



WORKFORCE SERVICES NONLAPSING AND LAPSING BALANCES

SOCIAL SERVICES APPROPRIATIONS SUBCOMMITTEE
STAFF: ALYSHA GARDNER

ISSUE BRIEF

SUMMARY

The Department of Workforce Services has numerous revenue sources. While most of these sources are fully spent in any given year, this brief summarizes unused funds at the end of Fiscal Year 2017 resulting either in the funds being: 1) carried forward into the subsequent fiscal year (called *nonlapsing funds*) or 2) returned to the state General Fund (called *lapsing funds*).

LEGISLATIVE ACTION

This issue brief is for information only.

BACKGROUND

The Department of Workforce Services has numerous revenue sources. These sources include state General Fund, state restricted funds, federal funds, collections known as *dedicated credits*, and *revenue transfers*. Not all of these sources are fully spent in a given year. This may result from: 1) timing differences in how expenditures happen; 2) lower expenses realized than appropriations provided; or 3) strategic department planning to provide itself with excess unobligated funds to use for a reserve or for specific projects.

NONLAPSING BALANCES IN STATUTE

Under the Budgetary Procedures Act ([UCA 63J-1-602](#)), no revenue collection, appropriation from a fund or account, or appropriation to a program may be treated as nonlapsing unless:

1. It is expressly referenced in [UCA 63J-1-602](#),
2. It is designated in a condition of appropriation in the appropriations bill, or
3. Nonlapsing authority is granted under [UCA 63J-1-603](#).

[UCA 63J-1-602](#) also states that “each legislative appropriations subcommittee shall review the accounts and funds that have been granted nonlapsing authority under this section of Section [63J-1-603](#).”

FISCAL YEAR 2017 NONLAPSING AND LAPSING FUNDS

The following pages show nonlapsing and lapsing funds for the Department of Workforce Services in Fiscal Year 2017 by line item. Each incidence of lapsing funds includes an agency explanation.

Division of Finance
FY 2017 - Disposition of Line Item by Funding Source

Line Item:	(A)	(B)	(A-B)			
NBAA DWS State Office of Rehabilitation	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
1288 (DWS) Office of Rehabilitation Transition Restricted Account	28,078,300 *	13,750,420	14,327,880	14,327,880 **	0	<p>During the 2016 General Session, HB 325 moved the Utah State Office of Rehabilitation (USOR) from the Utah State Board of Education (USBE) to DWS. USOR became part of the DWS federally-approved cost allocation plan as of October 1, 2016. The cost allocation plan methodology determines which benefiting funding sources will be used to pay for department-wide costs. There was no definitive way to determine the amount of USOR general and federal funds from the State Office of Rehabilitation line item that needed to (1) be reallocated to other DWS line items to cover USOR's share of these department-wide overhead costs and (2) remain in the State Office of Rehabilitation line item to cover USOR's direct and allocated costs incurred in this line item. The Legislature appropriated restricted fund and federal funds authority in the State Office of Rehabilitation line item in an amount sufficient to cover the direct and allocated costs incurred in this line item that are attributable to USOR in accordance with the approved cost allocation plan. The Legislature also appropriated an identical amount from the Office of Rehabilitation Transition Restricted Account in the USOR line item at USBE (PBAA) to cover the first three months of FY2017 operations at USOR that occurred at USBE prior to the transition to DWS on October 1, 2016. Total direct and allocated costs ultimately incurred in this line item were less than the amount appropriated.</p>
DWS State Office of Rehabilitation	28,078,300	13,750,420	14,327,880	14,327,880	0	
Actual Revenue Collected	31,234,991	31,234,991	0	0	0	
Total Line Item: NBAA	59,313,291	44,985,411	14,327,880	14,327,880	0	

Statutory Authorization for Nonlapsing:	Purchase Orders	Funding Source	Authorized Amount	Actual Amount
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* 28,078,300 is the full appropriation from the Office of Rehabilitation Transition Restricted Account during the 2016 General Session. This was assuming that 5,000,000 would be transferred into the fund. However, only 3,933,233 was transferred. Therefore, the Division of Finance has reduced the total available to 27,011,533 on line item report

** Office of Rehabilitation Transition Restricted Account funds lapse to Fund 1288.

Division of Finance
FY 2017 - Disposition of Line Item by Funding Source

Line Item:	(A)	(B)	(A-B)			
NCAA DWS Office of Child Care	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
1000 (GF) General Fund Unrestricted	575,000	149,604	425,396	0	425,396	N/A
DWS Office of Child Care	575,000	149,604	425,396	0	425,396	
Actual Revenue Collected	4,197	4,197	0	0	0	
Total Line Item: NCAA	579,197	153,801	425,396	0	425,396	

Statutory Authorization for Nonlapsing:	Purchase Orders	Funding Source	Authorized Amount	Actual Amount
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* SB101, 2016 General Session, High Quality School Readiness Program Expansio.
Line 532 The Legislature intends that.

(1) for each fiscal year 2017, 2018, and 2019, the Department of Workforce Service shall allocate up to \$11,000,000 of Temporary Assistance for Needy Families funding to fund programs described in Title 53A, Chapter 1b, Part 2, Expanded Access to High Quality School Readiness Programs Act;

(2) the State Board of Education shall use funds appropriated from Revenue Transfer - Temporary Assistance for Need Families consistent with federal requirements for those funds;

(3) the State Board of Education may:

(a) use up to \$140,000 of the appropriation to the State Board of Education to contract with an independent evaluator to conduct an evaluation, as required by Section 53A-1b-208;

(b) use up to \$2,000,000 of the appropriation to the State Board of Education to provide grants for home-based technology school readiness programs, as described in Section 53A-1b-205; and

(c) use the ongoing appropriation to the State Board of Education from the Education Fund for administrative costs;

(4) the Department of Workforce Services may use the ongoing appropriation to the Department of Workforce Services for administrative costs; and

(5) the appropriations provided in this section be nonlapsing

Division of Finance
FY 2017 - Disposition of Line Item by Funding Source

Line Item:		(A)	(B)	(A-B)			
NJAA	DWS Administration	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
	1000 (GF) General Fund Unrestricted	3,217,900	3,217,900	0	0	0	N/A
	1281 (DWS) Special Administrative Expense Account	75,000	44,653	30,347	30,347 *	0	DWS uses a federally-approved cost allocation plan to allocate indirect costs to the programs benefited by the costs. Expenses in the Administration line item are allocated in part to Job Growth programs funded with the Special Administrative Expense Account (SAEA). DWS requested restricted fund authority in the Administration line item in an amount sufficient to cover the allocated costs incurred in this line item that are attributable to Job Growth programs in accordance with the approved cost allocation plan. Total costs ultimately allocated to SAEA in FY 2017 were less than the amount appropriated.
	1288 (DWS) Office of Rehabilitation Transition Restricted Account	5,000,000	401,187	4,598,813	4,598,813 **	0	During the 2016 General Session, HB 325 moved the Utah State Office of Rehabilitation (USOR) from the Utah State Board of Education to DWS. USOR became part of the DWS federally-approved cost allocation plan as of October 1, 2016. The cost allocation plan methodology determines which benefiting funding sources will be used to pay for department-wide costs. There was no definitive way to determine the amount of USOR general and federal funds from the State Office of Rehabilitation line item that needed to be reallocated to other DWS line items to cover USOR's share of these department-wide overhead costs. DWS requested restricted fund and federal funds authority in the Administration line item in an amount sufficient to cover the allocated costs incurred in this line item that are attributable to USOR in accordance with the approved cost allocation plan. Total costs ultimately allocated to the Office of Rehabilitation Transition Restricted Account in this line item were less than the amount appropriated.
	5110 (DWS) Unemployment Compensation Fund	76,000	46,145	29,855	29,855 ***	0	DWS uses a federally-approved cost allocation plan to allocate indirect costs to the programs benefited by the costs. Expenses in the Administration line item are allocated in part to the UI system modernization project funded with UI modernization funds in the Unemployment Compensation Fund. DWS requested authority in the Administration line item in an amount sufficient to cover the allocated costs incurred in this line item that are attributable to the UI modernization project in accordance with the approved cost allocation plan. Total costs ultimately allocated to the Unemployment Compensation Fund in FY 2017 were less than the amount appropriated.
	5285 (FIN) Permanent Community Impact	137,300	71,446	65,854	65,854 ****	0	DWS uses a federally-approved cost allocation plan to allocate indirect costs to the programs benefited by the costs. Expenses in the Administration line item are allocated in part to the Permanent Community Impact fund. DWS requested authority in the Administration line item in an amount sufficient to cover the allocated costs incurred in this line item that are attributable to the Permanent Community Impact fund in accordance with the approved cost allocation plan. Total costs ultimately allocated to the Permanent Community Impact Fund in FY 2017 were less than the amount appropriated.
DWS Administration		8,506,200	3,781,331	4,724,869	4,724,869	0	
Actual Revenue Collected		9,336,617	8,869,200	467,417	467,417	0	
Total Line Item: NJAA		17,842,817	12,650,531	5,192,286	5,192,286	0	

Statutory Authorization for Nonlapsing:	Purchase Orders	Funding Source	Authorized Amount	Actual Amount
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* Special Administrative Expense Account funds lapse to Fund 1281.
 ** Office of Rehabilitation Transition Restricted Account funds lapse to Fund 1288.
 *** Unemployment Compensation Fund funds lapse to fund 5110
 **** Permanent Community Impact funds lapse to Fund 5285.

Division of Finance
FY 2017 - Disposition of Line Item by Funding Source

Line Item:		(A)	(B)	(A-B)			
NJBA	DWS Operations & Policy	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
1000	(GF) General Fund Unrestricted	46,473,441	45,468,933	1,004,508	0	1,004,508 *	N/A
1281	(DWS) Special Administrative Expense Account	4,036,927	3,668,877	368,050	337,534 **	30,516 ***	The amount of available SAEA funds for FY 2017 included the appropriated amount as well as the authorized carry-in amount from the prior year. While SAEA funds are obligated each year in accordance with the SAEA budget approved by the Legislature, contractors and pass-through entities tend to spend less than the amounts obligated. Unexpended funds are lapsed into the SAEA (fund 1281) for re-appropriation by the Legislature in future years.
1288	(DWS) Office of Rehabilitation Transition Restricted Account	5,000,000	444,334	4,555,666	4,555,666 ****	0	During the 2016 General Session, HB 325 moved the Utah State Office of Rehabilitation (USOR) from the Utah State Board of Education to DWS. USOR became part of the DWS federally-approved cost allocation plan as of October 1, 2016. The cost allocation plan methodology determines which benefiting funding sources will be used to pay for department-wide costs. There was no definitive way to determine the amount of USOR general and federal funds from the State Office of Rehabilitation line item that needed to be reallocated to other DWS line items to cover USOR's share of these department-wide overhead costs. DWS requested restricted fund and federal funds authority in the Operations & Policy line item in an amount sufficient to cover the allocated costs incurred in this line item that are attributable to USOR in accordance with the approved cost allocation plan. Total costs ultimately allocated to the Office of Rehabilitation Transition Restricted Account in this line item were less than the amount appropriated.
5110	(DWS) Unemployment Compensation Fund	3,387,800	1,894,123	1,493,677	1,493,677 *****	0	Appropriations from the Unemployment Compensation Fund in the Operations & Policy line item are for the UI system modernization project funded with UI Modernization funds. Amounts appropriated in FY 2017 were based on certain assumptions and estimates. Although work progressed in FY 2017, the appropriated amount exceeded actual expenditures by \$1,493,677. Unexpended funds are lapsed into the Unemployment Compensation Fund (fund 5110) for re-appropriation by the Legislature in future years for UI Modernization projects.
DWS Operations & Policy		58,898,168	51,476,267	7,421,901	6,386,877	1,035,024	
Actual Revenue Collected		259,936,027	259,936,027	0	0	0	
Total Line Item: NJBA		318,834,195	311,412,295	7,421,901	6,386,877	1,035,024	

Statutory Authorization for Nonlapsing:	Purchase Orders	Funding Source	Authorized Amount	Actual Amount
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* 2017 General Session, SB 7, Item 10

Under Section 63J-1-603 of the Utah Code the Legislature intends that up to \$3,100,000 of the appropriations provided for the Operation and Policy line item in Item 37 of Chapter 5 Laws of Utah 2016 not lapse at the close of Fiscal Year 2017. The use of any nonlapsing funds is limited to equipment and software, one-time studies, one-time projects associated with addressing client services due to caseload growth or refugee services, and implementation of VolP.

** Special Administrative Expense Account funds lapse to Fund 1281.

*** 2017 General Session, SB 7, Item 10

Under Section 63J-1-603 of the Utah Code the Legislature intends that up to \$2,500,000 of the appropriations provided for the Operation and Policy line item in Item 37 of Chapter 5 Laws of Utah 2016 for the Special Administrative Expense Account not lapse at the close of Fiscal Year 2017. The use of any nonlapsing funds is limited to employment development projects and activities or one-time projects associated with client services.

**** Office of Rehabilitation Transition Restricted Account funds lapse to Fund 1288.

***** Unemployment Compensation Fund funds lapse to fund 5110

Division of Finance
 FY 2017 - Disposition of Line Item by Funding Source

Line Item:	(A)	(B)	(A-B)				
NJCA DWS Nutritional Assistance	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds	
1000 (GF) General Fund Unrestricted	0	0	0	0	0	0	N/A
DWS Nutritional Assistance	0	0	0	0	0	0	
Actual Revenue Collected	291,049,354	291,049,354	0	0	0	0	
Total Line Item: NJCA	291,049,354	291,049,354	0	0	0	0	
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Statutory Authorization for Nonlapsing:		Purchase Orders	Funding Source	Authorized Amount	Actual Amount		

Division of Finance
 FY 2017 - Disposition of Line Item by Funding Source

Line Item:	(A)	(B)	(A-B)			
NKAA DWS General Assistance	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
1000 (GF) General Fund Unrestricted	4,899,921	3,739,761	1,160,160		1,160,160	* N/A
DWS General Assistance	4,899,921	3,739,761	1,160,160	0	1,160,160	
Actual Revenue Collected	250,000	250,000	0	0	0	
Total Line Item: NKAA	5,149,921	3,989,761	1,160,160	0	1,160,160	

Statutory Authorization for Nonlapsing:	Purchase Orders	Funding Source	Authorized Amount	Actual Amount
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* 2017 General Session, SB 7, Item 11
 Under Section 63J-1-603 of the Utah Code the Legislature intends that up to \$1,500,000 of the appropriations provided for the General Assistance line item in Item 39 of Chapter 5 Laws of Utah 2016 not lapse at the close of Fiscal Year 2017. The use of any nonlapsing funds is limited to equipment, software, and one-time projects associated with client services.

Division of Finance
FY 2017 - Disposition of Line Item by Funding Source

Line Item:	(A)	(B)	(A-B)			
NLAA	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
1000 (GF) General Fund Unrestricted	729,900	729,900	0	0	0	N/A
1281 (DWS) Special Administrative Expense Account	1,250,000	779,708	470,292	470,292 *	0	In accordance with <i>Utah Code</i> 35A-4-506, when SAEA funds are used for a purpose unrelated to the administration of the unemployment compensation program (as described in Subsection 303(a)(8) of the Social Security Act, 42 USC §503(a)(8), as amended), the Department of Workforce Services must develop and follow a cost allocation plan in compliance with United States Department of Labor regulations, including the cost principles described in 29 CFR §97.22(b) and 2 CFR Part 225. The cost allocation plan determines the cost of collecting the SAEA funds which are repaid to the Federal government. For FY 2017, calculated collection costs were \$470,292 less than the budgeted amount. Unexpended funds lapse to the Special Administrative Expense Account (fund 1281).
1288 (DWS) Office of Rehabilitation Transition Restricted Account	5,000,000	17,770	4,982,230	4,982,230 **	0	During the 2016 General Session, HB 325 moved the Utah State Office of Rehabilitation (USOR) from the Utah State Board of Education to DWS. USOR became part of the DWS federally-approved cost allocation plan as of October 1, 2016. The cost allocation plan methodology determines which benefiting funding sources will be used to pay for department-wide costs. There was no definitive way to determine the amount of USOR general and federal funds from the State Office of Rehabilitation line item that needed to be reallocated to other DWS line items to cover USOR's share of these department-wide overhead costs. DWS requested restricted fund and federal funds authority in the Unemployment Insurance line item in an amount sufficient to cover the allocated costs incurred in this line item that are attributable to USOR in accordance with the approved cost allocation plan. Total costs ultimately allocated to the Office of Rehabilitation Transition Restricted Account in this line item were less than the amount appropriated.
5110 (DWS) Unemployment Compensation Fund	537,300	432,958	104,342	104,342 ***	0	Appropriations from the Unemployment Compensation Fund in the Unemployment Insurance line item are for the UI system modernization project funded with UI Modernization funds. Amounts appropriated in FY 2017 were based on certain assumptions and estimates. Although work progressed in FY 2017, the appropriated amount exceeded actual expenditures by \$104,342. Unexpended funds are lapsed into the Unemployment Compensation Fund (fund 5110) for re-appropriation by the Legislature in future years for UI Modernization projects.
DWS Unemployment Insurance	7,517,200	1,960,336	5,556,864	5,556,864	0	
Actual Revenue Collected	18,637,118	18,637,118	0	0	0	
Total Line Item: NLAA	26,154,318	20,597,454	5,556,864	5,556,864	0	
Statutory Authorization for Nonlapsing:		Purchase Orders	Funding Source	Authorized Amount	Actual Amount	

* Special Administrative Expense Account funds lapse to Fund 1281.
 ** Office of Rehabilitation Transition Restricted Account funds lapse to Fund 1288.
 *** Unemployment Compensation Fund funds lapse to fund 5110

Division of Finance
FY 2017 - Disposition of Line Item by Funding Source

Line Item: NSAA	(A) DWS HOUSING & COMMUNITY DEVELOPMENT DIVISION	(B) Total Available	(A-B) Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
1000 (GF) General Fund Unrestricted		2,684,800	2,562,085	122,715	0	122,715 *	N/A
1053 (DWS) Pamela Atkinson Homeless Trust Account		1,435,100	1,150,830	284,270	284,270 **	0	DWS requested authority in the Housing and Community Development Division line item in an amount sufficient to spend general fund amounts appropriated to the Pamela Atkinson Homeless Trust Account, amounts transferred from the General Assistance line item to the Pamela Atkinson Homeless Trust Account, donations to the Pamela Atkinson Homeless Trust Account, and monies collected through tax check-offs on individual income tax returns. Total costs ultimately incurred in FY 2017 were less than the amount appropriated.
1285 (DWS) Youth Character Org Restr Account		10,000	2,060	7,940	7,940 ***	0	The \$10,000 appropriation represents authority to collect tax check-off funds for this program. The lapsing balance is the difference between authority and actual collections/expenditures.
1286 (DWS) Youth Development Org Restr Account		10,000	5,365	4,635	4,635 ****	0	The \$10,000 appropriation represents authority to collect tax check-off funds for this program. The lapsing balance is the difference between authority and actual collections/expenditures.
1287 (DWS) Homeless to Housing Reform Restr Account		9,250,000	1,054,507	8,195,493	2,250,000	5,945,493 *****	Federal funds cannot be expended from a General Fund Restricted fund (HB 436, 2016 General Session). Federal funds were expended from the line item directly instead. The federal funds authority was lapsed at close-out per instructions provided to DWS by State Finance.
5285 (FIN) Permanent Community Impact		1,266,700	1,173,546	93,154	93,154 *****	0	DWS requested authority in the Housing and Community Development Division line item in an amount sufficient to cover the administrative costs incurred in this line item that are attributable to Permanent Community Impact programs. Total administrative costs ultimately incurred in FY 2017 were less than the amount appropriated.
DWS HOUSING & COMMUNITY DEVELOPMENT DIVISION		14,656,600	5,948,393	8,708,207	2,639,999	6,068,208	
Actual Revenue Collected		35,417,177	35,417,177	0	0	0	
Total Line Item: NSAA		50,073,777	41,365,570	8,708,207	2,639,999	6,068,208	

Statutory Authorization for NonLapsing:	Purchase Orders	Funding Source	Authorized Amount	Actual Amount
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* 2017 General Session, SB 7, Item 13
Under Section 63J-1-603 of the Utah Code the Legislature intends that up to \$150,000 of the appropriation provided for the Housing and Community Development line item in item 15 of Chapter 5 Laws of Utah 2017 non lapse at the close of Fiscal Year 2017. The use of any nonlapsing funds is limited to costs associated with the new Youth Impact building.

** Pamela Atkinson Homeless Trust Fund funds lapse to Fund 1053.
*** Youth Character Organizational Restricted Account funds lapse to Fund 1285.
**** Youth Development Organizational Restricted Account funds lapse to Fund 1286.

***** 2016 General Session, HB 436, Housing and Homeless Reform Initiative
Line 228 The Legislature intends that:
(1) under Section 63J-1-603 appropriations provided under this section not lapse at the close of fiscal year 2017;
(2) the one-time appropriation under this section be used by the Housing and Community Development Division and the Homeless Coordinating Committee to award grants or contracts related to designing, building, creating, or renovating a facility in accordance with Subsection 35A-8-604(5), except that up to \$500,000 of the appropriation may be used to improve sidewalks, pathways, or roadways near a homeless shelter as described in Subsection 35A-8-604(6)(b)(i); and
(3) the ongoing appropriation under this section be used by the Housing and Community Development Division and the Homeless Coordinating Committee to award grants or contracts in accordance with Section 35A-8-604, except that up to \$52,000 of the appropriation may be used to hire a peace officer as described in Subsection 35A-8-604(6)(b)(i).

***** Permanent Community Impact funds lapse to Fund 5285.

Division of Finance
 FY 2017 - Disposition of Line Item by Funding Source

Line Item:	(A)	(B)	(A-B)			
NTAA DWS HCD CAPITAL BUDGET	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
5285 (FIN) Permanent Community Impact Loans Fund	119,610,000	30,433,105	89,176,895	89,176,895 *	0	While the Legislature appropriates the full estimate of Mineral Lease/Bonus funds and repayment income that is expected to be received by the Community Impact Loan Fund, actual Mineral Lease/Bonus funds received during the year were significantly less than the appropriated amount. In addition, expenditures at left only represent <i>grant</i> expenditures. A significant portion of Community Impact funding is utilized for loans which are recorded as <i>loans receivable</i> and are not reported as expenditures.
DWS HCD CAPITAL BUDGET	119,610,000	30,433,105	89,176,895	89,176,895	0	
Actual Revenue Collected	0	0	0	0	0	
Total Line Item: NTAA	119,610,000	30,433,105	89,176,895	89,176,895	0	
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Statutory Authorization for NonLapsing:		Purchase Orders	Funding Source	Authorized Amount	Actual Amount	

* Permanent Community Impact funds lapse to Fund 5285.

Division of Finance
 FY 2017 - Disposition of Line Item by Funding Source

Line Item:	(A)	(B)	(A-B)			
NWAA DWS HCD SPECIAL SERVICE DISTRICTS	Total Available	Expenditures	Unexpended	Lapsing	Nonlapsing	Explanation for Lapsing Funds
1326 (FIN) Mineral Lease Fund	5,316,900	3,558,221	1,758,679	1,758,679 *	0	While the Legislature appropriates the full estimate of Mineral Lease income that is expected to be received for distribution for the Special Service Districts determined in statute, actual Mineral Lease funds received during the year were less than the appropriated amount. The non-lapsing funds identified at left don't actually exist because 100% of funds received were passed-through to eligible Special Service Districts. The lapsing amount represents the difference between authorized spending and actual receipts/expenditures.
DWS HCD SPECIAL SERVICE DISTRICTS	5,316,900	3,558,221	1,758,679	1,758,679	0	
Actual Revenue Collected	0	0	0	0	0	
Total Line Item: NWAA	5,316,900	3,558,221	1,758,679	1,758,679	0	
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Statutory Authorization for NonLapsing:		Purchase Orders	Funding Source	Authorized Amount	Actual Amount	

* Mineral Lease funds lapse to Fund 1326.