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Missouri State Auditor

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

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Federal Funding for COVID-19 Response

May 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 May 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 and March 2021, 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 May, the state spent \$156.1 million from federal COVID-19 assistance (Appendix A). Through the end of May, the state has received \$4.19 billion and spent \$3.82 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 (\$981 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, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, 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 and March 2021:

- 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)
- American Rescue Plan Act of 2021 (Public Law 117-2, H.R.1319)

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 May 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:

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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- 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).
- 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 May 31, 2021, approximately \$36.7 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 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.

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.

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

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

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4184, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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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:
 - 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

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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.

The General Assembly has authorized the Office of Administration 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 May 31, 2021, no transferred funds remained outstanding.

Under the CARES Act, the state has also been awarded as of May 31, 2021, approximately \$3.63 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 been awarded as of May 31, 2021, approximately \$2.8 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, meal assistance, child care, behavioral health services, and administrative costs. Each grant program has a separate time limit on use of the funding.

Under the American Rescue Plan Act of 2021, the state has been awarded as of May 31, 2021, approximately \$10.3 billion of additional or new funding under various federal grant programs for local and state fiscal recovery funding, emergency rental assistance, elementary school and higher education funding, laboratory expansion capacity for school testing, child

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund for States, Tribal Governments, and Certain Eligible Local Governments*, Federal Register, Vol. 86, No. 10, p. 4194, January 15, 2021, <https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf>, accessed April 1, 2021.

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care development block grants, child care stabilization grants, vaccine preparedness and access, transportation funding, and administrative costs. Each grant program has a separate time limit on use of the funding. In May, the state received \$13.8 million for housing assistance through this act and that amount remained unspent at the end of the month. This financial activity is not presented in the appendixes. American Rescue Plan Act financial activity will be presented in a separate series of monthly reports beginning later this year.

In May, the state spent \$156.1 million from federal COVID-19 assistance (Appendix A). Through the end of May, the state has received \$4.19 billion and spent \$3.82 billion from this assistance. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$981 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, vaccine preparedness and access, workforce development, economic development programs for small businesses, COVID-19 dedicated personnel costs, emergency rental assistance, 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
 May 1, 2021, through May 31, 2021

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	\$ 11,662,121	1,392	3,232	0	0	1,582	11,658,699
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	36,288,054	36,288,054	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,067	17,290	17,290	0	0	0	73,067
Department of Elementary and Secondary Education Federal Emergency Relief Fund	16,632	5,495,946	5,497,049	0	0	0	15,529
Department of Higher Education and Workforce Development Federal Stimulus Fund	0	41,772	41,772	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	565,217	565,217	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	2	1,301,520	1,301,520	0	0	0	2
Department of Public Safety Federal Stimulus Fund	0	4,255,199	0	0	0	0	4,255,199
State Emergency Management Federal Stimulus Fund	288,266,103	4,467,601	57,295,805	0	0	23,808,524	211,629,375
Department of Mental Health Federal Stimulus Fund	12,894,423	709,141	697,234	0	0	11,906	12,894,424
Department of Health and Senior Services Federal Stimulus Fund	13,810,167	34,516,378	45,827,872	0	0	145,794	2,352,879
Department of Social Services Federal Stimulus Fund	23,323	7,820,663	7,714,494	0	0	0	129,492
Department of Natural Resources Federal Stimulus Fund	0	178,483	178,483	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	62,400	72,000	103,200	0	0	0	31,200
Department of Labor & Industrial Relations Federal Stimulus Fund	536,977	1,452,311	555,393	0	0	618,363	815,532
Secretary of State Federal Stimulus Fund	7,824	35,966	25,000	7,824	0	0	10,966
Total all Funds	\$ 327,353,039	97,218,933	156,111,615	7,824	0	24,586,169	243,866,364

¹ This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

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 May 31, 2021

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,612,181	189,462	0	0	0
Coronavirus Emergency Supplemental Fund	11,668,917	6,729	0	0	3,489	11,658,699
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	981,119,826	981,119,826	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	73,990,724	73,917,657	0	0	0	73,067
Department of Elementary and Secondary Education Federal Emergency Relief Fund	175,818,539	175,803,010	0	0	0	15,529
Department of Higher Education and Workforce Development Federal Stimulus Fund	178,789	178,789	0	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	20,048,988	20,048,988	0	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	23,510,772	23,510,770	0	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	66,711	214,945	0
Department of Public Safety Federal Stimulus Fund	8,310,170	1,982,221	0	0	2,072,750	4,255,199
State Emergency Management Federal Stimulus Fund ³	1,967,595,310	1,324,442,280	0	265,090,805	696,614,460	211,629,375
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,706	0	0	10,063,779	0
Department of Mental Health Federal Stimulus Fund	27,953,549	10,761,518	0	725,786	5,023,393	12,894,424
Department of Health and Senior Services Federal Stimulus Fund	270,813,697	267,904,927	0	0	555,891	2,352,879
Department of Social Services Federal Stimulus Fund	61,124,850	59,895,608	0	0	1,099,750	129,492
Department of Natural Resources Federal Stimulus Fund	1,686,280	1,686,280	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	148,800	117,600	0	0	0	31,200
Department of Labor & Industrial Relations Federal Stimulus Fund	27,725,096	24,689,822	0	0	2,219,742	815,532
Secretary of State Federal Stimulus Fund	4,106,405	679,108	3,416,331	0	0	10,966
Housing Assistance Stimulus Fund ⁴	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 4,192,422,818	3,816,681,087	3,605,793	589,598,625	717,868,199	243,866,364

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, between January 2021 and March 2021 the SOS reused this fund to receive \$189,462 in refunds from subrecipients of unspent awards during the fiscal year ended June 30, 2020 (a decrease in previous disbursements). In April 2021, the SOS returned this money to the federal government.

² This fund relates to Department of Social Services (DSS) program activity, primarily for the Medical Assistance Program (Medicaid), Children's Health Insurance Program, and some other public assistance programs. The DSS initially uses state funds to cover these program expenditures, and then obtains federal reimbursement. A portion of each reimbursement reflects a temporary COVID-19-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during fiscal year ended June 30, 2021 as disbursements, due to changes in the appropriation process in this fiscal year for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

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 in December 2020, plus \$200,111 in earned interest. The 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 relief purposes.

⁴ In February 2021, the General Assembly authorized a transfer of up to \$324,694,749 from the State Emergency Management Federal Stimulus Fund to the Housing Assistance Stimulus Fund. This transfer supports the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief Program in Missouri) to provide financial assistance to eligible households unable to pay rent and utilities due to the COVID-19 pandemic. While the Department of Economic Development (DED) administers this fund and indirectly administers (monitors) the program, DED officials entered an agreement with the Missouri Housing Development Commission (MHDC) to directly administer the program. The \$323,715,323 disbursed in February 2021 effectively reflects an upfront transfer to the MHDC. That agency will expend the funds through at least September 2021. Any unused portion will be refunded to the DED, and in turn the U.S. Treasury.

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 May 31, 2021

	Year Ended June 30,			Year Ended June 30,		
	2021 (through May 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	6,722	668,772	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	6,723	11,427,544	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 STIMULUS FUND						
Free public schools - all expenditures	2,000,000,000	31,910,655	1,968,089,345	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	112,730	153,733			
Total DESE Federal Stimulus Fund	2,075,925,012	32,023,385	2,043,901,627	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	98,207,962	110,235,038	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	10,129,936	19,870,064			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	0	522,703,375			
Distributions of the Governor's Emergency Education Relief Funds to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act, provided that fifty percent (50%) of funds awarded to local educational agencies under this section are utilized to provide financial assistance or microgrants directly to the parents or legal guardians of students	7,284,647	0	7,284,647			

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 May 31, 2021

	Year Ended June 30,			Year Ended June 30,		
	2021 (through May 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Distributions of the Governor's Emergency Education Relief Funds for emergency assistance to non-public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	67,550,224	0	67,550,224			
Total DESE Federal Emergency Relief Fund	835,981,246	108,337,898	727,643,348	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
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
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

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through May 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
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
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	178,789	1,153,211			
Total DHEWD Federal Stimulus Fund	305,369,512	178,789	305,190,723	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	20,048,988	3,594,012	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	20,048,988	3,594,012	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	18,608,706	43,162,054	20,000,000	4,114,460	15,885,540
Transit Program - grants to non-urbanized areas under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	500,000	0	500,000			
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	1,504,741	18,365,303	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,113,447	62,027,357	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

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	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
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			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	16,000	10,250	5,750
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND				1,071,332,500	521,093,744	550,238,756
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 Total DPS Federal Stimulus Fund	1,860,000	1,792,971	67,029	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	666,832,434	182,972,209	483,860,225	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	88,549,580	1,450,420	90,000,000	0	90,000,000

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	2021 (through May 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
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	2,853,584	2,853,583	1			
DESE - Transportation Costs	9,100,000	9,100,000	0			
DESE - State School Bus Routes	1,000,000	569,623	430,377			
DESE - Sheltered Workshops	3,999,731	3,999,730	1			
DESE - Distance Learning	5,582,707	5,582,706	1			
DHEWD - Distance Learning	10,000,000	10,000,000	0			
DHEWD - Computer-Based Training	2,000,000	1,295,000	705,000			
DHEWD - Workforce Development Boards	147,590	147,589	1			
DHEWD - Workforce Training	3,033,762	3,033,762	0			
DHEWD - Institutions of Higher Education COVID Expenses	115,792,343	115,792,343	0			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	1,030,787	969,213			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	79,263	79,262	1			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	789,442	157,596	631,846			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	372,230	372,230	0			
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	941,500	832,250	109,250			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	192,500	164,000	28,500			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	16,350,421	5,649,579			
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	16,933,771	3,066,229			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through May 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Economic Development (DED) - Broadband Expansion	12,750,000	7,167,234	5,582,766			
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	17,160,185	17,132,704	27,481			
DED - Innovation Grants	748,560	748,560	0			
DED - Manufacturer Retooling	20,000,000	20,000,000	0			
DED - Nonprofit Stimulus	18,230,969	18,230,969	0			
DED - Destination Marketing Organization Stimulus	15,204,713	15,204,713	0			
DPS - Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	3,829,000	3,350,251	478,749			
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	28,578,485	25,997,322	2,581,163			
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	31,875,000	29,374,484	2,500,516			
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	20,758,880	20,758,879	1			
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	4,331,832	4,331,832	0			
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	4,861,352	4,861,352	0			
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	1,724,500	1,628,563	95,937			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	362,571	60,683			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through May 31, 2021)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	20,000,000	17,886,052	2,113,948			
DED - Communications Campaign	3,249,956	3,249,956	0			
DPS - Missouri National Guard Expenses	5,400,000	2,977,794	2,422,206			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,099,318	54,192,282			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,071,583	13,288,525			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	406,467	7,614			
DHSS - Surveillance	199,583	81,263	118,320			
DHSS - Prevention in High Risk Settings	1,222,775	123,916	1,098,859			
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			
DHSS - Saliva-Based Testing	2,127,000	1,488,462	638,538			
DOC - Waste Water Testing	181,568	181,568	0			
DSS - Food Banks	6,500,000	6,500,000	0			
DHEWD - American Graduate	99,999	99,999	0			
DESE - K-12 Support	61,440,933	61,440,933	0			
DESE - Independent Living Centers	144,658	144,657	1			
DESE - Substitute Teachers	2,000,000	1,251,033	748,967			
DHEWD - Independent Colleges	9,777,481	9,777,480	1			
DMH - Access to Recovery	1,000,000	1,000,000	0			
DHSS - Child Care Providers	12,000,000	2,462,721	9,537,279			
DSS - Assisted Living Facilities	10,000,000	4,244,178	5,755,822			
COVID Dedicated Personal Service	201,000,000	55,932,429	145,067,571	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	11,609,996	2,396,618	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	888	887	1			
DHEWD - A+ Program	4,899,916	4,899,915	1			
OA - Business Enterprise Portal	2,300,000	0	2,300,000			
DPS - Disaster Medical Assistance Team	3,500,000	2,293,631	1,206,369			
Personal Protective Equipment Warehousing	1,312,800	252,067	1,060,733			
DED - Manufacturer Retooling #2	4,500,000	978,858	3,521,142			

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	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
County Coronavirus Relief Fund Reporting	1,400,000	1,095,862	304,138			
DOR - collecting highway related fees and taxes - personal service	232,812	0	232,812			
DOR - collecting highway related fees and taxes - expense and equipment	3,057	0	3,057			
Rural Hospitals	10,000,000	1,774,190	8,225,810			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	299,850	8,237,150			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,187,005,498	1,577,618,355	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	257,778	642,222	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	389,080	7,785,920	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	794,768	1,205,232	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			
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	253,841	382,955			
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	5,050,280	14,312,924			
Total DMH Federal Stimulus Fund	31,795,000	6,745,747	25,049,253	31,514,800	4,170,118	27,344,682

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	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
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 - community health programs funding and related expenses - medications	401,508	311,258	90,250	1,620,000	0	1,620,000
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	732,279	40,135	692,144	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service (supplemental)	256,713	8,733	247,980			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	8,077,014	22,384,786	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment (supplemental)	3,108,932	0	3,108,932			
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	3,259,290	790,710	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	13,035,241	4,964,759	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	184,983,431	16,569	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	571,020	128,980			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	28,101	271,899			
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	374,652	168,112			
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 (supplemental)	3,049,467	8,788	3,040,679			
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	134,094,849	20,316,567	113,778,282			
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - personal service	200,000	0	200,000			

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	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Division of Community and Public Health - Office of Emergency Coordination - to support the state's COVID-19 vaccination plan and expand routine vaccination efforts - expense and equipment	19,800,000	744,561	19,055,439			
Total DHSS Federal Stimulus Fund	401,023,293	231,758,791	169,264,502	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,385,326	12,946,227	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	1,560,148	4,465,852	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	425,711	217,799	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	28,115,705	38,427,021	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 - electronic benefit transfers system - expense and equipment	3,333,403	0	3,333,403			
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	4,986,072	22,860,981			
Family Support Division - Low Income Home Energy Assistance Program payments	18,269,392	23,479	18,245,913			
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			
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program payments	12,760,000	0	12,760,000			
Family Support Division - income maintenance field staff and operations - expense and equipment	189,080	0	189,080			
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment	6,966	0	6,966			
Children's Division - independent living placements and transitional living services	1,703,480	0	1,703,480			

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	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Children's Division - child care subsidy payments, subject to income thresholds, provided that any individual can qualify for a traditional or transitional benefit for a child care subsidy regardless of previously qualifying for a traditional or transitional benefit for a child care subsidy, and further provided that the established sliding fee that provides for cost sharing by families that receive subsidy services be waived for the participant and paid by the department to providers, and to provide child care subsidies for children under the care, custody, or involved with the Children's Division and children adopted or under legal guardianship through Children's Division, and further provided child care subsidy providers not currently receiving disproportionate share rate differentials from July 2020 to December 2020 shall receive a 20 percent rate differential from January 2021 to May 2021						
Total DSS Federal Stimulus Fund	37,031,126	0	37,031,126			
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND	203,591,289	50,496,441	153,094,848	56,148,500	9,528,659	46,619,841
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	1,686,280	343,652			
Total DNR Federal Stimulus Fund	2,029,932	1,686,280	343,652			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	117,600	399,400			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	117,600	1,004,400			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,110,957	21,837,497	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,525,426	6,075,420	700,000	687,146	12,854
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	2,343,474	5,393,527	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

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 May 31, 2021

	Year Ended June 30, 2021 (through May 31, 2021)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
OA - Division of Accounting - reimbursing the Division of Employment Security benefit account for claims paid to former state employees for unemployment insurance coverage and for related professional services						
Total DOLIR Federal Stimulus Fund	538	537	1			
	90,536,839	22,980,394	67,556,445	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 ⁵	16,100,000	3,834,944	12,265,056			
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	260,495	489,505			
Total SOS Federal Stimulus Fund	16,850,000	4,095,439	12,754,561			
HOUSING ASSISTANCE STIMULUS FUND						
Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	323,715,323	979,426			
Total Housing Assistance Stimulus Fund	324,694,749	323,715,323	979,426			
Total All Funds	\$ 7,227,654,219	2,011,103,714	5,216,550,505	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 money 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 May 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.

⁵ This appropriation's expenditures include \$3,416,331 that was not spent for COVID-19 purposes, but instead was returned to the federal government.

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.