Hanover Public Schools

Matthew Ferron
Superintendent of Schools

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Joan Woodward, Ed.D.
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Assistant Superintendent for Business & Finance

Memorandum

To: Hanover School Committee
From: Thomas R. Raab, Assistant Superintendent for Business and Finance
Cc: Matthew A. Ferron, Superintendent of Schools
Date: September 12, 2018
Re: FY 2019 Budget Transfer Request

Please find a summary chart below explaining the difference from Budget 3.0 passed at Town Meeting in May to Budget 3.0 Adjusted. The bottom line budget allocation of $28,082,846 hasn't changed. However, there have been changes in personnel and expenses requiring these transfers. As I stated in the preliminary memo on August 29, 2018, the salary increases are primarily a result of increased needs in Kindergarten and Preschool. We had to increase Cedar Kindergarten from 3.5 FTE to 4.0 FTE to accommodate enrollment increases. We also increased ABA tutor support in preschool and at HMS and HHS to accommodate students transferring from 4th to 5th grade and 8th to 9th grade. On the expense side, the savings were primarily a result of Special Education tuitions that weren't needed as a result of students moving or a change in placement.

	FY 2019 Budget 3.0	FY 2019 Budget 3.0 Adj.	Difference
Salaries	$23,748,346.00	$23,893,931.00	$145,585.00
Expenses	5,502,833.00	5,342,447.00	-160,386.00
Less Circuit Breaker	-617,333.00	-575,000.00	42,333.00
Less 240 Grant	-539,000.00	-566,532.00	-27,532.00
Less FACE Contribution	-12,000.00	-12,000.00	0.00
Grand Total	$28,082,846.00	$28,082,846.00	$0.00

I respectfully request that the School Committee approve the line item transfers indicated on the attached pages. For ease of reference, I've color coded the transfers into six categories below:

- Pre K and Kindergarten
- Professional Development
- Technology
- HTA Contract Settlement
- Other Contract Settlements
- Special Education and Tuitions

Further, in the interest of brevity, I summarized categories in the expense lines where there were no changes. I included account numbers and notes for all lines that changed. Please do not hesitate to contact me should you have any questions so that I may be fully prepared to answer them during the meeting.

	A	B	D	E	F	G
1	Hanover Public Schools FY 2019 Budget Transfer Request September 12, 2018					
2		Pre K and Kindergarten		HTA Contract Settlement		
3		Professional Development		Other Contract Settlements		
4		Technology		Special Education and Tuitions		
5	**SALARIES**					
6	**Account Number**	**Account Name**	**FY '19 Budget 3.0**	**FY '19 Budget Adj. 9.12.18**	**Difference Budget 3.0 to 3.0 Adj.**	**Notes**
7	01-32-310-2210-01-0011	**SAL - CD PRINCIPAL Total**	$ 211,024.00	$ 210,099.00	$ (925.00)	Contract Settlement
8	01-32-310-2210-02-0011	**SAL - CD SECRETARIES Total**	$ 100,620.00	$ 100,620.00	$ -	No Change
9	01-32-310-2305-01-0011	**SAL - CD TEACHER Total**	$ 1,778,038.00	$ 1,782,821.00	$ 4,783.00	HTA Contract
10	01-32-310-2305-01-0012	**SAL - CD KINDERGARTEN TEACHER Total**	$ 113,282.00	$ 211,534.00	$ 98,252.00	31K back from Rev.
11	01-32-310-2340-01-0011	**SAL - CD LIBRARIAN Total**	$ 23,173.00	$ 23,694.00	$ 521.00	HTA Contract
12	01-32-310-2710-01-0011	**SAL - CD COUNSELOR Total**	$ 80,911.00	$ 82,731.00	$ 1,820.00	HTA Contract
13	01-32-310-3200-03-0011	**SAL - CD NURSES Total**	$ 63,867.00	$ 65,304.00	$ 1,437.00	HTA Contract
14	01-32-320-2305-01-0011	**SAL - CD SPED TEACHER Total**	$ 754,829.00	$ 781,124.00	$ 26,295.00	HTA Contract
15	01-32-320-2305-01-0012	**SAL - CD SPED PRESCHOOL TEACHER Total**	$ 160,882.00	$ 165,909.00	$ 5,027.00	HTA Contract and Addt'l staffing
16	01-32-320-2310-01-0014	**SAL - CD SPED SPECIALIST TEACHER Total**	$ 96,611.00	$ 98,785.00	$ 2,174.00	HTA Contract
17	01-32-320-2330-03-0011	**SAL - CD SPED TEACHER ASSTS Total**	$ 59,704.00	$ 70,757.00	$ 11,053.00	Additional .5 FTE Para for K enrollment expansion
18	01-32-320-2330-03-0016	**SAL - CD SPED TUTORS Total**	$ 171,742.00	$ 141,200.00	$ (30,542.00)	Special Education Student Movement and IEP Settlements
19	01-32-320-2800-01-0013	**SAL - CD SPED PSYCHOLOGIST Total**	$ 33,881.00	$ 34,643.00	$ 762.00	HTA Contract
20	01-33/34-310-2210-01-0011	**SAL - CN/SY PRINCIPAL Total**	$ 222,373.00	$ 222,373.00	$ -	No Change
21	01-33/34-310-2210-02-0011	**SAL - CN/SY SECRETARIES Total**	$ 120,488.00	$ 120,488.00	$ -	No Change
22	01-33/34-310-2305-01-0011	**SAL - CN/SY TEACHER Total**	$ 2,399,982.00	$ 2,391,612.00	$ (8,370.00)	HTA Contract
23	01-33-310-2305-01-0011	**SAL - CN KINDERGARTEN TEACHER Total**	$ 149,044.00	$ 183,348.00	$ 34,304.00	$24,500 back from K Rev. and HTA Contract
24	01-33-310-2330-03-0011	**SAL - CN TEACHER ASSTS Total**	$ 35,579.00	$ 36,143.00	$ 564.00	Para Contract
25	01-33/34-310-2340-01-0011	**SAL - CN/SY LIBRARIAN Total**	$ 43,272.00	$ 44,245.00	$ 973.00	HTA Contract
26	01-33/34-310-2710-01-0011	**SAL - CN/SY COUNSELOR Total**	$ 70,513.00	$ 66,145.00	$ (4,368.00)	HTA Contract
27	01-33/34-310-3200-03-0011	**SAL - CN/SY NURSE Total**	$ 155,013.00	$ 158,501.00	$ 3,488.00	HTA Contract
28	01-33/34-320-2305-01-0011	**SAL - CN/SY SPED TEACHER Total**	$ 677,252.00	$ 641,365.00	$ (35,887.00)	HTA Contract
29	01-32-320-2315-01-0016	**SAL - CN/SY SPED ADMINISTRATOR**	$ 98,785.00	$ 98,785.00	$ -	No Change
30	01-33/34-320-2310-01-0014	**SAL - CN/SY SPED SPECIALIST TEACHER Total**	$ 84,404.00	$ 86,303.00	$ 1,899.00	HTA Contract
31	01-33/34-320-2330-03-0011	**SAL - CN/SY SPED TEACHER ASSTS Total**	$ 20,538.00	$ -	$ (20,538.00)	position to HMS
32	01-33/34-320-2330-03-0016	**SAL - CN/SY SPED TUTORS Total**	$ 358,373.00	$ 334,674.00	$ (23,699.00)	Special Education Student Movement and IEP Settlements
33	01-33/34-320-2800-01-0013	**SAL - CN/SY SPED PSYCHOLOGIST Total**	$ 33,881.00	$ 34,643.00	$ 762.00	HTA Contract
34	01-31-310-1210-01-0011	**SAL - ADM SUPERINTENDENT Total**	$ 181,125.00	$ 181,125.00	$ -	No Change
35	01-31-310-1210-02-0011	**SAL - ADM SUPERINTENDENT SECRETARIE Total**	$ 54,788.00	$ 54,788.00	$ -	No Change
36	01-31-310-1410-01-0011	**SAL - ADM BUSINESS MANAGER Total**	$ 138,426.00	$ 138,426.00	$ -	No Change
37	01-31-310-1420-03-0011	**SAL - ADM HUMAN RESOURCES Total**	$ 45,507.00	$ 45,507.00	$ -	No Change
38	01-31-310-1410-02-0011	**SAL - ADM BUSINESS SECRETARIES Total**	$ 108,283.00	$ 108,451.00	$ 168.00	Contract Settlement
39	01-31-320-2110-01-0011	**SAL - ADM PPS DIRECTOR Total**	$ 126,763.00	$ 125,000.00	$ (1,763.00)	Contract Settlement
40	01-31-320-2110-02-0011	**SAL - ADM SPED SECRETARIES Total**	$ 23,695.00	$ 21,719.00	$ (1,976.00)	Additional Grant Funds Available
41	01-39-310-1450-01-0011	**SAL - SW TECHNOLOGY DIRECTOR Total**	$ 93,967.00	$ 93,967.00	$ -	No Change
42	01-39-310-1450-03-0011	**SAL - SW TECHNOLOGY STAFF Total**	$ 371,825.00	$ 371,825.00	$ -	No Change
43	01-39-310-1450-03-0013	**SAL - SW TECHNOLOGY ASSTS Total**	$ 15,600.00	$ 15,600.00	$ -	No Change
44	01-39-310-2110-01-0011	**SAL - SW CURRICULUM DIRECTOR**	$ 131,008.00	$ 131,008.00	$ -	No Change
45	01-39-310-2315-01-0016	**SAL - Gr 5-12 DEPARTMENT HEADS Total**	$ 296,785.00	$ 298,684.00	$ 1,899.00	HTA Contract
46	01-39-310-3200-03-0015	**SAL - SW NURSES OTHER Total**	$ 31,094.00	$ 31,794.00	$ 700.00	HTA Contract
47	01-39-320-2305-01-0015	**SAL - SW STIPENDS SPED TEACHER**	$ 5,358.00	$ 5,371.00	$ 13.00	HTA Contract
48	01-39-320-2330-03-0016	**SAL - SW SPED TUTORS Total**	$ 90,000.00	$ 95,000.00	$ 5,000.00	Additonal ESY ABA Hours Needed for IEPs
49	01-39-320-2310-01-0014	**SAL - SW SPED SPECIALIST TEACHER Total**	$ 165,024.00	$ 174,027.00	$ 9,003.00	HTA Contract
50	01-39-310-3400-03-0011	**SAL- SW FOOD SERVICES**	$ 20,000.00	$ 20,000.00	$ -	No Change
51	01-36-310-2210-01-0011	**SAL - HS PRINCIPAL Total**	$ 231,631.00	$ 226,012.00	$ (5,619.00)	Resignation
52	01-36-310-2210-02-0011	**SAL - HS SECRETARIES Total**	$ 139,125.00	$ 139,125.00	$ -	No Change
53	01-36-310-2305-01-0011	**SAL - HS TEACHER Total**	$ 4,331,199.00	$ 4,400,393.00	$ 69,194.00	HTA Contract
54	01-36-310-2315-01-0016	**SAL - HS DEPARTMENT HEADS Total**	$ 34,688.00	$ 35,469.00	$ 781.00	HTA Contract
55	01-36-310-2340-01-0011	**SAL - HS LIBRARIAN Total**	$ 86,721.00	$ 88,672.00	$ 1,951.00	HTA Contract
56	01-36-310-2710-01-0011	**SAL - HS COUNSELOR Total**	$ 405,114.00	$ 414,228.00	$ 9,114.00	HTA Contract
57	01-36-310-2710-02-0011	**SAL - HS GUIDANCE SECRETARIES Total**	$ 49,003.00	$ 49,003.00	$ -	No Change
58	01-36-310-3200-03-0011	**SAL - HS NURSES Total**	$ 76,259.00	$ 77,975.00	$ 1,716.00	HTA Contract
59	01-36-310-3510-03-0011	**SAL - HS ATHLETIC TRAINER Total**	$ 47,163.00	$ 47,163.00	$ -	No Change
60	01-36-310-3510-03-0011	**SAL - HS ATHLETIC DIRECTOR Total**	$ 100,809.00	$ 100,809.00	$ -	No Change
61	01-36-320-2305-01-0011	**SAL - HS SPED TEACHER Total**	$ 841,498.00	$ 821,349.00	$ (20,149.00)	HTA Contract
62	01-36-320-2330-03-0011	**SAL - HS SPED TEACHER ASSTS Total**	$ 90,856.00	$ 116,789.00	$ 25,933.00	Special Education Student Movement and IEP Settlements

	A	B	D	E	F	G
2		Pre K and Kindergarten		HTA Contract Settlement		
3		Professional Development		Other Contract Settlements		
4		Technology		Special Education and Tuitions		
63	01-36-320-2330-03-0016	SAL - HS SPED TUTORS Total	$ 150,951.00	$ 172,728.00	$ 21,777.00	Special Education Student Movement and IEP Settlements
64	01-36-320-2800-01-0013	SAL - HS SPED PSYCHOLOGIST Total	$ 97,327.00	$ 101,406.00	$ 4,079.00	HTA Contract
65	01-35-310-2210-01-0011	SAL - MS PRINCIPAL Total	$ 315,304.00	$ 319,695.00	$ 4,391.00	Resignation and Contract Settlement
66	01-35-310-2210-02-0011	SAL - MS SECRETARIES Total	$ 133,772.00	$ 125,982.00	$ (7,790.00)	Administrative Assistant Contract
67	01-35-310-2305-01-0011	SAL - MS TEACHER Total	$ 4,260,830.00	$ 4,173,815.00	$ (87,015.00)	HTA Contract and HHS Transfers
68	01-35-310-2340-01-0011	SAL - MS LIBRARIAN Total	$ 84,194.00	$ 86,088.00	$ 1,894.00	HTA Contract
69	01-35-310-2710-01-0011	SAL - MS COUNSELOR Total	$ 230,612.00	$ 235,800.00	$ 5,188.00	HTA Contract
70	01-35-310-2710-02-0011	SAL - MS GUIDANCE SECRETARIES Total	$ 47,035.00	$ 47,035.00	$ -	No Change
71	01-35-310-3200-03-0011	SAL - MS NURSES Total	$ 62,004.00	$ 63,399.00	$ 1,395.00	HTA Contract
72	01-35-320-2305-01-0011	SAL - MS SPED TEACHER Total	$ 1,225,178.00	$ 1,198,050.00	$ (27,128.00)	HTA Contract
73	01-35-320-2315-01-0016	SAL - MS SPED ADMINISTRATOR Total	$ 98,833.00	$ 98,833.00	$ -	No Change
74	01-36-320-2330-03-0011	SAL - MS SPED TEACHER ASSTS Total	$ 166,238.00	$ 164,062.00	$ (2,176.00)	Special Education Student Movement and IEP Settlements
75	01-35-320-2330-03-0016	SAL - MS SPED TUTORS Total	$ 320,943.00	$ 383,941.00	$ 62,998.00	Special Education Student Movement and IEP Settlements
76	01-35-320-2800-01-0013	SAL - MS SPED PSYCHOLOGIST Total	$ 98,750.00	$ 100,972.00	$ 2,222.00	HTA Contract
77	01-30-310-1110-02-0011	SAL - SC SECRETARIES Total	$ 5,000.00	$ 5,000.00	$ -	No Change
78		SUBTOTAL SALARIES	$ 23,748,346.00	$ 23,893,931.00	$ 145,585.00	
79	Expense Summaries					
80	Summary	Cedar Contracted Services	$ 20,434.00	$ 20,434.00	$ -	No Change
81	Summary	Cedar School Equipment	$ 3,100.00	$ 3,100.00	$ -	No Change
82	Summary	Cedar School Reg Ed Salary Non FTE	$ 46,053.00	$ 46,053.00	$ -	No Change
83	Summary	Cedar Supplies and Materials	$ 50,059.00	$ 45,059.00	$ (5,000.00)	TLA PD Contribution
84	Summary	Cedar School SpEd Salary Non FTE	$ 6,594.00	$ 6,594.00	$ -	No Change
85	Summary	Center Contract Services	$ 13,108.00	$ 13,108.00	$ -	No Change
86	Summary	Center School Equipment	$ -	$ -	$ -	No Change
87	Summary	Center School Reg Ed Salary Non FTE	$ 28,300.00	$ 28,300.00	$ -	No Change
88	Summary	Center Supplies and Materials	$ 41,563.00	$ 39,063.00	$ (2,500.00)	TLA PD Contribution
89	Summary	Center School SpEd Salary Non FTE	$ 1,000.00	$ 1,000.00	$ -	No Change
90	Summary	Central Admin Contract Services	$ 72,037.00	$ 72,037.00	$ -	No Change
91	Summary	Central Admin Equipment	$ 500.00	$ 500.00	$ -	No Change
92	Summary	Central Admin Professional Dev.	$ 8,000.00	$ 8,000.00	$ -	No Change
93	Summary	Central Admin Reg Ed Salary Non FTE	$ 7,000.00	$ 7,000.00	$ -	No Change
94	Summary	Central Admin Supplies and Materials	$ 11,500.00	$ 11,500.00	$ -	No Change
95	Summary	Central Admin SpEd Contracted Services	$ 25,000.00	$ 25,000.00	$ -	No Change
96	Summary	Central Admin SpEd Salary Non FTE	$ 300.00	$ -	$ (300.00)	Not needed
97	Summary	Central Admin SpEd Supplies and Materials	$ 2,000.00	$ 2,000.00	$ -	No Change
98	01-39-310-1450-04-0022	EXP - SW CONTRACTED SERVICES TECHNOLOGY SCHOOL Total	$ 191,245.00	$ 200,883.00	$ 9,638.00	School Spring and Clear Gov
99	01-39-310-1450-04-0025	EXP - SW CONTRACTED SERVICES TECHNOLOGY TOWN Total	$ 238,598.00	$ 241,197.00	$ 2,599.00	Softright Price Adjustment and ViewPoint Town Software Adjustment
100	01-39-310-3600-04-0021	EXP - SW CONTRACTED SRVCS POLICE/FI Total	$ 5,000.00	$ 5,000.00	$ -	No Change
101	01-39-310-3200-04-0022	EXP - SW DOCTOR AND TRAINER SERVICE Total	$ 1,750.00	$ 1,750.00	$ -	No Change
102	01-39-310-5200-06-0021	EXP - SW INSURANCE Total	$ 13,243.00	$ 13,243.00	$ -	No Change
103	01-39-310-2357-04-0022	EXP - SW STAFF PD/SERVICES Total	$ 3,000.00	$ 3,000.00	$ -	No Change
104	01-39-310-3300-04-0021	EXP - SW TRANSPORTATION Total	$ 1,122,007.00	$ 1,128,826.00	$ 6,819.00	Fuel Adjustment Clause
105	01-39-310-1450-05-0021	EXP - SW TECHNOLOGY EXPENSE Total	$ 75,200.00	$ 75,200.00	$ -	No Change
106	01-39-310-2455-05-0021	EXP - SW INSTRUCTIONAL SOFTWARE Total	$ 70,523.00	$ 72,520.00	$ 1,997.00	Library License Renewal Adjustment
107	01-39-310-2357-06-0021	EXP - SW ADMIN PD/CONF/EXP Total	$ 19,000.00	$ 19,000.00	$ -	No Change
108	01-39-310-2357-06-0025	EXP - SW COURSE REIMBURSEMENT TEACH Total	$ 40,000.00	$ 40,000.00	$ -	No Change
109	01-39-310-2357-06-0026	EXP - SW COURSE REIMBURSEMENTADMIN Total	$ 2,000.00	$ -	$ (2,000.00)	To TLA PD
110	01-39-310-2357-06-0027	EXP - SW DUES Total	$ 20,000.00	$ 20,000.00	$ -	No Change
111	01-39-310-2357-06-0022	EXP - SW STAFF PD/CONF/EXP Total	$ 57,445.00	$ 73,395.00	$ 15,950.00	To TLA PD
112	01-39-310-3100-03-0012	SAL - SW ATTENDANCE OFFICER Total	$ 4,000.00	$ 2,000.00	$ (2,000.00)	Only one stipend needed
113	01-39-310-2357-03-0017	SAL - SW CURRICULUM WRITING Total	$ 13,500.00	$ 9,000.00	$ (4,500.00)	to TLA PD
114	01-39-310-2357-03-0018	SAL - SW MENTORING Total	$ 6,871.00	$ 6,871.00	$ -	No Change
115	01-39-310-2305-01-0000	SAL - SW RETIREMENT & SICK Total	$ 85,225.00	$ 41,131.00	$ (44,094.00)	To Support HTA Lane Changes
116	01-39-310-2325-03-0012	SAL - SW SUBSTITUTE TEACHERS Total	$ -	$ -	$ -	No Change
117	01-35-310-2210-01-0015	SAL - MS OTHER PRINCIPAL	$ 7,500.00	$ 5,000.00	$ (2,500.00)	contract adjustment
118	Summary	District Wide Supplies and Materials	$ 17,500.00	$ 17,500.00	$ -	No Change
119	01-39-320-2800-04-0021	EXP - SW PSYCHOLOGICAL SERVICES Total	$ 5,000.00	$ 5,000.00	$ -	No Change
120	01-39-320-2440-04-0021	EXP - SW SPED CONTRACTED SERVICES Total	$ 131,881.00	$ 150,881.00	$ 19,000.00	Unanticipated IEP Situations
121	01-39-320-2330-04-0021	EXP - SW SPED CONTRACTED TUTORING S Total	$ 65,000.00	$ 75,000.00	$ 10,000.00	Unanticipated IEP Situations

	A	B	D	E	F	G
2		Pre K and Kindergarten		HTA Contract Settlement		
3		Professional Development		Other Contract Settlements		
4		Technology		Special Education and Tuitions		
122	01-39-320-3300-04-0021	**EXP - SW SPED TRANSP CONTRACTED SRV Total**	$ 420,000.00	$ 440,000.00	$ 20,000.00	Unanticipated IEP Situations
123	01-39-320-3300-04-0022	**EXP - SW SPED TRANSP PARENT ARRANGE Total**	$ 1,045.00	$ 1,045.00	$ -	No Change
124	01-39-320-2430-05-0021	**EXP - SW SPED SUPPLIES Total**	$ 24,500.00	$ 24,500.00	$ -	No Change
125	01-39-320-9300-09-0021	**EXP - SW SPED DAY PROGRAM Total**	$ 626,010.00	$ 598,215.00	$ (27,795.00)	Changes of Placement and move outs
126	01-39-320-9100-09-0025	**EXP - SW SPED NON-MEMB COLLAB & MA Total**	$ 737,063.00	$ 561,344.00	$ (175,719.00)	Changes of Placement and move outs
127	01-39-320-9300-09-0022	**EXP - SW SPED RESIDENTIAL PROGRAM Total**	$ 339,375.00	$ 343,109.00	$ 3,734.00	Changes of Placement and move outs
128	Summary	**High School Contracted Services**	$ 85,230.00	$ 85,230.00	$ -	No Change
129	Summary	**High School Equipment**	$ 17,995.00	$ 17,995.00	$ -	No Change
130	Summary	**High School Reg Ed Salary Non FTE**	$ 358,597.00	$ 360,233.00	$ 1,636.00	Added Interact Club
131	Summary	**High School Supplies and Materials**	$ 115,675.00	$ 115,675.00	$ -	No Change
132	Summary	**High School Vocational Tuitions**	$ 22,149.00	$ 44,298.00	$ 22,149.00	1 Additional Student
133	Summary	**High School SpEd Salary Non FTE**	$ 6,321.00	$ 6,321.00	$ -	No Change
134	Summary	**Middle School Contracted Services**	$ 26,424.00	$ 26,424.00	$ -	No Change
135	Summary	**Middle School Equipment**	$ 8,500.00	$ 8,500.00	$ -	No Change
136	Summary	**Middle School Reg Ed Salary Non FTE**	$ 69,060.00	$ 69,060.00	$ -	No Change
137	Summary	**Middle School Supplies and Materials**	$ 53,764.00	$ 48,764.00	$ (5,000.00)	TLA PD Contribution
138	Summary	**Middle School SpEd Salary Non FTE**	$ 600.00	$ 600.00	$ -	No Change
139	Summary	**School Committee Supplies and Materials**	$ 2,000.00	$ 2,000.00	$ -	No Change
140	Summary	**Sylvester Contracted Services**	$ 8,842.00	$ 8,842.00	$ -	No Change
141	Summary	**Sylvester School Equipment**	$ -		$ -	No Change
142	Summary	**Sylvester Red Ed Salary Non FTE**	$ 19,168.00	$ 19,168.00	$ -	No Change
143	Summary	**Sylvester Supplies and Materials**	$ 28,479.00	$ 25,979.00	$ (2,500.00)	TLA PD Contribution
144		**Expense SubTotal**	**$ 5,502,833.00**	**$ 5,342,447.00**	$ (160,386.00)	
145						
146						
147		Salaries	$ 23,748,346.00	$ 23,893,931.00	$ 145,585.00	
148		Expenses	$ 5,502,833.00	$ 5,342,447.00	$ (160,386.00)	
149		Less Circuit Breaker	$ (617,333.00)	$ (575,000.00)	$ 42,333.00	
150		SPED 240 Grant Offset	$ (539,000.00)	$ (566,532.00)	$ (27,532.00)	
151		FACE	$ (12,000.00)	$ (12,000.00)	$ -	
152		**Grand Total**	**$ 28,082,846.00**	**$ 28,082,846.00**	$ -	