

REPORT TO: Cabinet

MEETING DATE: 8 September 2015

BY: Depute Chief Executive (Resources and People Services)

SUBJECT: Financial Review 2015/16 Quarter 1

1 PURPOSE

1.1 To record the financial position at the end of the 1st quarter of the financial year 2015/16.

2 RECOMMENDATIONS

2.1 Members are recommended to;

- Note the financial performance of services at the end of June 2015.
- Approve the refreshed General Services Capital Plan which is set out in **Appendix D** of this report.

3 BACKGROUND

Budget Summary

3.1 At its meeting of 10 February 2015, the Council approved a budget for the 2015/16 year and an outline budget for two subsequent years.

3.2 The 2015/16 General Services budget can be summarised as follows;

- Assumed levels of Scottish Government general revenue grant of £173.030 million.
- Planned general services revenue expenditure of £200.062 million.
- The utilisation of £0.350 million from General Reserves to support Area Partnerships, and a transfer from the Housing Revenue Account of just under £1.0 million.
- The requirement to deliver £1.8 million of recurring efficiencies across Business Groups.

2014/15 Financial Year

- 3.3 At its meeting on 25 August 2015, Council received a report summarising the 2014/15 year end position based on the unaudited results for the year. The final audited results have seen a slight movement from the previously reported position, but overall have generated a positive contribution to the Council's General Fund reserves of £7.341 million taking the balance as at 31 March 2015 to be £18.048 million. It was also agreed that after making an allocation to support work around the site of the former Cockenzie Power Station, the balance of surplus reserves be transferred to the Council's Capital Fund which can be used to defray the overall cost of borrowing.
- 3.4 In addition, there was a further increase in the Housing Revenue Account reserves of £1.985 million. A breakdown of the General Fund reserves balance as at 31 March 2015 is detailed in Table 1 below.

Table 1	General Services Reserves at 31 March 2015 (£m)
Required to support current and future budgets	1.950
Civil Emergency	2.000
Cost Reduction Fund	3.082
DSM Earmarked Reserves	0.261
MELDAP Earmarked Reserves	0.363
Other Earmarked Reserves	0.331
Insurance Fund	1.395
General Services Capital Fund	8.666
Total	18.048

General Services Summary for Quarter One – 2015/16

- 3.5 A summary of the financial position across each of the Business Groups at the end of June 2015 is detailed at **Appendix A**. Within this, an overall financial risk assessment has been assigned to each of the service areas based on a review of current expenditure and known financial pressures, as set out in **Appendix B**. Two of the service areas; Adult Wellbeing and Children's Wellbeing; have been categorised as Medium risk, and they will continue to be closely monitored during the year. In addition, we have continued to provide an assessment of the progress in implementing the efficiency measures/savings/increased income required for the 2015/16 financial year. Based upon our judgement and knowledge, each Business Group has been assigned a category reflecting our assessment of progress

being made against the planned 2015/16 efficiency savings. The categories are set out below. In summary all of the Business Groups are currently on target to achieve their required level of efficiencies in year.

- Red – Less than 50% of budgeted efficiency savings are likely to be achieved by end of the year;
- Amber – Between 50%-100% of budgeted efficiency savings are likely to be achieved by the end of the year;
- Green – 100% of budgeted efficiency savings are likely to be achieved by the end of the year.

3.6 As at the end of June, the financial ledgers record an underspend against planned budget of £1.882 million (4.5%). An initial assessment of all service budgets has been made in order to assess the likely net expenditure levels at the financial year end. However, it is important to note that such assessments are based primarily upon activity to the end of June and are therefore made with a high degree of uncertainty. From a financial management perspective, it is our intention to provide early warning of potential overspending thus allowing appropriate, remedial management intervention to take place.

3.7 A summary of the main movements across each of the main service directorates are set out in more detail within the paragraphs below. More than £1 million of the current underspend position relates to the continuation of the staff savings which had been identified in 2014/15. This can often have an adverse impact upon service delivery and therefore reliance cannot be placed on such savings as many vacancies will require to be filled during the year. In addition, the budgets for 2015/16 have included the provision of a 1% pay award. The outcome of national pay negotiations is still ongoing and when settled, will be effective from 1 April. As such, there will be an accrued liability for additional pay with spending on staff effectively understated.

3.8 At the end of June 2015 the **Resources and People Services** were reporting an overall underspend of £384,000 (1.5%) with most service areas performing in line with expectations.

- As at June 2015, Children's Wellbeing is reflecting an overspend position against budget of £0.090 million (2.9%). There remains pressure within the service relating to residential schools and external foster payments, as well as care packages for children with disabilities. Similar to 2014/15, despite significant additional investment within the budget, this service continues to be exposed to significant demand pressures and will therefore be closely monitored during 2015/16. More detail will be reflected within subsequent quarterly reports.
- Within the Education Group, both Primary and Secondary budgets are currently under-spent against the approved budget by £0.097 million (2.3%) and £0.277 million (3.8%) respectively. These budgets include both internal management or 'client' budgets as well as individual

Devolved School Management budgets. Some pressures have been identified within the Primary 'client' budget and as reported within the 2014/15 year end outturn report, two of the six Secondary schools have started 2015/16 in deficit. We will continue to work with the Service area and respective schools to identify ways to bring these school budgets back into balance. Members should be aware the individual Primary and Secondary school budgets are finalised in September following the school pupil census the outcome of which will continue to be closely monitored and reflected within the next quarterly report.

- 3.9 The first quarter of 2015/16 is reporting an under-spend on the **Health & Adult Care Partnership** budgets of £0.409 million (4.8%). Despite this, there remains a wide range of pressures within the Adult Wellbeing budget including; purchase of care packages for the Elderly and individuals with Learning Disability, and costs associated with those transitioning from Children's to Adult Services. We are working closely with the service management to verify the full extent of the pressures and implement any necessary control action.
- 3.10 All of the **Partnerships & Services for Communities** budgets are performing in line with 2014/15 performance, with a reported underspend relative to budget of £1.092 million to the end of June 2015. The majority of savings are continuing to accrue on staffing budgets, but also include increased levels of fee income relating to Building Standards and Planning. Whilst it is anticipated that most areas are likely to deliver within approved annual budgets, the degree of under spend will substantially reduce from the current position, particularly as vacancies start to be filled. In addition, any volatility in terms of weather can substantially impact on the expenditure projections within the Roads service area.
- 3.11 All of the Corporate Income budget lines are performing in line with expectations, with higher than budgeted income relating to Council Tax based on the gross charge levied at the beginning of the year.

Housing Revenue Account

- 3.12 As at 31 March 2015, the Housing Revenue Account sits with reserve balances totalling £6.630 million. At the end of June 2015 the Housing Revenue Account was reporting an actual underspend against budget of £0.148 million, with both income levels and operational service expenditure performing well within budget.
- 3.13 Details of the Housing Revenue Account capital budgets are included at **Appendix C**. The total capital budget approved for the HRA was £24.450 million. To the end of June 2015 the actual spend was £3.666 million (14%) with most HRA capital budgets progressing as expected.

General Services Capital Budgets

3.14 The original General Services capital budget which was approved by Council on 10 February 2015, planned for gross capital spending of £27.38 million. However following the availability of the audited 2014/15 year end position and recent review work undertaken by members of the Capital Investment and Asset Management Group, a refreshed capital plan for 2015/16 to 2017/18 is now proposed and is included at **Appendix D**. The main changes in relation to 2015/16 are as follows:

- The inclusion of carry forwards from 2014/15 of £2.485 million. £1.427 million of this carry forward is attributable to the delay in the delivery of specialised vehicles;
- The inclusion of those projects that have been previously approved, including;
 - The reprofiled costs relating to the alteration of the Secondary Communications Provision at the former Haddington infant school.
 - Increased provision has been allocated to the reprovision of the pathways home project following the purchase of the former St, Joseph's school site.
- New externally funded projects have also been included within the revised programme;
 - Torness Strategic Coordination Centre
 - Construction Academy
 - Pencaitland Primary – Developer Contribution
 - West Barns Primary – Developer Contribution
 - Letham Primary – Developer Contribution
- The support for Business – Mid Road industrial estate project has been increased to reflect the gross cost of the project which includes £0.348 million of European funding. In addition, £0.127 million has also been transferred from the Support for Business – Land acquisition budget to support the anticipated additional costs of this project.

3.15 This has resulted in a revised capital programme for the 2015/16 financial year of £31.159 million. All of these changes can be accommodated within the capital spending limits previously approved by Council at its meeting in February 2015.

3.16 **Appendix E** sets out the 2015/16 expenditure to the end of June against the revised annual Capital budget, with actual expenditure totalling £5.06 million. We will continue to monitor the programme closely.

4 POLICY IMPLICATIONS

4.1 There is no direct policy implications associated with this report although ongoing monitoring and reporting of the Council's financial performance is a key part of the approved Financial Strategy.

5 EQUALITIES IMPACT ASSESSMENT

5.1 This report is not applicable to the wellbeing of equalities groups and an Equalities Impact Assessment is not required.

6 RESOURCE IMPLICATIONS

6.1 Financial – as described above

6.2 Personnel - none

6.3 Other – none

7 BACKGROUND PAPERS

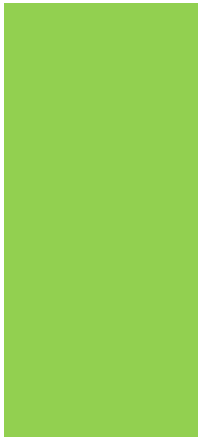

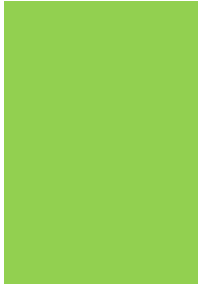
7.1 Council 10 February 2015 – Item 1 – Council Financial Strategy 2015-18

7.2 Council 10 February 2015 – Item 5a - Administration Budget Proposals
Council 25 August 2015 – Item 6 – 2014/15 Financial Review

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DATE	1 September 2015

Appendix A

REVENUE BUDGET PERFORMANCE at 30 JUNE 2015

	<u>Budget</u> <u>for the</u> <u>year</u> <u>£000</u>	<u>Actual to</u> <u>30/06/15</u> <u>£000</u>	<u>Budget</u> <u>for the</u> <u>period</u> <u>£000</u>	<u>(Surplus)</u> <u>/ Deficit</u> <u>for period</u> <u>£000</u>	<u>(Surplus) /</u> <u>Deficit</u> <u>%</u>	<u>Financial Risk</u> <u>Assessment</u>	<u>Progress with</u> <u>efficiency savings</u>
Resources & People Services							
Children's Wellbeing	12,576	3,318	3,228	90	2.8%	Medium	
Pre-school Education & Childcare	6,494	4,608	4,616	-8	-0.2%	Low	
Additional Support for Learning	7,842	4,122	4,077	45	1.1%	Low	
Schools - Primary	32,294	4,094	4,190	-97	-2.3%	Low	
Schools - Secondary	36,525	7,115	7,393	-277	-3.8%	Low	
Schools Support Services	2,704	932	963	-31	-3.2%	Low	
Financial Services	1,424	502	533	-31	-5.9%	Low	
Revenues & Benefits	1,577	-19	11	-31	-268.1%	Low	
IT Services	1,731	464	466	-3	-0.6%	Low	
Legal & Procurement	602	171	174	-3	-2.0%	Low	
Human Resources & Payroll	1,270	297	325	-28	-8.8%	Low	
Licensing, Admin and Democratic Services	1,924	463	472	-10	-2.0%	Low	
	106,963	26,066	26,450	-384	-1.5%		
Health & Adult Care Partnership							
Adult Wellbeing	45,838	8,194	8,603	-409	-4.8%	Medium	
	45,838	8,194	8,603	-409	-4.8%		
Partnerships & Services for Communities							
Planning & Environmental Services	2,399	566	754	-188	-24.9%	Low	
Economic Development & Strategic Services	2,490	951	982	-31	-3.1%	Low	
Asset Planning & Engineering	2,450	823	906	-83	-9.2%	Low	
Property Maintenance	-565	-212	-264	52	-19.8%	Low	
Facility Support Services	3,413	-1,861	-1,714	-146	8.5%	Low	
Landscape & Countryside Management	5,076	1,165	1,279	-114	-8.9%	Low	
Roads, Transportation & Waste Services	13,189	1,585	1,866	-281	-15.1%	Low	
Healthy Living	3,895	671	682	-11	-1.7%	Low	

Community Housing	2,695	1,084	1,188	-104	-8.7% Low
Housing Revenue Account (HRA)	0	-3,663	-3,515	-148	4.2% Low
Communications & Marketing	347	81	88	-7	-7.7% Low
Policy & Improvement	927	222	245	-22	-9.2% Low
Community Partnerships	3,239	604	549	55	10.1% Low
Arts, Museums & Music	1,183	116	148	-32	-21.7% Low
Community Development	2,728	537	583	-46	-7.9% Low
Customer Services, Libraries & Safer Communities	3,795	1,219	1,204	15	1.2% Low
	<u>47,261</u>	<u>3,889</u>	<u>4,980</u>	<u>-1,091</u>	<u>-21.9%</u>

Total All Departments

<u>200,062</u>	<u>38,149</u>	<u>40,033</u>	<u>-1,884</u>	<u>-4.7%</u>
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Corporate Management

Revenue Support Grant (inc. NNDR)	-173,030	-39,983	-39,983	0	0.0%
Council Tax	-48,045	-48,798	-48,611	-187	0.4%
Debt Charges/Asset Management / Other	21,689	6,445	6,256	189	0.0%
Joint Board Requisitions	669	167	167	0	0.0%
HRA Transfer	-995	0	0	0	0.0%
Transfer to Reserves	-350	0	0	0	0.0%
	<u>-200,062</u>	<u>-82,169</u>	<u>-82,171</u>	<u>2</u>	<u>0</u>

Total All Council

<u>0</u>	<u>-44,020</u>	<u>-42,138</u>	<u>-1,882</u>	<u>4.5%</u>
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Appendix B

Financial Risk	Factors	Implications
<p>High</p>	<ul style="list-style-type: none"> - The Business Group has been assessed as likely to overspend in the financial year - There has been a history of overspending within Units / Groups - There are new or revised funding arrangement and / or legislature changes with financial significance - Trading Accounts are in deficit for the year. -Grant schemes, on which the Council is reliant are either unconfirmed or have not been confirmed -The service is demand led and the Council has restricted control over the level and form of service - New Services are planned 	<ul style="list-style-type: none"> -Cabinet & Members Library reports with financial implications are not passed under delegated powers -Directors / Heads of Service will be asked to prepare a financial recovery plan -The Head of Council Resources may take enforcement action to ensure budgetary control
<p>Medium</p>	<ul style="list-style-type: none"> - There is significant potential that Business Group could overspend in the financial year - There have been previous incidences of some overspending within Units / Groups - There are new or revised funding arrangement and / or legislature changes with financial significance - Trading Accounts are having difficulty meeting financial targets -Grant schemes, on which the Council is reliant are either unconfirmed or have not been confirmed 	<ul style="list-style-type: none"> -Members library reports are only passed when financial implications are addressed -Directors / Heads of Service will be asked to identify actions necessary to ensure expenditure is within budget by the year-end.
<p>Low</p>	<ul style="list-style-type: none"> -Finances are generally under control for the current financial year -Stable legislature, trading and funding environment -The service is supply led - i.e. the Council can decide the level and form of service -Finances in previous financial years have been controlled -Grant schemes are stable and not anticipated to change significantly 	<ul style="list-style-type: none"> -Members library reports are approved promptly under delegated powers

Appendix C

HOUSING CAPITAL SPEND & FINANCING AS AT 30 JUNE 2015

	Budgeted (£000s)	Actual (£000s)	Over/(Under) (£000s)
Mortgage to Rent	678	0	(678)
Modernisation Spend	10,678	1,745	(8,233)
Fees	528		(528)
Disabled Adaptations	600	83	(517)
Central Heating	900	317	(583)
Electrical Re-wiring	1,680	223	(1,457)
Structural surveys	60	6	(54)
Projects / Works	600		
Fencing Programme	200	34	(166)
Energy Efficiency	300	128	(172)
Kitchen Replacement Prog.	1,790	240	(1,550)
Roofing / Roughcasting / external fabric	600	141	(459)
Stair Improvement Programme	30	12	(18)
Groundcare Projects	100		
Roads / Walkway pre-adoption works	100	7	(93)
Dispersed Alarms	110	1	(109)
Local Initiatives:Projects	200	2	(198)
Window & Door Replacement Prog.	120	15	(105)
Bathroom Replacement	1,800	225	(1,575)
Extensions	200	43	(157)
Lead Water Pipes	300	104	(196)
Asbestos Works	200	158	(42)
IT Projects	10	3	(7)
Open Market Acquisition Remedial Works	250	3	(247)
Gross Affordable Homes spend	14,094	1,921	(12,173)
Gross Total Housing Capital Spend	25,450	3,666	(21,084)
Financed By:			
Grants	3,917	450	(3,467)
Borrowing	21,533	3,216	(18,317)
	25,450	3,666	(21,784)

Appendix D

Revised Capital Plan - 2015-18

	2015/16	2016/17	2017/18	Total Planned Spending (2015- 2018) Notes
	£000	£000	£000	£000
Fa'side Tranent - New residential home and day centre	110	0	0	110 Budget adjusted for 14/15 cfwd
Haddington Day Centre - Temp and Perm Accom	0	444	450	894 still to be reprofiled
Haddington Town House - Steeple Work (Common Good)	13	0	0	13 Budget adjusted for 14/15 cfwd
Torness Strategic Coordination Centre	400	100	0	Externally Funded
Property Renewals	1,154	900	900	2,954 Budget adjusted for 14/15 cfwd
Capital Plan Fees/Internal Recharges	1,370	1,370	1,370	4,110
Environment Fees	111	111	111	333
John Gray Centre Haddington	79	0	0	79 Budget adjusted for 14/15 cfwd
Prestongrange Museum	0	140	500	640
Port Seton Sports Hall	0	650	500	1,150 15/16 budget carried forward to 16/17
Whitecraig Community Centre	0	1,112	0	1,112 15/16 budget carried forward to 16/17
North Berwick Museum - refurbishment	40	0	0	40 Budget adjusted for 14/15 cfwd
North Berwick Community Centre - Lift	9	0	0	9 Budget adjusted for 14/15 cfwd
Community Intervention	200	200	200	600
Pencaitland footways	177	0	0	177 Budget adjusted for 14/15 cfwd
Red School Prestonpans	290	10	0	300
Support for Business - Land Acquisition/Infrastructure/Broadband	173	300	300	773
Support for Business - Mid Road Industrial Estate	1,269	19	0	1,288 Gross Budget realigned - ERDF Funding
Support for Business - Town Centre Regeneration	350	481	500	1,331 Virement additional budget Mid Road
Reprovision of Pathways Home	2,075	0	0	2,075 Approval Council 23rd June 2015
Dunbar - Lochend Campus/Additional Classrooms	1,200	390	0	1,590
Sandersons Wynd PS - additional Classrooms	365	6	0	371
Dunbar Grammar School Extension	0	100	2,000	2,100
North Berwick High School Extension	0	0	200	200
Secondary School Communication Provision	1,023	18	0	1,041 Agreed Cabinet 9th June 2015
Dirleton Classroom Extension	4	0	0	4 Budget adjusted for 14/15 cfwd
Macmerry PS Extension	3	0	0	3 Budget adjusted for 14/15 cfwd
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	3,069	367	0	3,436

Law Pre and Primary School	105	3,000	3,000	6,105 Budget adjusted for 14/15 cfwd
West Barns Primary School				S75 funded
Pencaitland Primary School - Extension				S75 funded
Letham Primary School				S75 funded
Windygoul PS - Permanent Additional Classrooms	1,991	1,200	100	3,291 Budget adjusted for 14/15 cfwd
Wallyford PS - Temp Units	265	0	0	265
Wallyford PS - New Primary School	50	50	1,500	1,600
Replacement Vehicles	2,277	1,850	1,350	5,477 Budget adjusted for 14/15 and 15/16 c/fwd
2g pitch replacement	500	0	100	600 Library Report £100K b/f to 15/16 from 16/17
Pavilions	282	100	0	382 Adjusted for 14/15 and 15/16 c/f
East Lothian Legacy Project - Meadowmill Alterations	59	0	0	59 Budget adjusted for 14/15 cfwd
Sports Centres - refurbishment & equipment	371	200	200	771 Budget adjusted for 14/15 cfwd
Musselburgh Tennis Court Upgrade	0	0	0	0 Will be grant funding
Expansion of 3G pitch provision	76	0	0	76 Budget adjusted for 14/15 cfwd
Schools IT	923	875	750	2,548
Corporate IT Program	500	500	500	1,500
Core Path Plan Implementation	100	50	50	200 Budget adjusted for 14/15 cfwd
Polson Park restoration	0	250	0	250 15/16 budget carried forward to 16/17
Amenity Services Machinery & Equipment - replacement	149	100	100	349 Budget adjusted for 14/15 cfwd
Cemeteries - Extensions/Allotments	867	20	10	897
Coastal Car Parks/Toilets	510	150	150	810 Budget adjusted for 14/15 cfwd
Peppercraig Depot Haddington	31	0	0	31 Budget adjusted for 14/15 cfwd
Coastal Protection/Flood	100	100	1,550	1,750 Council contribution only
Promenade Improvements - Fisherrow	44	0	0	44 Budget adjusted for 14/15 cfwd
Cycling Walking Safer Streets (Ring-fenced grant funded)	151	151	151	453 Grant funded
East Linton Rail Stop/Infrastructure	400	0	0	400
Roads	5,389	5,400	5,250	16,039 Budget adjusted for 14/15 cfwd
QMU Triangle	0	0	2,000	2,000
Parking Improvements	571	200	250	1,021 Includes carry forward
Purchase of New Bins/Food Waste Collection	314	63	63	440 Budget adjusted for 14/15 cfwd
Free School meals	200	0	0	200
Children and Young Persons Act Nursery provision	1,000	0	0	1,000
Construction Academy	300	0	0	300 Grant Funded
	31,009	20,977	24,105	75,591

Appendix E

GENERAL SERVICES CAPITAL SPEND - AS AT JUNE 2015

Name of Project	Budgeted Spend	Actual Spend	Over/(Under)
	2015/16 £000	2015/16 £000	(£000s) £000
Fa'side Tranent - New residential home and day centre	110	-	(110)
Eskgreen OPH	-	2	2
Haddington Day Centre	-	-	-
Haddington Town House - Steeple Work	13	-	(13)
Torness Strategic Coordination Centre	400	-	(400)
Property Renewals	1,154	43	(1,111)
Property Fees/Internal Architect etc fees	1,370	-	(1,370)
Environment Fees	111	-	(111)
John Gray Centre Haddington	79	-	(79)
Port Seton Sports Hall	-	-	-
Whitecraig Community Centre	-	-	-
North Berwick Museum - refurbishment	40	-	(40)
North Berwick Community Centre - Lift	9	4	(5)
Community Intervention	200	-	(200)
Pencaitland Footways	177	-	(177)
Red School Prestonpans	290	-	(290)
Support for Business - Mid Road Industrial Estate	1,269	549	(720)
Support for Business - Land Acquisition/Infrastructure/Broadband	173	-	(173)
Support for Business - Town Centre Regeneration	350	-	(350)
Reprovision of Pathways Home	2,075	-	(2,075)
Dunbar Upper Primary - Lochend Campus	1,200	-	(1,200)
Sandersons Wynd PS - additional Classrooms	365	95	(270)
Secondary School Communication Provision	1,023	7	(1,016)
Dirleton Classroom Extension	4	-	(4)
Tennis Court Upgrade	-	199	199
Macmerry PS Extension	3	-	(3)
Pinkie St Peter's PS Extension/Levenhall Nursery reprovision	3,069	913	(2,156)
Law Primary School	105	4	(101)
Windygoul PS additional Classrooms	1,991	1,013	(978)
Wallyford PS - temp units	265	58	(207)
Wallyford Primary School	50	-	(50)
Replacement Vehicles	2,277	4	(2,273)
2G pitch replacement	500	-	(500)
Pavilions	282	12	(270)
East Lothian Legacy Project - Meadowmill Alterations	59	-	(59)
Sports Centres - refurbishment & Equipment	371	286	(85)
Expansion of 3G pitch provision	76	-	(76)
Schools IT	923	569	(354)
Corporate IT Program	500	-	(500)
Core Path Plan Implementation	100	-	(100)
Polson Park restoration	-	70	70
Amenity Services Machinery & Equipment - replacement	149	-	(149)
Cemeteries - Extensions/Allotments	867	-	(867)
Coastal Car Parks/Toilets	510	-	(510)
Peppercraig Depot Haddington	31	-	(31)
Coastal Protection/Flood	100	2	(98)
Promenade Improvements - Fisherrow	44	-	(44)
Cycling Walking Safer Streets (Ring-fenced grant funded)	151	-	(151)
East Linton Rail Stop/Infrastructure	400	-	(400)
Roads/CWSS/Hotspot Safety Improvements	5,389	1,423	(3,966)
Parking Improvements	571	-	(571)
Purchase of New Bins/Food Waste Collection	314	(199)	(513)
Free School meals	200	-	(200)
Children and Young Persons Act	1,000	-	(1,000)
Primary Schools	-	6	6
Construction Academy	300	-	(300)
	31,009	5,060	(25,949)