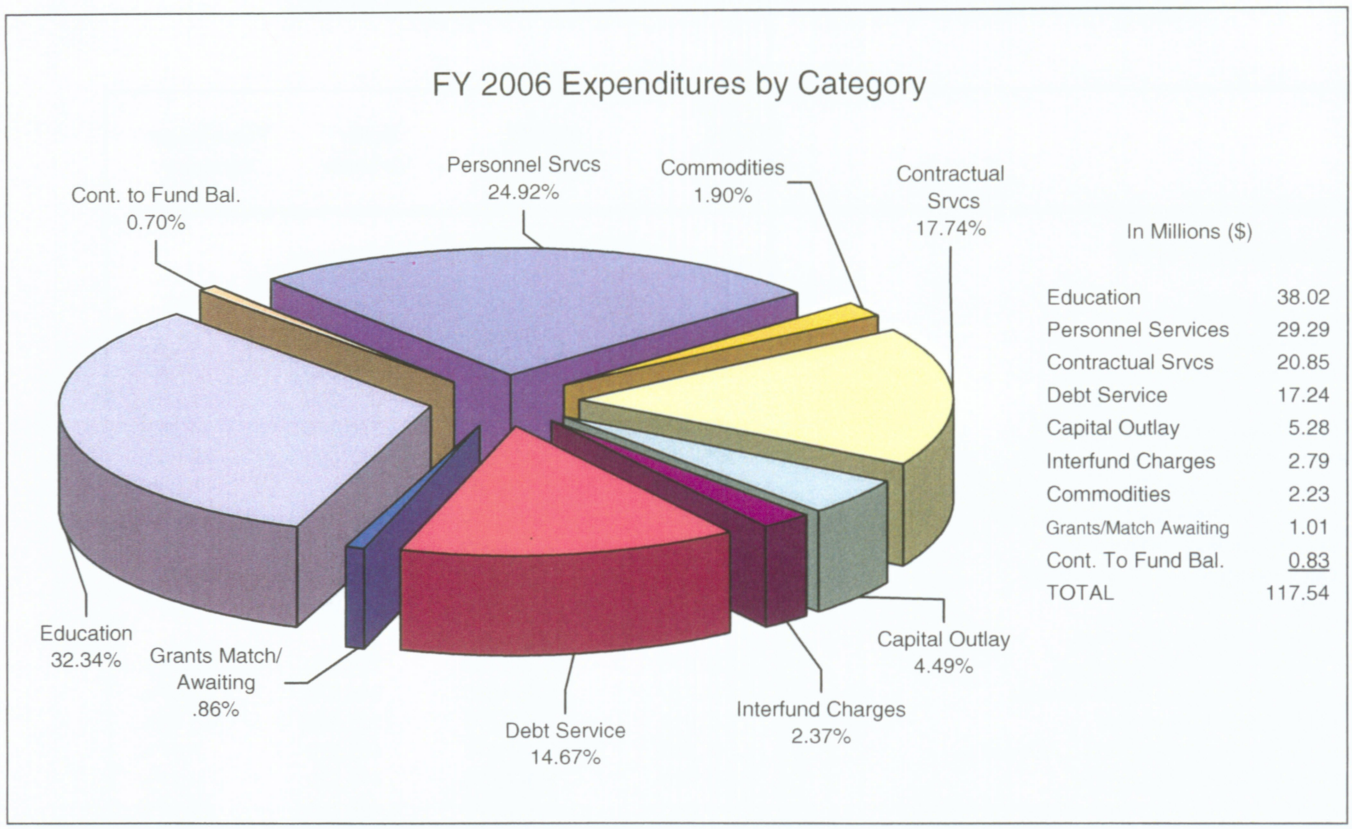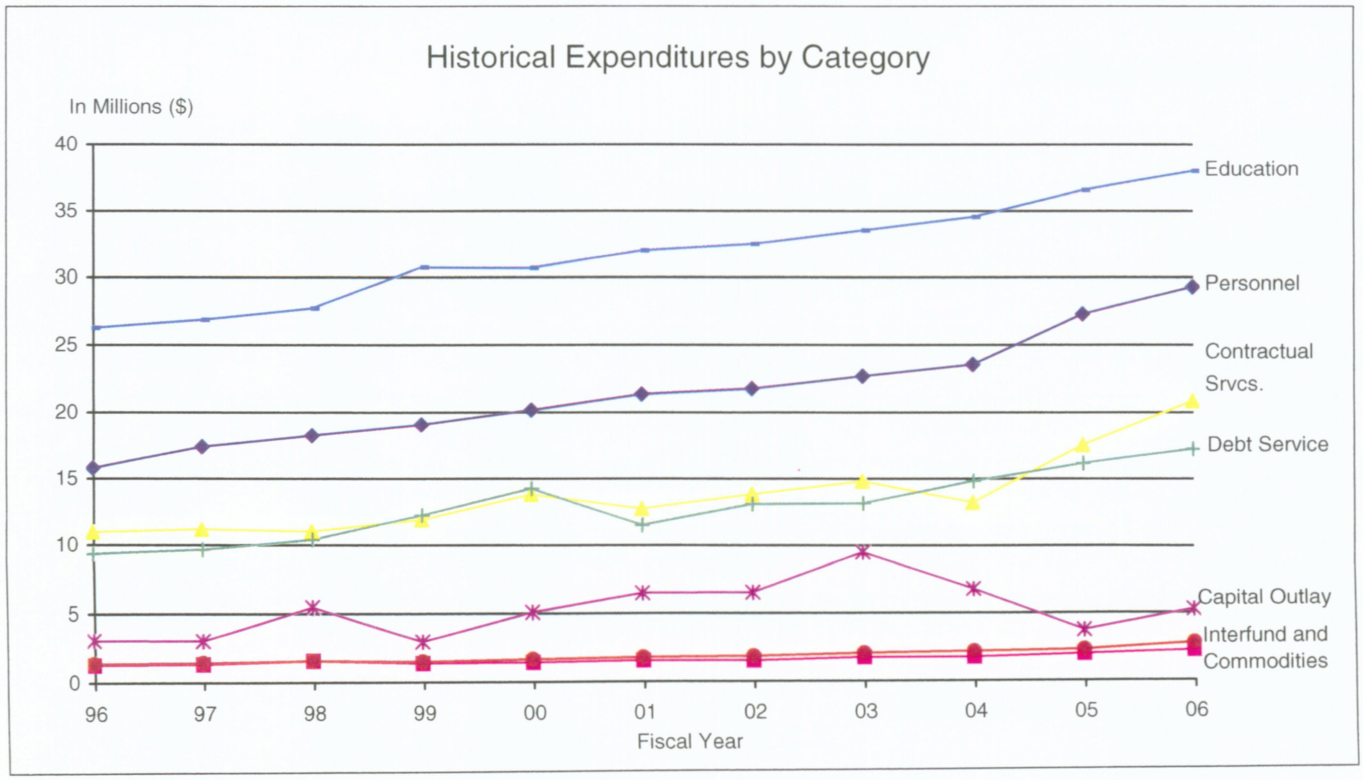Expenditures by Category