

ITEM 5 SEPTEMBER 2023 FINANCIALS

The financial result for September 2023 compared to budget is unfavourable for the Operating Result [pre-capital] \$5.2M. Funds Available from Operations were unfavourable compared to budget \$3.3M as was the Total Funds Result, unfavourable \$3.9M compared to budget. The unfavourable result is due to 2022-2023 end of year adjustments that have not yet been made to the current year budget. This variation includes adjustment of \$22M for the early payment of the Financial Assistance Grant last year and the changes to depreciation because of year end indexation to Council’s asset values that will impact expenses by \$7M in 2023-2024 onwards. Adjustment to these items will be made through the September Quarterly Review.

The Statement of Financial Position at the end of the period indicates that there is sufficient cash to support external restrictions.

Council has expended \$16.1M on its capital works program representing 16.3% of the annual budget. The budget for the same period was \$16.7M.

RECOMMENDATION

- 1 The financials be received and noted.
- 2 Council approve the proposed changes to the Capital Budget for September 2023

REPORT AUTHORISATIONS

Report of: Brian Jenkins, Chief Financial Officer
 Authorised by: Renee Campbell, Director Corporate Services - Connected + Engaged City

ATTACHMENTS

- 1 Financial Statements – September 2023
- 2 Capital Project Report – September 2023

BACKGROUND

This report presents the Financial Performance of the organisation for September 2023. The below table provides a summary of the organisation’s overall financial results for the year.

Wollongong City Council 29 September 2023 Forecast Position	Original Budget \$M 1-Jul	Revised Budget \$M 29-Sep	YTD Forecast \$M 29-Sep	YTD Actual \$M 29-Sep	Variation \$M
Operating Revenue	319.0	319.0	78.0	75.8	(2.2)
Operating Costs	(330.4)	(330.2)	(82.3)	(85.3)	(3.0)
Operating Result [Pre Capital]	(11.4)	(11.2)	(4.3)	(9.5)	(5.2)
Capital Grants & Contributions	38.7	38.7	7.7	4.6	(3.1)
Operating Result	27.3	27.5	3.4	(4.9)	(8.3)
Funds Available from Operations	64.3	64.1	14.6	11.3	(3.3)
Capital Works	99.0	99.0	16.7	16.1	0.6
Contributed Assets	7.9	7.9	(0.0)	-	(0.0)
Transfer to Restricted Cash	11.0	11.0	2.7	2.7	-
Borrowings Repaid	2.6	2.6	0.6	0.6	-
Funded from:					
- Operational Funds	64.3	64.1	14.6	11.3	(3.3)
- Other Funding	56.1	59.0	7.4	6.2	(1.2)
Total Funds Surplus/(Deficit)	(0.2)	2.6	1.9	(2.0)	(3.9)

FINANCIAL PERFORMANCE

The September 2023 Operating Result [pre-capital] deficit of \$9.5M is an unfavourable variance compared to the budget deficit of \$4.3M. This includes adjustment of \$22M for the early payment of the Financial Assistance Grant last year and the changes to depreciation because of year end indexation to Council's asset values that will impact expenses by \$7M in 2023-2024 onwards. Adjustments to these items will be made through the September Quarterly Review.

The Operating Result deficit of \$4.9M is an unfavourable variance of \$8.3M compared to budget. Capital Grants and Contributions at \$4.6M were unfavourable to budget by \$3.1M.

The Funds Available from Operations result is unfavourable by \$3.3M compared to phased budget. This result excludes non-cash variations and transfers to and from Restricted Assets but includes the variation in cash payments for Employee Entitlements. This result best represents the operational budget variations that impact our funding position and current financial capacity.

The Total Funds result as at 29 September 2023 is an unfavourable variance of \$3.9M compared to phased budget.

At the end of September, the Capital Works Program had an expenditure of \$16.1M compared to a budget of \$16.7M.

FINANCIAL POSITION

Cash, Investments & Available Funds

Cash, Investments & Available Funds

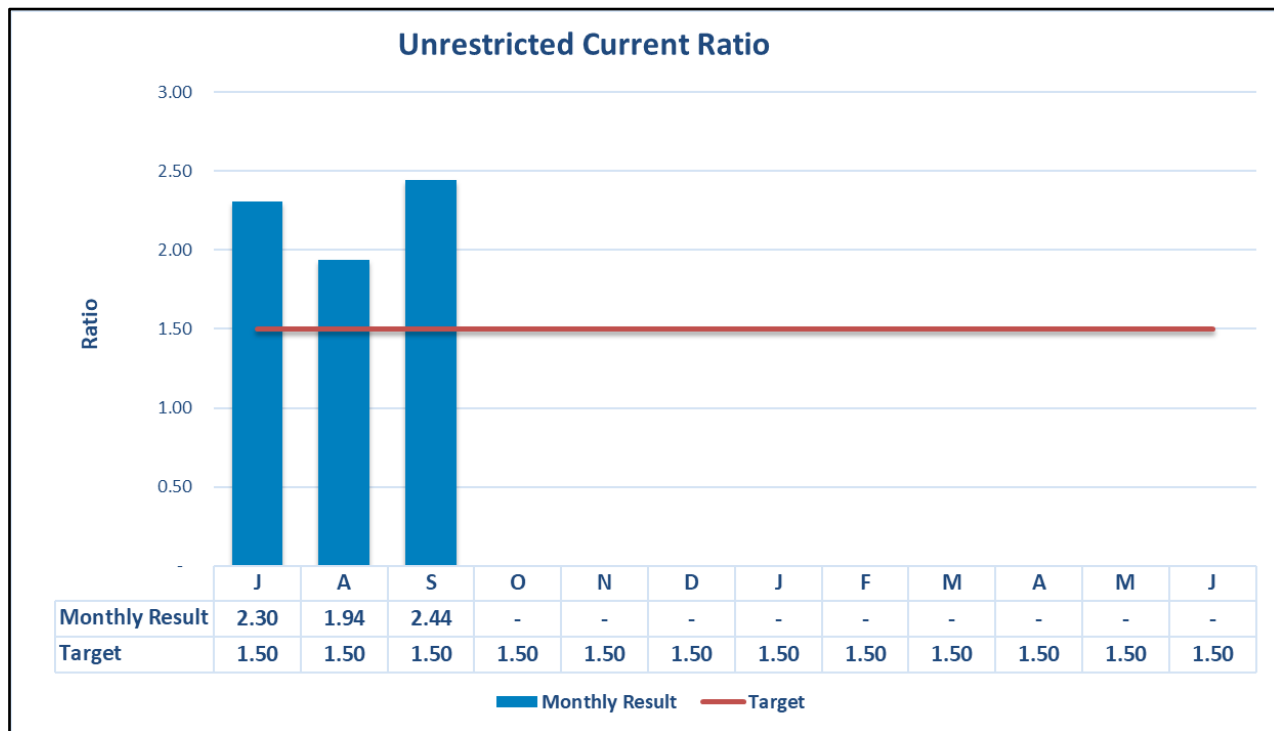
Council's cash and investments increased during September 2023 to holdings of \$193.1M compared to \$179.5M at the end of August 2023. A significant portion of these funds are subject to restriction meaning they can only be utilised for specific purposes. As a result, Council's true available cash position is more accurately depicted by considering available funds that are uncommitted and not subject to restriction.

Wollongong City Council					
29 September 2023					
Cash, Investments and Available Funds					
	Actual 2022/23	Original Budget 2023/24	Current Budget 2023/24	Actuals YTD September 2023	
	\$M	\$M	\$M	\$M	
Total Cash and Investments	177.2	133.3	133.3	193.1	
Less Restrictions:					
External	94.2	66.0	66.0	90.2	
Internal	61.7	63.8	63.8	64.3	
CivicRisk Investment	2.9			2.9	
Total Restrictions	158.8	129.8	129.8	157.3	
Available Cash	18.4	3.5	3.5	35.7	
Adjusted for :					
Payables	(22.3)	(29.7)	(29.7)	(21.5)	
Receivables	33.1	27.9	27.9	8.6	
Other	2.9	13.2	13.2	5.4	
Net Payables & Receivables	13.7	11.4	11.4	(7.5)	
Available Funds	32.1	14.9	14.9	28.2	

External restrictions are funds that must be spent for a specific purpose and cannot be used by Council for general operations. Internal restrictions are funds that Council has determined will be used for a specific future purpose, although Council may vary that use by resolution of Council. Further details on the internal and external restrictions can be found in the Cash Flow Statement (Attachment 1).

The level of cash and investments in Council’s available funds position is above the Financial Strategy target range of 3.5% to 5.5% of operational revenue (pre-capital). The increase in cash and investments is in line with anticipated cash flows.

The Unrestricted Current Ratio measures the Council’s liquidity position or ability to meet short term obligations as they fall due. The below graph reflects Council’s performance against the Local Government benchmark of greater than 1.5 times.



Borrowings

Council continues to have financial strength in its low level of borrowing. Council’s Financial Strategy includes provision for additional borrowing in the future and Council will consider borrowing opportunities from time to time to bring forward the completion of capital projects where immediate funding is not available.

Infrastructure, Property, Plant & Equipment

The Statement of Financial Position shows that \$3.67B of assets (written down value) are controlled and managed by Council for the community at 29 September 2023.

PLANNING AND POLICY IMPACT

This report contributes to the delivery of Our Wollongong Our Future 2032 Goal 4 “We are a connected and engaged community”. It specifically delivers on the following:

Community Strategic Plan 2032	Delivery Program 2022-2026
Strategy	Service
4.8 Council’s resources are managed effectively to ensure long term financial sustainability.	Financial Services

CONCLUSION

The financial result impacted key financial indicators at the end of September through an unfavourable result for *Funds Available from Operations Budget versus Actual* and an unfavourable variance in *Expenditure year to date verses Budget year to date*.

Wollongong City Council 1 July 2023 to 29 September 2023 Income Statement						
	2023/24 Original Budget \$'000	2023/24 Current Budget \$'000	2023/24 YTD Budget \$'000	2023/24 Actual YTD \$'000	Variance \$'000	
	23GLBUD Period 0	23GLBUD Period 3	23GLPHAS	23GLACT		
Income From Continuing Operations						
Revenue:						
Rates and Annual Charges	232,236	232,236	57,742	57,514	(228)	
User Charges and Fees	39,001	39,001	9,050	8,977	(73)	
Interest and Investment Revenues	5,693	5,693	1,422	2,080	658	
Other Revenues	6,199	6,199	1,590	1,590	(0)	
Rental Income	6,335	6,335	1,575	1,680	105	
Grants & Contributions provided for Operating Purposes	29,533	29,533	6,612	3,993	(2,619)	
Grants & Contributions provided for Capital Purposes	38,728	38,728	7,671	4,563	(3,108)	
Other Income:						
	0	0	0	0	0	
Profit/Loss on Disposal of Assets	0	0	0	0	0	
Total Income from Continuing Operations	357,724	357,724	85,662	80,396	(5,267)	
Expenses From Continuing Operations						
Employee Costs	154,642	154,386	38,804	37,718	1,086	
Borrowing Costs	548	548	136	163	(27)	
Materials & Services	94,923	94,975	23,666	24,779	(1,112)	
Other Expenses	24,537	24,537	6,067	5,713	354	
Depreciation, Amortisation + Impairment	79,116	79,116	19,671	21,268	(1,597)	
Labour Internal Charges	(21,106)	(21,106)	(5,497)	(3,856)	(1,641)	
Non-Labour Internal Charges	(2,249)	(2,249)	(559)	(456)	(104)	
Total Expenses From Continuing Operations	330,411	330,208	82,289	85,330	(3,041)	
Operating Result	27,314	27,517	3,373	(4,933)	(8,307)	
Operating Result [pre capital]	(11,414)	(11,211)	(4,298)	(9,496)	(5,198)	
Funding Statement						
Net Operating Result for the Year	27,314	27,517	3,373	(4,933)	(8,307)	
Add back :						
- Non-cash Operating Transactions	97,176	97,025	24,294	25,624	1,329	
- Restricted cash used for operations	14,690	14,516	3,526	6,739	3,214	
- Income transferred to Restricted Cash	(59,505)	(59,533)	(12,524)	(11,472)	1,052	
Leases Repaid	(152)	(152)	(38)	(103)	(65)	
Payment of Employee Entitlements	(15,251)	(15,251)	(4,023)	(4,594)	(571)	
Funds Available from Operations	64,272	64,120	14,609	11,261	(3,348)	
Loans Repaid	(2,564)	(2,564)	(635)	(635)	(0)	
Advances (made by) / repaid to Council	0	0	0	0	0	
Operational Funds Available for Capital Budget	61,708	61,556	13,974	10,627	(3,348)	
Capital Budget Statement						
Assets Acquired	(99,037)	(99,037)	(16,718)	(16,086)	633	
Contributed Assets	(7,876)	(7,876)	0	0	(0)	
Transfers to Restricted Cash	(11,046)	(11,046)	(2,747)	(2,747)	0	
Funded From :-						
- Operational Funds	61,708	61,556	13,974	10,627	(3,348)	
- Sale of Assets	1,728	1,728	157	0	(157)	
- Internally Restricted Cash	13,473	14,583	1,871	1,503	(368)	
- Borrowings	0	0	0	0	0	
- Capital Grants	22,548	23,154	3,165	2,533	(632)	
- Developer Contributions (Section 94)	9,021	9,981	1,978	2,069	92	
- Other Externally Restricted Cash	0	250	250	132	(118)	
- Other Capital Contributions	9,326	9,326	(0)	11	11	
TOTAL FUNDS SURPLUS / (DEFICIT)	(156)	2,619	1,931	(1,957)	(3,888)	

WOLLONGONG CITY COUNCIL			
Statement of Financial Position			
as at 29 September 2023			
		YTD Actual 2023/24 \$'000	Actual 2022/23 \$'000
Current Assets			
Cash Assets		47,663	44,370
Investment Securities		114,076	99,425
Receivables		8,555	33,100
Inventories		6,546	6,486
Current Contract Assets		3,416	3,795
Other		11,850	6,352
Assets classified as held for sale		65	65
Total Current Assets		192,170	193,593
Non-Current Assets			
Non Current Cash Assets		28,450	30,450
Non Current Investment Securities		2,862	2,862
Non-Current Inventories		0	0
Property, Plant and Equipment		3,676,327	3,680,310
Investment Properties		5,050	5,050
Intangible Assets		0	0
Right-Of-Use Assets		664	718
Total Non-Current Assets		3,713,353	3,719,390
TOTAL ASSETS		3,905,524	3,912,983
Current Liabilities			
Current Payables		21,478	22,273
Current Contract Liabilities		9,607	10,316
Current Lease Liabilities		4	129
Current Provisions payable < 12 months		16,335	16,748
Current Provisions payable > 12 months		44,689	44,689
Current Interest Bearing Liabilities		2,572	2,572
Total Current Liabilities		94,685	96,726
Non-Current Liabilities			
Non Current Interest Bearing Liabilities		22	657
N/C Lease Liabilities		655	655
Non Current Provisions		28,526	28,371
Total Non-Current Liabilities		29,204	29,684
TOTAL LIABILITIES		123,890	126,410
NET ASSETS		3,781,634	3,786,573
Equity			
Accumulated Surplus		1,483,752	1,489,916
Asset Revaluation Reserve		2,149,061	2,149,062
Restricted Assets		148,821	147,596
TOTAL EQUITY		3,781,634	3,786,573

WOLLONGONG CITY COUNCIL		
Cash Flows and Investments		
as at 29 September 2023		
	YTD Actual 2023/24 \$ '000	Actual 2022/23 \$ '000
Cash Flows From Operating Activities		
Receipts		
Rates & Annual Charges	78,184	215,632
User Charges & Fees	16,232	31,914
Interest & Interest Received	1,539	1,549
Grants & Contributions	8,359	64,618
Bonds, deposits and retention amounts received	-	1,201
Other	898	21,387
Payments		
Employee Benefits & On-costs	(34,392)	(131,464)
Materials & Contracts	(26,791)	(86,914)
Borrowing Costs	(8)	(442)
Bonds, deposits and retention amounts refunded	-	(755)
Other	(7,437)	(28,808)
Net Cash provided (or used in) Operating Activities	36,585	87,918
Cash Flows From Investing Activities		
Receipts		
Sale of Investments	7,016	54,491
Sale of Investment Property		
Sale of Real Estate Assets		
Sale of Infrastructure, Property, Plant & Equipment	-	2,161
Payments:		
Purchase of Investments	(19,735)	(59,990)
Purchase of Investment Property	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(19,815)	(96,906)
Net Cash provided (or used in) Investing Activities	(32,533)	(100,244)
Cash Flows From Financing Activities		
Payments:		
Repayment of Borrowings & Advances	(635)	(5,496)
Repayment of Finance Lease Liabilities	(124)	(380)
Net Cash Flow provided (used in) Financing Activities	(759)	(5,876)
Net Increase/(Decrease) in Cash & Cash Equivalents	3,292	(18,202)
plus: Cash & Cash Equivalents - beginning of year	44,371	52,320
plus: Investments on hand - end of year	145,388	127,915
Cash & Cash Equivalents and Investments - year to date	193,051	162,033

WOLLONGONG CITY COUNCIL		
Cash Flows and Investments		
as at 29 September 2023		
	YTD Actual 2023/24 \$ '000	Actual 2022/23 \$ '000
Total Cash & Cash Equivalents and Investments - year to date	193,051	162,033
Attributable to:		
External Restrictions (refer below)	90,161	94,280
Internal Restrictions (refer below)	64,298	61,684
Unrestricted	38,592	16,228
	193,051	162,033
External Restrictions		
Developer Contributions	46,351	45,109
RMS Contributions	271	2,158
Specific Purpose Unexpended Grants	16,141	20,299
Special Rates Levy Wollongong Mall	754	722
Special Rates Levy Wollongong City Centre	183	94
Local Infrastructure Renewal Scheme	-	-
Unexpended Loans	891	883
Domestic Waste Management	6,986	6,880
Private Subsidies	7,135	6,848
Housing Affordability	8,464	8,380
Stormwater Management Service Charge	2,985	2,907
Total External Restrictions	90,161	94,280
Internal Restrictions		
Property Investment Fund	9,627	9,531
Strategic Projects	27,869	27,181
Sports Priority Program	973	893
Car Parking Strategy	1,302	1,348
MacCabe Park Development	1,928	1,890
Darcy Wentworth Park	18	18
Garbage Disposal Facility	11,381	10,083
West Dapto Development Additional Rates	10,544	10,062
Natural Areas	173	173
Lake Illawarra Estuary Management Fund	483	505
Total Internal Restrictions	64,298	61,684

Notes to the Financial Statements:

While reviewing the information presented through this report, it should be noted that Council has elected to process additional transactions that vary from the accounting standards applied to year end reports to ensure the information at monthly intervals provides support to the decision-making and monitoring process. These transactions are summarised below:

- Timing of the recognition of Rates income – under AASB 1058, the Rates income is required to be recognised when it is raised. Through the monthly financial reports, the income has been spread across the financial year.
- Timing of the recognition of Financial Assistance Grant – under AASB 1058, the Financial Assistance Grant is required to be recognised on receipt. Through these financial reports, the income is spread across the financial year.

Commentary on September 2023 Capital Budget Report

On 26 June 2023, Council approved a capital budget for 2023-2024 of \$99.037M. In both July and August 2023, the budget was adjusted to include both increases and decreases in various internal and external funding sources, but the overall size of the budget was kept the same by the removal of Council revenue from the budget. In September there are multiple adjustments - introduction of additional funding and removal of existing funding from the budget which balanced off to a net increase in funding of \$26K.

The significant funding adjustments in September 2023 were:

- Introduction of LR&CI Phase 4 for multiple existing road reconstruction projects.
- Introduction of additional Federal Government Roads to Recovery funding for an existing road reconstruction project.
- Removal of TfNSW Regional Roads Repair Program funding due to cancellation of funding for 4 years.

Council achieved expenditure at the end of September 2023 of \$16.08M which is 96% of the adjusted phased budget for September 2023 of \$16.766M.

Listed below is a summary of the reasons for budget changes for September which resulted in changes to the 2023-2024 capital budget.

Program	Commentary on Significant Variations
Traffic Facilities	<p>Reallocate Local Roads & Community Infrastructure Phase 3 funding from Traffic Facilities Program (Marine Drive Road Realignment Project) to Sports Facilities Program (Beaton Park Tennis Courts Upgrade project).</p> <p>Rephase Section 7:12 Developer Contributions for existing project at Murray Road, East Corrimal, which has been deferred due to alternative funding opportunities from TfNSW.</p> <p>Rephase Strategic Project Reserve (SPR) Funding for two existing UCI 2022WRC intersection rectifications projects which have been deferred.</p> <p>Return of TfNSW road safety funding for existing project proposed at intersection of Mt Keira Road/Spring Street, due to delays arising from community engagement.</p>
Roadworks	<p>Introduce additional Local Roads and Community Infrastructure (LR&CI) Phase 4 funding for two existing projects.</p> <p>Introduction of additional and reallocation of existing Federal Government Roads to Recovery funding for multiple existing projects.</p> <p>Removal of TfNSW Regional Roads Repair Program funding from existing project due to cancellation of the funding program for four years.</p>
Footpaths	<p>Introduce additional Strategic Projects Reserve (SPR) funding for existing project- new footpaths in St Johns Avenue and Woodlawn Street, Mangerton.</p>
Cycle/Share paths	<p>Introduce additional Section 7:12 Developer Contributions for existing project to construct a new shareway on Gipps Road at Gwynneville shops.</p>
Floodplain Management	<p>Rephasing of NSW Severe Weather and Flood Grant (AGRNB 1012) funding for existing project at Gordon Hutton Park, Bulli for construction of a debris control structure.</p>
Community Buildings	<p>Rephasing of NSW ATP Cup Tennis Legacy Fund (Tennis NSW) from existing project - Beaton Park Tennis Control Room and Amenities which has been deferred till 2024-2025.</p> <p>Introduce Community Assets Program funding for existing project -Towradgi Beach SLSC reroofing.</p>
Play Facilities	<p>Rephasing of Section 7.12 Plan - City Centre Developer Contributions Development Funding from Wollongong Skate Park.</p>

Program	Commentary on Significant Variations
Recreation Facilities	Introduce additional Port Kembla Community Infrastructure Fund (PKCIF) Round 5 Funding to existing project - Accessible Viewing Area on Hill 60.
Sporting Facilities	Reallocate Local Roads & Community Infrastructure Phase 3 funding from Traffic Facilities Program to Sporting Facilities Program.

CAPITAL PROJECT REPORT							
as at the period ended 29 September 2023							
ASSET CLASS PROGRAMME	\$'000		\$'000		YTD EXPENDITURE	\$'000	
	CURRENT BUDGET		WORKING BUDGET			VARIATION	
	EXPENDITURE	OTHER FUNDING	EXPENDITURE	OTHER FUNDING		EXPENDITURE	OTHER FUNDING
Roads And Related Assets							
Traffic Facilities	3,342	(2,314)	2,299	(1,272)	207	(1,042)	1,042
Public Transport Facilities	563	(273)	563	(273)	371	(0)	0
Roadworks	12,773	(3,645)	13,555	(4,427)	2,354	782	(782)
Bridges, Boardwalks and Jetties	1,867	(1,197)	1,867	(1,197)	717	0	(0)
TOTAL Roads And Related Assets	18,544	(7,429)	18,284	(7,169)	3,648	(260)	260
West Dapto							
West Dapto Infrastructure Expansion	8,635	(8,560)	8,660	(8,560)	644	25	0
TOTAL West Dapto	8,635	(8,560)	8,660	(8,560)	644	25	0
Footpaths And Cycleways							
Footpaths	4,238	(2,480)	4,302	(2,545)	2,012	65	(65)
Cycle/Shared Paths	6,165	(1,400)	6,225	(1,460)	1,608	60	(60)
Commercial Centre Upgrades - Footpaths and Cyclewa	2,087	(142)	2,097	(152)	1,067	10	(10)
TOTAL Footpaths And Cycleways	12,490	(4,022)	12,625	(4,157)	4,687	135	(135)
Carparks							
Carpark Construction/Formalising	250	0	250	0	9	(0)	0
Carpark Reconstruction or Upgrading	655	0	655	0	95	(0)	0
TOTAL Carparks	905	0	905	0	103	(0)	0
Stormwater And Floodplain Management							
Floodplain Management	3,670	(3,082)	3,578	(2,989)	865	(92)	92
Stormwater Management	5,929	(894)	5,929	(894)	841	(0)	(0)
Stormwater Treatment Devices	60	0	60	0	3	0	0
TOTAL Stormwater And Floodplain Mar	9,659	(3,975)	9,566	(3,883)	1,709	(92)	92
Buildings							
Cultural Centres (IPAC, Gallery, Townhall)	80	0	80	0	199	(0)	0
Administration Buildings	530	0	530	0	21	(0)	0
Community Buildings	8,055	(1,750)	8,055	(1,750)	1,831	(0)	(0)
Public Facilities (Shelters, Toilets etc.)	95	0	95	0	1	0	0
TOTAL Buildings	8,760	(1,750)	8,760	(1,750)	2,052	(0)	(0)
Commercial Operations							
Tourist Park - Upgrades and Renewal	565	0	565	0	36	0	0
Crematorium/Cemetery - Upgrades and Renewal	285	0	285	0	12	0	0
Leisure Centres & RVGC	50	0	50	0	43	0	0
TOTAL Commercial Operations	900	0	900	0	90	0	0
Parks Gardens And Sportfields							
Play Facilities	3,348	(1,763)	2,898	(1,313)	376	(450)	450
Recreation Facilities	1,770	(1,520)	2,070	(1,820)	158	300	(300)
Sporting Facilities	17,244	(8,430)	17,637	(8,823)	1,420	393	(393)
TOTAL Parks Gardens And Sportfields	22,362	(11,713)	22,605	(11,956)	1,954	243	(243)
Beaches And Pools							
Beach Facilities	(0)	0	(0)	0	80	(0)	0
Treated Water Pools	120	(50)	120	(50)	18	(0)	0
TOTAL Beaches And Pools	120	(50)	120	(50)	98	(0)	0
Waste Facilities							
Whytes Gully New Cells	9,105	(9,105)	9,105	(9,105)	200	0	(0)
TOTAL Waste Facilities	9,105	(9,105)	9,105	(9,105)	200	0	(0)

CAPITAL PROJECT REPORT							
as at the period ended 29 September 2023							
ASSET CLASS PROGRAMME	\$'000		\$'000		YTD EXPENDITURE	\$'000	
	CURRENT BUDGET		WORKING BUDGET			VARIATION	
	EXPENDITURE	OTHER FUNDING	EXPENDITURE	OTHER FUNDING		EXPENDITURE	OTHER FUNDING
Fleet							
Motor Vehicles	1,800	(949)	1,800	(949)	68	(0)	0
TOTAL Fleet	1,800	(949)	1,800	(949)	68	(0)	0
Plant And Equipment							
Mobile Plant (trucks, backhoes etc.)	3,295	(779)	3,295	(779)	262	(0)	(0)
TOTAL Plant And Equipment	3,295	(779)	3,295	(779)	262	(0)	(0)
Information Technology							
Information Technology	1,600	0	1,600	0	171	0	0
TOTAL Information Technology	1,600	0	1,600	0	171	0	0
Library Books							
Library Books	1,340	0	1,340	0	397	(0)	0
TOTAL Library Books	1,340	0	1,340	0	397	(0)	0
Public Art							
Art Gallery Acquisitions	100	0	100	0	8	0	0
TOTAL Public Art	100	0	100	0	8	0	0
Land Acquisitions							
Land Acquisitions	250	(250)	250	(250)	(7)	0	0
TOTAL Land Acquisitions	250	(250)	250	(250)	(7)	0	0
Non-Project Allocations							
Capital Project Contingency	(827)	0	(852)	0	0	(25)	0
TOTAL Non-Project Allocations	(827)	0	(852)	0	0	(25)	0
GRAND TOTAL	99,037	(48,582)	99,063	(48,608)	16,084	26	(26)