
Local - Local Grants (99126)	\$ 6,305	\$ -	\$ -	\$ 6,304.57	0%
Local - Contingency (98079)	\$ 204,468	\$ -	\$ -	\$ 204,468.00	0%
Federal - Title I (40554) FY15	\$ -	\$ -	\$ -	\$ -	
Federal - Title II (40114) FY15	\$ -	\$ -	\$ -	\$ -	
Federal - Title III ELL (40560) FY15	\$ -	\$ -	\$ -	\$ -	
Federal - IDEA B (40564) FY15	\$ 14,732	\$ 14,730	\$ -	\$ 2.01	100%
Federal - IDEA Preschool (40565) FY15	\$ -	\$ -	\$ -	\$ -	
Federal - Title I (40554) FY16	\$ 7,339	\$ 7,339	\$ -	\$ -	100%
Federal - Title II (40114) FY16	\$ 2,305	\$ 2,305	\$ -	\$ -	100%
Federal - Title III ELL (40560) FY16	\$ 18,927	\$ 7,920	\$ -	\$ 11,006.35	42%
Federal - IDEA B (40564) FY16	\$ 22,566	\$ 22,566	\$ -	\$ -	100%
Federal - IDEA Preschool (40565) FY16	\$ -	\$ -	\$ -	\$ -	
Federal - Title I (40554) FY17	\$ 148,841	\$ 29,592	\$ -	\$ 119,249.23	20%
Federal - Title II (40114) FY17	\$ 32,044	\$ 7,841	\$ -	\$ 24,203.06	24%
Federal - Title III ELL (40560) FY17	\$ 19,956	\$ -	\$ -	\$ 19,956.00	0%
Federal - IDEA B (40564) FY17	\$ 94,676	\$ 4,584	\$ -	\$ 90,092.05	5%
Federal - IDEA Preschool (40565) FY17	\$ 380	\$ -	\$ -	\$ 380.00	0%
Total	\$ 7,057,266	\$ 3,195,939	\$ 0	\$ 3,861,327	45%
Petty Cash Fund Balance (outside FSF)	\$ 946	\$ -			
Total	\$ 7,058,211	\$ 3,195,939	\$ -	\$ 3,861,327	45%



V) FY16 Financial Audit - Completed/Submitted to DDOE 9/30/16

Las Américas ASPIRA Academy Charter School
 Financial Expenditure Detail Update - Cash Basis
 Four Months Ended October 31, 2016

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY17	Encumbrance @ 10/31/2016	Actual @ 10/31/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=33%)	% Encumbered & Expended	Notes
510	Various	Salary - All Employees		\$ 3,872,288	\$ -	1,277,018.69	\$ 1,277,019	\$ 2,595,269	33%	33%	
		Total Salaries/Other (510)		\$ 3,872,288	\$ -	1,277,018.69	\$ 1,277,019	\$ 2,595,269	33%	33%	
520	52001	Pensions/Employer Share (22.28%)		\$ 847,048	\$ -	277,524.61	\$ 277,525	\$ 569,524	33%	33%	
520	52002	Health Insurance/Employer Share (\$9,988)		\$ 781,424	\$ -	244,808.42	\$ 244,808	\$ 536,615	31%	31%	
520	52005	Workmen's Compensation (1.45%)		\$ 56,945	\$ -	18,516.72	\$ 18,517	\$ 38,429	33%	33%	
520	52006	Social Security/Employer Share (6.2%)		\$ 239,490	\$ -	75,923.84	\$ 75,924	\$ 163,566	32%	32%	
520	52009	Unemployment Insurance (0.11%)		\$ 5,806	\$ -	1,396.71	\$ 1,397	\$ 4,409	24%	24%	
520	52016	Medicare/Employer Share (1.45%)		\$ 56,010	\$ -	17,756.47	\$ 17,756	\$ 38,253	32%	32%	
		Total Other Employment Costs (520)		\$ 1,986,722	\$ -	635,926.77	\$ 635,927	\$ 1,350,796	32%	32%	
530	55353	Grant Reversions		\$ -	\$ -	-	\$ -	\$ -			
530	55371	Tuition Reimbursement (state reimburses school for this expense)		\$ -	\$ -	-	\$ -	\$ -			
		Total Svcs To Clients & Agencies (530)		\$ -	\$ -	-	\$ -	\$ -			
540	54001	Mileage/Pvt Car in State		\$ 1,500	\$ -	253.80	\$ 254	\$ 1,246	17%	17%	
540	54003	Meals - In State		\$ 9,273	\$ -	4,601.82	\$ 4,602	\$ 4,671	50%	50%	
540	54101	Mileage/Pvt Car out of State		\$ 3,027	\$ -	-	\$ -	\$ 3,027	0%	0%	
540	54103	Meals - Out of State		\$ 1,725	\$ -	64.50	\$ 65	\$ 1,661	4%	4%	
540	54104	Lodging/Out of State		\$ 7,618	\$ -	1,706.01	\$ 1,706	\$ 5,912	22%	22%	
540	54105	Other travel - Out of State		\$ 3,258	\$ -	2,089.43	\$ 2,089	\$ 1,169	64%	64%	July Conference in FL
		Total Travel (540)		\$ 26,401	\$ -	8,715.56	\$ 8,716	\$ 17,685	33%	33%	

Account Category	Account Code	Description	Subtotals	Budget FY17	Encumbrance @ 10/31/2016	Actual @ 10/31/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=33%)	% Encumbered & Expended	Notes
Debt	55396	Loans		\$ 399,750	\$ -	399,750.18	\$ 399,750	\$ -	100%	100%	Bond Annual Debt Service Paid in Full
		M&T Bank Mortgage	\$29,284								
		M&T Bank Construction	\$1,624								
		Bond Financing	\$368,842								
		Total Debt Service (550)		\$ 399,750	\$ -	\$ 399,750.18	\$ 399,750	\$ -	100%	100%	See Comment Above
550	55000	Other Prof Service-Instructional Staff		\$ 126,612	\$ -	37,735.68	\$ 37,736	\$ 88,876	30%	30%	
		Data Service Center (DSC) - Enrollment, Attendance, PHRST, RAP,Truancy	\$ 14,900								
		Substitute Service	\$ 35,975								
		Auditing Services	\$ 13,875								
		Providence Service Corporation - Alternative School	\$ 32,770								
		Construction - Project Manager	\$ 28,000								
		POS Maintenance/Service Contract	\$ 1,092								
550	55010	Medical Services (Occupational & Speech Therapy, Psychologists, etc.)		\$ 109,233	\$ -	17,761.50	\$ 17,762	\$ 91,472	16%	16%	
550	55020	Legal Services		\$ 185,000	\$ -	173,659.97	\$ 173,660	\$ 11,340	94%	94%	Escrow Agreement - Tax Exemption / Wash (Revenue = Expense)
550	55073	Computer Services		\$ 26,360		13,606.12	\$ 13,606	\$ 12,754	52%	52%	
550	55101	Postage		\$ 3,277	\$ -	1,752.68	\$ 1,753	\$ 1,524	53%	53%	
550	55125	Telecommunication		\$ 16,995	\$ -	4,358.23	\$ 4,358	\$ 12,637	26%	26%	
550	55200	Water & Sewer		\$ 15,000	\$ -	4,354.11	\$ 4,354	\$ 10,646	29%	29%	
550	55203	Energy		\$ 113,300		37,478.62	\$ 37,479	\$ 75,821	33%	33%	
550	55400	Equipment Lease (Copiers & Chromebooks)		\$ 147,722		59,100.68	\$ 59,101	\$ 88,621	40%	40%	
550	55434	Fleet Rental (Transportation)		\$ 595,964	\$ -	125,289.66	\$ 125,290	\$ 470,674	21%	21%	
550	55452	Insurance (Bldg & Contents)		\$ 45,000	\$ -	41,977.00	\$ 41,977	\$ 3,023	93%	93%	FY17 Policy
550	55506	Custodial Services		\$ 60,000	\$ -	18,000.00	\$ 18,000	\$ 42,000	30%	30%	
550	55507	Maintenance		\$ 97,000	\$ -	26,691.48	\$ 26,691	\$ 70,309	28%	28%	
550	55510	Equipment Repair		\$ 11,000	\$ -	501.75	\$ 502	\$ 10,498	5%	5%	
550	55600	Printing & Binding		\$ 29,493	\$ -	5,967.77	\$ 5,968	\$ 23,525	20%	20%	
550	55610	Advertising		\$ 5,500	\$ -	480.51	\$ 481	\$ 5,019	9%	9%	
550	55631	Assoc Dues & Conf Fees		\$ 15,500	\$ -	1,994.92	\$ 1,995	\$ 13,505	13%	13%	
550	55647	Student Body Activity		\$ 40,000	\$ -	4,321.80	\$ 4,322	\$ 35,678	11%	11%	
550	55667	Training		\$ 49,500	\$ -	13,715.00	\$ 13,715	\$ 35,785	28%	28%	
550	55692	Trash Removal - Sanitary Services		\$ 24,000	\$ -	3,995.92	\$ 3,996	\$ 20,004	17%	17%	
		Total - Contracted Services (550)		\$ 1,716,456	\$ -	592,743.40	\$ 592,743	\$ 1,123,713	35%	35%	

(Reconciled from DGL115, DGL025, & DPO002)

Account Category	Account Code	Description	Subtotals	Budget FY17	Encumbrance @ 10/31/2016	Actual @ 10/31/2016	Total Encumbered & Expended	Remaining Balance	% Expended (Target <=33%)	% Encumbered & Expended	Notes
560	56000	Office Supplies		\$ 120,000	\$ -	25,749.44	\$ 25,749	\$ 94,251	21%	21%	
560	56007	Employee Recognition/Teambuilding		\$ 7,500	\$ -	3,239.50	\$ 3,240	\$ 4,261	43%	43%	
560	56111	Food		\$ 196,620	\$ -	43,506.21	\$ 43,506	\$ 153,114	22%	22%	
560	56128	Medical Supplies/Medicines/Health Aids		\$ 4,500	\$ -	3,106.08	\$ 3,106	\$ 1,394	69%	69%	School Year Start-Up
560	56141	Custodial Supplies		\$ 24,577	\$ -	6,651.50	\$ 6,652	\$ 17,926	27%	27%	
560	56145	Computer Supplies		\$ 28,000	\$ -	3,549.65	\$ 3,550	\$ 24,450	13%	13%	
560	56150	Instructional Supplies (mag, manuals, audio, etc.)		\$ 80,000	\$ -	27,430.96	\$ 27,431	\$ 52,569	34%	34%	
560	56157	Text Books/Library and Yearbooks		\$ 25,000	\$ -	29,508.79	\$ 29,509	\$ (4,509)	118%	118%	School Year Start-Up
560	56220	Building Materials		\$ 30,000	\$ -	11,224.30	\$ 11,224	\$ 18,776	37%	37%	
560	56950	Institutional Equipment - Expensed		\$ 25,000	\$ -	14,547.66	\$ 14,548	\$ 10,452	58%	58%	Assurance Media / KDI (Phone System Hardware and Handsets)
560	56960	Athletic Supplies		\$ 24,000	\$ -	3,834.58	\$ 3,835	\$ 20,165	16%	16%	
		Total Supplies/Materials (560)		\$ 565,197	\$ -	172,348.67	\$ 172,349	\$ 392,848	30%	30%	
570	57010	Office & Computer Equip/Software		\$ -	\$ -	-	\$ -	\$ -			
570	57020	Institutional Equipment		\$ 15,000	\$ -	26,385.35	\$ 26,385	\$ (11,385)	176%	176%	Classroom Furniture
570	57040	Audio Visual Equipment		\$ -	\$ -	-	\$ -	\$ -			
570	57210	Custodial/Maint Equipment		\$ -	\$ -	-	\$ -	\$ -			
570	57310	Refrig/Air Condit/Heat		\$ -	\$ -	360.00	\$ 360	\$ (360)			Will Recode to Maintenance (55507)
		Total Capital Outlay-Equipment (570)		\$ 15,000	\$ -	26,745.35	\$ 26,745	\$ (11,745)	178%	178%	See Note Above
580	58100	Land Improvements		\$ -	\$ -	-	\$ -	\$ -			
580	58300	Maj Bldg Alteration by Contract		\$ -	\$ -	82,690.27	\$ 82,690	\$ (82,690)			Repair & Replacement Fund (Held by Trustee/Zions Bank)
		Total Capital Outlay-Property (580)		\$ -	\$ -	82,690	\$ 82,690	\$ (82,690)			
		Grand Totals - All Categories		\$ 8,581,815	\$ -	\$3,195,938.89	\$3,195,938.89	\$ 5,385,875.75	37%	37%	