

TO: Schools Forum
DATE: 17 November 2022

The Schools Budget: 2022-23 Budget Monitoring
Executive Director: Resources

1 Purpose of Report

- 1.1 The purpose of this annual report is for the Schools Forum to receive an update on the 2022-23 forecast budget monitoring position for the Schools Budget, to be aware of key issues and management actions being taken and progress to date on the Education Capital Programme.

2 Executive Summary

- 2.1 Monitoring information on the revenue budget available at the end of September forecasts a significant year end over spending on the Schools Budget of £7.671m which mainly arises from the previously highlighted increase in the number of children and young people needing support through the High Needs Block (HNB) budget and a reliance on high cost external placements. This compares to a £7.500m forecast deficit for the year when the budget was set.
- 2.2 Taking account of the pre-existing £9.340m deficit held in the Dedicated Schools Grant (DSG) Adjustment Account, a £17.011m cumulative deficit is currently being forecast for 31 March 2023.
- 2.3 This presents a significant financial risk to the council due to the expectation that the current 3-year period of change to DSG conditions that currently confirm that no liability for a deficit will fall onto an LAs General Fund will end at 31 March 2023. At this point, LAs will need to manage the cumulative debt from their own resources.
- 2.4 In terms of the HNB, the current forecast debt at the point of transfer is £22.8m. This is in excess of the £17.011m deficit on the DSG Adjustment Account as the former also holds surpluses in Earmarked Reserves and net surplus balances previously generated in the School Budget and Early Years Blocks of the DSG.

3 Recommendations

That the Schools Forum NOTES:

- 3.1 **the budget variances being forecast on the Schools Budget that total to an aggregate net forecast over spending of £7.671m (paragraph 6.14);**
- 3.2 **that the year-end balance held in the Dedicated Schools Grant Adjustment Account is forecast at a deficit of £17.011m deficit (paragraph 6.14);**
- 3.3 **the possibility that liability to fund balances held in the Dedicated Schools Grant Adjustment Account will transfer to LAs from April 2023 (paragraphs 6.18 to 6.19)**

3.4 progress to date on the Education Capital Programme, as summarised at Annex 2.

4 Reasons for Recommendations

4.1 It is appropriate for the Schools Forum to be aware of, and where relevant, comment on these financial matters.

5 Alternative Options Considered

5.1 Where relevant, these are set out in the supporting information.

6 Supporting Information

2022-23 Monitoring of the Schools Budget (Revenue)

Setting the budget

6.1 The Council holds the statutory duty to set the annual Schools Budget and each February sets an initial total budget as part of the overall budget setting process. The budget has always been set in accordance with proposals agreed by the Schools Forum.

6.2 For 2022-23, this included a net budget of £7.681m which comprised £7.500m as the forecast over spending on the HNB element of the Dedicated Schools Grant (DSG)¹, and £0.182m from Council funds which represents the balance of the commitment to provide an additional £1m to part finance the additional costs arising from new schools. Together with £0.174m from the Earmarked DSG New School Start-up / Diseconomy Reserve, this enabled the units of resource in the BF Funding Formula for Schools to be set at 99.75% of the values used in the Department for Education's (DfE) National Funding Formula (NFF)².

6.3 Having set the initial budget, the Council then delegates to the Executive Member for Children, Young People and Learning the power to agree the allocation of budgets to individual lines of the Schools Budget, up to the level of funding.

6.4 Budget proposals for the 2022-23 Schools Budget were approved by the Schools Forum at its meetings in January and March, and these were subsequently agreed by the Executive Member.

6.5 The most significant income source to the Schools Budget is the DSG, which is paid by the DfE. The initial approved budget from the Executive Member included £114.779m as the estimated amount of DSG. Other grant income of £6.914m was also expected from the Education and Skills Funding Agency (ESFA) for sixth forms, the Pupil Premium, Primary PE and Sports activities, the Universal Infant Free School Meals initiative and the new School Supplementary Grant. With £0.290m of other

¹ The DSG is the ring-fenced grant allocated by the DfE through a formula to LAs to fund most of their expenditure on school and education related services.

² The NFF distributes funding based on schools' and pupils' needs and characteristics and uses the same factor values for all schools across the country. The exception to this being an area cost adjustment (ACA) uplift which is paid to areas with high costs. BF receives a 5.7% uplift.

income also anticipated, there was originally expected to be £121.983m of income available to fund expenditure within the Schools Budget. Adding the £7.681m approved net budget results in a gross budget of £129.664m.

- 6.6 In agreeing an initial HNB budget, the Schools Forum was in receipt of more up to date information than the Council when the formal budget decision was taken and agreed the DSG should include the revised HNB allocation of income which was £0.348m lower than initial forecast. The current budget reflects this change.

Current approved budget

- 6.7 Subsequent to setting the original budget, the ESFA has confirmed the amount of DSG recoupment that needs to be deducted to directly fund academy schools, where funding continues to be based on the BF Funding Formula for Schools. This amounted to a £36.191m deduction which has been balanced off by an equivalent decrease in budget for maintained mainstream schools.
- 6.8 Furthermore, the ESFA has also recalculated allocations through the HNB DSG. This reflects updated numbers of pupils in special schools and the adjustment made to LA HNB funding allocations to ensure the resident LA funds the cost of places taken up by their pupils in other LA specialist providers and also for deductions for ESFA directly funded providers. The deduction for BFC has reduced by £0.126m, which has been balanced off by an equivalent increase in budget for non-maintained special schools.
- 6.9 The Early Years DSG allocation has also been updated by the ESFA to reflect January 2022 actual levels of uptake of the free entitlement to early years. This results in additional income of £0.155m, which has been balanced off by an equivalent increase in budget for payments to providers.
- 6.10 Overall, these changes result in an anticipated level of income of £86.073m, an unchanged net budget of £7.682m and therefore total funding of £93.755m. To ensure budgets correctly reflect anticipated spending requirements, relevant adjustments have been made to the areas of the accounts that the changes relate to. Annex 1 sets out a summary budget statement.
- 6.11 Other budget changes will need to be processed later in the year as further updates are provided by the ESFA in respect of further academisation by schools and updates to HNB and the EY Block allocations.

Forecast budget variances

- 6.12 As part of the Council's Financial Regulations, the Schools Budget is subject to monthly budget monitoring. This involves forecasting likely expenditure and income through to the end of the year, identification of reasons for variations against original budgets, and where relevant, setting out options for management action. This process allows for a forecast year end level of balances to be calculated.
- 6.13 It is appropriate for the Forum to be aware of the current forecast year-end balance as this will need to be taken into account when the 2023-24 budget is agreed. It is also likely that a number of variances identified this year will be on-going and will therefore need to be considered in next year's budget.
- 6.14 Provisional budget monitoring information available at the end of September indicates that the Schools Budget will overspend by £7.671m this year which is £0.171m higher

than the amount forecast when the budget requirement was agreed by the Forum. There is a £9.340mm deficit opening balance on the DSG Adjustment Account³ meaning an aggregate year end deficit of £17.011m is currently being forecast.

- 6.15 The prime cause of the increasing deficit is financial performance in the HNB which in the 3 years April 2020 to March 2023 is forecast to over spend by £19.580m.
- 6.16 The following sections set out current spending and budget variance forecasts for 2022-23. Explanations of the significant changes anticipated from the current budget plan (+/- £0.020m) are set out below, with Annex 1 showing the overall Schools Budget at a summary level.

Schools Block - £0.081m under spend:

LA Managed items - £0.081m under spend:

- 1) There are 2 significant variances to report: a forecast £0.020m under spend on educational attainment and school transport for children looked after where additional grant income is now expected: and a £0.038m underspend on allocations to schools for significant in-year increases in pupil numbers and financial support to meet the requirements of the Key Stage 1 class size regulations. This is based on provisional October 2022 census data and is subject to change.

High Needs Block - £7.616m overspend:

Budget items 2) to 7) below represent the most unpredictable and volatile education budgets that the council is responsible for. Therefore, a considerable amount of time is taken in their management. However, they remain subject to significant change at short notice which can result in large movements in cost forecasts. To help manage this volatility, a contingency for future cost increases of £0.487m (circa 2.5% of budget) is included in the forecasts until such time as greater certainty is available relating to placement details and their costs. The contingency amount is reviewed each month and adjusted accordingly.

Forecasts reported at this time for external pupil placements and top up funding for mainstream schools include confirmed costs for the summer term, with provisional amounts included for autumn and spring which are subject to change until all required placements and their costs are known. The forecasts will continue to change through to the end of the financial year.

The variances being reported now will need to be assessed as to their on-going impact and included as appropriate when detailed budget proposals for 2023-24 are presented.

- 2) **Delegated Special Schools – £0.024m over spend.** Top up payments to Kennel Lane Special School have been recalculated to reflect in-year starters and leavers and increases in support needs for existing pupils, together with an allowance for further adjustments. The current forecast also includes the purchase of 198 places.
- 3) **Maintained schools and academies – £0.375m under spend.** Top up payments to BF maintained schools and academies, including Special Resource Provisions are forecast to underspend by £0.127m. This includes

³ The DSG Adjustment Account is a statutory unusable reserve established under LA accounting regulations with the purpose of recording a schools budget deficit which must be carried forward to be funded from future DSG income and not an LAs General Fund.

confirmed allocations to the end of September and an allowance for further allocations to financial year end. In respect of BF pupil placements in other LA schools and academies, a £0.248m underspend is forecast. This generally reflects a reduction in the number of placements as well as lower average costs of support.

- 4) **Non-maintained special schools and colleges – £0.017m over spend.** This is the most significant budget area in terms of expenditure and the focus of the change programme. For pre-16 placements, these are currently below the 2021-22 number by 4.0 FTE. Average costs have increased by 4.3% which is in line with the budget expectations. An allowance for further placements has been included in the overall forecast for an aggregate £0.214m under spending. For post-16 placements, current expected placements are 42.4 FTE above those in 2021-22. This increase has been accommodated almost exclusively in additional FE placements. As these placements are the least expensive, average post 16 placement costs have reduced by 15%. Overall, post-16 placements are forecast to overspend by £0.231m.
- 5) **Education out of school - £0.572m over spend.** College Hall Pupil Referral Unit (PRU) has experienced a significant period of reduced leadership capacity which has affected support to pupils and financial performance. As a consequence, new arrangements have been put in place for the delivery of the home tuition and outreach services, together with making alternative education provision for a number of pupils on roll at the PRU. An initial estimate indicates that costs are expected to significantly exceed current budget.
- 6) **Other SEN provisions and support services - -£0.125m under spend.** The main variances relate to a £0.024m forecast over spending on Autism Support Service where temporary additional staff support has been required, a £0.038m over spending on responding to SEN Tribunal costs which are offset by £0.132m underspending on therapy services. There are a number of other relatively small variances across a wide number of budgets.
- 7) **Over spending anticipated in original budget - £7.500m.** In setting the original budget, it was accepted that spending would significantly exceed income and was initially calculated at a £7.500m over spending.

Early Years Block - -£0.030m under spend

- 8) **Other Early Years provisions and support - £0.030m underspend.** There are no significant variances to report, with a relatively small number of budgets forecasting minor variances.

Dedicated Schools Grant - -£0.169m over spend

- 9) There is a £0.169m forecast shortfall on DSG income. This relates to the Early Years DSG element and the annual recalculation of funding due from termly census data. The final adjustment to funding is always made after the accounts are closed. There is no overall financial effect from this – it is a timing issue. 2021-22 accounts had income overstated by £0.169m, 2022-23 accounts will be understated by £0.169m.

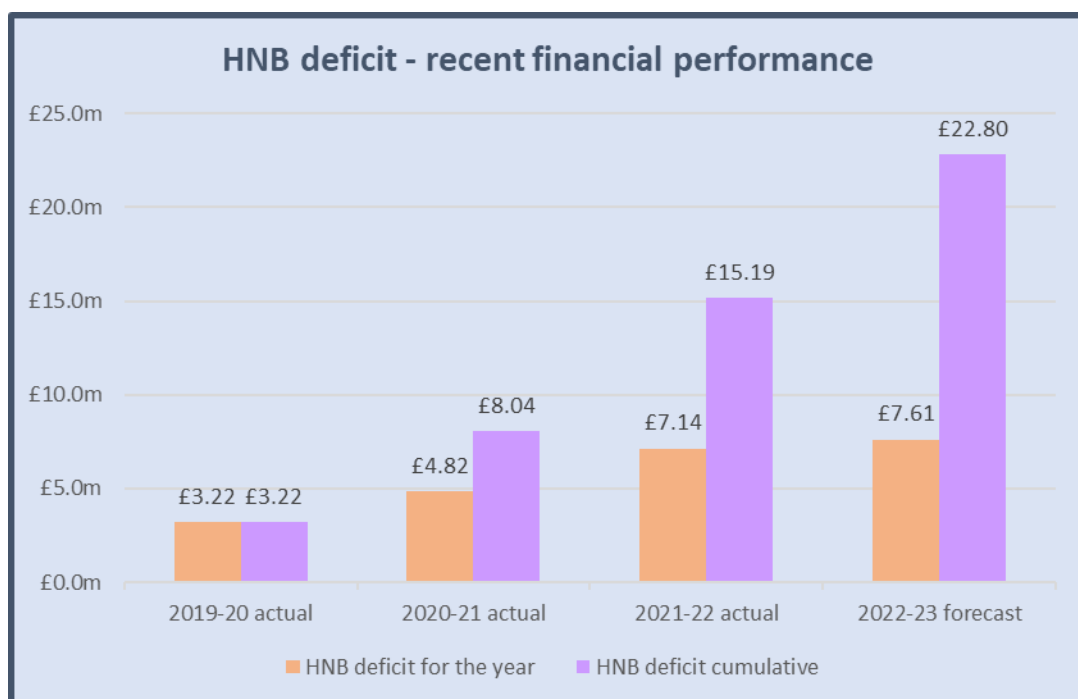
Forecast cumulative balance - £17.011m deficit:

- 10) The budget variances being forecast at the end of September indicate a year end cumulative deficit of £17.011m. This comprises the £9.340m accumulated

deficit at the start of the year, the £7.500m overspend anticipated when the budget was set and the additional £0.171m overspend now being reported.

Managing the forecast overspend

- 6.17 It is clear that the council is facing significant challenges in managing spend to the level of HNB income. As set out above and on previously presented reports, this largely arises from increases in numbers of pupils requiring addition support, the emergence of more complex needs, rising costs of support and is consistent with most other LAs.
- 6.18 In response to the continuing growth in deficits on HNB budgets, in January 2020, the DfE updated the status of the DSG ring-fence to make clear that any deficit must be carried forward to the Schools Budget in the next financial year or future financial years. This is intended to confirm that no liability for a deficit will fall onto an LAs General Fund.
- 6.19 This was a time limited change to the DSG ring-fence for 3 years to Mach 2023. As it stands, the Government has stated that local authorities are expected to be able to demonstrate their ability to cover DSG deficits from their available reserves from 2023-24 onwards. Clearly this will present a significant financial challenge to the council at the same time as other challenges, most significantly relating to rising costs of social care and general inflation. Current forecasts indicate that the council will face a £22.8m deficit from the HNB at April 2023, as illustrated in the chart below. The £22.8m forecast deficit is 106% of the £21.6m HNB grant funding expected to be received in 2022-23.



- 6.20 Current proposals to manage the HNB budgets are set out on a separate agenda item.

2022-23 Education Capital Programme

Approved budget

- 6.21 The current Education Capital budget approved by the council amounts to £12.060m, and comprises £1.642m of council funding, £1.952m from housing developers and £8.466m from various grants and other income. Of this total, £6.939 is new funding for 2022-23 with £5.121m brought forward from previous years to finance the completion of approved projects.
- 6.22 The major scheme in the programme are:
- School related projects, including schools' Devolved Formula Capital £8.854m
 - School Planned Maintenance £1.972m
 - Other projects £1.234m

Annex 2 provides a summary of the approved schemes, including current progress and key targets.

Forecast budget variances

- 6.23 At this stage, a £0.391m under spending is being reported which relates to the £0.271m unspent budget on the scheme to amalgamate the Ascot Heath School Schools and £0.120m on the Kings Academy Oakwood development. No variances are being reported elsewhere as in general, variances are recycled within the school related projects.
- 6.24 At this stage, there is expected to be sufficient DfE grant funding and developer contributions plus the investment from the Council to fully finance the schemes required in the short term, with funding pressure expected to arise over the medium term if schemes are approved to create additional SEND places.
- 6.25 Due to a substantial number of high-cost roof repairs, the planned maintenance programme is also facing pressure in delivering all the works required within available funds.

Next steps

- 6.26 Budget monitoring will continue with any emerging issues incorporated into budget proposals and presented to the Forum at the appropriate time.

7 Advice Received from Statutory and other Officers

Borough Solicitor

- 7.1 The relevant legal provisions have been considered within the main body of the report.

Director of Resources

- 7.2 The financial implications arising from this report are set out in the supporting information.

Equalities Impact Assessment

7.3 There are no specific impacts arising from this report.

Strategic Risk Management Issues

7.4 There are a number of risks associated with managing these revenue and capital budgets:

- financial and economic factors, in particular the need to maintain services whilst achieving significant savings;
- the impact of demand led services and the need to forecast changes and reshape service delivery to meet changing needs;
- the impact from inflationary pressures:
- staffing and the need to recruit, train and retain staff with the relevant skills and expertise;
- IT infrastructure availability and information accuracy;
- failure to design, monitor and control the implementation of major programmes and projects;
- effective safeguarding of children;
- effective maintenance of assets;
- working effectively with partners, residents, service users, the voluntary sector and local businesses;
- impact of litigation and legislation;

The budget includes resources sufficient to enable the Council to monitor these key risks and where possible to minimise their effects on services. Specific risk reduction measures included as part of budget monitoring are:

- A robust system of budgetary control with regular reporting to CYPL Departmental Management Team and the Corporate Management Team
- Quarterly Service Reports (QSR's) to Members
- Exception reports to the Executive

Climate Change Impact

7.5 Not applicable to this report on financial performance.

Health Impact

7.6 Not applicable to this report on financial performance.

8 Consultation

8.1 Not applicable.

Background Papers

None.

Contact for further information

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Doc. Ref

[https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools Forum/\(113\) 171122/2022-23 Schools Budget Monitoring etc.docx](https://bfcouncil.sharepoint.com/sites/fina/bpm/FIBPSCB-FIN9.6/Schools%20Forum/(113)%20171122/2022-23%20Schools%20Budget%20Monitoring%20etc.docx)

2022-23 PROVISIONAL BUDGET MONITORING STATEMENT FOR THE SCHOOLS BUDGET AS AT THE END OF SEPTEMBER 2022							
Service Area	Approved Budget			Estimated Variance			Note
	Spend	Income	Net	Over spending	Under spending	Net variance	
	£000	£000	£000	£000	£000	£000	
Schools Block							
<u>Delegated and devolved funding:</u>							
Delegated Mainstream School Budgets	53,255	0	53,255	0	0	0	
School Grant income	0	-6,914	-6,914	0	0	0	
Schools Block	53,255	-6,914	46,341	0	0	0	
<u>LA managed items:</u>							
Retained de-delegated Budgets:							
<i>Behaviour</i>	256	-7	249	1	0	1	
<i>Schools in Financial Difficulty</i>	181	0	181	0	0	0	
<i>Official Staff Absences</i>	328	0	328	0	0	0	
<i>English as an Additional Language</i>	111	0	111	0	0	0	
<i>PRC / Licence Fees / FSM checking</i>	625	0	625	0	-1	-1	
<i>Under spend returned to maintained schools</i>	0	0	0	0	0	0	
Combined Service Budgets:							
<i>Education Attainment and School Transport for CLA</i>	176	0	176	0	-20	-20	
<i>Family Intervention Project / Domestic Abuse</i>	102	0	102	0	0	0	
<i>CAF Co-ordinator</i>	42	0	42	0	0	0	
<i>SEN Contract Management</i>	33	0	33	0	0	0	
<i>Education Health / Sport</i>	0	0	0	0	0	0	
Statutory and Regulatory Duties	507	0	507	0	0	0	
Other Schools Block provisions and support services	589	0	589	0	-61	-61	
LA managed items:	2,950	-7	2,943	1	-82	-81	1
Sub total Schools Block	56,205	-6,921	49,284	1	-82	-81	
High Needs Block							
Delegated Special Schools Budgets	5,151	0	5,151	24	0	24	2
Maintained schools and academies	8,261	-39	8,222	972	-1,347	-375	3
Non Maintained Special Schools and Colleges	11,378	0	11,378	445	-428	17	4
Education out of school	2,228	0	2,228	609	-37	572	5
Other SEN provisions and support services	2,213	-68	2,145	149	-274	-125	6
Additional overspending anticipated in original budget	0	0	0	7,500	0	7,500	7
Sub total High Needs Block	29,231	-107	29,124	9,699	-2,086	7,613	
Early Years Block							
Free entitlement to early years education	7,742	-2	7,740	0	0	0	
Other Early Years provisions and support services	395	0	395	0	-30	-30	8
Sub total Early Years Block	8,137	-2	8,135	0	-30	-30	
Dedicated Schools Grant	0	-78,869	-78,869	169	0	169	9
Sub total Dedicated Schools Grant	0	-78,869	-78,869	169	0	169	
Contribution from BFC	182	0	182	0	0	0	
DSG Reserve - New Schools (to be applied)	0	-174	-174	0	0	0	
TOTAL - Schools Budget	93,755	-86,073	7,682	9,869	-2,198	7,671	
<u>Note on Unallocated Schools Budget balance:</u>							
Opening balance on DSG Adjustment Account (Unusable Reserve)						9,340	
Forecast overspend in budget build						7,500	
2022-23 forecast in-year net variance						171	
Net forecast deficit at 31 March 2023						<u>17,011</u>	10

See paragraph 6.16 for an explanation to the notes

Annex 2

CAPITAL MONITORING 2022/23

Dept: People

Children, Young People and Learning

As at 30 September 2022

Cost Centre Description	Approved Budget 2022/23	Cash Budget 2022/23	Expenditure to Date	Estimated Outturn 2022/23	Carry Forward 2022/23	(Under) / Over Spend	Next Target / Explanatory Note	Current status of the project / notes
	£000's	£000's	£000's	£000's	£000's	£000's		
SCHOOL PROJECTS								
Ascot Heath Schools Amalgamation	272.6	272.6	-6.5	1.6	0.0	-271.0	Amalgamated school go live from Sep-19	Complete. No further works required.
Holly Spring Infant & Junior Amalgamation	27.4	27.4	0.0	27.4	0.0	0.0	Completed	Completed. Residual elements to be managed by school.
Kennel Lane Redevelopment	117.7	117.7	70.2	117.7	0.0	0.0	Completed	Still in defects.
King's Academy Oakwood	285.6	285.6	0.0	166.0	0.0	-119.6	Completed	Building completed - ICT to King's Academy - Will review and make decision on balance at year end
Meadow Vale Primary	0.0	0.0	0.0	0.0	0.0	0.0	Completed	Completed. Planning condition to be satisfied.
Sandy Lane	91.2	91.2	-4.2	91.2	0.0	0.0	Completed	Fire alarm works being managed by school
Warfield West Primary	711.0	711.0	142.8	711.0	0.0	0.0	Completed	Migration to Woodhurst site complete.
Primary	1,505.5	1,505.5	202.3	1,114.9	0.0	-390.6		
Easthampstead Park	206.2	206.2	19.4	206.2	0.0	0.0	Completed	Main project completed. School managed spend ongoing.
Garth Hill College	150.0	150.0	0.0	150.0	0.0	0.0	To be started	CCTV works only. No works required to Atrium.
Secondary	356.2	356.2	19.4	356.2	0.0	0.0		
Binfield Learning Village	452.0	214.0	214.0	214.0	238.0	0.0	Completed	Completed. Final equipment payments due to King's Academy 23-24.
All through	452.0	214.0	214.0	214.0	238.0	0.0		
Fees	59.4	59.4	59.4	59.4	0.0	0.0	To be fully spent by March 2021	To be allocated to projects
Basic Need Grant for Allocation	1,810.1	0.0	0.0	0.0	1,810.1	0.0		Fully applied
High Needs Provision Capital	1,916.8	0.0	0.0	0.0	1,916.8	0.0	Works in progress	Spend managed by schools
Special Provision Capital Fund	842.9	210.0	0.0	210.0	632.9	0.0	Works in progress	Spend managed by schools
Healthy Pupils Capital Fund	2.1	2.1	0.0	2.1	0.0	0.0	Works in progress	Allocated to schools for facilities provision for healthy schools initiatives
Wildridings Security, Safeguarding & Fire Safety	1.9	1.9	0.0	1.9	0.0	0.0	School managed project	School managed project
Primary SEMH Hub	700.0	175.0	0.0	175.0	525.0	0.0	To progress in 2022	To progress in 2022
Devolved Capital and other funds held by schools	1,207.3	1,116.1	143.5	1,116.1	91.2	0.0	Managed by schools	Managed by schools
Other Schools Related Capital	6,481.1	1,505.1	143.5	1,505.1	4,976.0	0.0		
SCHOOL PROJECTS	8,854.20	3,640.2	638.6	3,249.6	5,214.0	-390.6		

Percentages

17.5%

89.3%

-10.7%

CAPITAL MONITORING 2022/23

Dept: People

Children, Young People and Learning

As at 30 September 2022

Cost Centre Description	Approved Budget 2022/23	Cash Budget 2022/23	Expenditure to Date	Estimated Outturn 2022/23	Carry Forward 2022/23	(Under) / Over Spend	Next Target / Explanatory Note	Current status of the project / notes
	£000's	£000's	£000's	£000's	£000's	£000's		
CAPITAL MAINTENANCE / CONDITION								
Planned works	1,971.7	1,971.7	357.0	1,971.7	0.0	0.0	Completion	Majority of schemes are complete. Final invoices awaited.
ROLLING PROGRAMME	1,971.7	1,971.7	357.0	1,971.7	0.0	0.0		

Percentages 18.1% 100.0% 0.0%

OTHER PROJECTS								
Youth Facilities	34.2	34.2	0.0	34.2	0.0	0.0	Completed	Complete.
20-21 Market St Refurb	19.0	19.0	0.0	19.0	0.0	0.0	Complete December	On site
Nursery Provision	398.9	398.9	-9.6	398.9	0.0	0.0	Damp issues identified	Awaiting quote for possible ground works to address damp issues
S106 Ascot Heath Primary	65.8	65.8	0.0	65.8	0.0	0.0	TBC	Project at planning stage
S106 10a Portman Close Flats	700.0	0.0	0.0	0.0	700.0	0.0	Specify works and evaluate costs	Scope of project under review - Outcome anticipated by YE
S106 Priestwood Nursery Facilities	16.6	10.0	0.0	10.0	6.6	0.0	Lease completion	New door from baby room to kitchen to complete - Other works required for lease completion
Other	1,200.3	493.7	-9.6	493.7	706.6	0.0		
OTHER PROJECTS	1,234.5	527.9	-9.6	527.9	706.6	0.0		

Percentages -1.8% 100.0% 0.0%

TOTAL CAPITAL PROGRAMME	12,060.4	6,139.8	986.0	5,749.2	5,920.6	-390.6		
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Percentages 16.1% 93.6% -6.4%