

CANNOCK CHASE COUNCIL

COUNCIL

22 AUGUST 2007

JOINT REPORT OF THE DIRECTOR OF SERVICE IMPROVEMENT AND THE DIRECTOR OF GOVERNANCE

HOUSING REVENUE ACCOUNT CAPITAL PROGRAMME 2007-08 TO 2009-10

1. Purpose of Report

- 1.1 To review in accordance with the Councils agreed Capital Expenditure Control Procedures the Housing Revenue Account (HRA) Capital Programme for the period 2007-08 to 2009-10 in the light of revised estimates of capital expenditure and available resources.

2. Recommendations

- 2.1 That the position with regard to actual and estimated expenditure and estimated resources in respect of the 2007-08 HRA Capital Programme is noted and approval is given to incur £10,000 of additional expenditure in respect of roof renewal.
- 2.2 That the position with regard to estimated resources and expenditure in respect of the 2008-09 and 2009-10 HRA Capital Programmes is noted.

3. Key Issues

- 3.1 Expenditures in respect of the 2007-08 HRA Capital Programme is now estimated to be £8,953,890 compared to £8,623,890 when the programme was reviewed on 27 June, 2007 in the light of the outturn expenditure for 2006-07 as the increase of £330,000 results from:-
- (a) The procurement of new housing service vehicles (£320,000) as agreed by Council on 27 June, 2007.
- (b) Roof renewal works (£10,000) which cannot be accommodated within the Responsive Repairs budget.
- 3.2 Estimated resources in 2007-08 are now forecast to be £13,561,940 compared to £14,243,540 forecast when the programme was reviewed in June 2007. the decrease of £681,600 results from a reduction in the number of expected dwelling sales under both Right to Buy and the Councils "one bedroom bungalow initiative", offset by an increase of Revenue contributions to capital outlay.
- 3.3 As a result of these changes, it is estimated that £4,608,050 of resources will now be carried forward to 2008-09. This compares to £5,619,650 estimated on 27 June, 2007, a decrease of £1,011,600.

- 3.4 The reduction in dwelling sales is expected to continue into 2008-09 and 2009-10, with a consequential decrease in resources. There are however, no significant expenditure variations in respect of the HRA Capital Programmes for 2008-09 and 2009-10 at this stage.
- 3.5 The estimated position in respect of available resources and forecast expenditure in respect of the 2008-09 and 2009-10 HRA Capital Programmes is summarised below:-

	<u>Estimated Position</u> <u>28 February, 2007</u> * <sup>1</sup>	<u>Estimated Position</u> <u>22 August, 2007</u>	<u>Variance</u>
	£	£	
(a) <u>2008-09 Programme</u>			
Resources	14,692,650	13,147,050	-1,545,000
Expenditure	7,908,000	7,898,000	-10,000
Resources carried forward to 2009-10	6,784,650	5,249,050	-1,535,000
(b) <u>2009-10 Programme</u>			
Resources	13,673,650	11,955,250	-1,718,400
Expenditure	7,781,000	7,781,000	0
Resources carried forward to 2010-11	5,892,650	4,174,250	-1,718,400

\*<sup>1</sup> As adjusted for 2007-08 outturn expenditure

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**Section 1****1. Background**

- 1.1 Council on 28 February, 2007 determined a three year Housing Revenue Account (HRA) Capital Programme for the period 2007-08 to 2009-10.
- 1.2 The Councils capital expenditure control procedures require the programme to be reviewed on a quarterly basis and this report therefore provides a review of the three year HRA Capital Programme in the light of the latest estimates of capital expenditure and available resources.

**Section 2****2 Estimated Resources and Expenditure for 2007-08**

- 2.1 The 2007-08 HRA Capital Programme (as agreed by Council on 28 February, 2007) was reviewed by Council on 27 June, 2007 in the light of the outturn expenditure and use of resources for 2006-07, when the transfer of £83,180 of expenditure from 2006-07 was approved.
- 2.2 In addition, following consideration of a report of the procurement of housing service vehicles, Council on 27 June, 2007 agreed to include £320,000 of additional expenditure in the 2007-08 HRA new Capital Programme for the purchase of new vehicles, funded from an additional Revenue Contribution to Capital Outlay over the next 6 years.
- 2.3 A revised estimate of the housing capital resources which are available in 2007-08 is presented as part of Annex 1, whilst details of the estimated expenditure commitments in relation to the 2007-08 HRA Capital Programme are presented as part of Annex 2.
- 2.4 The changes since the last report considered by Council on 27 June, 2007 in relation to both available resources and estimated expenditure, are summarised below:-

**Estimated Position Reported 27 June, 2007**

	<u>£</u>	<u>£</u>
Resources available		14,243,500
Less Estimated expenditure		8,623,890
Resources carried forward to 2008-09 (June, 2007)		(i) <u>5,619,650</u> (+)

**(Net) Changes in Resources**

(a) Capital receipts (Right to Buy) * <sub>1</sub>	360,620	(-)
(b) Capital receipts (vacant bungalows) * <sub>2</sub>	950,000	(-)
(c) Revenue Contributions to Capital Outlay * <sub>3</sub>	53,000	(+)

(d)	Contribution to the General Fund Capital Programme (Improving the mix of the social housing stock) * <sub>4</sub>	600,000 (+)	
			(ii) <u>681,600</u> (-)
<u>(Net) Changes in Expenditure</u>			
(a)	Additional authorised expenditure * <sub>5</sub>	320,000 (-)	
(b)	Additional scheme costs * <sub>6</sub>	10,000 (-)	(iii) <u>330,000</u> (-)
	Resources carried forward to 2008-09 (August, 2007) (i) + (ii) + (iii)		<u>4,608,050</u>

Notes

- \*<sub>1</sub> Decrease in resources as a result of estimated reductions in the number of Right to Buy sales to 50 dwellings and the voluntary sale of certain one bedroom bungalows to sitting tenants to 10 dwellings during 2007-08.
- \*<sub>2</sub> Decrease in resources as a result of an estimated reduction in the sale of certain vacant one bedroom bungalows to 20 during 2007-08 offset by an increase in the estimated value of sales.
- \*<sub>3</sub> Increase in resources as a result of an additional Revenue Contribution to Capital Outlay to meet the costs of procuring new housing service vehicles (as agreed by Council 27 June, 2007).
- \*<sub>4</sub> Increase in resources as a result of a decreased contribution to the General Fund Capital Programme for the "replacement of social housing" to reflect the estimated decrease in the sale of certain vacant one bedroom bungalows to 20 during 2007-08.
- \*<sub>5</sub> Additional expenditure agreed by Council on 27 June, 2007 for the purchase of new housing service vehicles.
- \*<sub>6</sub> Capitalisation of roof replacement works which cannot be accommodated within the Responsive Repairs budget.
- 2.5 As a result of these changes an estimated £4,608,050 of resources will now be carried forward to 2008-09. This compares to £5,619,650 estimated on 27 June, 2007, a decrease of £1,011,600.
- 2.6 Actual expenditure as at 30 June, 2007 was £1,078,850 which represents 12.5% of the total agreed expenditure for 2007-08 (£8,623,890).
- 2.7 Although the level of actual expenditure is slightly below the pre-determined target (15%) for the first quarter, there is a significant amount of work in progress which is not reflected in the expenditure accounts at this stage.

- 2.8 The four major programmes (replacement of central heating, kitchen and bathroom replacement, electrical up-grading and external envelope works) are progressing in accordance with the targets included in pre-determined delivery plans.

Furthermore the PRC structural reinstatement scheme at Norton Canes and Brereton has recently commenced on site and it is not considered at this stage that there will be any slippage in the delivery of the 2007-08 HRA Capital Programme.

- 2.9 Progress in terms of dwelling outputs is presented in the table below:-

	<u>Scheme</u>	<u>Target Outputs (Number of Dwellings)</u>	<u>Actual Outputs (Number of Dwellings)</u>	<u>Percentage</u>
(a)	External Envelope Works	801	180	22%
(b)	Replacement of Central Heating Systems	220	69	31%
(c)	Replacement of Kitchens	516	167	32%
(d)	Replacement of Bathrooms	283	60	21%
(e)	Electrical Upgrading Works	780	143	18%
(f)	Disabled Facility Works	60	16	26%

### Section 3

#### 3. Estimated Resources and Expenditure for 2008-09

- 3.1 A revised estimate of the housing capital resources which are available in 2008-09 is presented as part of Annex 1, whilst details of the estimated expenditure commitments in relation to the 2008-09 HRA Capital Programme is presented as part of Annex 2.
- 3.2 The changes since the agreed programme was determined by Council on 28 February, 2007 (as adjusted for 2007-08 outturn), in relation to both available resources and estimated expenditure is summarised below:-

#### Estimated Position Reported 28 February (as adjusted for 2007-08 outturn)

	<u>£</u>	<u>£</u>	
Resources available		14,692,650	
Less Estimated expenditure		7,908,000	
Resources carried forward to 2009-10 (February, 2006 adjusted)		(i) <u>6,784,650</u>	(+)

#### (Net) Changes in Resources

(a)	Resources brought forward from 2007-08 * <sub>1</sub>	1,011,600	(-)
(b)	Capital Receipts (Right to Buy) * <sub>2</sub>	396,000	(-)
(c)	Capital Receipts (vacant bungalows) * <sub>3</sub>	593,000	(-)

(d)	Revenue Contributions to Capital Outlay * <sub>4</sub>	53,000 (+)	
(e)	Contribution to the General Fund Capital Programme (Improving the mix of the social housing stock) * <sub>5</sub>	402,000 (+)	
			(ii) <u>1,545,600 (-)</u>
<u>(Net) Changes in Expenditure</u>			
(a)	Budget savings * <sub>6</sub>	10,000 (+)	
			(iii) <u>10,000 (+)</u>
	Resources carried forward to 2009-10 (August, 2007) (i) + (ii) + (iii)		<u>5,249,050</u>

Notes

- \*<sub>1</sub> Decrease in resources carried forward from 2007-08.
- \*<sub>2</sub> Decrease in resources as a result of an estimated reduction in the number of Right to Buy sales to 60 dwellings and the voluntary sale of certain one bedroom bungalows to sitting tenants to 10 dwellings during 2008-09.
- \*<sub>3</sub> Decrease in resources as a result of an estimated reduction in the sale of certain vacant one bedroom bungalows to 25 during 2008-09 offset by an increase in the estimated value of sales.
- \*<sub>4</sub> Increase in resources as a result of an additional Revenue Contribution to Capital Outlay to meet the costs of procuring new housing service vehicles (as agreed by Council 27 June, 2007).
- \*<sub>5</sub> Increase in resources as a result of a decreased in the contribution to the General Fund Capital Programme for the "replacement of social housing" to reflect the estimated decrease in the sale of certain vacant one bedroom bungalows to 25 during 2008-09.
- \*<sub>6</sub> Estimated savings in respect of retention monies for the PRC dwelling reinstatement scheme following the receipt of tenders.
- 3.1 As a result of these changes an estimated £5,249,050 of resources will now be carried forward to 2009-10. This compares to the previous estimate of £6,784,650 a decrease of £1,535,600.

Section 44. Estimated Resources and Expenditure for 2009-10

- 4.1 A revision of the preliminary estimate of capital resource availability for 2009-10 is presented a part of Annex 1, whilst details of the estimated expenditure in relation to the agreed 2009-10 HRA Capital Programme is presented as Annex 2.

4.2 The changes since the agreed programme was determined by Council on 28 February, 2007 (as adjusted for 2007-08 outturn) in relation to available resources is summarised below:-

Estimated Position Reported 28 February (as adjusted for 2007-08 outturn)

	<u>£</u>		<u>£</u>	
Resources available			13,673,650	
Less Proposed Expenditure Programme			7,781,000	
Resources carried forward to 2010-11 (February, 2006 adjusted)		(i)	<u>5,892,650</u>	(+)
<u>(Net) Changes in Resources</u>				
(a) Resources brought forward from 2006-07 * <sub>1</sub>	1,535,600			(-)
(b) Capital Receipts (Right to Buy) * <sub>2</sub>	202,800			(-)
(c) Capital Receipts (vacant bungalows) * <sub>3</sub>	235,000			(-)
(d) Revenue contribution to capital outlay* <sub>4</sub>	53,000			(+)
(e) Contribution to the General Fund Capital Programme (Improving the mix of the social housing stock) * <sub>5</sub>	202,000			(+)
		(ii)	<u>1,718,400</u>	(-)
Resources carried forward to 2010-11 (August, 2007) (i) + (ii) + (iii)			<u>4,174,250</u>	

Notes

- \*<sub>1</sub> Decrease in resources carried forward from 2008-09.
- \*<sub>2</sub> Decrease in resources as a result of estimated reduction in the voluntary sale of certain one bedroom bungalows to sitting tenants to 10 dwellings during 2009-10.
- \*<sub>3</sub> Decrease in resources as a result of an estimated reduction in the sale of certain vacant one bedroom bungalows to 30 during 2009-10 offset by an increase in the estimated value of sales.
- \*<sub>4</sub> Increase in resources as a result of an additional Revenue Contribution to Capital Outlay to meet the costs of procuring new housing service vehicles (as agreed by Council 27 June, 2007).
- \*<sub>5</sub> Increase in resources as a result of a decreased in the contribution to the General Fund Capital Programme for the "replacement of social housing" to reflect the estimated decrease in the sale of certain vacant one bedroom bungalows to 30 during 2009-10.



- 4.3 As a result of these changes an estimated £4,174,250 of resources will now be carried forward to 2010-11. This compares to the previous estimate of £5,892,650 a decrease of £1,718,400

**Section 5**

5. **Contribution to CHASE**

- 5.1 The implementation of the HRA Capital Programmes for the period 2007-08 to 2009-10 contribute to CHASE by ensuring that the Council's housing stock meets the decent homes standard by 2010.

**Section 6**

6. **Section 17 (Crime Prevention) Implications**

- 6.1 The renewal of certain door entry systems will have positive implications for crime prevention.

**Section 7**

7. **Human Rights Act Implications**

- 7.1 There are no identified implications in respect of the Human Rights Act 1998 arising from this report.

**Section 8**

8. **Data Protection Act Implications**

- 8.1 There are no identified implications in respect of the Data Protection Act arising from this report.

**Section 9**

9. **Risk Management Implications**

- 9.1 Inadequate management of the HRA Capital Programme has been identified in the Council's risk register. The potential problems include:-

- (a) Uncertainties regarding the generation of capital resources, particularly capital receipts from the sale of Council dwellings under the RTB and the sale of vacant one bedroom bungalows.
- (b) Potential delays regarding the financial year when capital receipts from agreed land sales will be received.
- (c) Potential delays in implementing agreed schemes on site as a result of tenant refusals, delays in utility suppliers providing the necessary connections, inclement weather conditions and skill shortages in the building industry.

- 9.2 As a result:-

- (a) Expenditure in respect of the agreed HRA Capital Programme could exceed estimated resources, thus placing the Council in an ultra vires position;

or

- (b) The agreed expenditure targets may not be met as a result of slippage in respect of agreed schemes.

9.3 The score rating for the gross risk is 20 which falls within the high-risk category. However, the Council's agreed Capital Expenditure Control Procedures seek to minimise the risks identified above, through regular monitoring of both available housing capital resources and actual and forecast expenditure, which include quarterly reports to Council.

9.4 It is considered that this action will reduce the risk score to 6, placing it within the low risk category.

Section 10

10. Legal Implications

10.1 The legal implications are set out throughout the report.

Section 11

11. Financial Implications

11.1 The financial implications have been referred to throughout the report.

Section 12

12. Human Resource Implications

12.1 There are no human resource implications arising from this report.

Section 13

13. Conclusions

13.1 That the recommendations set out in Section 2 of the preceding report are agreed.

Background Papers

None

Annexes

- (a) HRA Capital Resources 2007-08 to 2009-10 (Annex 1)
- (b) HRA Capital Programme Expenditure 2007-08 to 2009-10 (Annex 2)

<u>Resources</u>	<u>2007-08</u>			<u>2008-09</u>		<u>2009-10</u>	
	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
	<u>Resources</u>	<u>Resources</u>	<u>Resources</u>	<u>Resources</u>	<u>Resources</u>	<u>Resources</u>	<u>Resources</u>
	<u>28</u>	<u>27 June</u>	<u>22 August</u>	<u>28 February</u>	<u>22 August</u>	<u>28 February</u>	<u>22 August</u>
	<u>February</u>	<u>2007</u>	<u>2007</u>	<u>2007*</u>	<u>2007</u>	<u>2007*</u>	<u>2007</u>
	<u>2007</u>						
	£	£	£	£	£	£	£
Resources Brought Forward	6,069,930	5,851,340	5,851,340	5,619,650	4,608,050	6,784,650	5,249,050
Supported Capital Expenditure	420,000	420,000	420,000	420,000	420,000	420,000	420,000
Capital Receipts (Right to Buy)	1,372,000	1,240,200	855,600	1,398,000	1,002,000	1,422,000	1,219,200
Capital Receipts (Vacant Bungalows)	2,450,000	2,450,000	1,500,000	2,468,000	1,875,000	2,485,000	2,250,000
Capital Receipts (Sale of Land)	1,293,000	1,339,000	1,339,000	2,395,000	2,395,000	395,000	395,000
Major Repairs Allowance	3,134,000	3,134,000	3,134,000	3,162,000	3,162,000	3,185,000	3,185,000
Revenue Contribution to Capital Outlay	1,534,000	1,534,000	1,587,000	1,410,000	1,463,000	1,175,000	1,228,000
Energy Efficiency Commitment Monies	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<u>Less Contributions to the General Fund Capital Programme</u>							
Strategic Housing Priorities	(400,000)	(375,000)	(375,000)	(823,000)	(823,000)	(827,000)	(827,000)
Improving the Mix of the Social Housing Stock	(1,400,000)	(1,400,000)	(800,000)	(1,407,000)	(1,005,000)	(1,416,000)	(1,214,000)
<u>Total Resources</u>	<u>14,522,930</u>	<u>14,243,540</u>	<u>13,561,940</u>	<u>14,692,650</u>	<u>13,147,050</u>	<u>13,673,650</u>	<u>11,955,250</u>
Less Committed Expenditure	8,748,000	8,623,890	8,953,890	7,908,000	7,898,000	7,781,000	7,781,000
Resources Carried Forward	5,774,930	5,619,650	4,608,050	6,784,650	5,249,050	5,892,650	4,174,250

\*Adjusted for 2007-08 outturn

## Housing Revenue Account Capital Programme 2007-08 to 2009-10

CODE NAVISION	Scheme Detail	2007-08 Programme 28 February 2007  £	2007-08 Programme 27 June 2007 (Outturn Report)  £	2007-08 Actual Expenditure June 2007  £	2007-08 Anticipated August 2007  £	2007-08 Variance  £	2008-09 Programme  £	2009-10 Programme  £
	<b><u>SUMMARY - HOUSING</u></b>							
	Enabling Role	328,000.00	339,000.00	30,124.62	659,000.00	320,000.00	572,000.00	352,000.00
	Mandatory Expenditure	361,000.00	357,370.00	69,061.84	357,370.00	0.00	345,000.00	355,000.00
	Improvements	5,264,000.00	5,092,520.00	762,418.98	5,092,520.00	0.00	4,744,000.00	4,770,000.00
	Enhancements	2,795,000.00	2,835,000.00	217,244.75	2,845,000.00	10,000.00	2,237,000.00	2,304,000.00
	<b>TOTAL</b>	<b>8,748,000.00</b>	<b>8,623,890.00</b>	<b>1,078,850.19</b>	<b>8,953,890.00</b>	<b>330,000.00</b>	<b>7,898,000.00</b>	<b>7,781,000.00</b>

ANNEX 2

CODE NAVISION	Scheme Detail	2007-08 Programme 28 February 2007  £	2007-08 Programme 27 June 2007 (Outturn Report)  £	2007-08 Actual Expenditure June 2007  £	2007-08 Anticipated August 2007  £	2007-08 Variance  £	2008-09 Programme  £	2009-10 Programme  £
	<b><u>ENABLING ROLE</u></b>							
C683	- PRC re-development (Bevan Lee Estate)	308,000.00	309,000.00	27,621.89	309,000.00		295,000.00	75,000.00
	-PRC re-development (Elizabeth Road)	0.00	0.00	0.00	0.00		257,000.00	257,000.00
C701	Demolition Cost (Cherry Tree House - Cornwall House)	0.00	10,000.00	2,502.73	10,000.00		0.00	0.00
C705	Demolition of Garages	20,000.00	20,000.00	0.00	20,000.00		20,000.00	20,000.00
	Replacement of Housing Service Vehicles	0.00	0.00	0.00	320,000.00	320,000.00	0.00	0.00
	<b>Sub-Total</b>	<b>328,000.00</b>	<b>339,000.00</b>	<b>30,124.62</b>	<b>659,000.00</b>	<b>320,000.00</b>	<b>572,000.00</b>	<b>352,000.00</b>

CODE NAVISION	Scheme Detail	2007-08 Programme 28 February 2007  £	2007-08 Programme 27 June 2007 (Outturn Report)  £	2007-08 Actual Expenditure June 2007  £	2007-08 Anticipated August 2007  £	2007-08 Variance  £	2008-09 Programme  £	2009-10 Programme  £
	<b><u>MANDATORY EXPENDITURE</u></b>							
C029	Disabled Facilities Works (Council Dwellings)	356,000.00	352,370.00	69,061.84	352,370.00	0.00	340,000.00	350,000.00
C031	Right to Compensation	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	<b>Sub-Total</b>	<b>361,000.00</b>	<b>357,370.00</b>	<b>69,061.84</b>	<b>357,370.00</b>	<b>0.00</b>	<b>345,000.00</b>	<b>355,000.00</b>

CODE NAVISION	Scheme Detail	2007-08 Programme 28 February 2007  £	2007-08 Programme 27 June 2007 (Outturn Report)  £	2007-08 Actual Expenditure June 2007  £	2007-08 Anticipated August 2007  £	2007-08 Variance  £	2008-09 Programme  £	2009-10 Programme  £
	<b><u>IMPROVEMENTS</u></b>							
C438	Reinstatement of PRC Dwellings	993,000.00	810,000.00	81.10	810,000.00	0.00	41,000.00	0.00
C680	Replacement of Kitchens & Bathrooms	2,919,000.00	2,932,180.00	579,621.97	2,932,180.00	0.00	3,000,000.00	3,020,000.00
C699	Replacement of Central Heating	1,062,000.00	1,020,340.00	182,000.51	1,020,340.00	0.00	1,403,000.00	1,440,000.00
C684	Estate Security	0.00	40,000.00	715.40	40,000.00	0.00	0.00	0.00
C695	Void Properties - Decent Homes	290,000.00	290,000.00	0.00	290,000.00	0.00	300,000.00	310,000.00
	<b>Sub-Total</b>	<b>5,264,000.00</b>	<b>5,092,520.00</b>	<b>762,418.98</b>	<b>5,092,520.00</b>	<b>0.00</b>	<b>4,744,000.00</b>	<b>4,770,000.00</b>

CODE NAVISION	Scheme Detail	2007-08 Programme 28 February 2007  £	2007-08 Programme 27 June 2007 (Outturn Report)  £	2007-08 Actual Expenditure June 2007  £	2007-08 Anticipated August 2007  £	2007-08 Variance  £	2008-09 Programme  £	2009-10 Programme  £
	<b><u>ENHANCEMENTS</u></b>							
C692	Upgrading of Electrical Systems:	495,000.00	495,000.00	90,461.19	495,000.00	0.00	464,000.00	478,000.00
C681	External Envelope Works	2,300,000.00	2,280,000.00	126,783.56	2,280,000.00	0.00	1,773,000.00	1,826,000.00
C437	Asbestos testing and removal	0.00	60,000.00	0.00	60,000.00	0.00	0.00	0.00
	Roof Renewal	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00
	<b>Sub-Total</b>	<b>2,795,000.00</b>	<b>2,835,000.00</b>	<b>217,244.75</b>	<b>2,845,000.00</b>	<b>10,000.00</b>	<b>2,237,000.00</b>	<b>2,304,000.00</b>