

The seal of the Missouri State Auditor is circular and features a central figure holding a scale and a sword. The text around the seal reads "SEAL OF THE STATE AUDITOR" at the top, "JUSTICE WE STAND DIVIDED" in the middle, and "1820 MISSOURI 1892" at the bottom. The background of the entire page is a faded image of the Missouri State Capitol building.

Nicole Galloway, CPA

Missouri State Auditor

Federal American Rescue Plan (ARP) Act
Funding for COVID-19 Recovery
June 2022

Report No. 2022-092

October 2022

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Federal ARP Act Funding for COVID-19 Recovery

June 2022

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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 from the American Rescue Plan (ARP) Act in the month of June 2022 for the Coronavirus Disease 2019 (COVID-19) recovery and the cumulative financial activity since the state began receiving funding in May 2021.

In March 2021, Congress passed the ARP Act signed into law to provide assistance to citizens, businesses, healthcare facilities, and government entities for the COVID-19 recovery. The funding received by or made available to Missouri state government agencies will help pay for the state's recovery from the COVID-19 pandemic and provides (1) state and local recovery aid, (2) temporary additional federal matching funds for the state's Medicaid program (MO HealthNet) and other applicable programs, (3) funding for elementary and secondary schools and institutions of higher education, and (4) funding for various other assistance and benefit programs. The state is passing through some of the funding to local governments. A large part of the funding authorized in this legislation will be sent directly to local government entities. The majority of the funding has specific restrictions on its use or state actions and must be spent in defined limited time periods.

In June, the state spent \$352 million from federal ARP Act assistance (Appendix A). Through the end of June, the state has received \$4.21 billion and spent \$1.37 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 handwritten signature in black ink that reads "Nicole R. Galloway".

Nicole R. Galloway, CPA
State Auditor

Federal ARP Act Funding for COVID-19 Recovery

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Executive Summary

Executive Summary

Missouri has been awarded federal funding under the American Rescue Plan (ARP) Act of 2021 (Public Law 117-2, H.R.1319) signed into law in March 2021. Under the act, the state has also been awarded as of June 30, 2022, approximately \$10.91 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 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. The following sections discuss the amount and funding purpose of significant award sources.

State and local fiscal recovery funding

Of the awarded amounts, \$2.69 billion is for state fiscal recovery funding and \$2.473 billion is for local fiscal recovery funding. The local government recovery funding is \$1.192 billion for counties, \$831 million for cities with a population generally of 50,000 or more, and \$450 million for other local jurisdictions with populations generally below 50,000. The award also includes \$196.7 million from the Coronavirus Capital Projects Fund for the state.

These funds may be used to cover eligible costs incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, as long as the award funds for the obligations incurred by December 31, 2024, are expended by December 31, 2026. Costs for projects incurred prior to March 3, 2021, are not eligible.

This funding can be used for public health and economic needs; to provide premium pay to eligible workers; to replace lost revenue; and water, sewer and broadband infrastructure investment.

Public health and economic needs

Recipients may use the funding to provide resources for governments to meet the public health and economic needs of those impacted by the pandemic in their communities, as well as address longstanding health and economic disparities, which amplified the impact of the pandemic in disproportionately impacted communities, resulting in more severe pandemic impacts. The eligible use categories include (1) public health, (2) assistance to households, (3) assistance to small businesses, (4) assistance to nonprofits, (5) aid to impacted industries, and (6) public sector capacity.

In general, to identify eligible uses of funds in this category, recipients should (1) identify a COVID-19 public health or economic impact on an individual or class (i.e., a group) and (2) design a program that responds to that impact. Responses should be related and reasonably proportional to the harm identified and reasonably designed to benefit those impacted.

Recipients may use the funding to restore and bolster public sector capacity, which supports the government's ability to deliver critical COVID-19



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services. There are three main categories of eligible uses to bolster public sector capacity and workforce:

- Public safety, public health, and human services staff
- Government employment and rehiring public sector staff
- Effective service delivery

In addition to programs and services, the final rule¹ clarifies that recipients can use funds for capital expenditures that support an eligible COVID-19 public health or economic response. For example, recipients may build certain affordable housing, childcare facilities, schools, hospitals, and other projects consistent with final rule requirements.

Provide premium pay to eligible workers

Recipients may provide premium pay to eligible workers performing essential work during the pandemic - generally those working in-person in key economic sectors - who are below a wage threshold or non-exempt from the Fair Labor Standards Act overtime provisions, or if the recipient submits justification that the premium pay is responsive to workers performing essential work. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program.

The final rule governing use of this funding, broadens the definition of "eligible" worker. Premium pay may be awarded in installments or lump sums (e.g., monthly, quarterly, etc.) and may be awarded to hourly, part-time, or salaried or non-hourly workers. Premium pay must be paid in addition to wages already received and may be paid retrospectively. A recipient may not use this funding to merely reimburse itself for premium pay or hazard pay already received by the worker, and premium pay may not be paid to volunteers.

Replace lost revenue

Recipients may use funding available to provide government services affected by a revenue reduction resulting from COVID-19. The federal government gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue.

Recipients have 2 options to determine lost revenue (1) elect a "standard allowance" of \$10 million to spend on government services through the

¹ U.S. Department of the Treasury, *Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule*, January 2022. The final rule is effective April 1, 2022; however, recipients can choose to take advantage of the final rule's flexibilities and simplifications now, before the effective date.



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period of performance² or (2) calculate their actual revenue loss using the formula provided in the final rule.

All recipients may elect to use the standard allowance instead of calculating lost revenue using the formula provided, including those with total allocations of \$10 million or less. Electing the standard allowance does not increase or decrease a recipient's total allocation.

Under the second option, recipients calculate revenue loss at four distinct points in time, either at the end of each calendar year (e.g., December 31 for years 2020, 2021, 2022, and 2023) or the end of each fiscal year of the recipient using a 4 step process detailed in the final rule.

Water, sewer and broadband infrastructure investment

Recipients can use provided funding to make investments in water, sewer and broadband infrastructure. Awarded funds may be used to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the funds were incurred after March 3, 2021.

The final rule significantly broadens eligible broadband infrastructure investments to address challenges with broadband access, affordability, and reliability, and adds additional eligible water and sewer infrastructure investments, including a broader range of lead remediation and stormwater management projects.

Distribution and reporting

Counties and cities with populations primarily greater than 50,000 will receive their funding directly from the federal government. Other jurisdictions with populations primarily less than 50,000 will receive their funding distribution through the state and cannot receive more than 75 percent of their budget as of January 27, 2020. The state will have to distribute funds within 30 days of receiving them, subject to possible approved extensions. States that miss the deadline and any extensions would have to return any undistributed funds.

The funds will primarily be distributed in two distributions, with half delivered no later than 60 days after the date on which the state or local government receiving funding directly from the federal government submits the required certification form, and the remainder no earlier than a year later.

State and local governments cannot use the funds towards pensions or to offset revenue resulting from a tax cut enacted since March 3, 2021. They can transfer funds to private nonprofit groups, public benefit corporations involved in passenger or cargo transportation, and special-purpose units of state or local governments.

² The time period recipients can spend this funding.



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The state and cities and counties with populations of more than 250,000 residents had to file a Recovery Plan Performance Report by August 31, 2021, with the federal government and will have to file that report annually thereafter by the end of July. Each Recovery Plan Performance Report must be posted on the public-facing website of the recipient by the same date the recipient submits the report to the Department of the Treasury.

By January 31, 2022, the state and cities and counties receiving funding directly from the federal government also had to file a Project and Expenditure Report and then thereafter 30 days after the end of each quarter. Other jurisdictions receiving their distribution from the state were required to file that report by April 30, 2022, but only annually thereafter.

Medicaid (MO HealthNet) funding

For Medicaid Federal Medical Assistance Percentage (FMAP)³ funding the act:

- Provides a temporary (for 2 years after implementation) 5 percent FMAP increase for states that enact the Affordable Care Act's Medicaid expansion. Missouri began implementing Medicaid expansion by accepting applications on August 10, 2021, though the state did not begin processing applications until October 1, 2021. Coverage will be available retroactive to July 1, 2021, consistent with a state supreme court order.
- Increases the federal FMAP by 10 percent for state expenditures on home and community based services for 4 fiscal quarters if certain requirements are met. In September 2021, the state received approval from the federal government for its projected spending plan to enhance, expand, and strengthen home and community-based services related to the increased FMAP.
- Provides an 85 percent FMAP for the first 3 years that a state covers mobile crisis intervention services for mental health or substance use disorders, expiring after 5 years.

The act also eliminates the cap on the rebate amount manufacturers are required to pay Medicaid on covered drugs, starting in 2024.

³ Another federal act in early 2020 provides Missouri a 6.2 percent FMAP increase beginning January 1, 2020, for MO HealthNet and other applicable programs. That increase remains 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. The state had an FMAP percentage of approximately 66 percent prior to that act. 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 the 2020 increase.



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Education funding

The Department of Elementary and Secondary Education will receive \$1.96 billion from the act. At least 90 percent of that funding must be distributed to local school districts. The districts must reserve at least 20 percent of that funding to address learning loss. The department will also receive \$68.6 million for distribution to non-public schools. The funding will remain available through September 30, 2023.

Public and private institutions of higher education will receive \$627 million from the act. At least 50 percent of the allocated funding received must be spent on emergency financial aid for students. The funding will remain available through September 30, 2023.

Spending status

In June, the state spent \$352 million from federal ARP Act assistance (Appendix A). Through the end of June, the state has received \$4.21 billion and spent \$1.37 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.

Appendix A

Federal ARP Act Funding for COVID-19 Recovery
 Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
 June 1, 2022, through June 30, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus State Government Fiscal Recovery Fund	\$ 2,573,807,993	0	0	0	0	0	2,573,807,993
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	156,778	0	0	0	0	0	156,778
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	97,317,425	0	27,955,587	0	0	22,813	69,339,025
Coronavirus State Government Fiscal Recovery - Broadband Fund	569,369	0	3,600	0	0	0	565,769
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	0	184,212,608	184,212,608	0	0	0	0
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	115,421,668	61,023,466	1,546,837	0	0	0	174,898,297
Office of Administration Federal Stimulus 2021 Fund	0	400,000	400,000	0	0	0	0
Office of Lieutenant Governor Federal Stimulus 2021 Fund	833,200	0	833,200	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	36,241	0	36,241	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	1,226	326,542	327,768	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	0	102,204	101,306	0	0	0	898
Department of Mental Health Federal Stimulus 2021 Fund	38,487	320,992	359,479	0	0	0	0
Department of Social Services Federal Stimulus 2021 Fund	2,588	2,399,608	2,402,196	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	4,111,822	4,355,000	5,409,939	0	0	4,491	3,052,392
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund ¹	(40,025)	0	196,668	0	0	0	(236,693)
FMAP Enhancement Expansion Fund ²	0	128,212,371	128,212,371	0	0	0	0
Total all Funds	\$ 2,802,895,697	381,352,791	351,997,800	0	0	27,304	2,832,223,384

¹ Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to \$1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

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 includes a temporary ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the fiscal year ended June 30, 2022, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because no appropriations were authorized through June 2022.

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 ARP Act Funding for COVID-19 Recovery
 Receipts, Disbursements, and Fund Balances - ARP Act Related Funds
 Cumulative Results through June 30, 2022

	Unaudited					
	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Fund Balance
Housing Assistance Stimulus Fund ¹	\$ 269,650,237	269,650,237	0	0	0	0
Coronavirus Local Government Fiscal Recovery Fund	225,161,395	225,161,395	0	0	0	0
Coronavirus State Government Fiscal Recovery Fund	2,685,296,131	0	0	0	111,488,138	2,573,807,993
Coronavirus State Government Fiscal Recovery - Water Infrastructure Fund	0	270	0	157,048	0	156,778
Coronavirus State Government Fiscal Recovery - Health and Economic Impacts Fund	0	41,154,065	0	110,551,287	58,197	69,339,025
Coronavirus State Government Fiscal Recovery - Broadband Fund	0	214,034	0	779,803	0	565,769
Department of Elementary and Secondary Education Federal Emergency Relief 2021 Fund	333,956,271	333,956,271	0	0	0	0
HCBS (Home and Community-Based Services) FMAP Enhancement Fund	233,132,834	58,234,537	0	0	0	174,898,297
Office of Administration Federal Stimulus 2021 Fund	495,000	495,000	0	0	0	0
Office of Lieutenant Governor Federal Stimulus 2021 Fund	896,554	896,554	0	0	0	0
Secretary of State Federal Stimulus 2021 Fund	1,822,313	1,822,313	0	0	0	0
Department of Natural Resources Federal Stimulus 2021 Fund	478,758	478,758	0	0	0	0
Housing Assistance Federal Stimulus 2021 Fund	138,269,336	138,269,336	0	0	0	0
Department of Economic Development Federal Stimulus 2021 Fund	102,204	101,306	0	0	0	898
Department of Mental Health Federal Stimulus 2021 Fund	1,009,612	1,009,612	0	0	0	0
Department of Social Services Federal Stimulus 2021 Fund	12,435,776	12,435,776	0	0	0	0
Department of Health and Senior Services Federal Stimulus 2021 Fund	32,888,665	29,781,956	0	0	54,317	3,052,392
Department of Public Safety Federal Stimulus 2021 Fund	10,638,925	0	0	0	0	10,638,925
Department of Public Safety State Emergency Management Fund ²	215,577	452,270	0	0	0	(236,693)
FMAP Enhancement Expansion Fund ³	260,765,861	260,765,861	0	0	0	0
Total all Funds	\$ 4,207,215,449	1,374,879,551	0	111,488,138	111,600,652	2,832,223,384

¹ This fund is used by the Department of Economic Development (DED) to support the federal Emergency Rental Assistance Program (also called the State Assistance for Housing Relief for Renters and Landlords Program in Missouri). It was established in fiscal year 2021 primarily for spending federal COVID-19 assistance from another federal act; however, the DED has occasionally used it to receipt and disburse ARP Act awards due to grant drawdown and budgetary timing challenges.

² Historically, the Department of Public Safety (DPS), State Emergency Management Agency (SEMA) uses this fund to account for state emergency grants unrelated to the ARP Act. However, for the fiscal year ending June 30, 2022, the DPS-SEMA is also using this fund to account for up to \$1,858,226 in ARP Act funding for emergency management performance grants (to support the Missouri Information Analysis Center, the Missouri Interoperability Center, and local emergency management agencies). The receipts, disbursements, and beginning and ending fund balances listed include only the ARP Act activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DPS-SEMA makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority, House Bill 8 section 330, does not distinguish between ARP Act and non-ARP Act activity.

³ 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 ARP Act-related increase in the state's matching rate, and is receipted into this fund. We are now reporting all receipts into the fund during the fiscal year ended June 30, 2022, as disbursements, to reflect that these receipts are reimbursements of disbursements incurred from other sources. This fund is excluded from Appendix C because no appropriations were authorized through June 2022.

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 ARP Act Funding for COVID-19 Recovery
Statement of Appropriations and Expenditures - ARP Act Related Funds
Fiscal Year 2022

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS LOCAL GOVERNMENT FISCAL RECOVERY FUND			
Office of Administration (OA) - distribution of federal funds to non-entitlement units of local government as provided in the ARP Act	442,164,000	225,161,395	217,002,605
Total Coronavirus Local Government Fiscal Recovery Fund	442,164,000	225,161,395	217,002,605
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL EMERGENCY RELIEF 2021 FUND			
Distributions to free public schools under the ARP Act - expense and equipment	1,762,124,659	333,956,271	1,428,168,388
Distributions of the Governor's Emergency Education Relief Funds for Emergency Assistance to Non-Public Schools under the ARP Act, provided that any unobligated non-public schools funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	68,641,868	0	68,641,868
For a summer learning program, including summer enrichment programs provided by community-based organizations	20,000,000	0	20,000,000
For the homeless children and youth program as authorized by the American Rescue Plan Act - address urgent needs of homeless children and youth, including academic, social, emotional, and mental health needs	3,204,078	0	3,204,078
For the homeless children and youth program as authorized by the American Rescue Plan Act - identify homeless children and youth, provide wraparound services in light of the impact of the COVID-19 pandemic, and provide assistance needed to enable homeless children and youth to attend school and participate fully in school activities	9,618,451	0	9,618,451
Special Education Program	46,541,208	0	46,541,208
Office of Childhood - Early Childhood Special Education Program	3,253,268	0	3,253,268
Total DESE Federal Emergency Relief 2021 Fund	1,913,383,532	333,956,271	1,579,427,261
DESE FEDERAL STIMULUS 2021 FUND			
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care providers who have recently entered, or remained, in the industry throughout the pandemic to support retention	89,212,500	0	89,212,500
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - funding to help child care providers with payroll costs including benefits, mortgage interest, rent, utilities, worker protections costs related to COVID-19, and expenses for operations	118,078,000	0	118,078,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
 Statement of Appropriations and Expenditures - ARP Act Related Funds
 Fiscal Year 2022

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for programs to serve infants and toddlers by adding 1,500 slots, and to support and serve children with special needs by adding 500 slots in targeted high-need areas	14,000,000	0	14,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - reimburse background screenings and CPR trainings for estimated 15,000 child care providers	2,000,000	0	2,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - incentives for child care programs who become licensed and/or registered for subsidy to support associated operating costs	63,000,000	0	63,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - innovation grants to increase the availability of quality child care within the community and/or assist with the recruitment and retention of the overall workforce in Missouri.	67,000,000	0	67,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - create a Missouri Infant and Early Childhood Mental Health Consultation system that includes coaching, reflective supervision, professional development and onsite consultation in early learning programs to support families and children with challenging behaviors and social emotional needs	18,600,000	0	18,600,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for providers seeking accreditation by one of the DESE-recognized accrediting organizations and/or newly accredited - reimbursement of the costs of application and upgrades for accreditation; for existing providers who are already accredited by one of the DESE-recognized accrediting organizations - reimbursement of the renewal fees	10,000,000	0	10,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to develop/revise and deliver in-person, online, on-demand, and virtual training courses on a variety of topics to support increased quality in programs' and providers' practices	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - coordination with the Department of Higher Education and Workforce Development to implement a child care apprenticeship	3,100,000	0	3,100,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple regional entities who are experienced in facilitating training sessions (in-person) and technical assistance (virtual) for various business and financial operations applicable to child care programs	6,500,000	0	6,500,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
 Statement of Appropriations and Expenditures - ARP Act Related Funds
 Fiscal Year 2022

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - for programs completing training on business and financial operations, to provide onsite visits to support business operations	8,500,000	0	8,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide Conscious Discipline training, and pay for the training facilitator, training materials, and the provider's time to attend	7,500,000	0	7,500,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - provide access to a six-hour Trauma-Informed training that increases the knowledge, skill and understanding of trauma	13,400,000	0	13,400,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - obtain a single data base/data collection system for child care provider management	9,000,000	0	9,000,000
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with multiple entities across the state, such as non-profit, public and/or private agencies, to support child care providers locally with their applications for relief funds; and contract with a single experienced vendor who can support the processing of applications	6,250,249	0	6,250,249
Office of Childhood - child care stabilization services in response to the COVID-19 pandemic - contract with an experienced vendor to research, design, and recommend a set of options for a sustainable subsidy payment structure in Missouri	500,000	0	500,000
Office of Childhood - First Steps Program	3,706,223	0	3,706,223
Office of Childhood - providing home visiting services and health and safety services and education through local implementing agencies and for the administration of the Parent Advisory Council	365,000	0	365,000
Office of Childhood - personal service	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022
Total DESE Federal Stimulus 2021 Fund	448,241,317	0	448,241,317
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS 2021 FUND			
Aviation Program - assistance to airport sponsors to prevent, prepare for, and respond to COVID-19, including costs related to operations, personnel, cleaning, sanitization, janitorial services, combating the spread of pathogens at the airport, and debt service payments, pursuant to the provisions of the American Rescue Plan Act of 2021	500,000	0	500,000
Total MoDOT Federal Stimulus 2021 Fund	500,000	0	500,000

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
 Statement of Appropriations and Expenditures - ARP Act Related Funds
 Fiscal Year 2022

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
HCBS (MEDICAID HOME & COMMUNITY BASED SERVICES) FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Health and Senior Services (DHSS) - Division of Senior and Disability Services - for respite care, homemaker chore, personal care, adult day care, AIDS, children's waiver services, home-delivered meals, Programs of All Inclusive Care for the Elderly, the Structured Family Caregiver Waiver, other related services, and program management under the Medicaid fee-for-service and managed care programs, provided that individuals eligible for or receiving nursing home care must be given the opportunity to have those Medicaid dollars follow them to the community to the extent necessary to meet their unmet needs as determined by 19 CSR 30 81.030 and further be allowed to choose the personal care program option in the community that best meets the individuals' unmet needs, and up to one percent (1%) of appropriated general revenue to provide temporary in-home services to individuals no longer meeting level of care but determined by the division to be at risk of nursing facility placement, provided such services are budget neutral to overall state spending, and further provided that individuals eligible for the Medicaid Personal Care Option must be allowed to choose, from among all the program options, that option which best meets their unmet needs as determined by 19 CSR 30 81.030; and also be allowed to have their Medicaid funds follow them to the extent necessary to meet their unmet needs whichever option they choose; this language does not create any entitlements not established by statute - expense and equipment	10,511,801	0	10,511,801
Department of Mental Health (DMH) - Division of Developmental Disabilities - community programs, 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	58,355,322	58,234,537	120,785
Division of Community and Public Health - Brain Injury Waiver	11,527	0	11,527
Division of Senior and Disability Services - for providing consumer directed personal care assistance services at a rate not to exceed sixty percent (60%) of the average monthly Medicaid cost of nursing facility care	3,170,849	0	3,170,849
Total HCBS FMAP Enhancement Fund	72,049,499	58,234,537	13,814,962

Appendix C

Federal ARP Act Funding for COVID-19 Recovery
 Statement of Appropriations and Expenditures - ARP Act Related Funds
 Fiscal Year 2022

	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS 2021 FUND			
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - program specific distribution	300,000	300,000	0
Administrative, promotional, and programmatic costs of the Children's Trust Fund Board, as provided by Section 210.173, RSMo - expense and equipment	200,000	195,000	5,000
Total OA Federal Stimulus 2021 Fund	<u>500,000</u>	<u>495,000</u>	<u>5,000</u>
LIEUTENANT GOVERNOR FEDERAL STIMULUS 2021 FUND			
Missouri State Council on the Arts - expense and equipment	900,000	896,554	3,446
Total Lieutenant Governor Federal Stimulus 2021 Fund	<u>900,000</u>	<u>896,554</u>	<u>3,446</u>
SECRETARY OF STATE (SOS) FEDERAL STIMULUS 2021 FUND			
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	3,340,336	1,822,313	1,518,023
Total SOS Federal Stimulus 2021 Fund	<u>3,340,336</u>	<u>1,822,313</u>	<u>1,518,023</u>
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS 2021 FUND			
Low-Income Weatherization Assistance Program payments	10,384,342	478,758	9,905,584
Total DNR Federal Stimulus 2021 Fund	<u>10,384,342</u>	<u>478,758</u>	<u>9,905,584</u>
HOUSING ASSISTANCE STIMULUS FUND			
Department of Economic Development (DED) - Missouri Housing Development Commission - Emergency Rental Assistance Program	324,694,749	269,650,237	55,044,512
Total Housing Assistance Stimulus Fund	<u>324,694,749</u>	<u>269,650,237</u>	<u>55,044,512</u>
HOUSING ASSISTANCE FEDERAL STIMULUS 2021 FUND			
DED - Missouri Housing Development Commission - Homeowner Assistance Fund ²	142,000,000	124,442,402	17,557,598
Total Housing Assistance Federal Stimulus 2021 Fund	<u>142,000,000</u>	<u>124,442,402</u>	<u>17,557,598</u>
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS 2021 FUND			
Business and Community Services Division - Missouri Community Service Commission - expense and equipment	323,100	101,306	221,794
Total DED Federal Stimulus 2021 Fund	<u>323,100</u>	<u>101,306</u>	<u>221,794</u>

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	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS 2021 FUND			
Division of Employment Security - personal service	707,500	0	707,500
Division of Employment Security - expense and equipment	706,250	0	706,250
OA - Information Technology Services Division - for DOLIR - personal service	339,145	0	339,145
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,002,955	0	1,002,955
Total DOLIR Federal Stimulus 2021 Fund	2,755,850	0	2,755,850
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS 2021 FUND			
Division of Behavioral Health - treatment of alcohol and drug abuse	3,126,841	0	3,126,841
Division of Behavioral Health - adult community programs	1,890,000	281,988	1,608,012
Division of Behavioral Health - adult community programs - testing	330,826	211,400	119,426
Division of Behavioral Health - adult community programs - mobile crisis planning	490,324	154,135	336,189
Division of Behavioral Health - prevention and education services	799,634	0	799,634
Division of Behavioral Health - substance use COVID-19 testing and mitigation services	382,132	362,089	20,043
Division of Behavioral Health - youth community programs	220,500	0	220,500
Division of Behavioral Health - purchase and administration of new medication therapies	78,750	0	78,750
Total DMH Federal Stimulus 2021 Fund	7,319,007	1,009,612	6,309,395
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS 2021 FUND			
Family Support Division - Low-Income Home Energy Assistance Program payments, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	93,459,077	12,435,776	81,023,301
Family Support Division - distribution of Temporary Assistance for Need Families program funds to foster parents on a pro-rata basis, based on the number of foster children for whom care is provided in the current fiscal year, provided that said parents are concurrently receiving foster care maintenance payments or distribution to community-based providers for non-reoccurring assistance for citizens experiencing crisis situations or episodes of need	14,530,873	0	14,530,873

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	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - family violence prevention	2,160,361	0	2,160,361
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - COVID-19 testing, vaccines, and mobile health kits	6,148,640	0	6,148,640
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic and sexual violence - grants to support survivors of sexual assault	2,940,803	0	2,940,803
Children's Division - specialized investigation skills training	650,607	0	650,607
Children's Division - prevention of human trafficking	278,833	0	278,833
Children's Division - expense and equipment	929,438	0	929,438
Family Support Division - Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, provided the eligible household income does not exceed one hundred and fifty percent (150%) of the federal poverty level or sixty percent (60%) of the state median income	9,687,425	0	9,687,425
Family Support Division - income maintenance field staff and operations - expense and equipment	6,249,049	0	6,249,049
Division of Finance and Administrative Services - receipt and disbursement of refunds and incorrectly deposited receipts to allow the over-collection of accounts receivables to be paid back to the recipient	900,000	0	900,000
Total DSS Federal Stimulus 2021 Fund	137,935,106	12,435,776	125,499,330
DHSS FEDERAL STIMULUS 2021 FUND			
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - personal service	164,034	89,038	74,996
Division of Community Health Services - to enable schools to establish COVID-19 screening and testing programs to support and maintain in-person learning - expense and equipment	184,589,767	29,508,882	155,080,885
Supportive services and meals to be distributed to each Area Agency on Aging	26,234,737	150,135	26,084,602
OA - Information Technology Service Division - for DHSS - expense and equipment	13,058	4,000	9,058
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - personal service	125,133	0	125,133
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	11,261,324	29,900	11,231,424

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	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
Division of Community and Public Health - to address coronavirus preparedness, response, and mitigation efforts, including, but not limited to, testing, tracing, reporting, and related expenses - department operations	39,429	0	39,429
Division of Senior and Disability Services - Ombudsman Program operated by the Area Agencies on Aging or their service providers	187,480	0	187,480
Total DHSS Federal Stimulus 2021 Fund	<u>222,614,962</u>	<u>29,781,955</u>	<u>192,833,007</u>
CORONAVIRUS STATE FISCAL RECOVERY - WATER INFRASTRUCTURE FUND			
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - personal service	129,230	251	128,979
DNR - development of program rules, guidance for the public, a spending plan, and a request for proposals for water infrastructure grants and lead service line inventories - expense and equipment	27,818	0	27,818
Total Coronavirus State Fiscal Recovery - Water Infrastructure Fund	<u>157,048</u>	<u>251</u>	<u>156,797</u>
CORONAVIRUS STATE FISCAL RECOVERY - HEALTH AND ECONOMIC IMPACTS FUND			
Department of Public Safety - State Emergency Management Agency - expenses of any state agency responding to COVID-19	40,000,000	271,884	39,728,116
DMH - Critical Healthcare Staffing	60,000,000	40,876,529	19,123,471
DSS - Medicaid providers that provide Medicaid services in rural counties, for the purchase of necessary equipment and trainings, for the purpose of increasing access to telehealth services for MO HealthNet participants	10,000,000	0	10,000,000
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - personal service	343,096	28,366	314,730
DED - development of program rules, guidance for the public, a spending plan, and a request for proposals for ARP Act programs - expense and equipment	208,191	0	208,191
Total Coronavirus State Fiscal Recovery - Health and Economic Impacts Fund	<u>110,551,287</u>	<u>41,176,779</u>	<u>69,374,508</u>
CORONAVIRUS STATE FISCAL RECOVERY - REVENUE REPLACEMENT FUND			
DSS - Family Support Division - Victims of Crime Act Unit - grants to organizations for services and programs to assist victims of crime, provided that such funds shall be awarded through a competitive grant process	12,000,000	0	12,000,000
Total Coronavirus State Fiscal Recovery - Revenue Replacement Fund	<u>12,000,000</u>	<u>0</u>	<u>12,000,000</u>

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	Unaudited		
	Appropriation Authority ¹	Expenditures	Remaining Balance
CORONAVIRUS STATE FISCAL RECOVERY - BROADBAND FUND			
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - personal service	136,494	0	136,494
DED - development of program rules, guidance for the public, a spending plan, and a request for broadband expansion and adoption - expense and equipment	643,309	214,034	429,275
Total Coronavirus State Fiscal Recovery - Broadband Fund	779,803	214,034	565,769
Total All Funds	<u>\$ 3,852,593,938</u>	<u>1,099,857,180</u>	<u>2,752,736,758</u>

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

² This fund had \$13,826,934 in expenditures in June 2021 from a similar appropriation in fiscal year 2021. Due to the limited use of ARP Act funds in fiscal year 2021, appropriation activity for fiscal year 2021 will not be included in this report.

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.