



FINANCIAL REPORTS

Period Ending March 31, 2024

New Haven Board of Education
Finance & Operations Committee Meeting
April 16, 2024



Core Values

We believe...

- 1 Equitable opportunities** create the foundation necessary for every child to succeed
- 2 A culture of continuous improvement** will ensure that all staff are learners and reflective practitioners
- 3 High expectations** and standards are necessary to prepare students for college and career
- 4 Collaboration** and partnerships with families and the New Haven community will enhance learning and achievement



Mission

To provide all students in New Haven Public Schools with personalized, authentic, and engaging learning experiences through creativity, exploration, innovation, critical thinking, problem-solving, and high quality instruction. To foster a culture of continuous improvement through collaborative partnerships with staff, families, and the New Haven community. To support students' growth and development by utilizing the Whole Child Framework.

Vision

Our vision is to be a premier urban school district that ensures access to equitable opportunities and successful outcomes for all students as they prepare for college, career, and life.

Priority Areas for 2020-2024

- | | |
|--|--------------------------------|
| 1 Academic Learning | 2 Culture & Climate |
| 3 Youth & Family Engagement | 4 Talented Educators |
| 5 Operational Efficiencies | |

- Monthly Financial Report General Funds as of March 31,2024
- Quarterly General Funds Projection Report
- Monthly Financial Report Special Funds as of March 31, 2024

- Total expenditures through 03/31/24 are \$202.2M
- General Fund expenditures incurred through 03/31/24 are \$129.6 M or 63.8% of the adopted budget.
- Special Fund expenditures incurred through 03/31/24 are \$72.6M or 51% of the current budget

Financial Report – General Fund

March 31, 2024

- How to read the Monthly Financial and/or EOY Forecast Report (Unaudited) as of March 31, 2024 (letters refer to column letters on the prior page):
 - A- FY2024 Adopted Budget: These are the adopted totals for each category for FY 2023-24 (does not reflect any budget revisions)
 - B Monthly YTD Actuals: This is what was actually spent as of 3/31/24 without adjustments.
 - C Monthly Encumbrances: Any encumbrances which have been processed in MUNIS
 - (A-B+C) Available: What is available in MUNIS to spend as of 3/31/24
 - F Full Year Expenditure Forecast – this is a projected expenditure by year end taking into consideration reimbursements and other adjustments (tuition reimbursements, revenue applied to each category, etc) This is not part of the actual expenditures, but rather where we expect to finally spend by 6/30/24 after these types of adjustments.
 - (A-F) Full Year Variance: With anticipated adjustments, where we will end the year after all costs and adjustments by category.
 - Monthly actual costs can be found in the next three slides (Monthly Financial Report (Unaudited) – March 31, 2024 in column “MTD Actual”

General Fund (cont)



NEW HAVEN PUBLIC SCHOOLS

Fiscal Year 2023-2024

Education Operating Fund (General Fund)

Monthly Financial & EOY Forecast Report (Unaudited) as of March 31, 2024

	FY2024 Adjusted Budget (A)	MONTHLY YTD Actuals (B)	YTD %	MONTHLY Encumbrances (C)	Available (A-B+C)	Full-Year Expenditure Forecast (F)	Full Year Variance (A-F)
Salaries							
Teacher Full-Time	\$78,872,625	(\$54,745,018)	69.41%	\$0	\$24,127,607	82,357,774	(3,485,149)
Admin & Management Full-Time	17,808,772	(14,689,643)	82.49%	0	3,119,129	17,873,793	(65,021)
Paraprofessionals	3,518,943	(2,589,588)	73.59%	0	929,355	3,195,671	323,272
Support Staff Full-Time	11,434,949	(8,981,269)	78.54%	0	2,453,680	11,992,808	(557,859)
Part Time & Seasonal	3,023,852	(1,554,604)	51.41%	(142,640)	1,326,608	1,895,629	1,128,223
Substitutes	1,000,000	(1,137,211)	113.72%	0	(137,211)	71,948	928,052
Overtime, Benefits, Other	3,525,550	(1,394,007)	39.54%	(67,207)	2,064,336	1,535,895	1,964,605
Total Salaries and Benefits	\$119,184,691	(\$85,091,340)	71.39%	(\$209,847)	\$33,883,504	\$ 118,923,518	\$ 236,123
Supplies and Services							
Instructional Supplies	\$3,463,665	(\$2,030,073)	58.61%	(\$704,921)	\$728,672	2,551,464	783,201
Tuition	24,368,195	(11,891,085)	48.80%	(13,249,646)	(772,535)	22,805,894	1,562,301
Utilities	12,256,000	(4,915,195)	40.10%	(6,229,403)	1,111,402	10,022,839	2,178,161
Transportation	26,549,450	(14,854,675)	55.95%	(21,123,518)	(9,428,743)	33,276,741	(6,734,791)
Maintenance, Property, Custodial	2,396,861	(1,673,511)	69.82%	(449,812)	273,538	2,072,265	326,344
Other Contractual Services	15,044,922	(9,209,050)	61.21%	(8,356,640)	(2,520,768)	18,095,056	(2,835,332)
Total Supplies and Services	\$84,079,093	(\$44,573,589)	53.01%	(\$50,113,939)	(\$10,608,435)	\$ 88,824,259	\$ (4,720,116)
General Fund Totals	\$203,263,784	(\$129,664,929)	63.79%	(\$50,323,786)	\$23,275,069	\$ 207,747,777	\$ (4,483,993)

General Fund (cont)



NEW HAVEN PUBLIC SCHOOLS



Fiscal Year 2023-2024
Education Operating Fund (General Fund)
Monthly Financial Report (Unaudited) - March 31, 2024

YTD by Period	Account Description	Adjusted Budget	YTD Actual	MTD Actual	Encumb.	Available Budget	% Used
Teachers Full-Time	Teachers	\$78,872,625	\$54,745,018	\$10,303,360	\$0	\$24,127,607	69.41
Admin & Management Full-Time	Salaries	1,220,975	871,671	125,341	0	349,304	71.39
	Directors Salaries	1,107,421	507,987	75,120	0	599,434	45.87
	Supervisor	2,404,397	2,055,115	331,692	0	349,282	85.47
	Department Heads/Principals/Aps	11,041,226	9,471,083	1,564,847	0	1,570,143	85.78
	Management	2,034,753	1,783,788	272,039	0	250,965	87.67
	Sub-Total	\$17,808,772	\$14,689,643	\$2,369,039	\$0	\$3,119,129	82.49
Paraprofessionals	ParaProfessionals	3,518,943	2,589,588	540,990	0	929,355	73.59
Support Staff Full-Time	Wages Temporary	438,810	471,539	86,560	-	(32,729)	107.46
	Custodians	4,635,565	3,635,557	470,251	0	1,000,008	78.43
	Building Repairs	767,430	640,478	72,851	0	126,952	83.46
	Clerical	2,711,508	2,197,156	361,265	0	514,352	81.03
	Security	2,779,123	1,993,297	292,893	0	785,826	71.72
	Truck Drivers	102,513	43,242	5,520	0	59,271	42.18
	Sub-Total	\$11,434,949	\$8,981,269	\$1,289,340	\$0	\$2,453,680	78.54
Part Time & Seasonal	Coaches	650,000	367,785	184,810	0	282,215	56.58
	Other Personnel	180,000	146,742	7,725	120,640	(87,382)	0.00
	Part-Time Payroll	1,953,096	964,382	220,138	22,000	966,714	50.50
	Seasonal	140,756	40,853	0	0	99,903	29.02
	Teachers Stipend	100,000	34,842	0	0	65,159	34.84
	Tutors	0	0	0	0	0	0.00
	Sub-Total	\$3,023,852	\$1,554,604	\$412,672	\$142,640	\$1,326,608	56.13
Substitutes	Substitutes	\$ 1,000,000	\$ 1,137,211	\$ 477,930	\$ -	\$ (137,211)	\$ 114
Overtime, Benefits, Other	Overtime	577,825	577,979	176,870	0	(154)	100.03
	Longevity	277,175	181,788	0	0	95,387	65.59
	Custodial Overtime	575,500	221,231	92,297	0	354,269	38.44
	Retirement	1,600,000	306,655	54,499	66,665	1,226,681	23.33
	Medical Supplies	0	0	0	0	0	0.00
	In-Service Training	0	0	0	0	0	0.00
	Employment Comp	470,000	92,608	92,370	0	377,392	19.70
	Professional Meetings*	25,050	13,746	1,020	542	10,761	57.04
	Sub-Total	\$3,525,550	\$1,394,007	\$417,056	\$67,207	\$2,064,336	41.45
	Salaries Sub-Total	\$119,184,691	\$85,091,340	\$15,810,388	\$209,847	\$33,883,504	71.57

General Fund (cont)



NEW HAVEN PUBLIC SCHOOLS

Fiscal Year 2023-2024
Education Operating Fund (General Fund)
Monthly Financial Report (Unaudited) - March 31, 2024

YTD by Period	Account Description	Adjusted Budget	YTD Actual	MTD Actual	Encumb.	Available Budget	% Used
Instructional Supplies	Equipment	366,644	160,168	6,117	41,273	165,202	54.94
	Computer Equipment	104,160	39,684	(772)	0	64,476	38.10
	Software	39,976	20,405	0	0	19,571	0.00
	Furniture	132,114	97,801	0	290	34,023	74.25
	Materials & Supplies Intruccion	0	0	0	0	0	0.00
	Materials & Supplies Admin.	0	0	0	1,005	(1,005)	0.00
	Office/Classroom Supplies	0	0	0	0	0	0.00
	Testing Materials	48,500	17,174	2,348	164	31,162	35.75
	Education Supplies Inventory	526,868	355,268	3,349	10,615	160,986	69.44
	General/Office Supplies	1,471,123	916,890	22,912	535,980	18,253	98.76
	Academic Awards	0	0	0	0	0	0.00
	Books, Maps, etc.	0	0	0	0	0	0.00
	Textbooks	262,880	114,545	744	8,299	140,036	46.73
	Library Books	151,515	107,927	64,793	22,977	20,612	86.40
	Periodicals	1,000	0	0	0	1,000	0.00
	Other Materials & Supplies	0	0	0	0	0	0.00
	Duplicating & Photo Supplies	0	0	0	0	0	0.00
	Audio-Visual Supplies	0	0	0	0	0	0.00
	Communications/Websites	0	0	0	0	0	0.00
	Registrations, Dues & Subscrip.	92,985	81,056	3,430	9,800	2,129	97.71
	Student Activities	151,500	78,342	558	6,355	66,803	55.91
	Graduation	55,400	2,806	2,443	39,169	13,425	75.77
	Emergency Medical	59,000	38,007	12,579	28,993	(8,000)	113.56
	Printing & Binding	0	0	0	0	0	#DIV/0!
	Parent Activities	0	0	0	0	0	0.00
	Sub-Total	\$3,463,665	\$2,030,073	\$118,501	\$704,921	\$728,672	78.96
Tuition	Tuition	24,368,195	11,891,085	(4,216,830)	13,249,646	(772,535)	103.17
Utilities	Natural Gas	2,546,500	637,038	0	1,908,708	754	99.97
	Electricity	8,359,500	3,475,690	10,739	3,881,720	1,002,090	88.01
	Heating Fuels	10,000	0	0	0	10,000	0.00
	Water	295,000	204,418	0	129,582	(39,000)	113.22
	Telephone	675,000	320,075	24,589	215,118	139,807	79.29
	Telecommunications/Internet	90,000	25,945	332	33,312	30,744	65.84
	Sewer Usage	245,000	205,271	0	60,963	(21,234)	108.67
	Gas & Oil	35,000	46,759	0	0	(11,759)	133.60
	Sub-Total	\$12,256,000	\$4,915,195	\$35,661	\$6,229,403	\$1,111,402	90.93
Transportation	Milage	588,400	294,612	34,350	269,297	24,491	95.84
	Business Travel	10,500	17,498	0	2,081	(9,079)	186.47
	Transportation	14,720,898	7,360,774	(15,049)	11,386,437	(4,026,313)	127.35
	Special Education Transportation	5,198,895	2,926,611	82,626	3,827,634	(1,555,350)	129.92
	Transportation Techincal Schools	437,000	257,741	0	392,259	(213,000)	148.74
	Transit Bus Passes	152,375	42,700	0	0	109,675	28.02
	Field Trips	216,585	37,030	3,580	33,475	146,080	32.55
	InterDistrict Transportation	1,313,680	492,375	0	2,927,775	(2,106,470)	260.35
	Outplacement Transportation	3,705,000	3,179,976	334,518	2,002,176	(1,477,152)	139.87
	Field Trips (Non-Public)	206,117	245,358	98,010	282,385	(321,625)	256.04
	Sub-Total	\$26,549,450	\$14,854,675	\$538,035	\$21,123,518	(\$9,428,743)	135.51

General Fund (cont)



NEW HAVEN PUBLIC SCHOOLS



**Fiscal Year 2023-2024
Education Operating Fund (General Fund)
Monthly Financial Report (Unaudited) - March 31, 2024**

YTD by Period	Account Description	Adjusted Budget	YTD Actual	MTD Actual	Encumb.	Available Budget	% Used	
Maintenance, Property, Custodial	School Security	12,000	1,012	0	0	10,988	8.43	
	Building & Grounds Maint. Supp.	100,000	139,758	7,369	11,591	(51,349)	151.35	
	Custodial Supplies	513,000	417,203	71,494	76,382	19,415	96.22	
	Light Bulbs	30,000	29,271	0	2,454	(1,725)	105.75	
	Uniforms	33,252	13,768	7,432	0	19,484	41.41	
	Moving Expenses	50,000	33,100	10,930	16,900	0	100.00	
	Cleaning	26,000	16,000	0	0	10,000	61.54	
	Repairs & Maintenance	98,609	30,403	100	1,874	66,332	32.73	
	Building Maintenance	575,000	346,148	46,104	75,277	153,575	73.29	
	Rental	120,000	0	0	23,751	96,249	19.79	
	Rental of Equipment	9,000	12,095	2,429	7,905	(11,000)	222.22	
	Maintenance Agreement Services	745,000	577,251	1,221	227,115	(59,365)	107.97	
	Vehicle Repairs	85,000	57,503	5,684	6,562	20,935	75.37	
	Rolling Stock	0	0	0	0	0	0.00	
	Sub-Total	\$2,396,861	\$1,673,511	\$152,762	\$449,812	\$273,538	88.59	
Other Contractual Services	Other Contractual Services *	4,372,680	1,938,797	33,958	1,727,916	705,967	83.86	
	* Special Education	1,574,340	1,355,343	135,407	3,059,845	(2,840,848)	280.45	
	*Facilities	7,245,558	4,994,322	148,009	3,123,300	(872,064)	112.04	
	*IT	814,344	536,699	31,668	237,762	39,883	95.10	
	Legal Services	400,000	223,776	8,400	173,694	2,530	99.37	
	Other Purchased Services	27,500	34,252	7,588	5,849	(12,601)	145.82	
	Postage & Freight	160,500	125,861	121	28,275	6,364	96.03	
	Claims	450,000	0	0	0	450,000	0.00	
	Contingencies	0	0	0	0	0	0.00	
		Sub-Total	\$15,044,922	\$9,209,050	\$365,151	\$8,356,641	(\$2,520,768)	116.75
		Supplies & Services Sub-Total	\$84,079,093	\$44,573,589	(\$3,006,721)	\$50,113,940	(\$10,608,435)	112.62
	Combined Total	\$203,263,784	\$129,664,928	\$12,803,667	\$50,323,786	\$23,275,069	88.55	

* Breakout of Other Contractual Services by Department

Reporting For Information Purposes Only - MTD Actuals for the Month referenced above.

Salaries

1. Based on current spending certified salary lines will be supported by reimbursement sources as well as savings with vacancies.
2. Overtime budget for custodians and security due to staff shortages and summer cleaning. ESSER funds will be used to support most of the overtime costs for security and custodial needs as we await vacancies to be filled. We are currently meeting with department heads to develop a plan to reduce costs.
3. The revenue for Interdistrict will not equal the projected costs for 2023-24 due to staff raises and increasing costs. Under enrollment of suburban students is also a factor.

Non Personnel

1. Schools have received ESSER funds to cover instructional supply needs including technology and enrichment activities/field trips.
2. We continue to monitor and collect tuition fees and reimbursements to support the needs of tuition and transportation.
3. We continue to monitor changes in utility costs. We monitor each month to compare projection with actual costs and adjust our projections accordingly.
4. Increased number of students in out of district placements in recent months have caused an increase in tuition and transportation.

- While we continue to use many of the mitigation strategies utilized last year such as**
- **reprogram unspent grant funds to cover needs where applicable**
 - **continue to review request to hire ensuring that the new hire is coming at a appropriate salary based on experience and looking at individual building needs**
 - **continue to monitor and request that all new grant applications that allow Indirect Costs to be included in the application**
 - **Continue the work of surveying comparable districts to determine if our tuition reimbursement rates are in line and review need for rate increase for the upcoming year**
 - **Continue to utilize approved ARP ESSER funds to cover costs through an extension**
 - **Para's working as substitutes**
 - **Bus Monitors**
 - **Extra cleaning costs due additional extended day and after school programs funded by ESSER funding(Buses & Buildings)**
 - **Custodial and Security Overtime due to (various after school programs funded by ESSER)**
 - **Additionally due to Saturday Academy and other programs we have built these costs into the grant**

We continue to take a look at all expenses and budget lines to see where we can make further cuts that do not affect the students as well as exploring other sources of non restrictive revenue.

As remaining ARP ESSER funds will sunset in September of 2024 we need to look at programs and resources and make the hard decisions this fiscal year so we will continue the work identified and are looking at

- **Building usage and overtime costs**
- **Review enrollment numbers and class size**
- **Roll back on Summer School and Bussing**
- **Part Time (non classroom)**
- **Increasing enrollment at Interdistrict Schools (enrollment down resulting in revenue loss)**

Unknowns which may add additional costs



NEW HAVEN PUBLIC SCHOOLS

- **Utility (Gas, Oil, Electric)**
 - **Unemployment Costs(Quarterly)**
 - **Retirement payout costs(June 2024)**
 - **Increases due to negotiated and pending union contracts**
 - **Snow removal costs**
 - **Litigation Costs**
 - **Emergencies**
 - **Reduction in the Indirect Cost Rate from 6.25% to 5.2% reduces the amount of funds the district can claim for reimbursement**
- *Keep in mind that the current budget reports are based year to date expenses and represent a snapshot in time. We also use historical data, current encumbrances and items within our control(known to us during the reporting period). We monitor closely and will continue to make changes as issues arise.*

Financial Report

March 31, 2024

Monthly Financial Report – Grants



NEW HAVEN PUBLIC SCHOOLS

Count	Common Titles	A	B	C	D	E	F	G
		FY 2022-23 Funding	Carryover Funding	Received FY2023-24 Funding	Pending Approvals	Total Anticipated New Funding	Total Available Funds for 2023-24	YOY \$ Change in New Funds
1	Law Education/School Security	\$787,061	\$787,061	\$0	\$0	\$0	\$787,061	(\$787,061)
2	Impact Aid	\$65,476	\$65,126	\$0	\$0	\$0	\$65,126	(\$65,476)
3	Adult Education/Homeless	\$3,611,897	\$7,031	\$3,747,356	\$0	\$3,747,356	\$3,754,387	\$135,459
4	IDEA	\$7,589,579	\$451,478	\$7,513,880	\$0	\$7,513,880	\$7,965,358	(\$75,699)
5	Perkins	\$505,020	\$0	\$609,782	\$0	\$609,782	\$609,782	\$104,762
6	Title II A/Student Support	\$3,139,810	\$0	\$3,031,490	\$0	\$3,031,490	\$3,031,490	(\$108,320)
7	School Based Health/Parenting	\$1,412,408	\$0	\$1,394,594	\$0	\$1,394,594	\$1,394,594	(\$17,814)
8	Federal Magnet Grant	\$2,320,724	\$389,227	\$0	\$0	\$0	\$389,227	(\$2,320,724)
9	State Bilingual/Title III/Immigrant	\$1,128,962	\$341,171	\$911,635	\$0	\$911,635	\$1,252,806	(\$217,327)
10	School Readiness/Family Resource	\$10,681,257	\$230,397	\$10,137,290	\$0	\$10,137,290	\$10,367,687	(\$543,967)
11	Private Foundation	\$441,982	\$37,136	\$290,433	\$0	\$290,433	\$327,569	(\$151,549)
12	Title I/SIG	\$17,761,626	\$5,258,310	\$12,555,156	\$0	\$12,555,156	\$17,813,466	(\$5,206,470)
13	Head Start - Federal	\$9,592,853	\$0	\$8,271,910	\$0	\$8,271,910	\$8,271,910	(\$1,320,943)
14	Medicaid Reimbursement	\$260,701	\$25,319	\$217,865	\$0	\$217,865	\$243,184	(\$42,836)
15	Manufacturing Pathways	\$2,000,000	\$1,854,550	\$0	\$0	\$0	\$1,854,550	(\$2,000,000)
16	Alliance/Comm Network/Low Performing	\$21,238,171	\$644,938	\$22,531,420	\$0	\$22,531,420	\$23,176,358	\$1,293,249
17	State Misc Education Grants	\$37,872	\$2,057	\$5,000	\$0	\$5,000	\$7,057	(\$32,872)
18	Open Choice	\$414,109	\$0	\$317,875	\$0	\$317,875	\$317,875	(\$96,234)
19	Head Start - State	\$130,759	\$130,759	\$0	\$0	\$0	\$130,759	(\$130,759)
20	Priority/21st Century	\$5,657,191	\$49,031	\$5,508,521	\$0	\$5,508,521	\$5,557,552	(\$148,670)
21	Jobs for CT Youth	\$20,500	\$0	\$0	\$0	\$0	\$0	(\$20,500)
22	ARP After School	\$890,000	\$769,587	\$2,068,084	\$0	\$2,068,084	\$2,837,671	\$1,178,084
23	ESSER II	\$19,981,102	\$5,083,952	\$0	\$0	\$0	\$5,083,952	(\$19,981,102)
24	ARP ESSER	\$69,214,187	\$44,706,304	\$0	\$0	\$0	\$44,706,304	(\$69,214,187)
25	ARP ESSER Special Education	\$1,551,134	\$375,804	\$0	\$0	\$0	\$375,804	(\$1,551,134)
26	ARP ESSER Homeless Youth	\$472,682	\$302,663	\$120,000	\$0	\$120,000	\$422,663	(\$352,682)
27	ARP ESSER SPPT	\$400,000	\$400,000	\$0	\$0	\$0	\$400,000	(\$400,000)
		\$181,307,063	\$61,911,902	\$79,232,291	\$0	\$79,232,291	\$141,144,193	(\$102,074,772)

Monthly Financial Report – Grants



NEW HAVEN PUBLIC SCHOOLS

2023-24 GRANT FUNDED EXPENDITURES BY CATEGORY

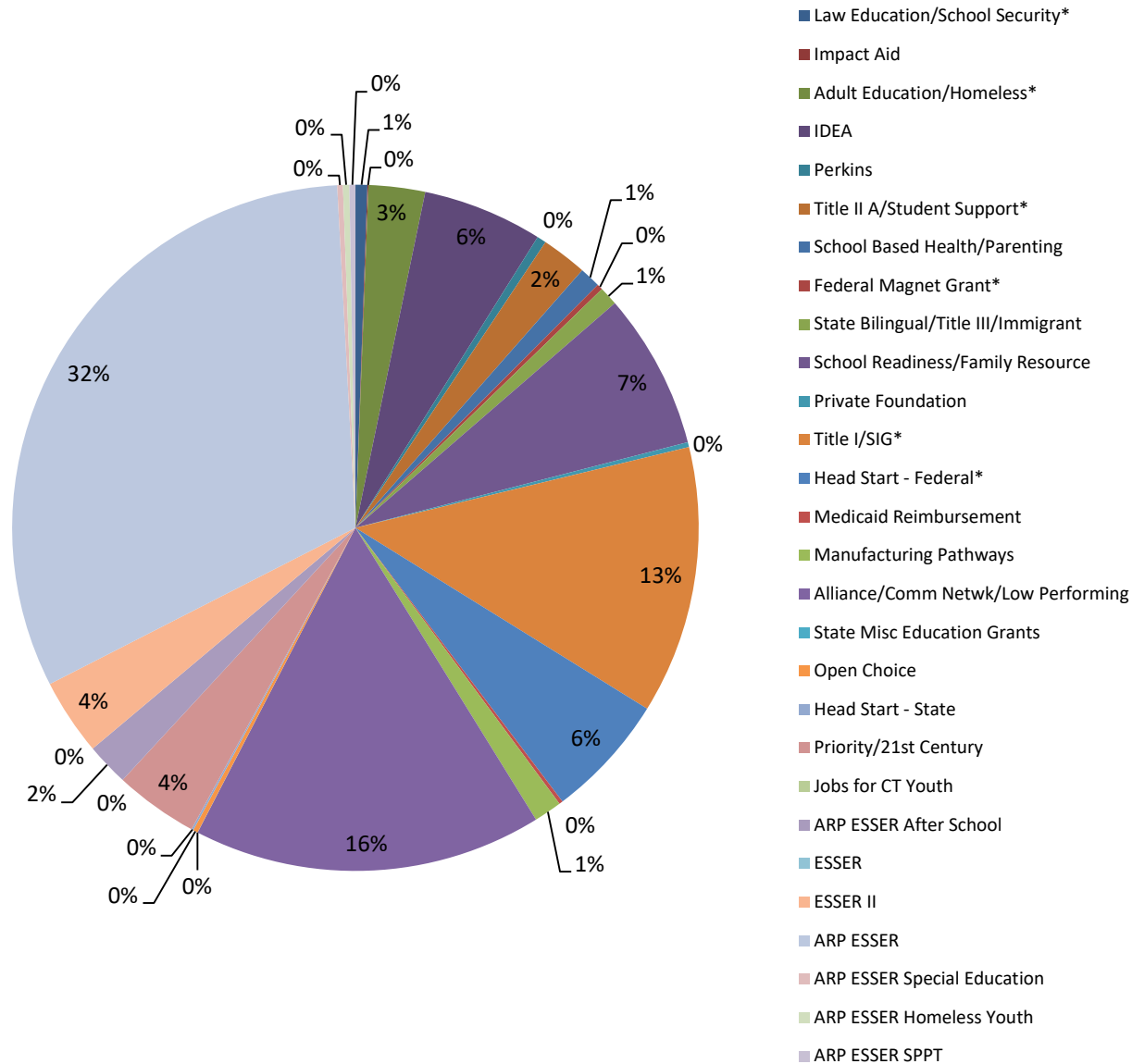
	Budget	YTD Actuals	Encumbered	Available
Full Time Salaries	47,660,362	28,210,027	0	19,450,335
Employee Benefits	7,891,400	4,278,146	0	3,613,254
Part Time Personnel	18,079,700	8,419,200	0	9,660,500
Travel/Mileage	433,807	199,709	1,695	232,403
Equipment/Technology	10,438,763	3,747,243	2,402,147	4,289,374
Materials/Supplies	9,748,933	5,533,689	2,249,237	1,966,006
Purchased Property Services	552,062	416,650	135,372	40
Other Professional/Technical	18,612,922	7,086,780	8,768,669	2,757,474
Transportation/Field Trips	3,100,619	1,367,709	317,954	1,414,956
Other Purchased Services	21,656,716	12,088,152	5,481,355	4,087,208
Parent Activities	174,775	21,486	36,294	116,995
Fixed Costs	2,644,134	1,218,399	0	1,425,735
Fees/Misc Expenses/Student Activities	150,000	0	0	150,000
Grand Total	\$ 141,144,193	\$ 72,587,191	\$ 19,392,723	\$ 49,164,278

- How to read the new grant revenue exhibit (letters refer to column letters on the prior page):
 - A The total amount we were awarded for the grant in 2022-23
 - B Because of Covid-19, we are permitted to roll over unexpended money in some grants in 2023-24. It 'carries over' to the next fiscal year.
 - C This is new funding we were awarded in 2023-24
 - D Funding we haven't received yet, but expect to receive.
 - E C+D. The total new money we'll receive for the grant this year.
 - F B+E. The sum of the carryover funds and the new money. This is what's available to spend in 2023-24.
 - GE-A. This measures the change in new money only, and excludes the effect of the carryover.
 - HG/A. Calculates, on a percentage basis, the change in the new money year over year.

Summary of Grants Revenue



NEW HAVEN PUBLIC SCHOOLS



Monthly Financial Report – Grants



NEW HAVEN PUBLIC SCHOOLS

2023-24 GRANT FUNDED EXPENDITURES BY CATEGORY

