

**EXPENDITURE AMOUNTS BY CATEGORY
(CSV_CCYYH_FIN_EXPND_AMT_BY_CAT)
(TXT_CCYYH_FIN_EXPND_AMT_BY_CAT)
REPORT EXPLANATION**

Education Management Information System (EMIS)



Revision Date September 22, 2014

**Prepared by
Office of Data Quality and Governance**

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Revision History

The revisions to this document are listed in the table below.

Version	Date of revision	Who?	What?	Why?	Date of Implementation
1.0	8/23/2013	Wagner	Created new expenditure by category report explanation.	Provide information about expenditures by category included in new expenditure ranking reports.	
	10/2/13	Wagner	Added “Not Valid” description for expenditures reported with invalid fund, function, or object codes.	These are expenditures that cannot be properly assigned to a category due to invalid data.	
	10/16/13	Wagner	Added description and sample of summary text report.	Provide summary data to districts on expenditures by category.	
	9/22/14	Wagner	Added details of building-level allocation process and added new fields to CSV detail report.	Provide explanation of how expenditures are allocated if they are not reported with an OPU.	

Report Overview

General Description and Significance

These reports provide districts with information on how expenditures related to the education of students are organized into a new series of classroom, non-classroom, and non-operating categories. Expenditures assigned to a specific category are used in the per-pupil expenditure calculations that determine rankings. The CSV file includes rows for the allocation of expenditures to buildings when those expenditures are reported by a traditional public school district without an OPU. Expenditures displayed in both the CSV file and text report are actual amounts as submitted by districts and not adjusted on a per-pupil basis. The text report also provides districts with information on how expenditures are organized by the legacy categories used in the previous Expenditure Flow Model.

Certain expenditures not related to the instruction of students are excluded from the per-pupil expenditure calculations that determine rankings. They are listed in these reports as “Excluded Expenditures”.

Expenditure data for all traditional public school districts (city, exempted village, local), community schools, joint vocational school districts, and STEM districts are taken from year-end financial records submitted to the Education Management Information System (EMIS).

District recipients of these reports should use this information to ensure that expenditures are coded properly according to Uniform School Accounting System (USAS) standards so that accurate amounts are reflected in the per-pupil expenditure calculations. Traditional public school districts should closely inspect the

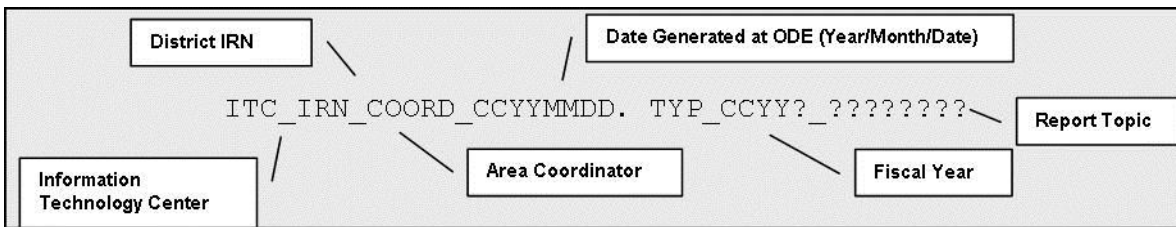
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information in the CSV file to see how expenditures are allocated to buildings when reported without an OPU. Districts should pay special attention to records coded as “NV” (Not Valid). These represent records that were submitted to EMIS with invalid fund, function, or object codes and thus cannot be assigned to the proper expenditure category.

Report Name and Timing

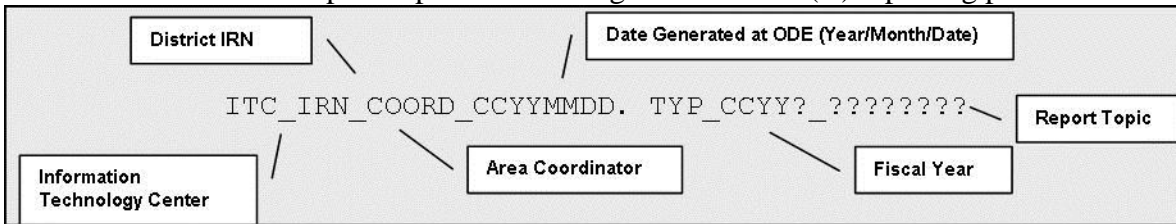
The file name for the CSV file is:

ITC_IRN_COORD_CCYYMMDD.CSV_CCYYH_FIN_EXPND_AMT_BY_CAT; its components are described below. This report is produced during the Financial (H) reporting period.



The file name for the text report is:

ITC_IRN_COORD_CCYYMMDD.TXT_CCYYH_FIN_EXPND_AMT_BY_CAT; its components are described below. This report is produced during the Financial (H) reporting period.



ODE Processing

Process Description

A report is to be distributed to each traditional public school district (city, exempted village, local), Community School, STEM District, and JVSD that submits data during the Financial (H) reporting period

Data Source

Expenditure data come from the QC (EXPENDITURE RECORD and OPERATIONAL UNIT DESCRIPTION RECORD) tables in the EMIS data base.

Submitted Data Used in Report

Element Name	Record Field #	File Name	Special Notes
District IRN	QC040	<i>Expenditure</i>	
District Name		<i>OEDS</i>	
ITC Name		<i>OEDS</i>	

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Element Name	Record Field #	File Name	Special Notes
Fund Code	QC110	<i>Expenditure</i>	
Special Cost Center	QC120	<i>Expenditure</i>	
Function Code	QC130	<i>Expenditure</i>	
Object Code	QC140	<i>Expenditure</i>	
Subject Code	QC150	<i>Expenditure</i>	
Operational Unit	QC160	<i>Operational Unit Description</i>	
Entity Type	QC365	<i>Operational Unit Description</i>	
Instructional Level Code	QC170	<i>Expenditure</i>	
Job Code	QC180	<i>Expenditure</i>	
Actual Expenditure Amount	QC290	<i>Expenditure</i>	

Derived Data Used in Report

The following derived elements are explained in the following sections:

- Inclusion Flag
- Category Code
- Category Description
- Legacy Category Code
- Legacy Category Description
- General Funds Flag
- Record Type
- Reported/Allocated IRN
- Allocation Inclusion Flag
- Allocation %
- Reported/Allocated Amount

Report Selection Criteria

Determining what expenditure data to use:

Data are selected from the current fiscal year of the year-end student data.

Records are selected when

- SCHOOL YEAR = current fiscal year of the year-end student data
- REPORTING PERIOD = "H"
- District is a traditional district, a Community School, a Joint Vocational School District (JVSD), or a STEM district

Determining which expenditures to exclude:

Expenditures to be excluded are determined by looking in sequential order at specific fund, object, and function codes.

Step1: Expenditure records with fund codes 017, 021, 022, 023, 024, 026, 027, 028, and 200 are excluded and the Inclusion Flag is set to "N"

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Step2: Remaining expenditure records with object codes 470-479, 810-819, 881, 891, and 900-969 are excluded and the Inclusion Flag is set to “N”

Step3: Remaining expenditure records with function codes between 7000 and 7990 are excluded and the Inclusion Flag is set to “N”

Step4: Inclusion Flag for all remaining expenditures is set to “Y”

Determining category code and description:

All remaining expenditures are assigned to a category by looking at specific fund, object, and function codes in the order specified below. Once an expenditure is assigned to a category it will not be evaluated in any subsequent step. Each expenditure assigned a category will have the Inclusion Flag set to “Y”.

Assignment of category by fund code

- II.10 Elementary/Secondary Non-Instructional Enterprise Operations
 - fund codes 011, 014, or 020
- II.12 Non-Elementary/Secondary Programs Community Services
 - fund code 13
- II.13 Non-Elementary/Secondary Programs Adult Ed
 - fund codes 012, 413, 414, 426, 501, or 535
- II.14 Non-Elementary/Secondary Programs Other
 - fund codes 025 or 401

Assignment of category by object code

- III.3 Equipment - Instructional
 - object code 645 **and** function code between 1000-1390, 1900-1990, 4100-4390, 4600-4690
- III.4 Equipment - Other
 - object code 645 **and** function code not between 1000-1390, 1900-1990, 4100-4390, 4600-4690
 - object code 650, 660

Assignment of category by function code

- II.1 Instruction
 - function codes between 1000-1390, 1900-1990, 4100-4390, and 4600-4690
- II.2 Pupil Support Services
 - function codes between 2100 and 2190 excluding 2110, 2121, 2131, 2141, 2151, and 2171
- II.3 Instructional Staff Support Services
 - function codes between 2200 and 2290 excluding 2211, 2221, and 2231
- II.4 General Administration
 - function codes between 2300 and 2419

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- if the operational unit (OPU) is the central office then function codes 2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231, or 2490
- II.5 School Administration
 - function codes between 2420 and 2429
 - if the operational unit (OPU) is not the central office then function codes 2110, 2121, 2131, 2141, 2151, 2171, 2211, 2221, 2231, or 2490
- II.6 Operation and Maintenance of Plant
 - function codes between 2700 and 2790
- II.7 Pupil Transportation
 - function codes between 2800 and 2890
- II.8 Other and Non-Specified Support Services
 - function codes between 2500-2690 and 2900-2990
- II.9 Elementary/Secondary Non-Instructional Food Service
 - function codes between 3100 and 3190
- II.10 Elementary/Secondary Non-Instructional Enterprise Operations
 - function codes between 3400 and 3431
- II.11 Elementary/Secondary Non-Instructional Other
 - function code 3900 or function codes between 4500 and 4590
- II.12 Non-Elementary/Secondary Programs Community Services
 - function codes between 3200 and 3250, or function code 3290
- II.13 Non-Elementary/Secondary Programs Adult Ed
 - function codes between 1400 and 1490
- II.14 Non-Elementary/Secondary Programs Other
 - function code 3260
- III.1 Construction
 - function codes between 5200 and 5900
- III.2 Land and Existing Structures
 - function code 5100
- IV.6 Interest on Debt
 - function codes between 6000 and 6100
- NV Invalid Records
 - All remaining expenditure records not assigned a category

Allocation Process Description

Allocation is the process of spreading the cost of shared expenses among various entities, in this case individual school buildings. A district can report an expense that belongs to a specific building by reporting the expenditure with an operational unit (OPU) code that identifies the building. However, expenses that are truly district-wide in nature are reported with an OPU that identifies the district as opposed to a specific building. In these cases, the expense must be allocated by ODE to each building in the district in order to

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accurately determine expenditure per pupil rankings for Classroom Instructional and Operating-Non-Classroom activities.

Allocation Methods

Depending on the object code or function code reported on an expenditure record, one of the allocation methods listed below will be used to allocate the expense to buildings if the expense is reported without a building-level OPU. Each method ensures that 100% of the cost is allocated.

ADM

Each building's share of district-wide ADM

Grade-Level ADM

Each building's share of district-wide ADM in each of the following grade bands: K-5, 6-8, and 9-12

Certified Salaries

Each building's share of district-wide expenditures reported with object code 111 or 113 (regular and supplemental certificated employee salaries and wages). This allocation is calculated separately for every combination of fund code, function code, and special cost center.

Classified Salaries

Each building's share of district-wide expenditures reported with object code 141 or 143 (regular and supplemental classified employee salaries and wages). This allocation is calculated separately for every combination of fund code, function code, and special cost center.

Certified + Classified Salaries

Each building's share of district-wide expenditures reported with object code 111, 113, 141, or 143 (regular and supplemental, certificated and classified employee salaries and wages). This allocation is calculated separately for every combination of fund code, function code, and special cost center.

Lunchroom Percent

Each building's share of district-wide lunchroom meals served

Transportation Percent

Each building's share of district-wide students transported

Square feet

Each building's share of district-wide square footage

Allocation Steps

The following steps determine whether an expense needs to be allocated, and if so, by which allocation method. Once an expense is either excluded, assigned to an OPU, or allocated to individual buildings it is eliminated from consideration in subsequent steps.

1) Exclude expenses that do not get allocated

Eliminate from consideration any expenses for which the inclusion flag has been set to "N". Eliminate from consideration any expenses that are not assigned to categories II.1 through II.9. Exclude from consideration any expenses reported by Community Schools, STEM Districts, and JVSDs.

2) Exclude expenses that are identified with an OPU

If an expense is reported with an OPU and the function code is not one that is allocated to the Central Office regardless of OPU, then the expense is assigned to the building IRN identified by the OPU and does not get allocated.

3) Assign to central office

If an expense is reported with the Central Office flag = ‘Y’ (and not reported with an instructional function code) or if the expense is reported with a function code that gets allocated to the central office regardless of OPU (i.e. Support Services-Board of Education, Executive Administration Services), then the expense is assigned to the central office and does not get allocated.

4) Allocate based on certified salaries

If an expense is reported without an OPU and the expense is for certain objects such as temporary/overtime salaries and wages, leave benefits, other compensation, retirement, or insurance benefits for certified employees, then the expense is allocated to each building based on certified salaries. If no certified salaries are reported for the specific combination of fund, function, and special cost center associated with the expense, then ADM is used as the allocator.

5) Allocate based on classified salaries

If an expense is reported without an OPU and the expense is for certain objects such as temporary/overtime salaries and wages, leave benefits, other compensation, retirement, or insurance benefits for classified employees, then the expense is allocated to each building based on classified salaries. If no classified salaries are reported for the specific combination of fund, function, and special cost center associated with the expense, then ADM is used as the allocator.

6) Allocate based on certified + classified salaries

If an expense is reported without an OPU and the expense is for certain objects such as employee reimbursements, fringe benefits, worker’s compensation, deferred compensation, etc., then the expense is allocated to each building based on certified plus classified salaries. If no certified or classified salaries are reported for the specific combination of fund, function, and special cost center associated with the expense, then ADM is used as the allocator.

7) Allocate based on ADM for certain objects

For a small number of staff-support expenses (i.e. instructional improvement services, meeting expenses) identified by object codes 412, 432, 434, and 439, the allocation is by ADM if the expense is not reported with an OPU.

8) Allocate based on grade-level ADM for specific classroom instructional expenses

- a. If an expense is not reported with an OPU and the expense is reported with function code 1110 (Elementary Instruction), then the expense is allocated to buildings based on each building’s share of ADM in grades K-5. If no ADM is found for grades K-5, the allocation is by total ADM.
- b. If an expense is not reported with an OPU and the expense is reported with function code 1120 (Middle/Junior High), then the expense is allocated to buildings based on each building’s share of ADM in grades 6-8. If no ADM is found for grades 6-8, the allocation is by total ADM.

- c. If an expense is not reported with an OPU and the expense is reported with function code 1130 (High School), then the expense is allocated to buildings based on each building's share of ADM in grades 9-12. If no ADM is found for grades 9-12, the allocation is by total ADM.

9) Allocate based on ADM for remaining classroom instructional expenses

Any remaining expenses reported with function codes defined as instructional, pupil support service, or instructional staff support service are allocated to buildings based on ADM if the expense is not reported with an OPU.

10) Allocate based on square feet

Expenses identified as operation and maintenance of plant are allocated to buildings based on square feet. If no square feet data have been reported, then the expense is allocated by ADM.

11) Allocate based on transportation percentage

Expenses identified as vehicle operation services are allocated to buildings based on transportation percentage. If no transportation data have been reported, then the expense is allocated by ADM.

12) Allocate based on lunchroom percentage

Expenses identified as food service operations are allocated to buildings based on lunchroom percentage. If no lunchroom data have been reported, then the expense is allocated by ADM.

Report Sample, CSV

CSV File Format, General Information

This Comma Separated Value (CSV) format file contains a record for each expenditure submitted by a traditional public school district, community school, joint vocational school district, and STEM district during the applicable reporting period.

In basic terms, the CSV file will contain the data element values separated by a comma to denote the end of one data element value and the start of a new one. For example, if you were to take the district IRN, its name, and county and convert it into a CSV file it would look like this:

012345, My District, Franklin

When imported into Excel, this string of comma separated values would be split into corresponding columns:

District IRN	District Name	County Name
012345	My District	Franklin

TIP: When importing data from a CSV file containing a numerical value that starts with a zero, like an IRN, it is important to import that type of data element as text and not a number in Excel. If imported as a numerical value, the first zero will be removed.

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Header Information

The following is the header as it appears in the original CSV file. Note: the comma between each element name allows the data to be opened in Excel as a comma-delimited file without any additional formatting on the user's part.

FIELD NAME
DISTRICT IRN
DISTRICT NAME
ITC NAME
FUND CODE
SPECIAL COST CENTER
FUNCTION CODE
OBJECT CODE
SUBJECT CODE
OPU
INSTRUCTIONAL LEVEL CODE
JOB CODE
CATEGORY CODE
CATEGORY DESCRIPTION
INCLUSION FLAG
GENERAL FUND FLAG
RECORD TYPE
REPORTED/ALLOCATED IRN
ALLOCATION INCLUSION FLAG
ALLOCATION %
REPORTED/ALLOCATED AMOUNT

Detail Information

Each row on the report represents an expense reported on the district's expenditure record. The category code and category description are assigned (as described earlier in this document) based on the fund, object, and function code. Excluded expenditures are displayed with the Inclusion Flag set to "N". All other expenditures are displayed with the Inclusion Flag set to "Y". If an expense is reported with fund code 001, 016, 494, or 532 then the General Fund Flag is set to "Y"; otherwise the flag is set to "N".

The Record Type field is used to indicate whether an expense is allocated. Each record type is described below:

Excluded

- Inclusion Flag = "N", no allocation required.

Non-Operating

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- Category Code is not one of the following: II.1-II.9, no allocation required

Allocation: None for Org Type

- District is not a traditional public district, no allocation required

Reported: Central Office

- Expense was reported as central office and was not reported with an instructional function code

Allocated: Central Office

- Expense was not reported as central office; however, the function code that was reported is allocated to central office regardless of the OPU reported.
- Expense was reported with an Operation and Maintenance of Plant function code and no OPU. A portion of the expenditure is allocated to the central office based on square feet.

Reported: OPU

- Expense was reported with an OPU and does not require allocation

Reported: Requires Allocation

- Expense was not reported with an OPU and will be allocated to individual buildings within the district. The allocation % will be zero for rows with this record type. The row will be followed by building-level rows for which the allocation percentages will add up to 1, indicating that the entire expenditure has been allocated.

Allocated: Building

- Expense was not reported with an OPU and a portion of the expense is being allocated to this building

Allocated: Non-Public

- Expense was not reported with an OPU and a portion of the expense is being allocated to a non-public entity. This primarily occurs when the lunchroom or transportation percentages do not add up to 100%. The difference is allocated to non-public.

The Reported/Allocated IRN field indicates a) the IRN that was reported, or b) the IRN to which the expense is being allocated.

The Allocation Inclusion flag is set to “N” if the expense is reported with an OPU that represents a building that is not within the hierarchy of the district, or if the expense is allocated to a non-public building.

The Allocation % will be 1 for Community Schools, Stem Districts, and JVSD’s. The Allocation % will be 1 for traditional districts if the expense is reported with a building or central office OPU or if the expense is reported with a central office function code (however, if an instructional function code is reported as central office, the expense will be allocated). The Allocation % will be zero if the expense is not reported with an OPU and requires allocation. If the Allocation % is greater than zero and less than one, then the expense is being allocated.

The Reported/Allocated amount is the product of the allocation percentage and the amount of the expenditure reported. Please note that the Reported/Allocated amount that is displayed on the CSV report is rounded to two decimal places. As a result of this rounding, adding these amounts may produce totals that do not exactly

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match the totals that are displayed on the TXT report. The TXT report will contain more accurate totals due to the fact that the product of the allocation percentage and the amount of the expenditure is calculated out to eleven decimal places, and then summed to each category.

CSV Report Layout/Sample

District-IRN, District-Name, ITC-Name, Fund-Code, Special-Cost-Center, Function-Code, Object-Code, Subject-Code, OPU, Instructional-Level-Code, Job-Code, Category-Code, Category-Description, Inclusion-Flag, General-Fund-Flag, Actual-Amount

"048270", "Any District", "Any ITC", "001", "0000", "2419", "899", "010000", "001", "00", "000", "11.1", "Instruction", "Y", "Y", "65148.94"

Report Sample, TXT

TXT File Format, General Information

The first area of the header describes information about the report generation. The upper left section names the program from which the report was generated. The middle information identifies the producer of the report and the report title. The upper right section displays the date on which the report was generated, and the page number.

The second area of the header pertains to the district whose data is reflected on the report. It identifies the **DISTRICT** for which the report was produced, its **IRN** and **COUNTY**.

The first section of the report displays the sum of district expenditures by the new expenditure categories. The first column displays the category code, the second column displays the category description, the third column displays the sum of all expenditures, and the fourth column displays the sum of general fund expenditures. General fund expenditures are restricted to those reported with one of the following fund codes: 001, 016, 494, or 532.

Expenditure categories are grouped into the following classifications: Classroom Instructional, Non-Classroom, and Non-Operating. Subtotals are displayed for each of these classifications. The last category code displayed is NV. This row represents expenditures that were reported with an invalid fund, function, or object code. As a result, these expenditures cannot be properly assigned to an expenditure category. The next row is a subtotal of all included expenditures (those expenditures not excluded as a result of steps 1-3 on page 5 of this report explanation). Following that is a row that displays the sum of excluded expenditures (those expenditures that were excluded as a result of steps 1-3). Note that a general funds subtotal is not displayed on the "Excluded Expenditures" line. This value will always be equal to zero. The last row is a grand total of all expenditures reported by the district, both included and excluded. The general fund grand total is restricted to those general fund expenditures that were not excluded in steps 1-3.

The second section of the report displays the sum of district expenditures by the legacy Expenditure Flow Model (EFM) categories. The first column displays the legacy category, the second column displays the sum of all expenditures, and the third column displays the sum of general fund expenditures.

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TXT Report Layout/Sample

PROGRAM:F2013H_EXPND_BY_AMT_TXT_RPT
 EMIS REPORT:TXT_2013H_FIN_EXPND_AMT_BY_CAT

OHIO DEPARTMENT OF EDUCATION
 EDUCATION MANAGEMENT INFORMATION SYSTEM
 EXPENDITURES - ALL FUNDS AND GENERAL

DATE:10/04/2013
 PAGE: 1

IRN: 123456 DISTRICT: Sample Local SD

COUNTY: Miscellaneous

NEW EFM CATEGORIES

Category Code	Category Description	Expenditure Amount	
		All Funds	General
-----	-----	-----	-----
II.1	|Instruction	|\$ 46,037,190.19	|\$ 43,523,481.59
II.2	|Pupil Support Services	|\$ 7,068,863.72	|\$ 6,558,531.51
II.3	|Instructional Staff Support Services	|\$ 6,232,142.84	|\$ 5,118,959.73
-----	-----	-----	-----
	|Classroom Instructional Subtotal	|\$ 59,338,196.75	|\$ 55,200,972.83
-----	-----	-----	-----
II.4	|General Administration	|\$ 1,130,120.28	|\$ 840,282.09
II.5	|School Administration	|\$ 4,631,107.97	|\$ 4,590,979.79
II.6	|Operation and Maintenance of Plant	|\$ 8,091,207.39	|\$ 7,791,527.34
II.7	|Pupil Transportation	|\$ 3,501,456.91	|\$ 3,495,222.91
II.8	|Other and Non-specified Support Services	|\$ 4,140,644.86	|\$ 3,944,887.15
II.9	|Elem-Sec Noninstructional Food Service	|\$ 3,035,863.70	|\$ .00
-----	-----	-----	-----
	|Non-Classroom Subtotal	|\$ 24,530,401.11	|\$ 20,662,899.28
-----	-----	-----	-----
II.10	|Elem-Sec Noninstructional Enterprise Operations	|\$ 537,495.59	|\$ 42,317.82
II.11	|Elem-Sec Noninstructional Other	|\$ 1,018,739.58	|\$ 771,244.86
II.12	|Nonelem-Sec Programs Community Svcs	|\$ 180,688.44	|\$ 24,295.54
II.13	|Nonelem-Sec Programs Adult Ed	|\$ 170,135.00	|\$ .00
II.14	|Nonelem-Sec Programs Other	|\$ 1,750,408.48	|\$ .00
III.1	|Construction	|\$ 204,800.58	|\$ 204,800.58

Expenditure Amounts by Category

III.2	| Land and Existing Structures	| \$	.00	| \$	.00
III.3	| Equipment - Instructional	| \$	.00	| \$	.00
III.4	| Equipment - Other	| \$	250,025.00	| \$	.00
IV.3-5	| Payments to Other Governments	| \$	.00	| \$	.00
IV.6	| Interest on Debt	| \$	3,777,820.24	| \$	.00
-----			-----		-----
	| Non-Operating Subtotal	| \$	7,890,112.91	| \$	1,042,658.80
-----			-----		-----
NV	| Not a Valid Code	| \$	.00	| N/A	
-----			-----		-----
	Included Expenditures Total	| \$	91,758,710.77	| \$	76,906,530.91
	Excluded Expenditures	| \$	34,937,332.63	| \$	.00
	Grand Total	| \$	126,696,043.40	| \$	76,906,530.91
-----			-----		-----

LEGACY EFM CATEGORY

LEGACY	| Expenditure Amount	
Category Description	| All funds	| General
-----	-----	-----
Instruction	| \$ 46,037,190.19	| \$ 43,523,481.59
Pupil Support	| \$ 7,068,863.72	| \$ 6,558,531.51
Staff Support	| \$ 6,232,142.84	| \$ 5,118,959.73
Administration	\$ 9,901,873.11	\$ 9,376,149.03
Operations Support	\$ 14,628,528.00	\$ 11,286,750.25

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