



Report to: **Mansfield and District Joint Crematorium Committee**

Date: Monday 24th February 2025

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Report Summary	
Type of report	Open Report
Report Title	REVENUE AND CAPITAL BUDGET 2025/26 – 2027/28
Purpose of Report	To approve the revenue and capital budgets for 2025/26 and the proposals for 2026/27 and 2027/28.
Recommendations	<ol style="list-style-type: none">1. That the proposed revenue and capital budgets for 2025/26 are approved, as per appendix 1.2. That the proposed revenue and capital budgets for 2026/27 and 2027/28 are approved in principle, as per appendix 1.3. That in 2025/26 an annual surplus of £701,657 is approved4. That in 2026/27 and 2027/28 an annual surplus of £463,522 and £523,663 respectively are approved in principle.

1.0 Background

- 1.1 The proposed budgets for 2025/26 and 2026/27 and those originally approved are detailed in Appendix 1 along with the estimates for 2027/28 for consideration by the Joint Committee.
- 1.2 This report is written with the inclusion of the original agreed capital budget of £4.626m, and the relevant capital charges relating to financing this budget. However, no further provision has been made for additional budget which may be required for new development or refurbishment works, as a further decision is to take place on this at the next meeting of the JCC.
- 1.3 A review of the budgets for 2027/28 onwards will take place prior to the setting of the revenue budgets in 2025, to update for any known changes and identify future savings and efficiencies as required.

1.4 Table 1 below summarises the revenue budget information provided in Appendix 1.

Table 1

Crematorium - REVENUE	2024/25		2025/26		2026/27		2027/28	
	Latest Approved Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	Budget Approved in Principle	Projected Budget	
								£
Employee Expenses	476,405	499,055	501,931	523,424	523,635	523,424	546,290	
Premises Expenses	603,208	631,341	627,913	662,126	604,176	662,126	601,973	
Transport Expenses	0	200	0	200	0	200	0	
Supplies and Services	196,999	187,849	225,050	187,849	221,250	187,849	221,250	
Support Services	80,574	93,170	91,810	109,134	105,729	109,134	123,979	
Capital Charges	120,000	0	120,000	0	240,000	0	240,000	
GROSS EXPENDITURE	1,477,186	1,411,615	1,566,704	1,482,733	1,694,790	1,482,733	1,733,492	
Income	-2,290,850	-1,984,250	-2,234,800	-2,076,050	-2,123,390	-2,076,050	-2,220,820	
Income Recharges	-32,210	-34,112	-33,561	-34,112	-34,922	-34,112	-36,335	
GROSS INCOME	-2,323,060	-2,018,362	-2,268,361	-2,110,162	-2,158,312	-2,110,162	-2,257,155	
NET COST OF SERVICE	-845,874	-606,747	-701,657	-627,429	-463,522	-627,429	-523,663	
BELOW NET COST OF SERVICE ADJUSTMENTS	-29,126	-129,265	0	-129,265	0	-129,265	0	
NET SURPLUS	-875,000	-736,012	-701,657	-756,694	-463,522	-756,694	-523,663	

1.5 Following a detailed review of income and expenditure there have been some adjustments made to the budgets which were approved in principle for 2025/26 and 2026/27 by the Joint Committee on 15th January 2023. The main changes are as follows:

1.5.1 Employee expenses have increase by £2,867 in 2025/26 and £211 in 2026/27. This is due to a national insurance rise for employers recently introduced by the Government, which give increases of £9,264 in 2025/26 and £9,089 in 2026/27. Most of these increases are offset due to lower pay increases awarded and therefore lower inflationary increases per year applied to salaries and pension contributions.

1.5.2 Premises expenses have decreased by £3,428 in 2025/26 and £57,950 in 2026/27. In 2025/26 there is a reduction of £60,637 made up by decreases in electricity and gas charges due to a contractual discount and removal of insurance costs due to the Crematorium joining Mansfield District Council's policy at no extra cost. However, most of this decrease has been offset by an increase to the Repairs/Maintenance Cremators budget of £50,000 to cover additional cremator repairs and increase to business rates. In 2026/27 the decrease is also due to the reduction in electricity and gas charges and removal of insurance costs.

1.5.3 The budgets for Transport Expenses have been reduced to £0 in 2025/26 and 2026/27 due to employees not requiring a car allowance.

1.5.4 Supplies and services budgets have increased by £37,201 in 2025/26 and £33,401 in 2026/27. The increase in 2025/26 and 2026/2027 is due to increased webcasting costs due to high demand, increased telephone charges and an increase in CAMEO Abatement charges.

1.5.5 Support services budgets have decreased by £1,360 in 2025/26 and £3,405 in 2026/27. This is due to reductions over all recharges and central corporate overheads.

1.5.6 Capital charges are budgeted to take place from halfway through 2025/26, with a full year's charge in 2026/27 onwards. These are the repayment costs for borrowing up to £4.7m for the original agreed budget allocated to the development of the crematorium. As the final decision on the direction of this

project has yet to be made, it is unlikely that any spend will take place until midway through 2025/26 at the earliest, therefore only a half year's charge is included for this coming financial year. Further decisions will be made by the Committee regarding the direction of the capital project, in February 2025, and budgets will need to be updated accordingly following that decision.

1.5.7 There is an increase in income of £250,550 in 2025/26 and a further increase of £47,340 in 2026/27.

The increase in income for 2025/26 is due to increased cremation and medical fees. It is also due to increased webcasting income due to higher demand. The increased income in 2026/27 is again due to increased webcasting income and medical fees.

1.5.8 Due to a price increase imposed by Obitus, the Webcasting service provider, the fee for a physical copy of the Pro photo tribute in 2025/26 has been increased from £35 to £69 to bring it in line with the physical copies of webcast recordings.

1.5.9 The forecast number of cremations for 2025/26 is 2,000. Cremation fee income is based on an increase on the 2024/25 fee of £969 taking the cremation fee up to £1,031 in 2025/26 (an increase of £62).

The forecast number of cremations for 2026/27 reduces to 1,800 due to the opening of Shirebrook's Crematorium. Cremation fee income for 2026/27 is based on a 5% fee increase on the 2025/26 fee of £1,031, taking the cremation fee up to £1,083 (an increase of £52).

1.5.10 The recharge to Cemeteries for Crematorium staff time has been reviewed in line with the proposed establishment budgets resulting in a decrease of £551 in 2025/26 and an increase of £810 in 2026/27.

1.5.11 No contribution from reserves towards the surplus has been made for 2025/26 onwards. This enables a sustainable level of reserves to be maintained, as it would be prudent to maintain this for future spend, given that there are continued cost increases affecting all aspects of the crematorium at this time.

1.6 Capital Budgets – Appendix 1 provides details of the proposed capital budgets for 2025/26 – 2026/27 and the projected capital budget for 2027/28. The capital budget for the development of the crematorium was originally agreed at the amount of £4.626m. There was spend of £43,896 in 2023/24 which has been deducted from this amount, and any future spend will also be deducted from this amount until a decision has been agreed at the JCC meeting.

1.6.1 Borrowing will be undertaken to finance the original £4.626m agreed for development costs. The capital charges budgets are inclusive of interest and repayment costs and are based on borrowing over 40 years for building works and 20 years for fixed plant/cremator costs.

1.6.2 The usable reserves of the crematorium comprise of general reserves and the capital fund. Table 2 below shows the forecast balances of the usable reserves for the next 3 years.

1.6.3 Due to the condition of the current cremators, there may be a requirement to hire temporary cremators before any new cremators become operational. A provision has been made in the general reserves for £380,000 which would cover the estimated costs of hiring 2 cremators for a 6 month period. These funds will only be used if required.

1.6.4 Previously, a budget of £30,000 was agreed by committee for a new water main to be installed at the Crematorium. This project was put on hold, however there are now issues with water pressure and water quality.

Due to additional work required the cost of this will now be £36,000, so the original budget of £30,000 plus the additional £6,000 has been added into the budget for 2025/26, to be paid out of capital fund.

Table 2

General Reserves Balance 31 Mar 2025	£864,534
Less Provision for Temporary Cremators	-£380,000
Less Contributions to revenue 2025/26	£0
Less Contributions to revenue 2026/27	£0
Less Contributions to revenue 2027/28	£0
General Reserves Forecasted Balance as at 31 March 2028 (Surplus/-Deficit)	£484,534

Capital Fund Balance 31 March 2025	£419,924
New Water Main	-£36,000
Planned Preventative Maintenance 2025/26	-£3,000
Planned Preventative Maintenance 2026/27	-£3,000
Planned Preventative Maintenance 2027/28	-£3,000
Design Service Fees 2025/26	-£8,000
Design Service Fees 2026/27	-£8,000
Design Service Fees 2027/28	-£8,000
Capital Fund Forecast Balance 31 March 2028	£350,924

TOTAL USEABLE RESERVES forecast 31 March 2028	£835,458
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The levels held in usable reserves will be under review as the development of the crematorium is progressed.

1.7 VAT Implications

Each constituent authority is to account for income and expenditure between the partners on an annual throughput basis, so that each authority can account for only their share in their VAT partial exemption calculations, thus reducing the risk of an authority breaching its test of insignificance for partial exemption. Each constituent authority will need to review how the development of the crematorium will impact on their VAT partial exemption calculations.

2.0 RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS

Risk	Risk Assessment	Risk Level	Risk Management
Financial - That the figures contained within the proposed budgets for income and expenditure is inaccurate.	That the calculations have been made incorrectly. There is a great deal of work involved in bringing the information together and errors may occur.	Medium	A quality check is undertaken throughout the process and error identified.

Reputational	That the proposed budgets damage the reputation of the Joint Crematorium Committee.	Low	The proposed budgets are reviewed by the Director/Registrar and Treasurer to the Mansfield and District Crematorium prior to recommendation to the Joint Crematorium Committee. The proposals are in line with the Joint Crematorium Committee corporate priorities.
That capital expenditure is not spent in accordance with the proposed capital budgets and will impact on the partial exemption calculation of the constituent authorities.	That the Crematorium has not budgeted for the resources to pay for additional expenditure if the 5% partial exemption calculation for any of the constituent authorities is exceeded.	Medium	Regular updates from the Director and Registrar of the Mansfield and District Crematorium are received on the capital budgets and any likely changes to these are highlighted on a timely basis for consideration of the impact on the partial exemption calculations.

3.0 Proposal/Options Considered and Reasons for Recommendation

That this report is directly aligned to ensuring effective management of the Crematorium.

4.0 Implications

In writing this report and in putting forward recommendations, officers have considered the following implications: Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability, and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

Background Papers and Published Documents

None

BASE BUDGET WORKING PAPERS - 2025/26 - 2027/28 - Mansfield Crematorium

Appendix 1

REVENUE

Account Description	2024/2025 Latest Approved Budget £	2025/2026				2026/2027				2027/2028			
		Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £	Base Budget Appr.in Principle £	Budget Additions £	Budget Reductions £	Projected Budget £
Salaries Basic Pay	350,209.00	370,568.00		-6,724.00	363,844.00	389,083.00		-8,835.00	380,248.00	389,083.00	6,363.00		395,446.00
Salaries Overtime	15,000.00	15,000.00			15,000.00	15,000.00			15,000.00	15,000.00			15,000.00
Salaries National Insurance	32,003.00	34,813.00	9,264.00		44,077.00	37,368.00	9,089.00		46,457.00	37,368.00	11,340.00		48,708.00
Salaries Superannuation	74,595.00	78,931.00		-1,434.00	77,497.00	82,874.00		-1,881.00	80,993.00	82,874.00	1,358.00		84,232.00
Vacancy Savings	-13,704.00	-14,530.00	311.00		-14,219.00	-15,280.00	396.00		-14,884.00	-15,280.00		-220.00	-15,500.00
Superannuation Additional Allowances	1,400.00	1,400.00			1,400.00	1,400.00			1,400.00	1,400.00			1,400.00
Pension Deficit Lump Sum	9,330.00	9,690.00		-360.00	9,330.00	9,690.00		-360.00	9,330.00	9,690.00		-360.00	9,330.00
Training Expenses Staff	5,500.00	1,000.00	2,000.00		3,000.00	1,000.00	2,000.00		3,000.00	1,000.00	4,500.00		5,500.00
Apprenticeship Levy	2,072.00	2,183.00		-181.00	2,002.00	2,289.00		-198.00	2,091.00	2,289.00		-115.00	2,174.00
EMPLOYEE EXPENSES	476,405.00	499,055.00	11,575.00	-8,699.00	501,931.00	523,424.00	11,485.00	-11,274.00	523,635.00	523,424.00	23,561.00	-695.00	546,290.00
Repair/Maintenance Buildings	30,000.00	30,000.00			30,000.00	30,000.00			30,000.00	30,000.00			30,000.00
Grounds Maintenance General	17,500.00	17,500.00			17,500.00	17,500.00			17,500.00	17,500.00			17,500.00
EPA Testing	1,200.00	1,200.00			1,200.00	1,200.00			1,200.00	1,200.00			1,200.00
Repair/Mce Fixed Plant Cremators	140,000.00	140,000.00	50,000.00		190,000.00	140,000.00			140,000.00	140,000.00			140,000.00
Electricity	95,206.00	104,726.00		-15,708.00	89,018.00	115,199.00		-17,279.00	97,920.00	115,199.00		-23,039.00	92,160.00
Gas	148,526.00	163,379.00		-24,507.00	138,872.00	179,716.00		-26,957.00	152,759.00	179,716.00		-26,957.00	152,759.00
Rent of Premises	159.00	159.00			159.00	159.00			159.00	159.00			159.00
Business Rates	137,535.00	140,450.00	7,129.00		147,579.00	144,425.00	6,095.00		150,520.00	144,425.00	9,275.00		153,700.00
Sewage/Water Rates	8,462.00	9,307.00		-422.00	8,885.00	9,307.00	111.00		9,418.00	9,307.00	488.00		9,795.00
Insurance	20,000.00	20,000.00		-20,000.00	0.00	20,000.00		-20,000.00	0.00	20,000.00		-20,000.00	0.00
Cleaning Materials	4,200.00	4,200.00			4,200.00	4,200.00			4,200.00	4,200.00			4,200.00
Legionella Management	420.00	420.00	80.00		500.00	420.00	80.00		500.00	420.00	80.00		500.00
PREMISES EXPENSES	603,208.00	631,341.00	57,209.00	-60,637.00	627,913.00	662,126.00	6,286.00	-64,236.00	604,176.00	662,126.00	9,843.00	-69,996.00	601,973.00
Car Allowances	0.00	200.00		-200.00	0.00	200.00		-200.00	0.00	200.00		-200.00	0.00
TRANSPORT EXPENSES	0.00	200.00	0.00	-200.00	0.00	200.00	0.00	-200.00	0.00	200.00	0.00	-200.00	0.00
Furniture Acquisitions	1,500.00	1,500.00	500.00		2,000.00	1,500.00	500.00		2,000.00	1,500.00	500.00		2,000.00
Light Plant and Tools	1,500.00	1,500.00			1,500.00	1,500.00			1,500.00	1,500.00			1,500.00
Bio Boxes	5,500.00	5,500.00		-500.00	5,000.00	5,500.00		-500.00	5,000.00	5,500.00		-500.00	5,000.00
Rodent Control	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Office Machinery Replacement	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Uniforms	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Printing	1,500.00	1,500.00			1,500.00	1,500.00			1,500.00	1,500.00			1,500.00
Stationery	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00
Advertising Other	1,500.00	1,000.00		-500.00	500.00	1,000.00		-500.00	500.00	1,000.00		-500.00	500.00
Hired & Contracted Services (large coffins)	2,000.00	2,000.00			2,000.00	2,000.00			2,000.00	2,000.00			2,000.00

Account Description	2024/2025 Latest Approved Budget	2025/2026				2026/2027				2027/2028			
		Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
Waste Collection Skips	1,000.00	1,000.00			1,000.00	1,000.00			1,000.00	1,000.00			1,000.00
Medical Examination Fees	40,700.00	33,300.00	4,700.00		38,000.00	33,300.00	900.00		34,200.00	33,300.00	900.00		34,200.00
Payments to Local Authorities	7,250.00	7,250.00			7,250.00	7,250.00			7,250.00	7,250.00			7,250.00
Software Licences	10,250.00	9,000.00	4,000.00		13,000.00	9,000.00	4,000.00		13,000.00	9,000.00	4,000.00		13,000.00
Systems Software	300.00	300.00			300.00	300.00			300.00	300.00			300.00
Telephones	9,500.00	9,500.00	5,500.00		15,000.00	9,500.00	5,500.00		15,000.00	9,500.00	5,500.00		15,000.00
Webcasting	15,000.00	15,000.00	15,000.00		30,000.00	15,000.00	15,000.00		30,000.00	15,000.00	15,000.00		30,000.00
Conference Expenses	1,000.00	1,000.00			1,000.00	1,000.00			1,000.00	1,000.00			1,000.00
Subscriptions	1,400.00	1,400.00	100.00		1,500.00	1,400.00	100.00		1,500.00	1,400.00	100.00		1,500.00
Book of Remembrance Inscriptions	8,000.00	8,000.00			8,000.00	8,000.00			8,000.00	8,000.00			8,000.00
External Legal Expenses	1,000.00	1,000.00		-500.00	500.00	1,000.00		-500.00	500.00	1,000.00		-500.00	500.00
Memorials inc new memorial lines	22,099.00	22,099.00	2,901.00		25,000.00	22,099.00	2,901.00		25,000.00	22,099.00	2,901.00		25,000.00
Other Expenses General	500.00	500.00			500.00	500.00			500.00	500.00			500.00
Organist Fees	500.00	500.00			500.00	500.00			500.00	500.00			500.00
CAMEO Non Abatement Fees	60,000.00	60,000.00	6,000.00		66,000.00	60,000.00	6,000.00		66,000.00	60,000.00	6,000.00		66,000.00
SUPPLIES & SERVICES	196,999.00	187,849.00	38,701.00	-1,500.00	225,050.00	187,849.00	34,901.00	-1,500.00	221,250.00	187,849.00	34,901.00	-1,500.00	221,250.00
Design Services	6,985.00	7,535.00		-550.00	6,985.00	7,748.00		-763.00	6,985.00	7,748.00		-763.00	6,985.00
Trade Waste/Recycling	7,496.00	7,646.00		-150.00	7,496.00	7,799.00		-303.00	7,496.00	7,799.00		-303.00	7,496.00
Central Corporate Overheads	66,093.00	77,989.00		-660.00	77,329.00	93,587.00		-2,339.00	91,248.00	93,587.00	15,911.00		109,498.00
SUPPORT SERVICES	80,574.00	93,170.00	0.00	-1,360.00	91,810.00	109,134.00	0.00	-3,405.00	105,729.00	109,134.00	15,911.00	-1,066.00	123,979.00
MRP and Interest Charges	120,000.00				120,000.00				240,000.00				240,000.00
CAPITAL CHARGES	120,000.00	0.00	0.00	0.00	120,000.00	0.00	0.00	0.00	240,000.00	0.00	0.00	0.00	240,000.00
TOTAL EXPENDITURE	1,477,186.00	1,411,615.00	107,485.00	-72,396.00	1,566,704.00	1,482,733.00	52,672.00	-80,615.00	1,694,790.00	1,482,733.00	84,216.00	-73,457.00	1,733,492.00
Book of Remembrance Inscriptions	-18,000.00	-18,000.00			-18,000.00	-18,000.00			-18,000.00	-18,000.00			-18,000.00
Containers	-100.00	-100.00			-100.00	-100.00			-100.00	-100.00			-100.00
Memorials inc new memorial lines	-72,700.00	-74,700.00		2,000.00	-72,700.00	-74,700.00			-74,700.00	-74,700.00			-74,700.00
Organist	-750.00	-750.00		250.00	-500.00	-750.00		250.00	-500.00	-750.00		250.00	-500.00
Cremation Fees	-2,131,800.00	-1,830,600.00	-231,400.00		-2,062,000.00	-1,922,400.00	-26,190.00		-1,948,590.00	-1,922,400.00	-123,620.00		-2,046,020.00
Webcasting	-22,500.00	-22,500.00	-12,500.00		-35,000.00	-22,500.00	-12,500.00		-35,000.00	-22,500.00	-12,500.00		-35,000.00
Interest Income	-2,500.00	-2,500.00			-2,500.00	-2,500.00			-2,500.00	-2,500.00			-2,500.00
Medical Fees	-40,700.00	-33,300.00	-7,400.00		-40,700.00	-33,300.00	-7,400.00		-40,700.00	-33,300.00	-7,400.00		-40,700.00
Admin Fee MDC Public Health Funerals	-1,800.00	-1,800.00	-1,500.00		-3,300.00	-1,800.00	-1,500.00		-3,300.00	-1,800.00	-1,500.00		-3,300.00
INCOME	-2,290,850.00	-1,984,250.00	-252,800.00	2,250.00	-2,234,800.00	-2,076,050.00	-47,590.00	250.00	-2,123,390.00	-2,076,050.00	-145,020.00	250.00	-2,220,820.00
Recharges to Cemeteries for Administration	-32,210.00	-34,112.00		551.00	-33,561.00	-34,112.00	-810.00		-34,922.00	-34,112.00	-2,223.00		-36,335.00
INCOME RECHARGES	-32,210.00	-34,112.00	0.00	551.00	-33,561.00	-34,112.00	-810.00	0.00	-34,922.00	-34,112.00	-2,223.00	0.00	-36,335.00
TOTAL INCOME	-2,323,060.00	-2,018,362.00	-252,800.00	2,801.00	-2,268,361.00	-2,110,162.00	-48,400.00	250.00	-2,158,312.00	-2,110,162.00	-147,243.00	250.00	-2,257,155.00
NET COST OF SERVICE	-845,874.00	-606,747.00	-145,315.00	-69,595.00	-701,657.00	-627,429.00	4,272.00	-80,365.00	-463,522.00	-627,429.00	-63,027.00	-73,207.00	-523,663.00
Contribution from/to General Reserves	-29,126.00				0.00				0.00				0.00
BELOW NET COST OF SERVICE	-29,126.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET SURPLUS	-875,000.00	-606,747.00	-145,315.00	-69,595.00	-701,657.00	-627,429.00	4,272.00	-80,365.00	-463,522.00	-627,429.00	-63,027.00	-73,207.00	-523,663.00

CAPITAL

Account Description	2024/25 Latest Approved Budget	2025/2026				2026/2027				2027/2028			
		Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget	Base Budget Appr.in Principle	Budget Additions	Budget Reductions	Projected Budget
PPW Capital Programme	24,000.00	219,795.00	3,000.00	-219,795.00	3,000.00	219,795.00	3,000.00	-219,795.00	3,000.00	219,795.00	3,000.00	-219,795.00	3,000.00
Crem Cap New Dev Crematorium SSRS- Design Services	7,102.00		7,102.00	0.00	7,102.00	0.00	7,102.00	0.00	7,102.00	0.00	7,102.00	0.00	7,102.00
Crem Cap New Dev Crematorium Hired/Contracted Services	4,583,288.00												
Crem Cap New Water Main					36,000.00								
GROSS CAPITAL EXPENDITURE	4,614,390.00	219,795.00	10,102.00	-219,795.00	46,102.00	219,795.00	10,102.00	-219,795.00	10,102.00	219,795.00	10,102.00	-219,795.00	10,102.00