

DCSD Charter School Financial Reporting Template

Enter your school name in cell B5 as you would like it displayed in BOE reports in order to populate individual budget tabs

School Name

Leman Academy of Excellence

REPORT

YEAR TO INCLUDE

DUE DATE

Quarterly Financials Inputs

Prior Year	FY 2017-2018	
Current Year	FY 2018-2019	
For the Period Ending September 30	2018	10/22/18
For the Period Ending December 31	2018	1/21/19
For the Period Ending March 31	2019	4/22/19
For the Period Ending June 30	2019	TBD

Budget Approvals Inputs - Proposed and Adopted

Audited Actual	2017-2018
Revised Budget	2018-2019
Estimated Actual	2018-2019
Adopted Budget or Proposed Budget	2019-2020
Projected Budget 1	2020-2021
Projected Budget 2	2021-2022

Budget Approvals Inputs - Revised and Final Revised

Audited Actual	2017-2018
Adopted Budget	2018-2019
Revised Budget or Final Revised Budget	2018-2019
Estimated Actual	2018-2019
Projected Budget	2019-2020

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 1st Quarter
For the Period Ended September 30, 2018

DUE DATE: OCTOBER 22, 2018

	Prior Year FY 2017-2018			Current Year FY 2018-2019			Projected Year End FY 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
5700 Per Pupil Revenue			0.00%	3,402,181	\$ 854,490	25.12%	3,402,181	3,402,181	100.00%
1110 Mill Levy/Override			0.00%	234,576	59,278	25.27%	234,576	234,576	100.00%
1300 Tuition			0.00%	189,000	41,213	21.81%	189,000	189,000	100.00%
1400 Transportation Fees			0.00%			0.00%			0.00%
1500 Earnings on Investments			0.00%			0.00%			0.00%
1600 Food Services			0.00%			0.00%			0.00%
1700 Pupil Activities			0.00%		6,990	0.00%			0.00%
1800 Community Service Activities			0.00%			0.00%			0.00%
1900 Other Local Revenue			0.00%	187,110		0.00%	187,110	187,110	100.00%
1910 Rental/Lease			0.00%		500	0.00%			0.00%
1920 Contributions/Donations			0.00%			0.00%			0.00%
1990 Miscellaneous Revenue			0.00%		60	0.00%			0.00%
3000 Categorical Revenue			0.00%			0.00%			0.00%
3954 Other State Revenue			0.00%	108,000	24,316	22.51%	108,000	108,000	100.00%
4000 Grants Federal			0.00%			0.00%			0.00%
5200 Fund Transfer			0.00%			0.00%			0.00%
5900 Other Sources			0.00%			0.00%			0.00%
Cap Reserve Bond Revenue			0.00%			0.00%			0.00%
Grants Local			0.00%			0.00%			0.00%
Total Revenue	\$ -	\$ -	0.00%	\$ 4,120,867	\$ 986,846	23.95%	\$ 4,120,867	\$ 4,120,867	100.00%
Expenditures:									
0100 Salaries			0.00%	\$ 1,464,560	\$ 273,780	18.69%	\$ 1,464,560	\$ 1,464,650	100.01%
0200 Benefits			0.00%	453,085	84,335	18.61%	453,085	453,085	100.00%
0300 Purchased Professional and Technical Services			0.00%	232,175	76,435	32.92%	232,175	232,175	100.00%
0400 Purchased Property Services			0.00%	1,374,000	10,683	0.78%	1,374,000	1,374,000	100.00%
0500 Other Purchased Services			0.00%	280,877	19,108	6.80%	280,877	280,877	100.00%
0600 Supplies			0.00%	169,500	57,878	34.15%	169,500	169,500	100.00%
0700 Property			0.00%	5,000		0.00%	5,000	5,000	100.00%
0800 Other Expenses			0.00%	3,149	492	15.61%	3,149	3,149	100.00%
0900 Other Uses of Funds			0.00%			0.00%			0.00%
0910 Redemption of Principal			0.00%			0.00%			0.00%
0913 Principal on Leases			0.00%			0.00%			0.00%
Grant Expense			0.00%			0.00%			0.00%
Cap Reserve Expense			0.00%			0.00%			0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ 3,982,346	\$ 522,710	13.13%	\$ 3,982,346	\$ 3,982,436	100.00%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 2nd Quarter
For the Period Ended December 31, 2018

DUE DATE:
JANUARY 21, 2019

	Prior Year FY 2017-2018			Current Year FY 2018-2019			Projected Year End FY 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
5700 Per Pupil Revenue			0.00%	3,402,181	\$ 1,708,114	50.21%	3,402,181	\$ 3,402,521	100.01%
1110 Mill Levy/Override			0.00%	234,576	260,400	111.01%	234,576	521,945	222.51%
1300 Tuition			0.00%	189,000	113,937	60.28%	189,000	183,937	97.32%
1400 Transportation Fees			0.00%			0.00%			0.00%
1500 Earnings on Investments			0.00%			0.00%			0.00%
1600 Food Services			0.00%			0.00%			0.00%
1700 Pupil Activities			0.00%			0.00%			0.00%
1800 Community Service Activities			0.00%			0.00%			0.00%
1900 Other Local Revenue			0.00%	187,110	18,657	9.97%	187,110	24,638	13.17%
1910 Rental/Lease			0.00%			0.00%			0.00%
1920 Contributions/Donations			0.00%			0.00%			0.00%
1990 Miscellaneous Revenue			0.00%			0.00%			0.00%
3000 Categorical Revenue			0.00%			0.00%			0.00%
3954 Other State Revenue			0.00%	108,000	72,949	67.55%	108,000	145,897	135.09%
4000 Grants Federal			0.00%			0.00%			0.00%
5200 Fund Transfer			0.00%			0.00%			0.00%
5900 Other Sources			0.00%			0.00%			0.00%
Cap Reserve Bond Revenue			0.00%			0.00%			0.00%
Grants Local			0.00%			0.00%			0.00%
Total Revenue	\$ -	\$ -	0.00%	\$ 4,120,867	\$ 2,174,057	52.76%	\$ 4,120,867	\$ 4,278,938	103.84%
Expenditures:									
0100 Salaries			0.00%	\$ 1,464,560	\$ 715,591	48.86%	\$ 1,464,560	\$ 1,645,091	112.33%
0200 Benefits			0.00%	453,085	195,319	43.11%	453,085	450,080	99.34%
0300 Purchased Professional and Technical Services			0.00%	232,175	76,265	32.85%	232,175	147,629	63.59%
0400 Purchased Property Services			0.00%	1,374,000	431,253	31.39%	1,374,000	1,303,921	94.90%
0500 Other Purchased Services			0.00%	280,877	133,324	47.47%	280,877	277,986	98.97%
0600 Supplies			0.00%	169,500	94,661	55.85%	169,500	182,489	107.66%
0700 Property			0.00%	5,000		0.00%	5,000		0.00%
0800 Other Expenses			0.00%	3,149	4,568	145.06%	3,149	4,568	145.06%
0900 Other Uses of Funds			0.00%			0.00%			0.00%
0910 Redemption of Principal			0.00%			0.00%			0.00%
0913 Principal on Leases			0.00%			0.00%			0.00%
Grant Expense			0.00%			0.00%			0.00%
Cap Reserve Expense			0.00%			0.00%			0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ 3,982,346	\$ 1,650,981	41.46%	\$ 3,982,346	\$ 4,011,764	100.74%

Leman Academy of Excellence
Schedule of Income and Expenditures - Budget to Actual - 3rd Quarter
For the Period Ended March 31, 2019

DUE DATE: APRIL
22, 2019

	Prior Year FY 2017-2018			Current Year FY 2018-2019			Projected Year End FY 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
5700 Per Pupil Revenue			0.00%	3,402,181	\$ 2,560,007	75.25%	3,402,181	\$ 3,411,901	100.29%
1110 Mill Levy/Override			0.00%	234,576	391,172	166.76%	234,576	521,945	222.51%
1300 Tuition			0.00%	189,000	141,150	74.68%	189,000	154,662	81.83%
1400 Transportation Fees			0.00%			0.00%			0.00%
1500 Earnings on Investments			0.00%			0.00%			0.00%
1600 Food Services			0.00%			0.00%			0.00%
1700 Pupil Activities			0.00%			0.00%			0.00%
1800 Community Service Activities			0.00%			0.00%			0.00%
1900 Other Local Revenue			0.00%	187,110	32,207	17.21%	187,110	35,189	18.81%
1910 Rental/Lease			0.00%			0.00%			0.00%
1920 Contributions/Donations			0.00%			0.00%			0.00%
1990 Miscellaneous Revenue			0.00%			0.00%			0.00%
3000 Categorical Revenue			0.00%			0.00%			0.00%
3954 Other State Revenue			0.00%	108,000	103,656	95.98%	108,000	131,479	121.74%
4000 Grants Federal			0.00%			0.00%			0.00%
5200 Fund Transfer			0.00%			0.00%			0.00%
5900 Other Sources			0.00%			0.00%			0.00%
Cap Reserve Bond Revenue			0.00%			0.00%			0.00%
Grants Local			0.00%			0.00%			0.00%
Total Revenue	\$ -	\$ -	0.00%	\$ 4,120,867	\$ 3,228,192	78.34%	\$ 4,120,867	\$ 4,255,176	103.26%
Expenditures:									
0100 Salaries			0.00%	\$ 1,464,560	\$ 1,118,017	76.34%	\$ 1,464,560	\$ 1,629,017	111.23%
0200 Benefits			0.00%	453,085	286,055	63.13%	453,085	434,412	95.88%
0300 Purchased Professional and Technical Services			0.00%	232,175	85,001	36.61%	232,175	123,722	53.29%
0400 Purchased Property Services			0.00%	1,374,000	865,202	62.97%	1,374,000	1,300,766	94.67%
0500 Other Purchased Services			0.00%	280,877	236,409	84.17%	280,877	371,880	132.40%
0600 Supplies			0.00%	169,500	121,392	71.62%	169,500	165,196	97.46%
0700 Property			0.00%	5,000		0.00%	5,000		0.00%
0800 Other Expenses			0.00%	3,149	6,893	218.89%	3,149	7,321	232.49%
0900 Other Uses of Funds			0.00%			0.00%			0.00%
0910 Redemption of Principal			0.00%			0.00%			0.00%
0913 Principal on Leases			0.00%			0.00%			0.00%
Grant Expense			0.00%			0.00%			0.00%
Cap Reserve Expense			0.00%			0.00%			0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ 3,982,346	\$ 2,718,969	68.28%	\$ 3,982,346	\$ 4,032,314	101.25%



Leman Academy of Excellence
 Schedule of Income and Expenditures - Budget to Actual - 4th Quarter
 For the Period Ended June 30, 2019

DUE DATE: TBD

	Prior Year FY 2017-2018			Current Year FY 2018-2019			Projected Year End FY 2018-2019		
	Budget	Actual	% to Budget	Budget	Actual	% to Budget	Budget	Actual	% to Budget
Revenue:									
5700 Per Pupil Revenue			0.00%			0.00%			0.00%
1110 Mill Levy/Override			0.00%			0.00%			0.00%
1300 Tuition			0.00%			0.00%			0.00%
1400 Transportation Fees			0.00%			0.00%			0.00%
1500 Earnings on Investments			0.00%			0.00%			0.00%
1600 Food Services			0.00%			0.00%			0.00%
1700 Pupil Activities			0.00%			0.00%			0.00%
1800 Community Service Activities			0.00%			0.00%			0.00%
1900 Other Local Revenue			0.00%			0.00%			0.00%
1910 Rental/Lease			0.00%			0.00%			0.00%
1920 Contributions/Donations			0.00%			0.00%			0.00%
1990 Miscellaneous Revenue			0.00%			0.00%			0.00%
3000 Categorical Revenue			0.00%			0.00%			0.00%
3954 Other State Revenue			0.00%			0.00%			0.00%
4000 Grants Federal			0.00%			0.00%			0.00%
5200 Fund Transfer			0.00%			0.00%			0.00%
5900 Other Sources			0.00%			0.00%			0.00%
Cap Reserve Bond Revenue			0.00%			0.00%			0.00%
Grants Local			0.00%			0.00%			0.00%
Total Revenue	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Expenditures:									
0100 Salaries			0.00%			0.00%			0.00%
0200 Benefits			0.00%			0.00%			0.00%
0300 Purchased Professional and Technical Services			0.00%			0.00%			0.00%
0400 Purchased Property Services			0.00%			0.00%			0.00%
0500 Other Purchased Services			0.00%			0.00%			0.00%
0600 Supplies			0.00%			0.00%			0.00%
0700 Property			0.00%			0.00%			0.00%
0800 Other Expenses			0.00%			0.00%			0.00%
0900 Other Uses of Funds			0.00%			0.00%			0.00%
0910 Redemption of Principal			0.00%			0.00%			0.00%
0913 Principal on Leases			0.00%			0.00%			0.00%
Grant Expense			0.00%			0.00%			0.00%
Cap Reserve Expense			0.00%			0.00%			0.00%
Total Expenditures	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%

Leman Academy of Excellence

USE THIS TAB FOR NEXT YEAR'S PROPOSED BUDGET IN THE SPRING
DUE DATE: APRIL 23, 2019

	Audited Actual 2017-2018	Revised Budget 2018-2019	Estimated Actual 2018-2019	Proposed Budget 2019-2020	Projected Budget 2020-2021	Projected Budget 2021-2022
Balance on Hand July 1			\$ -	\$ 222,862	\$ 567,859	\$ 1,535,239
Revenue:						
5700 Per Pupil Revenue		3,417,962	\$ 3,411,901	4,970,121	6,343,432	7,848,781
1110 Mill Levy/Override		237,111	521,945	750,854	923,437	1,099,094
1300 Tuition		180,813	154,662	201,250	241,500	262,500
1400 Transportation Fees						
1500 Earnings on Investments						
1600 Food Services						
1700 Pupil Activities						
1800 Community Service Activities						
1900 Other Local Revenue		13,576	35,189	113,670	142,650	173,250
1910 Rental/Lease						
1920 Contributions/Donations						
1990 Miscellaneous Revenue						
3000 Categorical Revenue						
3954 Other State Revenue		145,897	131,479	157,875	178,313	192,500
4000 Grants Federal						
5200 Fund Transfer						
5900 Other Sources						
Cap Reserve Bond Revenue						
Grants Local						
Total Revenue	\$ -	\$ 3,995,359	\$ 4,255,176	\$ 6,193,770	\$ 7,829,332	\$ 9,576,125
Total Sources	\$ -	\$ 3,995,359	\$ 4,255,176	\$ 6,416,632	\$ 8,397,191	\$ 11,111,364
Expenditures:						
0100 Salaries		\$ 1,623,633	\$ 1,629,017	\$ 2,412,260	\$ 2,849,920	\$ 3,746,871
0200 Benefits		452,573	434,412	736,575	869,113	1,138,565
0300 Purchased Professional and Technical Services		134,822	123,722	160,000	164,000	170,000
0400 Purchased Property Services		1,198,332	1,300,766	1,750,740	2,019,000	2,050,500
0500 Other Purchased Services		276,978	371,880	508,394	610,892	742,143
0600 Supplies		187,159	165,196	271,200	293,250	359,350
0700 Property				5,000	50,000	100,000
0800 Other Expenses		492	7,321	4,604	5,777	7,017
0900 Other Uses of Funds						
0910 Redemption of Principal						
0913 Principal on Leases						
Grant Expense						
Cap Reserve Expense						
Total Expenditures	\$ -	\$ 3,873,989	\$ 4,032,314	\$ 5,848,773	\$ 6,861,952	\$ 8,314,446
Balance on Hand June 30	\$ -	\$ 121,370	\$ 222,862	\$ 567,859	\$ 1,535,239	\$ 2,796,918
Fund Balance as a % of Revenue	0%	3%	5%	9%	20%	29%
<i>Information Only (not presented)</i>						
<i>TABOR Reserve (must meet 3% minimum):</i>	0%	3%	5%	9%	20%	29%

Leman Academy of Excellence

USE THIS TAB FOR NEXT YEAR'S
ADOPTED BUDGET IN THE SPRING

DUE DATE: MAY 24, 2019

	Audited Actual 2017-2018	Revised Budget 2018-2019	Estimated Actual 2018-2019	Adopted Budget 2019-2020	Projected Budget 2020-2021	Projected Budget 2021-2022
Balance on Hand July 1			\$ -	\$ 197,914	\$ 200,734	\$ 609,741
Revenue:						
5700 Per Pupil Revenue		3,401,320	3,401,320	5,232,800	6,343,432	7,848,781
1110 Mill Levy/Override		521,945	521,945	812,932	923,437	1,099,094
1300 Tuition		155,012	155,012	-	-	-
1400 Transportation Fees						
1500 Earnings on Investments						
1600 Food Services						
1700 Pupil Activities						
1800 Community Service Activities						
1900 Other Local Revenue		37,032	37,032	-	-	-
1910 Rental/Lease						
1920 Contributions/Donations						
1990 Miscellaneous Revenue						
3000 Categorical Revenue						
3954 Other State Revenue		112,375	112,375	131,479	178,313	192,500
4000 Grants Federal						
5200 Fund Transfer						
5900 Other Sources						
Cap Reserve Bond Revenue						
Grants Local						
Total Revenue	\$ -	\$ 4,227,684	\$ 4,227,684	\$ 6,177,211	\$ 7,445,182	\$ 9,140,375
Total Sources	\$ -	\$ 4,227,684	\$ 4,227,684	\$ 6,375,125	\$ 7,645,916	\$ 9,750,116
Expenditures:						
0100 Salaries		\$ 1,634,485	\$ 1,634,485	\$ 2,181,372	\$ 2,849,920	\$ 3,746,871
0200 Benefits		425,300	425,300	798,809	869,113	1,138,565
0300 Purchased Professional and Technical Services		163,108	163,108	602,500	164,000	170,000
0400 Purchased Property Services		1,297,135	1,297,135	1,765,740	2,019,000	2,050,500
0500 Other Purchased Services		348,400	348,400	562,500	760,892	1,042,143
0600 Supplies		153,230	153,230	238,250	293,250	359,350
0700 Property		-	-	-	50,000	100,000
0800 Other Expenses		8,112	8,112	25,220	30,000	30,000
0900 Other Uses of Funds						
0910 Redemption of Principal						
0913 Principal on Leases						
Grant Expense						
Cap Reserve Expense						
Total Expenditures	\$ -	\$ 4,029,770	\$ 4,029,770	\$ 6,174,391	\$ 7,036,175	\$ 8,637,429
Balance on Hand June 30	\$ -	\$ 197,914	\$ 197,914	\$ 200,734	\$ 609,741	\$ 1,112,687
Fund Balance as a % of Revenue	0%	5%	5%	3%	8%	12%
<i>Information Only (not presented)</i>						
TABOR Reserve (must meet 3% minimum):	0%	5%	5%	3%	8%	12%

Leman Academy of Excellence

USE THIS TAB FOR CURRENT YEAR
REVISED BUDGET DUE DECEMBER
14, 2018

	Audited Actual 2017-2018	Adopted Budget 2018-2019	Revised Budget 2018-2019	Estimated Actual 2018-2019	Projected Budget 2019-2020
Balance on Hand July 1				\$ -	\$ 121,370
Revenue:					
5700 Per Pupil Revenue		3,402,181	3,417,962	3,417,962	5,225,341
1110 Mill Levy/Override		234,576	237,111	237,111	347,753
1300 Tuition		189,000	180,813	180,813	262,500
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Services					
1700 Pupil Activities					
1800 Community Service Activities					
1900 Other Local Revenue		187,110	13,576	13,576	58,815
1910 Rental/Lease					
1920 Contributions/Donations					
1990 Miscellaneous Revenue					
3000 Categorical Revenue					
3954 Other State Revenue		108,000	145,897	145,897	147,038
4000 Grants Federal					
5200 Fund Transfer					
5900 Other Sources					
Cap Reserve Bond Revenue					
Grants Local					
Total Revenue	\$ -	\$ 4,120,867	\$ 3,995,359	\$ 3,995,359	\$ 6,041,447
Total Sources	\$ -	\$ 4,120,867	\$ 3,995,359	\$ 3,995,359	\$ 6,162,817
Expenditures:					
0100 Salaries		\$ 1,464,560	\$ 1,623,633	\$ 1,623,633	\$ 2,444,449
0200 Benefits		453,085	452,573	452,573	766,299
0300 Purchased Professional and Technical Services		232,175	134,822	134,822	283,000
0400 Purchased Property Services		1,374,000	1,198,332	1,198,332	1,837,800
0500 Other Purchased Services		280,877	276,978	276,978	405,019
0600 Supplies		169,500	187,159	187,159	218,750
0700 Property		5,000			
0800 Other Expenses		3,149	492	492	9,264
0900 Other Uses of Funds					
0910 Redemption of Principal					
0913 Principal on Leases					
Grant Expense					
Cap Reserve Expense					
Total Expenditures	\$ -	\$ 3,982,346	\$ 3,873,989	\$ 3,873,989	\$ 5,964,581
Balance on Hand June 30	\$ -	\$ 138,521	\$ 121,370	\$ 121,370	\$ 198,236
Fund Balance as a % of Revenue	0%	3%	3%	3%	3%
<i>Information Only (not presented)</i>					
TABOR Reserve (must meet 3% minimum):	0%	3%	3%	3%	3%

Leman Academy of Excellence

USE THIS TAB FOR CURRENT YEAR
FINAL REVISED BUDGET DUE MAY 20,
2019

	Audited Actual 2017-2018	Adopted Budget 2018-2019	Final Revised Budget 2018-2019	Estimated Actual 2018-2019	Projected Budget 2019-2020
Balance on Hand July 1				\$ -	\$ 197,914
Revenue:					
5700 Per Pupil Revenue		3,402,181	3,401,320	3,401,320	5,225,341
1110 Mill Levy/Override		234,576	521,945	521,945	347,753
1300 Tuition		189,000	155,012	155,012	262,500
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Services					
1700 Pupil Activities					
1800 Community Service Activities					
1900 Other Local Revenue		187,110	37,032	37,032	58,815
1910 Rental/Lease					
1920 Contributions/Donations					
1990 Miscellaneous Revenue					
3000 Categorical Revenue					
3954 Other State Revenue		108,000	112,375	112,375	147,038
4000 Grants Federal					
5200 Fund Transfer					
5900 Other Sources					
Cap Reserve Bond Revenue					
Grants Local					
Total Revenue	\$ -	\$ 4,120,867	\$ 4,227,684	\$ 4,227,684	\$ 6,041,447
Total Sources	\$ -	\$ 4,120,867	\$ 4,227,684	\$ 4,227,684	\$ 6,239,361
Expenditures:					
0100 Salaries		\$ 1,464,560	\$ 1,634,485	\$ 1,634,485	\$ 2,444,449
0200 Benefits		453,085	425,300	425,300	766,299
0300 Purchased Professional and Technical Services		232,175	163,108	163,108	283,000
0400 Purchased Property Services		1,374,000	1,297,135	1,297,135	1,837,800
0500 Other Purchased Services		280,877	348,400	348,400	405,019
0600 Supplies		169,500	153,230	153,230	218,750
0700 Property		5,000	-	-	
0800 Other Expenses		3,149	8,112	8,112	9,264
0900 Other Uses of Funds					
0910 Redemption of Principal					
0913 Principal on Leases					
Grant Expense					
Cap Reserve Expense					
Total Expenditures	\$ -	\$ 3,982,346	\$ 4,029,770	\$ 4,029,770	\$ 5,964,581
Balance on Hand June 30	\$ -	\$ 138,521	\$ 197,914	\$ 197,914	\$ 274,780
Fund Balance as a % of Revenue	0%	3%	5%	5%	5%
<i>Information Only (not presented)</i>					
<i>TABOR Reserve (must meet 3% minimum):</i>	0%	3%	5%	5%	5%