

Schools Forum 8 January 2016

Agenda Item

Page No

9 DSG 2016/17 PROPOSALS

3 - 14



INVESTOR IN PEOPLE



Schools Forum

Title:	Central Spend
Date:	21 st December
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Local members affected:	All maintained schools and academies

Summary

This paper recommends the proposed Dedicated Schools Grant central budgets for 2016-17

Recommendation

Schools Forum is asked to agree the central budgets as follows:-

Central Schools – Schools Forum decides

De-delegation – Primary and Secondary Maintained Schools decide for their phase

Early Years Central – Schools Forum decides

High Needs – Consultation only

Background

Items that are deducted from the Schools Budget to determine the Individual Schools Budget (ISB) are known as Central Budgets. These comprise of the several elements and different elements are subject to different treatments by Schools Forum according to Schools forums powers and responsibilities:-

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/417333/Schools_forums_powers_and_responsibilities_2015_to_2016.pdf

Table 1 shows the proposals for changes to 2016-17 budgets in each area. The areas highlighted require Schools Forum approval and the areas not highlighted are for Local Authority decision and therefore for Schools Forum to note. A summary of the reasons for the changes for each element is given below:-

DSG Grant Income

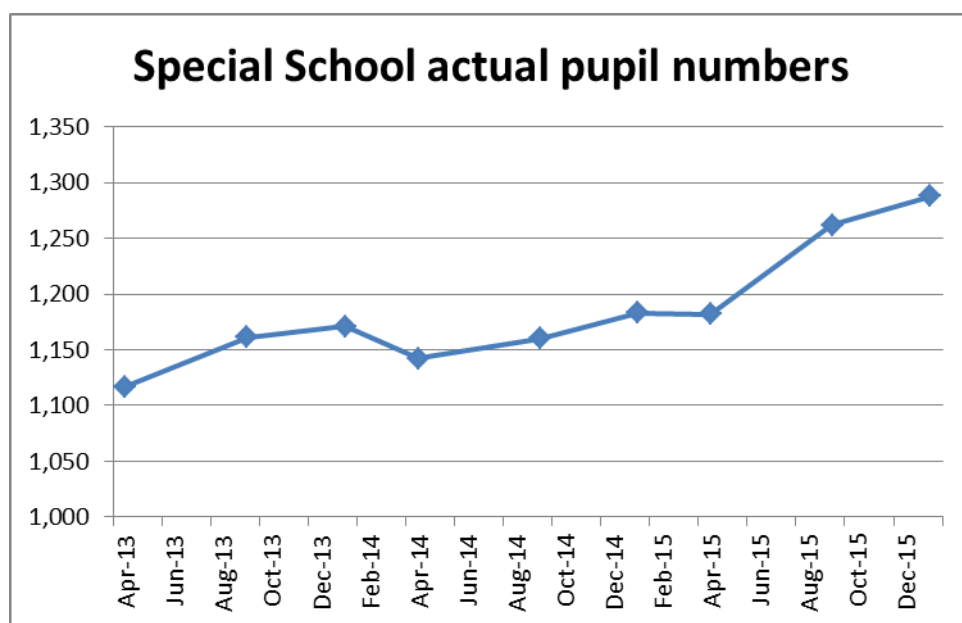
The total amount of DSG to be received in 2016-17 is just under £6m more than in 2015-16. Of this £5.5m relates to an increase of 1,285 pupils and £0.5m relates to changes in High Needs

Individual Schools Budgets (ISB)

A paper was taken to Schools Forum in November explaining that clarification of the regulations meant that £618k needed to be delegated to all schools and £360k de-delegated for closing schools deficit write offs. Schools Forum agreed this should be allocated 50% through AWPU and 50% through lump sum.

Rates relief when academies convert has resulted in £200k saving.

Place funding for Special Schools is part of ISB.



The graph shows the increase in pupil numbers in Special Schools. This has led to an increase in place funding required of £1.1m. Places for September have been agreed with Special Schools therefore any payments for overnumber (i.e. when a special schools goes over their agreed place number) will be on an exception basis.

Pupil Referral Unit (PRU) place funding has increased due to the amount per place increasing from £8k to £10k. There has been a subsequent reduction in top-up funding (see High Needs)

Central Schools

As explained above £618k is being delegated to schools then partially de-delegated for closing schools deficit write offs.

Schools Forum Funding Group requested that Central Schools budgets be reduced by 5% where possible, and if not a business case was presented as to why a 5% reduction was not possible. The areas that agreed to make the savings were:

Admissions

Independent Schools – non-SEN

Legal

Practical Learning Opportunities

Raising Participation Age

Safeguarding in Education

Schools central overheads

The areas where savings could not be made were:

Bucks Learning Trust – this is a contractual agreement where savings cannot be made at this time

Schools PRC – This budget is for historically agreed teacher's early retirement costs. The budget cannot be reduced as the current costs are already above the current budget and increase with inflation. Please note that new early retirement costs are the responsibility of the school involved.

Management of Schools Forum – This very small budget is just to pay for the room hire and membership of F40. It is already fully committed so there is no scope for savings.

Capital contribution – It was agreed at Schools Forum in November that this should be reduced to £3.3m and 2016-17 is the last year that this can be taken. However, due to the pressures on budgets, it is now being suggested that the £3.3m be spread over two years (2016-17 and 2017-18). Therefore only £1.65m will be taken in 2016-17 and a further £1.65m in 2017-18.

Growth fund is used to fund pupils from September to March in schools where we have asked them to take additional pupils. An additional 665 places are predicted for 2016-17 costing an additional £711k

Licences: A paper was presented to Schools Forum in November about the increased licence cost of £140k.

Action: Schools Forum to agree the proposed budget for Central Schools in Table 1

De-delegation

De-delegation is where maintained schools give back some of their funding to be held centrally. At present there are 3 areas of de-delegated funding:-

- A. Contingency – current rate £10.61 per pupil
- B. Union facilities – current rate £1.21 per pupil
- C. Jury service cover and cover for small schools – current rate £0.28 per pupil

Option 1: Keep the rates of de-delegation the same as current rates.

For: This will mean schools will see no changes and only slightly less will be collected than the current budgets (due to 2 academy conversions in year)

Against: Schools will not see the benefit of a slight reduction in rates (5% equates to 61p per pupil)

Option 2: Reduce de-delegation by 5% in line with other central budgets

- A. Contingency – **For:** Schools will save 53p per pupil
Against: There are more schools applying to contingency than in previous years, and that demand is only expected to increase
- B. Union facilities - **For:** Schools will save 6p per pupil.
Against: The unions have already seen a £10k cut 2 years ago and much work has already been done to significantly reduce the number of meetings. The authority has a statutory duty to ensure meaningful working relationships with unions. If a cut is made without agreement from the TU's they face potential industrial dispute which may take

different forms and could have quite an impact re dealing with conduct cases/consultations on changes/re-organisations in schools etc

- C. Jury service cover and cover for small schools – **For:** Schools will save 2p per pupil
Against: The amount of meetings that small schools can claim for has increased (as agreed by Schools Forum in September following clarification from the June meeting) therefore it would be difficult to reduce this budget

Option 3: Stop small schools cover funding altogether

For: It was suggested at Schools Forum Funding Group that the lump sum was set high at £125k in order to protect small schools. There is an argument therefore that small schools already have the funding to cover things like attending meetings. This would save a maximum of 29p per pupil.

Against: Small schools have not been consulted on the impact this would have on them.

Action: Primary maintained reps and secondary maintained reps need to vote for their sector.

Early Years Central

Schools Forum Funding group requested that there was a 5% cut in central Early Years budgets. This has been agreed to be taken from qualification grants.

Action: Schools Forum to agree the proposed budget for Central Early Years in Table 1

High Needs

Changes to the High Needs block are for consultation only. The decision making around High Needs remains with the Local Authority.

Additional Resource Units (ARPs) there has been a reduction in the number of places required over the last two years resulting in a reduction in the funding required.

Bucks Learning Trust (BLT) SEN – The specialist teaching service was moved to BLT in August 2013. The demand for this service has increased such that BLT require an additional £162k funding per year.

The contribution to Early Help is no longer needed so this is a saving of £157k.

Independent Schools SEN – The proposal is to keep the budget at the same level even though the indications show we should make savings. However, because of the volatility of this budget and the high costs involved an element of contingency is required (in the absence of any DSG reserve)

High Needs Block Funding (HNBF) Schools and Early years providers may request HNBF for specific **short term targeted interventions** to support an individual's SEN where support is required above the notional £6,000 delegated funding. The demand for this in school provision is rising with 153 claims in 2014-15 rising to a forecast 225 claims in 2015-16 and represents a 24% increase over this time. Within Early years, the demand for this is rising with 1184 claims in 2014-15 rising to a forecast 1386 claims in 2015-16 and represents a 17% increase over this time. A tab in the Table 1 spreadsheet further explains the budgets.

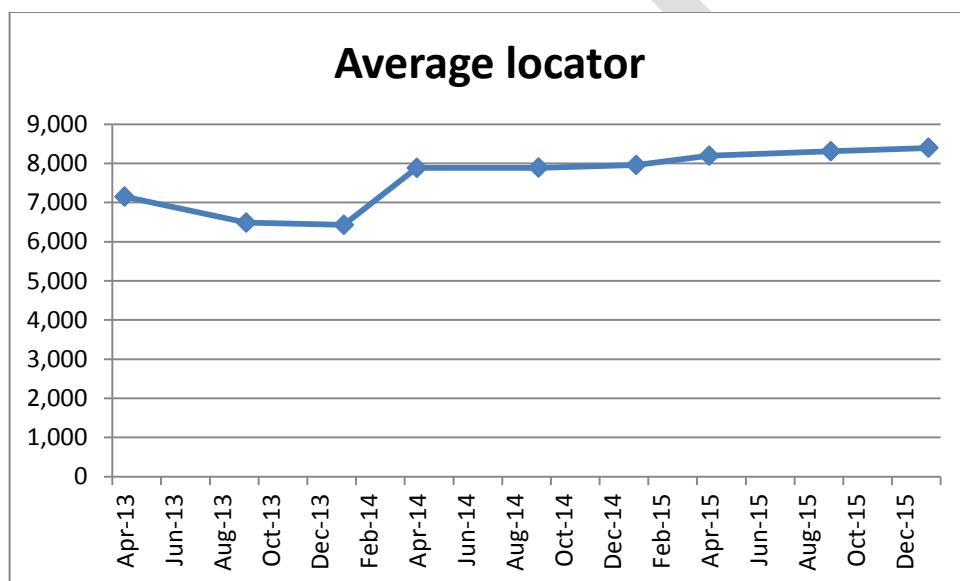
Post-16 The demand for post-16 provision is rising. Nearly all of this provision is met locally as specialist provision was created in our two further education colleges. However, the change in government policy with the introduction of the SEND Reforms means that the entitlement to education now continues post 19 until the age of 25. The current estimate is that this will result in a 10% increase in demand.

PRUs Top up, Hospital and Home Tuition has seen a reduction, however this is partly due to the increase in place funding (see Individual Schools Budget ISB). There has also been a withdrawal of the subsidy of places that has resulted in savings.

Recoupment is the budget for Buckinghamshire pupils that attend schools in other Local Authorities and pupils from other Local Authorities attending Bucks schools. As Special Schools have been reaching capacity, and as the result of parental preference, demand for this provision has also increased.

SEN advice and challenge – the contribution towards this service is no longer required, saving £150k

Special Schools Top-up – The large increase in places in Special Schools has resulted in a large increase in top-up funding required.



Graph 2 shows that the average locator (locators relate to the amount of money a pupil qualifies for based on their need). This has increased over time. This has also contributed to the additional requirement for top-up. One explanation for the increase may be the drive to reduce independent specialist placements has resulted in pupils with higher needs being placed in our Special Schools.

SSA / SEN Funding /Top up to schools (including academies) is the funding for pupils with statements or EHC Plans. The total number of supported hours reduced from 13,291 in 2014-15 to 12,974 in 2015-16. This has resulted in a slight underspend of £100k.

Vulnerable children attainment intervention mainly contributes to the Family Resilience Service. The reduction of £70k, however, relates to contributions toward participation workers and Schools Meals activities that are no longer happening.

Action: Schools Forum to note the proposed High Needs budget in Table 1

Table 1: To show the proposed changes in central DSG budgets and the changes in funding from the DfE

Activity	Permanent Budget	Regulations	Initial 2016-17 Proposed	Changes to be decided by Schools Forum / LA	DfE changes for 2016-17	Final 2016-17 Proposed	Final Change in Budget	Notes
DSG Grant income	-£391,398,304		-£391,398,304	£0	-£5,998,111	-£397,396,415	-£5,998,111	
DSG Grant Income Total	-£391,398,304		-£391,398,304	£0	-£5,998,111	-£397,396,415	-£5,998,111	
Schools Proforma	£283,342,528	ISB	£283,961,023	£618,495	£5,543,000	£289,504,023	£6,161,495	
Rates reserve	£697,625	ISB	£497,625	-£200,000	-£367,628	£129,997	-£567,628	
Early Years - 2 year old	£2,941,893	ISB	£2,941,893	£0		£2,941,893	£0	
Early Years - 3 and 4 year old	£15,051,415	ISB	£15,051,415	£0		£15,051,415	£0	
Early Years in Schools / Maintained nurseries	£4,902,650	ISB	£4,902,650	£0		£4,902,650	£0	
Special School Places	£12,123,333	ISB	£13,250,833	£117,402	£1,010,098	£13,250,833	£1,127,500	
Special School 6th form	-£1,456,290	ISB	-£1,456,290	£0		-£1,456,290	£0	
Additional Resourced Provision (ARP) - Places	£2,570,000	ISB	£2,570,000	£0		£2,570,000	£0	
PRU place funding	£2,000,000	ISB	£2,380,000	£380,000		£2,380,000	£380,000	
Individual Schools Budgets (ISB) total	£322,173,154		£324,099,149	£915,897	£6,185,469	£329,274,521	£7,101,367	
Closing Schools (deficit write off agreed by forum)	£618,495	agreed by forum	£0	-£618,495		£0	-£618,495	
Admissions & Transport	£972,413	Schedule 2 part 1 para1	£923,792	-£48,621		£923,792	-£48,621	
Bucks Learning Trust - Contribution to Combined	£2,311,711	Schedule 2 part 1 para4c)	£2,311,711	£0		£2,311,711	£0	
Capital contribution	£3,896,000	Schedule 2 part 1 para3	£3,300,000	-£2,246,000		£1,650,000	-£2,246,000	
Growth Fund	£728,000	Schedule 2 part 2 para8,10 &11	£1,438,511	£710,511		£1,438,511	£710,511	See Growth Fund Tab
Independent Schools - non SEN	£616,575	Schedule 2 part 2 para7	£585,746	-£30,829		£585,746	-£30,829	
Legal	£335,744	Schedule 2 part 1 para1	£318,957	-£16,787		£318,957	-£16,787	
Licences	£250,694	Schedule 2 part 2 para12	£390,694	£140,000		£390,694	£140,000	
Management of Schools Forum	£1,960	Schedule 2 part 1 para2	£1,960	£0		£1,960	£0	
Practical Learning Opportunities	£236,251	Schedule 2 part 1 para 4c	£224,438	-£11,813		£224,438	-£11,813	
Raising Participation Age	£146,295	Schedule 2 part 1 para 4c	£138,980	-£7,315		£138,980	-£7,315	
Safeguarding in Education	£221,231	Schedule 2 part 1 para 4c	£210,169	-£11,062		£210,169	-£11,062	
Schools central overheads	£281,152	Part 2 Chapter 1 para 11	£267,094	-£14,058		£267,094	-£14,058	
Schools PRC	£262,456	Schedule 2 part 1 para4b)	£262,456	£0		£262,456	£0	
Central Schools Total	£10,878,977		£10,257,409	-£2,154,467	£0	£8,724,509	-£2,154,467	
Union facilities	£53,000	Schedule 2 part 5 para30	£53,000	£0		£53,000	£0	
Small Schools cover	£12,000	Schedule 2 part 5 para30	£12,000	£0		£12,000	£0	
Contingency	£462,000	Schedule 2 part 5 para37	£462,000	£0		£462,000	£0	
De-delegation (Maintained Schools only) Total	£527,000		£527,000	£0	£0	£527,000	£0	
Early Years - Place Development	£643,130	Schedule 2 part 3 para 14	£610,974			£610,974	-£32,157	
Early Years - Qualification Grants	£320,000	Schedule 2 part 3 para 14	£304,000	-£66,175		£304,000	-£16,000	
Early Years - Staff support for place development and to maintain existing place	£229,000	Schedule 2 part 3 para 14	£217,550			£217,550	-£11,450	
Early Years - Performance & Information	£131,368	Schedule 2 part 3 para 15	£124,800			£124,800	-£6,568	
Early Years - central overheads	£36,172	Part 2 Chapter 1 para 11	£34,364	-£1,809		£34,364	-£1,809	
Early Years Central Total	£1,359,670		£1,291,687	-£67,984	£0	£1,291,687	-£67,984	
Additional Resourced Units	£2,643,306	Schedule 2 part 4 para17b)	£2,210,306	-£433,000		£2,210,306	-£433,000	
Alternative Provision	£551,483	Schedule 2 part 4 para21	£551,483	£0		£551,483	£0	
Bucks Learning Trust - SEN	£2,057,251	Schedule 2 part 4 para20	£2,219,251	£162,000		£2,219,251	£162,000	
Early Help	£157,318	N/A	£0	-£157,318		£0	-£157,318	
Educating Children in Public Care (ECPC)	£717,314	Schedule 2 part 4 para19	£717,314	£0		£717,314	£0	
Education Psychology	£681,710	Schedule 2 part 4 para19	£681,710	£0		£681,710	£0	
Educational Equipment	£241,879	Schedule 2 part 4 para19	£241,879	£0		£241,879	£0	
Independent Schools - SEN (including commissioned places at CWF)	£13,577,181	Schedule 2 part 4 para22	£13,577,181	£0	-£539,333	£13,037,848	-£539,333	
Kiteridge	£1,088,787	Schedule 2 part 4 para21	£1,088,787	£0		£1,088,787	£0	

Table 1: To show the proposed changes in central DSG budgets and the changes in funding from the DfE

Activity	Permanent Budget	Regulations	Initial 2016-17 Proposed	Changes to be decided by Schools Forum / LA	DfE changes for 2016-17	Final 2016-17 Proposed	Final Change in Budget	Notes
High Needs block funding to Schools / Early Years	£1,216,940	Schedule 2 part 4 para16	£2,135,686	£918,746		£2,135,686	£918,746	see High Needs Block Summary Tab
Portage	£189,700	Schedule 2 part 4 para19	£189,700	£0		£189,700	£0	
Post-16 High Needs	£3,668,532	Schedule 2 part 4 para18	£4,023,080	£354,548		£4,023,080	£354,548	
PRUs Top up, Hospital and Home Tuition	£3,267,085	Schedule 2 part 4 para21	£2,443,936	-£823,149		£2,443,936	-£823,149	
Recoupment	£1,839,771	Schedule 2 part 4 para16 and 17	£2,272,000	£432,229		£2,272,000	£432,229	
Re-integration	£361,698	Schedule 2 part 4 para20	£361,698	£0		£361,698	£0	
SEN advice and challenge	£150,000	N/A	£0	-£150,000		£0	-£150,000	
Special Schools Top up	£13,338,350	Schedule 2 part 4 para17a)	£14,862,822	£1,524,472		£14,862,822	£1,524,472	
SSA / SEN Funding /Top up to schools (including academies)	£5,716,061	Schedule 2 part 4 para16	£5,616,061	-£100,000		£5,616,061	-£100,000	
Therapies	£2,029,712	Schedule 2 part 4 para19	£2,029,712	£0		£2,029,712	£0	
Vulnerable children attainment intervention	£1,035,748	Schedule 2 part 4 para19	£965,748	-£70,000		£965,748	-£70,000	
High Needs overheads	£1,929,677	Part 2 Chapter 1 para 11	£1,929,677	£0		£1,929,677	£0	
High Needs Total	£56,459,503		£57,961,384	£1,658,529	-£539,333	£57,578,698	£1,119,195	
	£0		£2,738,325	£351,975	-£351,975	£0	£0	

High Needs Block Budget

Cost Centre	2014/15 outturn £	2015/16 budget £	2015/16 forecast outturn £	2015/16 forecast variance £	2016/17 draft budget £	Change from 2015/16 forecast £	Change from 2015/16 budget £
FEDD071 Pre School Statemented Children	268,006	288,331	287,449	- 882	287,449	-	- 882
FEDD072 Non - Statemented Children (Mainstream Schools)	255,392	60,372	400,000	339,628	500,000	100,000	439,628
FEDD073 EY Non Statemented	385,185	-	477,747	477,747	477,747	-	477,747
FEDF311 Additional Places & Exceptional Support	988,008	868,237	868,237	-	868,237	-	-
Totals	1,896,591	1,216,940	2,033,433	816,493	2,133,433	100,000	916,493

Rate						£2,712.82	£3,840.00		£1,490.00	£1,490.00			
DfES No.	School Name	Type	Sector	Growth Fund	Additional Reception Pupils	Additional Yr7 Pupils	Additional Primary AWPU	Additional KS3 AWPU	Primary PA	Secondary PA	Additional Primary PA	Additional Secondary PA	Primary Dep1
8252286	Ashmead Combined School	C	Primary	Yes	20	0	31,650	0	163.24	0.00	5,236	0	50.09
8252225	Bearbrook Combined School	C	Primary	Yes	30	0	47,474	0	96.97	0.00	5,746	0	46.10
8255204	Castlefield School	C	Primary	Yes	50	0	79,124	0	184.80	0.00	17,272	0	99.16
8252000	The Disraeli School	C	Primary	Yes	30	0	47,474	0	161.72	0.00	9,476	0	169.96
8253073	Haddenham St Marys C of E School	I	Primary	Yes	15	0	23,737	0	5.45	0.00	704	0	0.00
8252333	Halton Community Combined School	C	Primary	Yes	15	0	23,737	0	29.33	0.00	2,405	0	0.00
8252345	Holtspur School	C	Primary	Yes	30	0	47,474	0	40.50	0.00	5,360	0	5.00
8252242	Hughenden Primary School	C	Primary	Yes	15	0	23,737	0	28.04	0.00	3,022	0	11.92
8253337	Little Marlow C of E School	I	Primary	Yes	10	0	15,825	0	14.37	0.00	1,784	0	0.00
8252006	Millbrook Combined School	C	Primary	Yes	30	0	47,474	0	109.53	0.00	7,418	0	51.12
8252001	Oak Green School	C	Primary	Yes	30	0	47,474	0	122.86	0.00	8,236	0	82.82
8253376	St Louis Catholic Primary School	C	Primary	Yes	30	0	47,474	0	77.49	0.00	9,576	0	17.00
8253328	St Mary & All Saints C of E Primary School	C	Primary	Yes	30	0	47,474	0	30.08	0.00	2,209	0	0.00
8252288	William Harding Combined School	C	Primary	Yes	30	0	47,474	0	109.40	0.00	4,738	0	32.00
8252143	Woodside Junior School	J	Primary	Yes	30	0	47,474	0	22.49	0.00	3,759	0	2.00
8255409	Great Marlow School	S(A)	Secondary	Yes	0	30	0	67,200	0.00	200.21	0	5,073	0.00
8254084	Sir William Ramsay School	S(A)	Secondary	Yes	0	30	0	67,200	0.00	212.29	0	6,868	0.00
8254701	Saint Michael's Catholic School	U	Secondary	Yes	0	30	0	67,200	98.41	131.74	0	5,872	56.00
8256905	The Aylesbury Vale Academy	S(A)	Secondary	Yes	90	30	142,423	67,200	50.60	278.98	19,990	9,048	1.00
	INFANT SCHOOLS	I		2	25	0	39,592	0			2,488	0	
	JUNIOR SCHOOL	J		1	30	0	47,474	0			3,759	0	
	COMBINED SCHOOLS	C		12	340	0	538,042	0			80,694	0	
	PRIMARY ACADEMIES	P(A)		0	0	0	0	0			0	0	
	PRIMARY TOTAL			15	395	0	625,108	0			86,940	0	
	UPPER SCHOOLS	U		1	0	30	0	67,200			0	5,872	
	GRAMMAR SCHOOLS	G		0	0	0	0	0			0	0	
	ACADEMIES	S(A)		3	90	90	142,423	201,600			19,990	20,989	
	SECONDARY SCHOOLS			4	90	120	142,423	268,800			19,990	26,861	
	ALL SCHOOLS			19	485	120	767,531	268,800	7388.6615	4424.4607	106,931	26,861	2629.06

	Unknown Primary				30	0	47,474	0	18%	0	4,651		6%
	Unknown Secondary				0	30	0	67,200	0	16%	0	4,076	0%

		339 421.72 562.84			489 641.28 795.26							£0.94	£0.94			
Primary Dep2	Primary Dep3	Secondary Dep1	Secondary Dep2	Secondary Dep3	Primary Dep1	Primary Dep2	Primary Dep3	Secondary Dep1	Secondary Dep2	Secondary Dep3	Additional Primary Dep	Additional Secondary Dep	Additional Primary Funding	Additional Secondary Funding	Total Additional Funding	Academy Indicative Funding
102.18	10.02	0.00	0.00	0.00	365.51	927.57	121.37	0.00	0.00	0.00	1,414	0	38,300	0	38,300	0
48.11	26.06	0.00	0.00	0.00	621.63	806.94	583.35	0.00	0.00	0.00	2,012	0	55,233	0	55,233	0
197.32	3.04	0.00	0.00	0.00	2108.58	5219.42	107.17	0.00	0.00	0.00	7,435	0	103,831	0	103,831	0
7.73	0.97	0.00	0.00	0.00	2265.76	128.12	21.37	0.00	0.00	0.00	2,415	0	59,365	0	59,365	0
5.13	2.05	0.00	0.00	0.00	0.00	187.32	100.00	0.00	0.00	0.00	287	0	24,728	0	24,728	0
2.00	0.00	0.00	0.00	0.00	0.00	46.42	0.00	0.00	0.00	0.00	46	0	26,188	0	26,188	0
4.00	1.00	0.00	0.00	0.00	150.57	149.85	50.00	0.00	0.00	0.00	350	0	53,185	0	53,185	0
1.83	0.00	0.00	0.00	0.00	292.31	55.94	0.00	0.00	0.00	0.00	348	0	27,107	0	27,107	0
3.04	0.00	0.00	0.00	0.00	0.00	106.72	0.00	0.00	0.00	0.00	107	0	17,715	0	17,715	0
48.11	1.00	0.00	0.00	0.00	787.73	922.31	25.64	0.00	0.00	0.00	1,736	0	56,628	0	56,628	0
162.68	7.89	0.00	0.00	0.00	1263.01	3086.29	199.71	0.00	0.00	0.00	4,549	0	60,259	0	60,259	0
41.00	4.00	0.00	0.00	0.00	477.97	1434.05	186.72	0.00	0.00	0.00	2,099	0	59,149	0	59,149	0
1.00	1.00	0.00	0.00	0.00	0.00	20.79	27.75	0.00	0.00	0.00	49	0	49,732	0	49,732	0
62.00	7.00	0.00	0.00	0.00	315.35	760.08	114.53	0.00	0.00	0.00	1,190	0	53,403	0	53,403	0
0.00	1.00	0.00	0.00	0.00	76.06	0.00	63.14	0.00	0.00	0.00	139	0	51,373	0	51,373	0
0.00	0.00	11.00	11.00	0.00	0.00	0.00	0.00	91.48	119.97	0.00	0	211	0	72,485	72,485	51,775
0.00	0.00	78.00	53.00	14.00	0.00	0.00	0.00	828.15	737.95	241.74	0	1,808	0	75,876	75,876	54,197
47.00	7.00	82.00	43.00	10.00	0.00	0.00	0.00	1199.51	824.89	237.90	0	2,262	0	75,334	75,334	0
198.00	6.00	61.00	307.00	59.00	89.89	22140.30	895.43	649.26	4285.17	1021.28	23,126	5,956	185,539	82,203	267,742	191,244
					0	294	100	0	0	0	394	0	42,474	0	42,474	0
					76	0	63	0	0	0	139	0	51,373	0	51,373	0
					8,648	13,558	1,438	0	0	0	23,644	0	642,379	0	642,379	0
					0	0	0	0	0	0	0	0	0	0	0	0
					8,724	13,852	1,601	0	0	0	24,177	0	736,226	0	736,226	0
					0	0	0	1,200	825	238	0	2,262	0	75,334	75,334	0
					0	0	0	0	0	0	0	0	0	0	0	0
					90	22,140	895	1,569	5,143	1,263	23,126	7,975	185,539	230,564	416,103	297,216
					90	22,140	895	2,768	5,968	1,501	23,126	10,237	185,539	305,898	491,437	297,216
2883.72	514.252	1871.995	1521.269	440.9161	8,814	35,992	2,496	2,768	5,968	1,501	47,303	10,237	921,764	305,898	1,227,662	297,216
7%	1%	0%	0%	0%	376	514	122	0	0	0	1,032	0	53,157	0	53,157	0
0%	0%	7%	5%	2%	0	0	0	566	603	217	0	1,416	0	72,692	72,692	0

1,353,511
85000 New School diseconomies
1,438,511

