

The purpose of this preliminary budget transfer report is to allow the Board to monitor large budget transfers that shift funds across major expenditure groups as defined by the State Categories as shown on the table here.

<b><u>State Categories</u></b>
1 – Instruction
2 – Administration, Attendance, and Health
3 – Pupil Transportation
4 – Operations and Maintenance
5 – School Food Services and Other Non-Instructional Operations
6 – Facilities
7 – Debt Service and Fund Transfers
8 – Technology
9 – Contingency Reserves

There are many factors that impact budget transfers from one year to the next, such as grant amendments and reconciliations, organizational changes, unforeseen expenditures, account code

corrections, and allocations to schools of centrally budgeted items including positions.

The below table shows the distribution of budget transfers by quarter for FY 2018 through FY 2024. A total of 303 budget transfers have been processed during the third quarter (Q3) of FY 2024.

In this Q3 of FY 2024, the number of budget transfers increased by 38.4 percent compared to the same quarter last year (Q3 FY 2023). Budget Office staff continue to work with schools and departments to perform regular budgetary reviews throughout the year in an effort to minimize the budget adjustments needed throughout the fiscal year.

Budget transfers must net to zero. To measure the value of budget transfers, only one “side” (to or from) of the transaction is measured.

A summary of the budget transfers greater than \$25,000 processed during the Q3 of FY 2024 is shown in the table on the following pages.

PERIOD	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Q1	111	159	202	114	127	163	159
Q2	144	154	180	104	142	197	217
Q3	179	258	225	140	229	219	303
Q4	297	300	132	267	310	404	
<b>YTD Total</b>	<b>731</b>	<b>871</b>	<b>607</b>	<b>625</b>	<b>808</b>	<b>983</b>	<b>679</b>

# Alexandria City Public Schools Budget Transfer Report

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Details of the budget transfers meeting the reporting criteria are shown on the following pages.

**Over \$25K Budget Transfers - For Fiscal Year 2024 and Fiscal Period Between 07 and 09**

JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
70021	FROM	Operating Fund	Human Resources	Admin, Attendance, and Health	Human Resources	Clerical/Technical Temp	(22,689.19)
			Division-Wide Human Resources	Instruction	Human Resources	Other Professional Services	(5,000.00)
	TO	Operating Fund	Division-Wide Human Resources	Admin, Attendance, and Health	Human Resources	Clerical/Technical Temp	27,689.19
<b>70021 Total</b>							-
70134	FROM	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Cap Addl-Food Service	(75,000.00)
	TO	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Equipment Maint & Repair Serv	75,000.00
<b>70134 Total</b>							-
70266	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Equipment Maint & Repair Serv	(25,000.00)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Roofing Repair & Services	25,000.00
<b>70266 Total</b>							-
70273	FROM	American Rescue Plan ESSERIII	Instructional Support	Instruction	Instructional Core	Other Professional Services	(33,000.00)
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	Division-Wide	Staff Development Services	33,000.00
<b>70273 Total</b>							-
70280	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Clerical/Technical Temp	(45,496.28)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	HVAC Maint Contract	45,496.28
<b>70280 Total</b>							-
70309	FROM	Operating Fund	Human Resources	Admin, Attendance, and Health	Human Resources	Other Professional Services	(70,000.00)
	TO	Operating Fund	Human Resources	Admin, Attendance, and Health	Human Resources	Clerical/Technical Temp	70,000.00
<b>70309 Total</b>							-
70519	FROM	American Rescue Plan ESSERIII	Instructional Support	Instruction	Instructional Core	Other Professional Services	(42,500.00)
			Teaching, Learning, Leadership	Instruction	Division-Wide	Staff Development Services	13,500.00
	TO	American Rescue Plan ESSERIII	Teaching, Learning, Leadership	Instruction	Division-Wide	Travel - Conf/Other Educ	29,000.00
<b>70519 Total</b>							-
80128	FROM	Operating Fund	Specialized Instruction	Instruction	Special Education	Teacher Substitutes	(17,191.00)
						FICA	(1,065.84)
						Medicare	(249.27)
						Management Services	(42,665.00)
						Settlement Fees	(10,000.00)
						Parent/Family Services	(2,000.00)
						Staff Development Services	(1,000.00)
						Equipment Maint & Repair Serv	(4,000.00)
						Other Printing & Binding	(1,300.00)
						Tuition-Other Divisions In St	(70,305.25)
						Other Professional Services	(700.00)
						Travel - Conf/Other Educ	(2,000.00)
						Library Books and Supplies	(1,700.00)
						Office Supplies	(1,510.24)
						Cap Addl-Oth Equip	(18,057.15)
						Pupil Transportation	(1,000.00)
	TO	Operating Fund	Specialized Instruction	Instruction	Special Education	Software/Online Charges	174,743.75
<b>80128 Total</b>							-
80201	FROM	American Rescue Plan ESSERIII	Ofc. of Schl, Bus. & Com Partn	Instruction	Family and Community	Instructional Services	(19,750.00)
			Ofc. of Schl, Bus. & Com Partn	Technology	Family and Community	Staff Development Services	(14,250.00)
	TO	American Rescue Plan ESSERIII	Ofc. of Schl, Bus. & Com Partn	Technology	Family and Community	Software Maintenance	34,000.00
<b>80201 Total</b>							-
80232	FROM	American Rescue Plan ESSERIII	Community Partnerships & Engag	Instruction	Exemplary Programs	Administrative Asst/ Clerical	(49,235.00)
						FICA	(3,052.00)
						Medicare	(713.00)
	TO	American Rescue Plan ESSERIII	Ofc. of Schl, Bus. & Com Partn	Instruction	Family and Community	Consumable Texts	18,000.00
						School Food Services & Other Ops	Family and Community
<b>80232 Total</b>							-
80253	FROM	Perkins V FY 2024	Career and Technical Education	Instruction	Career and Technical Education	Staff Development Services	(28,000.00)

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
	TO	Perkins V FY 2024	Career and Technical Education	Instruction	Career and Technical Education	Travel - Conf/Other Educ	28,000.00
<b>80263 Total</b>							
80264	FROM	Operating Fund	Pupil Transportation	Pupil Transportation	Transportation	Clerical/Technical Temp	(5,000.00)
						Fire Equip Maint & Repair	(1,500.00)
						Postal Services	(500.00)
						Parts & Supplies For Vehicles	(15,000.00)
						Uniforms & Wearing Apparel	(20,000.00)
	TO	Operating Fund	Pupil Transportation	Pupil Transportation	Transportation	Vehicle Maint & Repair	42,000.00
<b>80264 Total</b>							
80271	FROM	American Rescue Plan ESSERIII	Specialized Instruction	Instruction	Teacher Mentor Program	Professional Temp	(269,569.12)
	TO	American Rescue Plan ESSERIII	Specialized Instruction	Instruction	Special Education	Teacher	195,750.62
						FICA	3,777.80
						Medicare	883.48
						VRS Retirement	23,866.18
						VRS Benefits Hybrid Plan	12,018.50
						ICMA Defined Contribution	769.34
						VRS RHIC	1,169.85
						VRS Group Life Insurance	451.59
						Hospital/Medical Plans	26,248.56
						Dental Insurance	593.88
						LT Disability Insurance	528.70
						LT Disability Ins- Hybrid	115.44
						Short-Term Disability	3,395.18
<b>80271 Total</b>							
80284	FROM	Operating Fund	Technology Services	Technology	Technology Services Management	Comp Equip Maint & Repair	(60,000.00)
						Paper Supplies	(236.48)
						Other Operating Supplies	(1,609.90)
	TO	Operating Fund	Technology Services	School Food Services & Other Ops Technology	Technology Services Management Technology Services Management	Refreshments	1,609.90
						Other Professional Services	60,000.00
						Lease/Rent - Equipment	236.48
<b>80284 Total</b>							
80326	FROM	American Rescue Plan ESSERIII	Communications	Division-Wide	Financial Services	Supplmt Laborer	(30,355.00)
	TO	American Rescue Plan ESSERIII	Communications	Admin, Attendance, and Health	Information Services	VRS Retirement	26,900.00
						VRS RHIC	2,706.00
						LT Disability Insurance	236.00
						LT Disability Ins- Hybrid	146.00
						Short-Term Disability	367.00
<b>80326 Total</b>							
80365	FROM	American Rescue Plan ESSERIII	Instructional Support	Instruction	Instructional Core	Other Professional Services	(238,214.09)
	TO	American Rescue Plan ESSERIII	Samuel W. Tucker ES	Instruction	Improvement of Instruction	Other Technical/ Analyst	68,511.96
						Overtime	179.33
						FICA	7,843.01
						Medicare	1,834.10
						VRS Retirement	530.76
						VRS Benefits Hybrid Plan	8,291.28
						VRS RHIC	642.24
						VRS Group Life Insurance	288.17
						Hospital/Medical Plans	4,827.20
						Dental Insurance	159.40
						LT Disability Insurance	48.06
						LT Disability Ins- Hybrid	191.43
			Alexandria City HS Intl Academy	Instruction	Guidance	Counselor	75,453.93
						FICA	4,549.23
						Medicare	1,063.80
						VRS Benefits Hybrid Plan	14,143.14
						ICMA Defined Contribution	905.58
						VRS RHIC	1,095.66

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						VRS Group Life Insurance	495.72
						Hospital/Medical Plans	7,170.66
						Dental Insurance	360.72
						LT Disability Ins- Hybrid	135.81
			Curriculum Design & Inst Svcs	Instruction	Improvement of Instruction	Other Technical/ Analyst	19,253.16
						FICA	1,100.79
						Medicare	257.58
						VRS Benefits Hybrid Plan	4,109.40
						ICMA Defined Contribution	263.25
						VRS RHIC	318.33
						VRS Group Life Insurance	142.29
						Hospital/Medical Plans	14,008.68
						LT Disability Ins- Hybrid	39.42
<b>80365 Total</b>							
80423	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Lease/Rent - Buildings	(29,069.63)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Lease/Rent - Buildings	29,069.63
<b>80423 Total</b>							
80424	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Flooring Repair & Installation	(31,454.06)
						Travel - Conf/Other Educ	(8,000.00)
				Technology	Operation and Maintenance	Other Technology Equip <\$5000	(10,925.46)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Roofing Repair & Services	50,379.52
<b>80424 Total</b>							
80427	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Equipment Maint & Repair Serv	(23,000.00)
						Electrical Repair & Services	(30,000.00)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Fire Equip Maint & Repair	23,000.00
						Plumbing Repair & Services	30,000.00
<b>80427 Total</b>							
80469	FROM	American Rescue Plan ESSERIII	English Learner Services	Instruction	ELL	Instructional Supplies	(40,000.00)
	TO	American Rescue Plan ESSERIII	English Learner Services	Instruction	ELL	Testing & Evaluation	40,000.00
<b>80469 Total</b>							
80538	FROM	American Rescue Plan ESSERIII	Student Services	Admin, Attendance, and Health	Attendance and Health	Nurse	(36,891.80)
						Dues/ Association Memberships	(10,775.00)
	TO	American Rescue Plan ESSERIII	Student Services	Instruction	Student Services	Testing & Evaluation	47,635.00
				Admin, Attendance, and Health	Attendance and Health	Overtime	31.80
<b>80538 Total</b>							
90030	FROM	Operating Fund	Specialized Instruction	Instruction	Special Education	Professional Temp	(26,000.00)
	TO	Operating Fund	Specialized Instruction	Instruction	Special Education	Translation Services	26,000.00
<b>90030 Total</b>							
90032	FROM	American Rescue Plan ESSERIII	Student Services	Instruction	Student Services	Other Professional Services	(623,196.77)
	TO	American Rescue Plan ESSERIII	Student Services	Instruction	Student Services	Professional Temp	610,696.77
					Guidance	Software/Online Charges	12,500.00
<b>90032 Total</b>							
90088	FROM	American Rescue Plan ESSERIII	Office of the Superintendent	Instruction	Division-Wide	Other Operating Supplies	(500,000.00)
			Community Partnerships & Engag	Instruction	Exemplary Programs	Other Prof/ Senior Analyst	(51,834.71)
						Administrative Asst/ Clerical	(4,215.47)
						FICA	(31,535.63)
						Medicare	(15,037.19)
						VRS Benefits Hybrid Plan	(46,048.35)
						ICMA Defined Contribution	(17,849.69)
						VRS RHIC	(4,924.24)
						VRS Group Life Insurance	(2,273.04)
						Hospital/Medical Plans	(49,025.44)
						Dental Insurance	(2,236.62)
						LT Disability Ins- Hybrid	(757.36)
						Short-Term Disability - Hybrid	(1,460.00)
				Admin, Attendance, and Health	Strategic Initiatives	Coordinator/ Program Manager	(100,000.00)
						FICA	(6,200.00)

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						Medicare	(1,450.00)
						VRS Benefits Hybrid Plan	(40,000.00)
						Hospital/Medical Plans	(36,213.25)
			Communications	Admin, Attendance, and Health	Information Services	Other Technical/ Analyst	(80,977.38)
						FICA	(5,159.87)
						Medicare	(7,531.63)
						VRS Benefits Hybrid Plan	(9,657.93)
						ICMA Defined Contribution	(10,477.49)
						VRS Group Life Insurance	(3,866.91)
						Hospital/Medical Plans	(59,227.26)
						Dental Insurance	(1,856.43)
						Short-Term Disability - Hybrid	(539.11)
				Division-Wide	Financial Services	Supplmt Laborer	(6,585.00)
						FICA	(3,060.00)
	TO	American Rescue Plan ESSERIII	Pupil Transportation	Pupil Transportation	Special Education	Public Carriers	1,100,000.00
<b>90088 Total</b>							-
90128	FROM	NIH-AIM-AHEEAD	Ofc. of Schl, Bus. & Com Partn	Instruction	Exemplary Programs	Instructional Services	(14,281.77)
						Vehicle Maint & Repair	(3,000.00)
						Other Printing & Binding	(500.98)
						Refreshments	(739.51)
						Promotional Items	(1,844.81)
						Indirect Costs	(8,600.69)
	TO	NIH-AIM-AHEEAD	Ofc. of Schl, Bus. & Com Partn	Instruction	Exemplary Programs	Other Technology Equip <\$5000	28,967.76
<b>90128 Total</b>							-
90153	FROM	Operating Fund	Alexandria City HS King St	Instruction	ELL	Staff Development Services	(1,500.00)
						Refreshments	(3,500.00)
						Software/Online Charges	(1,000.00)
					Enrichment and Electives	Travel - Conf/Other Educ	(2,105.00)
					Summer Learning	Teacher Intermittent	(18,750.00)
	TO	Operating Fund	Alexandria City HS King St	Instruction	ELL	Travel - Conf/Other Educ	6,000.00
				School Food Services & Other Ops	Instructional Core	Travel - Conf/Other Educ	20,855.00
<b>90153 Total</b>							-
90263	FROM	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Cap Addl-Food Service	(234,000.00)
	TO	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Dairy Products	234,000.00
<b>90263 Total</b>							-
90310	FROM	Operating Fund	Ferdinand T. Day ES	Division-Wide	Unassigned Program -	Supplmt Teacher	(25,000.00)
	TO	Operating Fund	Ferdinand T. Day ES	Instruction	Instructional Core	Travel - Conf/Other Educ	8,000.00
						Instructional Supplies	14,000.00
						Promotional Items	2,000.00
				School Food Services & Other Ops	Instructional Core	Refreshments	1,000.00
<b>90310 Total</b>							-
90312	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Lease/Rent - Buildings	(50,000.00)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Fire Equip Maint & Repair	10,000.00
						Plumbing Repair & Services	40,000.00
<b>90312 Total</b>							-
90315	FROM	American Rescue Plan ESSERIII	Samuel W. Tucker ES	Instruction	Instructional Core	Teacher	(15,796.02)
						FICA	(535.03)
						Medicare	(125.33)
						VRS Benefits Hybrid Plan	(19,497.03)
						ICMA Defined Contribution	(4,294.50)
						LT Disability Ins- Hybrid	(257.67)
						Short-Term Disability - Hybrid	(8,875.30)
					Enrichment and Electives	Teacher	(29,400.70)
						FICA	(1,853.40)
						Medicare	(433.48)
						VRS Benefits Hybrid Plan	(3,909.54)
						ICMA Defined Contribution	(926.43)

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						VRS RHIC	(340.58)
						VRS Group Life Insurance	(156.35)
						Hospital/Medical Plans	(13,847.25)
						Dental Insurance	(558.25)
						LT Disability Ins- Hybrid	(53.16)
						Short-Term Disability - Hybrid	(68.65)
			Career and Technical Education	Instruction	Career and Technical Education	Teacher Specialist/ Coach	(24,790.00)
						FICA	(8,667.80)
						Medicare	(2,027.14)
						VRS Benefits Hybrid Plan	(36,776.32)
						ICMA Defined Contribution	(8,100.51)
						VRS RHIC	(1,631.20)
						VRS Group Life Insurance	(758.25)
						Hospital/Medical Plans	(11,528.00)
						Dental Insurance	(249.25)
						LT Disability Ins- Hybrid	(486.03)
						Short-Term Disability - Hybrid	(7,183.20)
			Pre-Kindergarten Programs	Instruction	Kindergarten and Pre-Kindergarten	Teacher Specialist/ Coach	(50,792.59)
						FICA	(3,411.44)
						Medicare	(799.80)
						VRS RHIC	(564.42)
						VRS Group Life Insurance	(348.64)
						Dental Insurance	(305.44)
						LT Disability Insurance	(97.32)
						Short-Term Disability	(154.94)
			School Improvement	Instruction	Evaluation and Planning	Medicare	(3,520.18)
						ICMA Defined Contribution	(26,057.08)
						VRS RHIC	(2,979.10)
						VRS Group Life Insurance	(1,380.26)
						Hospital/Medical Plans	(3,956.68)
						Dental Insurance	(179.36)
						LT Disability Ins- Hybrid	(142.77)
						Short-Term Disability - Hybrid	(545.78)
					Improvement of Instruction	Teacher Specialist/ Coach	(25.11)
						Coordinator/ Program Manager	(99,444.50)
						Administrative Asst/ Clerical	(9,355.00)
						FICA	(32,224.10)
						Medicare	(7,407.00)
						VRS Benefits Hybrid Plan	(13,190.00)
						ICMA Defined Contribution	(5,005.65)
						VRS RHIC	(6,298.21)
						VRS Group Life Insurance	(993.00)
						Hospital/Medical Plans	(21,463.42)
						Dental Insurance	(1,000.00)
						LT Disability Ins- Hybrid	(328.42)
						Short-Term Disability - Hybrid	(22.05)
					Special Education	Short-Term Disability - Hybrid	(384.00)
			Instructional Support	Instruction	Instructional Core	Other Professional Services	(210,982.42)
TO		American Rescue Plan ESSERIII	Douglas MacArthur ES	Instruction	Special Education	Professional Temp	30,000.00
			George Mason ES	Instruction	Special Education	Professional Temp	22,000.00
			James K. Polk ES	Instruction	Special Education	Professional Temp	10,000.00
			Lyles-Crouch Traditional Acad	Instruction	Special Education	Professional Temp	137,025.00
			Samuel W. Tucker ES	Instruction	Instructional Core	VRS Retirement	26,477.08
						VRS RHIC	195.46
						VRS Group Life Insurance	62.07
						Hospital/Medical Plans	11,124.02
						Dental Insurance	390.87
						LT Disability Insurance	258.63
						Short-Term Disability	307.46

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total	
					Enrichment and Electives	VRS Retirement	237.30	
			Francis C. Hammond MS	Instruction	Special Education	Professional Temp	128,170.00	
			George Washington MS	Instruction	Special Education	Professional Temp	16,504.30	
			Alexandria City HS King St	Instruction	Special Education	Professional Temp	91,350.00	
			Career and Technical Education	Instruction	Career and Technical Education	VRS Retirement	22,470.30	
						LT Disability Insurance	241.13	
						Short-Term Disability	286.74	
			Pre-Kindergarten Programs	Instruction	Kindergarten and Pre-Kindergarten	VRS Retirement	11,115.86	
						Hospital/Medical Plans	15,269.24	
			Specialized Instruction	Instruction	Special Education	Professional Temp	49,816.91	
			School Improvement	Instruction	Evaluation and Planning	Other Prof/ Senior Analyst	32,405.53	
						FICA	41,830.42	
						VRS Benefits Hybrid Plan	45,946.73	
						Admin, Attendance, and Health	Improvement of Instruction	Other Operating Supplies
<b>90315 Total</b>								-
90321	FROM	American Rescue Plan ESSERIII	Communications	Division-Wide	Financial Services	Other Professional Services	(50,000.00)	
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	Instructional Core	Other Professional Services	50,000.00	
<b>90321 Total</b>								-
90370	FROM	American Rescue Plan ESSERIII	Technology Services	Technology	Technology Services Management	Other Professional Services	(100,000.00)	
	TO	American Rescue Plan ESSERIII	Technology Services	Technology	Technology Services Management	Professional Temp	100,000.00	
<b>90370 Total</b>								-
90423	FROM	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Cap Addl-Food Service	(80,000.00)	
	TO	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Equipment Maint & Repair Serv	80,000.00	
<b>90423 Total</b>								-
90459	FROM	American Rescue Plan ESSERIII	Ofc. of Schl, Bus. & Com Partn	Instruction	Strategic Initiatives	Internal Transportation	(3,390.66)	
						Travel - Conf/Other Educ	(5,901.46)	
					Family and Community	Staff Development Services	(29,502.18)	
	TO	American Rescue Plan ESSERIII	Ofc. of Schl, Bus. & Com Partn	Instruction	Strategic Initiatives	Public Carriers	5,292.12	
						Course/ Event Fees	4,000.00	
			Community Partnerships & Engag	Technology	Family and Community	Cap Addl-Tech Hardware	7,972.18	
						Overtime	20,000.00	
						FICA	1,240.00	
						Medicare	290.00	
<b>90459 Total</b>								-
<b>Grand Total</b>								-