



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
January 2021**

Report No. 2021-013

March 2021

auditor.mo.gov

Federal Funding for COVID-19 Response

January 2021

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

Honorable Michael L. Parson, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this report is to show Missouri's spending of federal assistance in the month of January 2021 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

In March, April, and December 2020, Congress passed several legislative measures signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities during the COVID-19 emergency. The funding received by or made available to Missouri state government agencies will help pay for the state's emergency response to COVID-19 and provides (1) additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, and (2) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. Some funding authorized in the legislation also went directly to local government entities, healthcare facilities, and colleges and universities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In January, the state spent \$29 million from federal COVID-19 assistance (Appendix A). Through the end of January, the state has received \$3.68 billion and spent \$2.29 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$402 million) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, and other disaster relief purposes.

A handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

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Missouri has been awarded federal funding under the following federal laws enacted in March, April, and December 2020:

- Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Public Law 116-123; H.R. 6074)
- Families First Coronavirus Response Act (Public Law 116-127; H.R. 6201)
- Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136; H.R. 748, as amended)
- Paycheck Protection Program and Health Care Enhancement Act (Public Law 116-139; H.R. 266)
- Consolidated Appropriations Act, 2021 (Public Law 116-260; H.R. 133)

The Coronavirus Preparedness and Response Supplemental Appropriations Act provides for grants to or cooperative agreements with states to carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communications, and other preparedness and response activities. The state has been awarded as of January 31, 2021, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

The Families First Coronavirus Response Act provides Missouri a 6.2 percent Federal Medical Assistance Percentage (FMAP) increase beginning January 1, 2020, for the state's Medicaid program (MO HealthNet) and other applicable programs. The state's FMAP percentage was approximately 66 percent prior to this act.¹ The increased FMAP is available for qualifying expenditures incurred on or after that date and through the end of the quarter in which the COVID-19 public health emergency, including any extensions, ends. To qualify for the temporary FMAP increase, Missouri must:

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).

¹ The FMAP is used as a base for the Enhanced FMAP (EFMAP) for the state's Children's Health Insurance Program (CHIP). Therefore, the increase in FMAP will also result in an increase in EFMAP, but not necessarily by 6.2 percent. The state's EFMAP rate was approximately 87 percent prior to this act.

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- Not charge premiums that exceed those that were in place as of January 1, 2020.
- Cover, without impositions of any cost sharing, testing, services, and treatments including vaccines, specialized equipment, and therapies related to COVID-19.
- Not terminate individuals from Medicaid if such individuals were enrolled in the program as of the date of the beginning of the emergency period, or become enrolled during the emergency period, unless the individual voluntarily terminates eligibility or is no longer a resident of the state (continuous coverage requirement).

Under the Families First Coronavirus Response Act, the state has also been awarded as of January 31, 2021, approximately \$36.2 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The Consolidated Appropriations Act, 2021 extended the time for use of the funding to December 31, 2021.

The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In early July, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

Eligible expenditures for Coronavirus Relief Fund assistance include, but are not limited to, payment for:⁴

² From the U.S. Department of the Treasury, CFDA number 21.019.

³ The funding for Jackson County and St. Louis County went directly to those local governments from the federal government.

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments*, September 2, 2020,

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1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
 - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
 - Costs of providing COVID-19 testing, including serological testing.
 - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
 - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
 - Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
 - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
 - Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:

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- Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
 - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
 - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
 - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
 - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
 - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
- Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
 - Expenditures related to a state, territorial, local, or tribal government payroll support program.
 - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government.

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund Frequently Asked Questions*, p.14, October 19, 2020, <<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>>, accessed October 30, 2020.

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The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. At January 31, no transferred funds remained outstanding.

Under the CARES Act, the state has also been awarded as of January 31, 2021, approximately \$3.35 billion of additional or new funding under other various federal grant programs for assistance for public schools, institutions of higher education, and healthcare facilities; child care and family services; health care worker training programs; public health education; expanded telehealth services; and numerous other assistance services or benefits. A significant part of this funding went directly to local governments or the awarded entity. Each grant program has a separate time limit on use of the funding.

The Paycheck Protection Program and Health Care Enhancement Act provides funding to states for expanded COVID-19 testing. Under the act, the state has been awarded approximately \$166 million with some of this funding going directly to rural health departments from the federal government.

Under the Consolidated Appropriations Act, 2021, the state has also been awarded as of January 31, 2021, approximately \$2.2 billion of additional or new funding under various federal grant programs for emergency rental assistance, elementary school and higher education funding, virus testing, vaccine preparedness, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding.

In January, the state spent \$29 million from federal COVID-19 assistance (Appendix A). Through the end of January, the state has received \$3.68 billion and spent \$2.29 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$402 million) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutions of higher education, child care providers, long-term care facilities, and Developmental Disabilities Waiver providers; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, virus testing, contact tracing, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response
 Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
 January 1, 2021, through January 31, 2021

	Unaudited					Ending Fund Balance
	Beginning Fund Balance	Receipts	Disbursements	Transfers In	Transfers Out	
Secretary of State Election Administration Improvements Fund ¹	\$ 0	0	(116,321)	0	0	116,321
Coronavirus Emergency Supplemental Fund	11,651,596	4,484	0	0	0	11,656,080
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	218,538,362	28,158,415	(79,909,139)	0	0	326,605,916
Department of Elementary and Secondary Education Federal Stimulus Fund	23,495	95,549	95,269	0	0	23,775
Department of Elementary and Secondary Education Federal Emergency Relief Fund	1,671	6,188,379	6,189,479	0	0	571
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	39,178	39,178	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	279,845	771,566	1,023,014	0	0	28,397
Office of Administration Federal Stimulus Fund	0	0	(105)	0	0	105
Department of Public Safety Federal Stimulus Fund	0	1,789,443	1,634,715	0	0	154,728
State Emergency Management Federal Stimulus Fund	684,261,597	339,941,571	62,770,506	0	3,859,867	957,572,795
Department of Mental Health Federal Stimulus Fund	13,305,736	783,965	922,169	0	55,251	13,112,281
Department of Health and Senior Services Federal Stimulus Fund	440,127	22,002,555	20,795,622	0	24,067	1,622,993
Department of Social Services Federal Stimulus Fund	114	1,707,778	1,705,856	0	0	2,036
Department of Natural Resources Federal Stimulus Fund	0	266,517	250,365	0	0	16,152
Department of Labor & Industrial Relations Federal Stimulus Fund	786,496	445,000	596,841	0	250,568	384,087
Secretary of State Federal Stimulus Fund	3,460,252	20,169	54,830	0	0	3,425,591
Federal Budget Stabilization Fund ³	0	0	13,015,145	78,090,861	0	65,075,716
Total all Funds	\$ 932,749,291	402,214,569	29,067,424	78,090,861	4,189,753	1,379,797,544

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, in January 2021 the SOS had to use this fund again because the SOS received refunds of \$116,321 in unspent awards previously issued to subrecipients during the fiscal year ending June 30, 2020. The refunds reduce previous disbursements, and will be returned to the federal government. Additional refunds are anticipated in February and March 2021.

² For the fiscal year ended June 30, 2021, this fund was only authorized an appropriation to transfer up to \$158 million in receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Through December 2020, \$158 million was transferred from this fund to the General Revenue Fund. The transfers used federal COVID-19 funding to reimburse expenditures that were previously incurred using state funds in the General Revenue Fund. In the interest of displaying the net effect of these transfers, which ultimately represented use of COVID-19 funding, we reclassified them from transfers out to disbursements in this statement. In January 2021, all \$158 million was transferred back to this fund. Of that amount, \$78,090,861 was then transferred to the Federal Budget Stabilization Fund (see footnote 3), leaving \$79,909,139 in this fund (reclassified as negative disbursements) for potential future transfers. The Department of Social Services is awaiting further legislative decision items or accounting transfers to use \$246,696,777, the portion of the remaining fund balance that exceeds the \$158 million transfer limit. Transfer activity does not appear under the FMAP Enhancement Fund in Appendix C.

³ The \$78,090,861 transferred to this fund from the FMAP (Federal Medical Assistance Percentage) Enhancement Fund (see footnote 2) enables the Department of Higher Education and Workforce Development (DHEWD) to support various universities. The \$13,015,145 in January 2021 disbursements are the first of 6 monthly payments through June 2021 and related appropriations are listed in Appendix C. While the disbursements are not necessarily made for COVID-19 purposes, we present them in this statement because the transfer originates from the FMAP Enhancement Fund, whose receipts reflect COVID-19 related funding sources. The legislature considers the presented Federal Budget Stabilization Fund's transfer and disbursements as a supplement to the General Revenue Fund. The intent of the transfer was to partially restore General Revenue reductions the legislature previously imposed in the DHEWD's fiscal year 2021 budget. This intent is corroborated by the reimbursement nature of disbursements within the FMAP Enhancement Fund. Revenue from federal reimbursements for state expenditures from the General Revenue Fund would not be restricted as to how the legislature could choose to spend it.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix B

Federal Funding for COVID-19 Response
 Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
 Cumulative Results through January 31, 2021

	Unaudited				
	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,685,322	0	0	116,321
Coronavirus Emergency Supplemental Fund	11,656,088	8	0	0	11,656,080
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	729,087,947	402,482,031	0	0	326,605,916
Department of Elementary and Secondary Education Federal Stimulus Fund	73,818,064	73,794,289	0	0	23,775
Department of Elementary and Secondary Education Federal Emergency Relief Fund	143,038,308	143,037,737	0	0	571
Department of Higher Education and Workforce Development Federal Stimulus Fund	39,178	39,178	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	8,901,073	8,901,073	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	18,005,849	17,977,452	0	0	28,397
Office of Administration Federal Stimulus Fund	521,241,978	521,093,639	66,711	214,945	105
Department of Public Safety Federal Stimulus Fund	4,051,443	1,823,965	0	2,072,750	154,728
State Emergency Management Federal Stimulus Fund ³	1,933,751,642	905,534,226	265,847,908	336,492,529	957,572,795
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	25,347,216	8,037,238	725,786	4,923,483	13,112,281
Department of Health and Senior Services Federal Stimulus Fund	129,791,400	128,068,958	0	99,449	1,622,993
Department of Social Services Federal Stimulus Fund	35,954,532	34,852,746	0	1,099,750	2,036
Department of Natural Resources Federal Stimulus Fund	266,517	250,365	0	0	16,152
Department of Labor & Industrial Relations Federal Stimulus Fund	22,930,384	21,567,145	0	979,152	384,087
Secretary of State Federal Stimulus Fund	4,070,342	644,751	0	0	3,425,591
Federal Budget Stabilization Fund ⁴	0	13,015,145	78,090,861	0	65,075,716
Total all Funds	\$ 3,677,332,089	2,286,319,974	344,731,266	355,945,837	1,379,797,544

¹ During the fiscal year ending June 30, 2020, the Secretary of State (SOS) used this fund to account for COVID-19 receipts and disbursements and other pre-existing but unrelated activity. The receipts, disbursements, and beginning and ending fund balances listed represent only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority was established prior to the public health emergency, and thus does not reflect COVID-19 efforts. The SOS receives many federal grants and uses the state accounting system, as it was intended, to account for all grant activity. Beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund is used to account for all COVID-19 receipts and related disbursements. However, in January 2021 the SOS had to use this fund again because the SOS received refunds of \$116,321 in unspent awards previously issued to subrecipients during the fiscal year ending June 30, 2020. The refunds reduce previous disbursements, and will be returned to the federal government. Additional refunds are anticipated in February and March 2021.

² For the fiscal year ended June 30, 2021, this fund was only authorized an appropriation to transfer up to \$158 million in receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Through December 2020, \$158 million was transferred from this fund to the General Revenue Fund. The transfers used federal COVID-19 funding to reimburse expenditures that were previously incurred using state funds in the General Revenue Fund. In the interest of displaying the net effect of these transfers, which ultimately represented use of COVID-19 funding, we reclassified them from transfers out to disbursements in this statement. In January 2021, all \$158 million was transferred back to this fund. Of that amount, \$78,090,861 was then transferred to the Federal Budget Stabilization Fund (see footnote 3), leaving \$79,909,139 in this fund (reclassified as negative disbursements) for potential future transfers. The Department of Social Services is awaiting further legislative decision items or accounting transfers to use \$246,696,777, the portion of the remaining fund balance that exceeds the \$158 million transfer limit. Transfer activity does not appear under the FMAP Enhancement Fund in Appendix C.

³ The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in federal funds from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. These transferred funds, plus any interest the state earns, must be repaid to the State Emergency Management Federal Stimulus Fund. The OA transferred \$250 million in May 2020, and repaid the full \$250 million plus \$957,214 in earned interest in December 2020. The earned interest is considered COVID-19 revenue because the U.S. Treasury requires the state to use it to cover expenditures incurred in accordance with COVID-19 purposes. The OA identified an error in the interest calculation in February and made corrections adjusting the interest repaid to \$200,111 that month.

⁴ The \$78,090,861 transferred to this fund from the FMAP (Federal Medical Assistance Percentage) Enhancement Fund (see footnote 2) enables the Department of Higher Education and Workforce Development (DHEWD) to support various universities. The \$13,015,145 in January 2021 disbursements are the first of 6 monthly payments through June 2021 and related appropriations are listed in Appendix C. While the disbursements are not necessarily made for COVID-19 purposes, we present them in this statement because the transfer originates from the FMAP Enhancement Fund, whose receipts reflect COVID-19 related funding sources. The legislature considers the presented Federal Budget Stabilization Fund's transfer and disbursements as a supplement to the General Revenue Fund. The intent of the transfer was to partially restore General Revenue reductions the legislature previously imposed in the DHEWD's fiscal year 2021 budget. This intent is corroborated by the reimbursement nature of disbursements within the FMAP Enhancement Fund. Revenue from federal reimbursements for state expenditures from the General Revenue Fund would not be restricted as to how the legislature could choose to spend it.

Source: Statewide Accounting System (SAM II). The appendix is prepared on the cash basis of accounting, which presents amounts when received or disbursed.

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30,			Year Ended June 30,		
	2021 (through January 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	0	675,494	675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	1	10,758,772	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	11,434,267	1	11,434,266	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²				250,000,000	250,000,000	0
Total FMAP Enhancement Fund				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL						
Free public schools - all expenditures	2,000,000,000	31,888,941	1,968,111,059	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	0	75,658,549	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program	266,463	11,075	255,388			
Total DESE Federal Stimulus Fund	2,075,925,012	31,900,016	2,044,024,996	1,633,392,113	41,894,272	1,591,497,841
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	208,443,000	70,453,612	137,989,388	300,000,000	67,469,751	232,530,249
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	30,000,000	5,114,874	24,885,126			
Total DESE Federal Emergency Relief Fund	238,443,000	75,568,486	162,874,514	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30,			Year Ended June 30,		
	2021 (through January 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Jefferson College	2,326,275	0	2,326,275	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135	148,135	0	148,135
North Central Missouri College	811,508	0	811,508	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428	2,760,428	0	2,760,428
St. Charles Community College - maintenance and repair	63,893	0	63,893	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687	31,333,687	0	31,333,687
Lincoln University	7,156,731	0	7,156,731	5,859,958	0	5,859,958
Lincoln University - land grant match				1,296,773	0	1,296,773

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	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Job training and related activities	1,332,000	39,178	1,292,822			
Total DHEWD Federal Stimulus Fund	305,369,512	39,178	305,330,334	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act	23,643,000	8,901,073	14,741,927	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	8,901,073	14,741,927	200,000,000	0	200,000,000
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants to non-urbanized areas under Sections 5311 and 5340, Title 49, United States Code	61,770,760	12,875,197	48,895,563	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	1,106,519	18,763,525	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	81,640,804	13,981,716	67,659,088	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			

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	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,634,715	225,285			
Total DPS Federal Stimulus Fund	1,860,000	1,634,715	225,285	2,262,000	189,250	2,072,750
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - state agency disasters	949,709,025	121,496,941	828,212,084	1,039,025,589	51,396,569	987,629,020
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	87,638,018	2,361,982	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000	10,000,000	0	10,000,000
State Emergency Management Agency, Boone County Fire Protection District, Missouri Task Force 1 - expenses for response to emergencies and disasters in the State of Missouri and conduct of annual training exercises. Expenses may include, but are not limited to personnel salaries and benefits, supplies, and repair or replacement of damaged equipment	100,000	100,000	0			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ³	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	8,400,000	2,853,583	5,546,417			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	467,903	532,097			
DESE - Sheltered Workshops	4,000,000	3,999,730	270			
DESE - Distance Learning	10,000,000	5,582,706	4,417,294			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through January 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHEWD - Distance Learning	10,000,000	9,999,999	1			
DHEWD - Computer-Based Training	2,000,000	1,028,000	972,000			
DHEWD - Workforce Development Boards	800,000	147,589	652,411			
DHEWD - Workforce Training	6,750,000	3,033,762	3,716,238			
DHEWD - Institutions of Higher Education COVID Expenses	115,929,526	115,468,516	461,010			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	944,801	1,055,199			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	363,066	79,262	283,804			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	427,109	157,596	269,513			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	1,110,000	372,230	737,770			
OA - Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	716,500	580,750	135,750			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	122,500	113,000	9,500			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	9,725,072	12,274,928			
Department of Agriculture (MDA) - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic	20,000,000	15,599,438	4,400,562			
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,161,325	5,588,675			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	30,000,000	14,643,697	15,356,303			
DED - Innovation Grants	1,000,000	748,560	251,440			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	22,000,000	18,060,228	3,939,772			
DED - Destination Marketing Organization Stimulus	15,205,000	15,204,713	287			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,144,000	2,508,525	635,475			
Department of Corrections (DOC) - Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	23,578,485	17,890,352	5,688,133			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through January 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Mental Health (DMH) - Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	24,875,000	20,530,203	4,344,797			
DMH - Division of Developmental Disabilities - Developmental Disabilities Waiver (DDW) - compensation of all DDW providers during the period that Missouri or the United States falls within an emergency declaration to compensate any DDW provider with a retention payment, gap payment, or temporary rate increase; and additional payment per day during the period which a DDW provider has at least one confirmed positive COVID-19 case on the premises, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need the services	22,400,000	20,758,879	1,641,121			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	10,000,000	0			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	620,000	0			
DMH - Developmental Disabilities Telehealth	4,320,000	2,507,664	1,812,336			
DMH - Telehealth Training	3,500,000	3,500,000	0			
DMH - Behavioral Health Net	100,500	100,500	0			
Department of Health and Senior Services (DHSS) - Home & Community Based Services COVID Reimbursements	20,000,000	4,830,726	15,169,274			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	1,192,313	102,187			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	901,788	431,111	470,677			
Department of Labor & Industrial Relations (DOLIR) Unemployment Insurance System Support	20,000,000	14,171,222	5,828,778			
DED Communications Campaign	3,250,000	3,249,956	44			
DPS Missouri National Guard Expenses	5,400,000	1,474,192	3,925,808			
DHSS Call Center/Data Entry	170,075	170,075	0			
DHSS Testing	89,291,600	29,768,543	59,523,057			
DHSS Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS Lab Infrastructure	22,360,108	8,172,136	14,187,972			
DHSS Technology & Data Infrastructure	343,283	305,552	37,731			
DHSS Sewershed	414,081	211,672	202,409			
DHSS Surveillance	199,583	51,600	147,983			
DHSS Prevention in High Risk Settings	1,222,775	40,657	1,182,118			
DHSS COVID Support Services	1,093,350	597,960	495,390			
DESE Hearing Aid Distribution	100,000	100,000	0			
DHSS Poison Control	500,000	500,000	0			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through January 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHSS Saliva-Based Testing	2,127,000	977,751	1,149,249			
DOC Waste Water Testing	250,000	98,599	151,401			
DSS Food Banks	6,500,000	6,450,000	50,000			
DHEWD American Graduate	378,828	99,999	278,829			
DESE K-12 Support	61,500,000	61,440,933	59,067			
DESE Independent Living Centers	250,000	144,657	105,343			
DESE Substitute Teachers	2,000,000	879,763	1,120,237			
DHEWD Independent Colleges	10,000,000	9,777,480	222,520			
DMH Access to Recovery	1,000,000	1,000,000	0			
DHSS Child Care Providers	12,000,000	1,331,816	10,668,184			
DSS Assisted Living Facilities	10,000,000	0	10,000,000			
COVID Dedicated Personal Service	200,000,000	56,536,230	143,463,770	200,000,000	71,018,488	128,981,512
DMH Staff Offering Support Program	3,200,000	0	3,200,000			
Fringe Benefits Personal Service	14,006,614	12,006,563	2,000,051	14,174,411	14,174,411	0
OA - Division of Accounting - for reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services						
	107	106	1			
Total State Emergency Management Federal Stimulus Fund	2,746,374,403	764,117,893	1,982,256,510	1,390,000,000	137,708,534	1,252,291,466
DEPARTMENT OF CORRECTIONS (DOC) FEDERAL STIMULUS FUND						
Division of Human Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund				11,578,485	1,514,706	10,063,779
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Office of the Director - personal service				75,000	2,298	72,702
Office of the Director - expense and equipment				5,000,000	0	5,000,000
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	900,000	136,987	763,013	900,000	0	900,000
Division of Developmental Disabilities - community program funding, provided that residential services for non-Medicaid eligibles shall not be reduced below the prior year expenditures as long as the person is evaluated to need services - expense and equipment				15,364,800	0	15,364,800
Office of the Director - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ⁴	8,175,000	221,997	7,953,003	8,175,000	4,104,264	4,070,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	409,443	1,590,557	2,000,000	63,556	1,936,444
Division of Developmental Disabilities - telehealth physician services related to COVID-19 - expense and equipment	720,000	0	720,000			

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	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	636,796	148,302	488,494			
Office of the Director - COVID-19 Crisis Counseling Program, provided that a portion of funds shall be used to provide services to residents of a county with a charter form of government and with more than nine hundred fifty thousand inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - expense and equipment	19,363,204	2,979,504	16,383,700			
Total DMH Federal Stimulus Fund	31,795,000	3,896,233	27,898,767	31,514,800	4,170,118	27,344,682
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND						
Division of Community and Public Health - community health programs funding and related expenses	224,981	0	224,981	671,000	0	671,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	1,016	731,263	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment and program distribution	30,461,800	2,935,513	27,526,287	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	2,104,142	1,945,858	4,500,000	0	4,500,000
Division of Senior and Disability Services - funds for supportive services and meals to be distributed to each Area Agency on Aging - expense and equipment	18,000,000	12,696,958	5,303,042	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - medications	401,508	271,897	129,611	1,620,000	0	1,620,000
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	73,013,425	111,986,575	30,062,065	30,062,065	0
Division of Community and Public Health - Office of Emergency Coordination - Poison Control Hotline - expense and equipment	100,000	0	100,000			
Division of Regulation and Licensure - program operations and support - personal service	700,000	139,352	560,648			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	1,415	298,585			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - personal service	542,764	43,609	499,155			
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment and program distribution	134,094,849	91,143	134,003,706			
Total DHSS Federal Stimulus Fund	374,608,181	91,298,470	283,309,711	94,854,599	36,904,419	57,950,180

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	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	0	28,331,553	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	6,026,000	1,471,691	4,554,309	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence	643,510	192,038	451,472	528,000	0	528,000
Children's Division - child care services to provide immediate financial assistance to child care providers to prevent them from going out of business and to support child care for families, including healthcare workers, first responders, and other professionals in critical roles during the COVID-19 pandemic, the general administration of the programs, including development and implementation of automated systems to enhance time, attendance reporting, contract compliance and payment accuracy, and to support the Educare Program	66,542,726	22,401,510	44,141,216	20,000,000	9,088,706	10,911,294
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				1,294,500	194,750	1,099,750
Family Support Division - community services programs provided by Community Action Agencies or other not-for-profit organizations under provisions of the Community Services Block Grant	27,847,053	1,245,243	26,601,810			
Family Support Division - Low Income Home Energy Assistance Program	18,269,392	15,641	18,253,751			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	0	907,000			
Total DSS Federal Stimulus Fund	148,567,234	25,326,123	123,241,111	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	250,365	1,779,567			
Total DNR Federal Stimulus Fund	2,029,932	250,365	1,779,567			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through January 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	0	517,000			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	0	1,122,000			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - personal service				1,000,000	208,806	791,194
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - expense and equipment				700,000	687,146	12,854
Division of Employment Security - personal service	23,948,454	726,763	23,221,691			
Division of Employment Security - expense and equipment	7,600,846	832,076	6,768,770			
Division of Employment Security - administration of programs authorized and funded by the United States Department of Labor, such as Disaster Unemployment Assistance, and provided that all funds shall be expended from discrete accounts and that no monies shall be expended for funding administration of these programs by the Division of Employment Security	51,000,000	17,000,000	34,000,000			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	1,333,466	6,403,535	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			
Total DOLIR Federal Stimulus Fund	90,536,301	19,892,305	70,643,996	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo	16,100,000	411,643	15,688,357			
All allotments, grants, and contributions from the federal government or from any sources that may be deposited in the State Treasury for the use of the Missouri State Library	750,000	233,108	516,892			
Total SOS Federal Stimulus Fund	16,850,000	644,751	16,205,249			
FEDERAL BUDGET STABILIZATION FUND						
State Technical College of Missouri	549,415	91,569	457,846			
University of Central Missouri	4,928,740	821,457	4,107,283			
Southeast Missouri State University	4,094,371	682,395	3,411,976			
Missouri State University	8,433,094	1,405,516	7,027,578			
Lincoln University	1,576,580	262,763	1,313,817			
Truman State University	3,708,416	618,069	3,090,347			
Northwest Missouri State University	2,784,388	464,065	2,320,323			
Missouri Southern State University	2,159,973	359,996	1,799,977			
Missouri Western State University	1,985,243	330,874	1,654,369			
Harris-Stowe State University	931,228	155,205	776,023			

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 and Fiscal Year 2021 through January 31, 2021

	Year Ended June 30, 2021 (through January 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
University of Missouri - operation of various campuses and programs	36,939,413	6,156,569	30,782,844			
University of Missouri - St. Louis - Biotech	133,378	0	133,378			
University of Missouri - State Historical Society	288,022	0	288,022			
MODOT - for a transportation cost-share program with local communities, provided these funds shall not supplant, and shall only supplement, the current planned allocation of road and bridge expenditures under the most recently adopted state transportation and improvement plan, including all amendments thereto, as of the date of passage of this bill by the General Assembly, and provided the MODOT and DED work cooperatively to select projects with the greatest economic benefit to the State	25,000,000	0	25,000,000			
University of Missouri - Precision Medicine Initiative	10,000,000	1,666,667	8,333,333			
Total Federal Budget Stabilization Fund	103,512,261	13,015,145	90,497,116			
Total All Funds	\$ 6,308,744,330	1,050,466,470	5,258,277,860	5,500,254,776	1,150,698,707	4,349,556,069

¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.

² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted monies from the fund, as it could during the fiscal year ended June 30, 2020.

³ Initial legislation required Coronavirus Relief Fund assistance to be returned to the federal government if it was not spent to cover allowable costs incurred by December 30, 2020. Legislation changes in December 2020 extended that date to December 31, 2021. State officials did not know whether or to what extent the state may have to repay any funding received at the time the appropriation was established. To acknowledge the existence of the obligation, the state established appropriations authorizing the return of up to \$750 million.

⁴ This appropriation's expenditures for the fiscal year ended June 30, 2021, are a placeholder intended for the State Emergency Management Federal Stimulus Fund's Department of Mental Health Staff Offering Support Program appropriation. SAM II adjustments to reflect this were not fully processed by January 2021. Once processed, this appropriation's authority and expenditures for the fiscal year ended June 30, 2021, will return to zero. This stipend appropriation was obsoleted in September 2020, when it was replaced by an equivalent stipend appropriation also in the State Emergency Management Federal Stimulus Fund.

Source: Statewide Accounting System (SAM II). The appendix is presented on the state's legal budgetary basis of accounting that records expenditures when the liabilities are recorded, rather than when cash is disbursed.