

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.

Nicole Galloway, CPA

Missouri State Auditor

Federal Funding
for COVID-19 Response
August 2022

Report No. 2022-111

November 2022

auditor.mo.gov

Federal Funding for COVID-19 Response

August 2022

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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 August 2022 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 August, the state spent \$125 million from federal COVID-19 assistance (Appendix A). Through the end of August, the state has received \$6.4 billion and spent \$6.18 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendixes C and D. A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.91 billion) 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

Federal Funding for COVID-19 Response

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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 August 31, 2022, 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 August 31, 2022, 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.

On December 14, 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. The department defines obligation for this purpose as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment. Recipients are currently permitted to record their expenditures through September 30, 2022. Previous guidance had indicated for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time.

² From the U.S. Department of the Treasury, Assistance Listing Number 21.019.



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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 2020, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

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

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.

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

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund 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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- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
 - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
 - Expenses for public safety measures undertaken in response to COVID-19.
 - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.
 4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
 - 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.



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- Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy CARES Act eligibility criteria.

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 31, 2021, as required by federal law, those funds must be returned to the federal government. Recipients are currently permitted to record their expenditures through September 30, 2022, based on guidance issued by the Department of the Treasury redefining how the term "incurred" is being interpreted.

Under the CARES Act, the state has also been awarded as of August 31, 2022, approximately \$4.34 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 August 31, 2022, approximately \$2.9 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.

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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Under the American Rescue Plan Act of 2021, the state has been awarded as of August 31, 2022, approximately \$10.96 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. American Rescue Plan Act financial activity is not included in this report series. It is presented in a separate series of monthly reports beginning in July 2021.

In August, the state spent \$125 million from federal COVID-19 assistance (Appendix A). Through the end of August, the state has received a total of \$6.4 billion and spent \$6.18 billion from this assistance (Appendix B). A significant portion of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$1.91 billion) 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 Appendixes C and D.

Appendix A

Federal Funding for COVID-19 Response
 Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
 August 1, 2022, through August 31, 2022

	Unaudited						
	Beginning Fund Balance	Receipts	Disbursements	Returned to Federal Government	Transfers In	Transfers Out	Ending Fund Balance
Coronavirus Emergency Supplemental Fund	\$ 9,365,746	8,568	337,489	0	0	5,352	9,031,473
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	68,011,936	68,011,936	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	5,715,339	7,562,200	6,516,009	0	0	0	6,761,530
Department of Elementary and Secondary Education Federal Emergency Relief Fund	7,176,055	26,674,726	33,012,265	0	0	0	838,516
Department of Elementary and Secondary Education Federal Fund ²	(103,410)	1,600	0	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	7,867	141,710	26,147	0	0	0	123,430
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	20,043	1,173,329	1,181,516	0	0	0	11,856
Missouri Department of Transportation Federal Stimulus Fund	3	1,867,068	1,867,069	0	0	0	2
Department of Public Safety Federal Stimulus Fund	4,254,920	0	248,460	0	0	0	4,006,460
Department of Mental Health Federal Stimulus Fund	3,500,623	115,554	172,443	0	0	5,856	3,437,878
Department of Mental Health Federal Fund ³	(483,333)	2,740,878	2,740,878	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	2,048,857	7,646,792	6,646,369	0	0	113,759	2,935,521
Department of Social Services Federal Stimulus Fund	51,924	4,121,884	3,758,219	0	0	0	415,589
Department of Economic Development Federal Stimulus Fund	0	128,099	128,099	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	406,966	194,761	387,934	0	0	139,248	74,545
Total all Funds	\$ 31,961,600	120,389,105	125,034,833	0	0	264,215	27,051,657

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 includes 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 the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years for the fund, and to reflect that these receipts are reimbursements of disbursements incurred from other sources. Appendix C is unaffected by this adjustment.

² Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.

³ Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.

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 August 31, 2022

	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	11,731,577	2,628,968	0	0	71,136	9,031,473
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	1,912,243,552	1,912,243,552	0	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	207,774,226	201,002,972	0	0	9,724	6,761,530
Department of Elementary and Secondary Education Federal Emergency Relief Fund	930,556,288	929,685,279	0	0	32,493	838,516
Department of Elementary and Secondary Education Federal Fund ³	502,963	604,773	0	0	0	(101,810)
Department of Higher Education and Workforce Development Federal Stimulus Fund	867,997	744,567	0	0	0	123,430
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	32,618,448	32,606,592	0	0	0	11,856
Missouri Department of Transportation Federal Stimulus Fund	47,838,381	47,838,379	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	2,230,960	0	0	2,072,750	4,006,460
State Emergency Management Federal Stimulus Fund ⁴	2,038,624,101	1,556,603,246	0	265,097,758	747,118,613	0
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	40,228,591	19,075,401	0	725,786	18,441,098	3,437,878
Department of Mental Health Federal Fund ⁵	20,210,091	20,693,424	0	0	0	(483,333)
Department of Health and Senior Services Federal Stimulus Fund	431,817,142	426,737,990	0	0	2,143,631	2,935,521
Department of Social Services Federal Stimulus Fund	129,109,456	127,594,117	0	0	1,099,750	415,589
Department of Economic Development Federal Stimulus Fund	495,056	495,056	0	0	0	0
Department of Natural Resources Federal Stimulus Fund	2,029,932	2,029,932	0	0	0	0
Office of Lieutenant Governor Federal Stimulus Fund	405,346	405,346	0	0	0	0
Department of Labor & Industrial Relations Federal Stimulus Fund	53,135,714	47,430,996	0	0	5,630,173	74,545
Secretary of State Federal Stimulus Fund	4,106,405	690,074	3,416,331	0	0	0
Housing Assistance Stimulus Fund ⁶	0	323,715,323	0	323,715,323	0	0
Total all Funds	\$ 6,409,227,542	6,181,277,578	3,605,793	589,605,578	786,898,092	27,051,657

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 the 3 fiscal years ended June 30, 2023, as disbursements, due to changes in the appropriation process in these fiscal years 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 Historically, the Department of Elementary and Secondary Education (DESE) uses this fund to account for federal grants unrelated to COVID-19. However, for the 3 fiscal years ending June 30, 2023, the DESE is also using this fund to account for COVID-19 disbursements for the School Nutrition Services Program; the Missouri Healthy Schools, Successful Students Program; the Division of Financial and Administrative Services (personal service); and the Division of Learning Services (personal service). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. In addition, the beginning and ending fund balances could occasionally be negative if the DESE makes disbursements in advance of the related drawdown of federal funds. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity. The DESE is gradually moving almost all COVID-19 activity from this fund to the DESE Federal Stimulus Fund and the DESE Federal Emergency Relief Fund to use new COVID-19-specific appropriations, which are included in Appendix C.
- ⁴ The General Assembly 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 earned, had to 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.
- ⁵ Historically, the Department of Mental Health (DMH) uses this fund to account for federal grants unrelated to COVID-19. However, for the 2 fiscal years ending June 30, 2023, the DMH is also using this fund to account for COVID-19 disbursements for prevention and education services; the treatment of alcohol and drug abuse; the purchase and administration of new medication therapies (expense and equipment); and adult community programs (expense and equipment). The receipts, disbursements, and beginning and ending fund balances listed include only the COVID-19 activity within this fund. This fund is excluded from Appendix C because its appropriation authority does not distinguish between COVID-19 and non-COVID-19 activity.
- ⁶ 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 2022. 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 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 726,899	22,038	704,861	682,249	105,505	576,744
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	557,618	10,201,155	10,758,773	1,934,137	8,824,636
Total Coronavirus Emergency Supplemental Fund	11,485,672	579,656	10,906,016	11,441,022	2,039,642	9,401,380
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND						
School Nutrition Services Program - reimbursements to schools for school food programs				17,073,503	17,006,338	67,165
Missouri Healthy Schools, Successful Students Program - personal service				25,644	16,100	9,544
Missouri Healthy Schools, Successful Students Program - expense and equipment	200,000	30,460	169,540	375,700	216,616	159,084
Office of Childhood - 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 Department of Social Services, Children's Division	907,000	0	907,000	907,000	0	907,000
Office of Childhood - development and implementation of automated systems to enhance time, attendance reporting, contract compliance, payment accuracy, monitoring, referral services, professional development, before and after school programs, Early Head Start, parent education, background screenings, and to support the Educare Program; and further provided that the Office of Childhood may provide one-time funding to providers, not to exceed \$5,000 per provider, to assist providers who otherwise meet the department's qualifications, to meet requirements for accreditation, and further provided the Department of Elementary and Secondary Education shall reimburse providers more frequently than one month in arrears				11,925,022	1,973,698	9,951,324
Office of Childhood - child care subsidy payments for low-income families, subject to income thresholds, provided that any individual can qualify for a traditional or transitional child care subsidy benefit 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 from this appropriation; and to provide childcare subsidies for children under the care, custody, or involved with the Department of Social Services - Children's Division and children adopted or under legal guardianship through Children's Division, and further provided that the subsidy paid by the Children's Division to providers on behalf of children in foster care shall be fixed to the market rate by region and provider-type, in accordance with the latest market rate study performed by or for the Division, and further provided that payments to providers shall be made in full and no more than two weeks in arrears	11,925,022	1,173,173	10,751,849	24,373,774	13,234,625	11,139,149

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2022 and Fiscal Year 2023 through August 31, 2022

	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Office of Childhood - child care services in response to the COVID-19 pandemic - stipends for child care providers providing non-traditional hours of care	3,476,000	2,000	3,474,000	5,000,000	1,700,000	3,300,000
Office of Childhood - child care services in response to the COVID-19 pandemic - increased access for foster care children	15,352,000	0	15,352,000	5,352,000	0	5,352,000
Office of Childhood - child care services in response to the COVID-19 pandemic - child care for families engaged in job search	7,569,078	0	7,569,078	9,500,000	3,419,071	6,080,929
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion and upgrades for existing Child Care providers	28,156,394	2,419,301	25,737,093	30,000,000	4,458,569	25,541,431
Office of Childhood - child care services in response to the COVID-19 pandemic - expansion for new providers	18,281,403	3,773,384	14,508,019	20,000,000	5,599,716	14,400,284
Office of Childhood - child care services in response to the COVID-19 pandemic - higher education grants	25,000,000	1,118,591	23,881,409	25,000,000	0	25,000,000
Office of Childhood - child care services in response to the COVID-19 pandemic - Paycheck Protection Program payments	8,829,407	0	8,829,407	54,253,630	54,234,791	18,839
Office of Childhood - child care services in response to the COVID-19 pandemic - professional development	1,550,000	233,718	1,316,282	1,550,000	311,150	1,238,850
Office of Childhood - child care services in response to the COVID-19 pandemic - youth development credential	1,150,000	0	1,150,000	1,150,000	0	1,150,000
Office of Childhood - child care services in response to the COVID-19 pandemic - administration	3,200,162	78,540	3,121,622	3,950,000	964,427	2,985,573
Office of Childhood - child care services in response to the COVID-19 pandemic - technical and business assistance	9,742,249	304,104	9,438,145	10,000,000	623,237	9,376,763
Office of Childhood - child care services in response to the COVID-19 pandemic - additional sliding scale fees for June 2021 through September 2022	10,229,372	0	10,229,372	17,300,000	14,091,253	3,208,747
Office of Childhood - child care services in response to the COVID-19 pandemic - teaching child care at DESE career centers	2,100,000	0	2,100,000	2,100,000	0	2,100,000
Office of Childhood - personal service	133,936	0	133,936	22,323	0	22,323
Office of Childhood - expense and equipment	7,022	0	7,022	7,022	0	7,022
Total DESE Federal Stimulus Fund	147,809,045	9,133,271	138,675,774	239,865,618	117,849,591	122,016,027
DESE FEDERAL EMERGENCY RELIEF FUND						
Distributions to the free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provided that local educational agencies that adopt, in response to COVID-19, a distanced or blended onsite and distanced pattern of instruction constituting less than forty-five percent (45%) of annual attendance hours taking place in person, shall have their designated total allocation under this section reduced by ten percent (10%)	16,030,857	1,379,072	14,651,785	105,000,000	17,106,112	87,893,888
Distributions of the Governor's Emergency Education Relief Funds to the free public schools under the CARES Act	8,713,652	582,023	8,131,629	20,000,000	11,564,648	8,435,352

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - personal service				410,000	80,915	329,085
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act - expense and equipment	443,063,444	41,395,875	401,667,569	671,739,596	406,973,871	264,765,725
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	11,348,102	110,951	11,237,151	11,495,405	2,420,061	9,075,344
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, provided that no funds may be used for distributions under Section 312(d) of the Coronavirus Response and Relief Supplemental Appropriations Act	35,702,594	5,294,608	30,407,986	64,831,096	46,930,358	17,900,738
Teacher residency program principally located in a city with more than four hundred thousand inhabitants and located in more than one county focused on decreasing the number of teacher vacancies in the State of Missouri caused by the labor loss due to the pandemic	100,000	0	100,000			
Missouri Scholars and Fine Arts Academies	100,000	0	100,000			
Total DESE Federal Emergency Relief Fund	515,058,649	48,762,529	466,296,120	873,476,097	485,075,965	388,400,132
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
FEDERAL STIMULUS FUND						
Job training and related activities	630,000	47,179	582,821	1,212,759	442,420	770,339
Total DHEWD Federal Stimulus Fund	630,000	47,179	582,821	1,212,759	442,420	770,339
DHEWD FEDERAL EMERGENCY RELIEF FUND						
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the CARES Act				15,000,000	0	15,000,000
Distributions of the Governor's Emergency Education Relief Funds to institutions of higher education under the Coronavirus Response and Relief Supplemental Appropriations Act	8,000,000	1,303,702	6,696,298	12,000,000	7,528,779	4,471,221
Certified Work Ready Community Program	500,000	0	500,000	750,000	67,187	682,813
Job training and related activities	85,500	40,300	45,200	85,500	23,625	61,875
Commissioning a study which provides recommendations to the Governor and General Assembly on public higher education performance funding models, considering state fiscal climate and institutional mission, to be completed by December 15, 2022	225,000	0	225,000			
Commissioning a study that makes recommendations to the Governor and General Assembly regarding higher education efficiency and possible reforms, considering current institutional missions and state fiscal resources, to be completed by July 1, 2023	225,000	0	225,000			
Total DHEWD Federal Emergency Relief Fund	9,035,500	1,344,002	7,691,498	27,835,500	7,619,591	20,215,909

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
MISSOURI DEPARTMENT OF TRANSPORTATION (MoDOT) FEDERAL STIMULUS FUND						
Transit Program - grants under Sections 5310, 5311, 5312, and 5340, Title 49, United States Code	61,770,760	5,066,563	56,704,197	62,470,760	16,800,181	45,670,579
Aviation Program - for construction, capital improvements, operations, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to the provisions of the CARES Act, and the Coronavirus Response and Relief Supplemental Appropriations Act	2,054,449	58,428	1,996,021	20,370,044	864,921	19,505,123
Total MoDOT Federal Stimulus Fund	63,825,209	5,124,991	58,700,218	82,840,804	17,665,102	65,175,702
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans' Commission - for Missouri Veterans' Homes - expense and equipment	4,300,000	288,514	4,011,486	4,300,000	0	4,300,000
Total DPS Federal Stimulus Fund	4,300,000	288,514	4,011,486	4,300,000	0	4,300,000
STATE EMERGENCY MANAGEMENT FEDERAL STIMULUS FUND						
For expenses of any state agency responding to COVID-19				70,635,752	58,535,075	12,100,677
Department of Revenue (DOR) - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service				203,336	203,335	1
Missouri Consolidated Health Care Plan - COVID Reimbursement				15,696,397	15,696,396	1
Department of Economic Development (DED) - Broadband Expansion				315,631	315,631	0
Department of Social Services (DSS) - 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				1,444,048	1,444,048	0
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support				8,500,000	8,500,000	0
DPS - Missouri National Guard Expenses				127,951	127,950	1
DSS - Food Banks				8,013,982	8,013,981	1
DSS - Assisted Living Facilities				680,076	680,075	1
Office of Administration (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				2,016	2,015	1
DPS - Disaster Medical Assistance Team				908,074	904,224	3,850
DED - Manufacturer Retooling #2				2,649,727	2,649,727	0
County Coronavirus Relief Fund Reporting				1,289,657	1,289,656	1
OA - Information Technology Services Division - OA consolidated information technology services - expense and equipment				203,139	0	203,139

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	Year Ended June 30,			Year Ended June 30,		
	2023 (through August 31, 2022)			2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
OA - Information Technology Services Division - Department of Health and Senior Services (DHSS) consolidated information technology services - expense and equipment				27,152	0	27,152
OA - Information Technology Services Division - Department of Mental Health (DMH) consolidated information technology services - expense and equipment				88,496	0	88,496
OA - Information Technology Services Division - Department of Corrections (DOC) consolidated information technology services - expense and equipment				12,068	0	12,068
OA - Information Technology Services Division - DPS consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - DOLIR consolidated information technology services - expense and equipment				11,263	0	11,263
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				35,720	0	35,720
OA - Information Technology Services Division - Department of Natural Resources (DNR) consolidated information technology services - expense and equipment				46,259	0	46,259
OA - Information Technology Services Division - Department of Agriculture (MDA) consolidated information technology services - expense and equipment				44,248	0	44,248
OA - Information Technology Services Division - DOR consolidated information technology services - expense and equipment				120,677	0	120,677
OA - Information Technology Services Division - DHEWD consolidated information technology services - expense and equipment				13,194	0	13,194
OA - Information Technology Services Division - DESE consolidated information technology services - expense and equipment				32,180	0	32,180
DMH - Division of Developmental Disabilities - telehealth physician services				2,232,000	2,228,016	3,984
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	7,226	0	7,226	90,000	90,000	0
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	28,905	0	28,905	360,000	243,306	116,694
DHSS - Division of Community and Public Health - personal protective equipment warehousing - expense and equipment				200,700	160,851	39,849
DOC - COVID Response - expense and equipment				1,506,123	1,506,123	0
DOLIR - Division of Employment Security - repayment of the state share of overpayments made to Missouri citizens through unemployment claims processed due to COVID-19 pandemic				48,000,000	0	48,000,000
DPS - Missouri Veterans' Commission - housing assistance for veterans				1,800,000	1,293,891	506,109
MDA - Division of Animal Health - support, workforce assistance, equipment and capital improvements to meat processing facilities located in the state who employ less than 200 employees in the state to address supply chain disruptions and mitigate health and environmental impacts as a result of the COVID-19 pandemic and for the implementation of programs for other livestock value added products				20,000,000	2,999,977	17,000,023

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	Year Ended June 30,			Year Ended June 30,		
	2023 (through August 31, 2022)			2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DHEWD - for a grant to an organization providing services in a city not within a county, that facilitates supplemental education programs, job development and training, and community service programs for under-resourced individuals				600,000	0	600,000
DSS - MO HealthNet Division - for funding long-term care services - Family Certified Home Health Aide (FCHHA) Pilot Program for an enrolled Home Health Provider Agency with MO HealthNet for the Home Health Agency to pay to train family members and/or parents as Certified Home Health Aides to provide medically necessary care in their home for up to fifty clients that are eligible for Private Duty Nursing services and currently admitted or receiving outpatient services from a pediatric hospital(s) within: a county with a charter form of government and with more than three hundred thousand but fewer than four hundred fifty thousand inhabitants, a home rule city with more than sixty-four thousand but fewer than seventy-one thousand inhabitants, a county with a charter form of government and with more than nine hundred fifty thousand inhabitants, a city not within a county, a county of the first classification with more than one hundred one thousand but fewer than one hundred fifteen thousand inhabitants, and a county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand				2,901,385	0	2,901,385
DSS - MO HealthNet Division - all other non-institutional services including, but not limited to, rehabilitation, optometry, audiology, ambulance, non-emergency medical transportation, durable medical equipment, and eyeglasses under the MO HealthNet fee-for-service program, and for rehabilitation services provided by residential treatment facilities as authorized by the Children's Division for children in the care and custody of the Children's Division				5,000,000	0	5,000,000
DHEWD - establishing a nursing simulation laboratory facility to enhance and expand nursing education and development opportunities through an online statewide nursing education program				2,000,000	0	2,000,000
DOC - Division of Offender Rehabilitative Services - pilot program to ensure the availability and use of all medication-assisted treatment products approved by the FDA to treat opioid use disorder, including but not limited to those specified in Section 191.1165, RSMo, in conjunction with treatment for incarcerated offenders				1,500,000	0	1,500,000
OA - Information Technology Services Division - DED consolidated information technology services - personal service				289,360	0	289,360
OA - Information Technology Services Division - DED consolidated information technology services - expense and equipment				437,614	0	437,614
DHSS - Disaster Medical Assistance Team Alternative Care				20,668,283	20,667,938	345
DHSS - Vaccination Incentives				9,010,000	9,010,000	0
DHSS - Hospital Health Care Staffing Contracts				4,464,115	4,464,115	0
DPS - Ambulance District Reimbursements				181,642	181,641	1
DMH, DOC, DPS, DSS, and OA - Stipend Payments				23,564,759	23,547,576	17,183
DHSS - Missouri Overdose Rescue and Education Project - first responder and local public health agency opioid overdose response				799,200	799,200	0

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DPS - FEMA Food Bank						
Total State Emergency Management Federal Stimulus Fund	36,131	0	36,131	2,141,247	2,141,246	1
DEPARTMENT OF MENTAL HEALTH (DMH) FEDERAL STIMULUS FUND						
Division of Behavioral Health - suicide prevention initiatives - expense and equipment	300,000	0	300,000	1,205,000	301,444	903,556
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	1,200,000	90,269	1,109,731	3,200,000	1,543,438	1,656,562
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				643,165	249,200	393,965
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				10,000,000	5,400,694	4,599,306
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 more than one million inhabitants who have been disproportionately impacted by the coronavirus as indicated by state data, including zip code data and racial demographic data - personal service	90,032	30,270	59,762			
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 more than one million 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	5,000,000	256,985	4,743,015			
Division of Developmental Disabilities - for developmental disabilities services	17,768	0	17,768	71,072	0	71,072
Total DMH Federal Stimulus Fund	6,607,800	377,524	6,230,276	15,119,237	7,494,776	7,624,461
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	224,981	68,455	156,526
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - personal service	1,061,797	48,163	1,013,634	996,315	349,682	646,633
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	32,376,931	1,022,206	31,354,725	32,376,931	13,642,807	18,734,124
Division of Senior and Disability Services - Home and Community Services grants to be distributed to the Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and meal services				1,112,111	935,837	176,274

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
Division of Senior and Disability Services - meals to be distributed to each Area Agency on Aging, provided that ten percent (10%) flexibility is allowed between these services and grant services				1,930,000	1,472,292	457,708
Division of Community and Public Health - supplemental nutrition programs	185,000,000	0	185,000,000	185,000,000	25,209,908	159,790,092
Division of Regulation and Licensure - program operations and support - personal service	753,278	879	752,399	707,000	648,144	58,856
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	14,930	285,070	300,000	74,402	225,598
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	8,604,967	304,840	8,300,127	7,366,010	1,103,855	6,262,155
Division of Community and Public Health - Office of Emergency Coordination - to provide coronavirus mitigation efforts including, but not limited to, testing, tracing, reporting, and related expenses - expense and equipment	270,472,267	6,740,229	263,732,038	270,472,267	74,713,450	195,758,817
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 - Epidemiology and Laboratory Capacity	4,216,680	0	4,216,680	4,216,680	0	4,216,680
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	1,202,054	8,046	1,194,008	1,139,388	91,515	1,047,873
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	53,608,631	1,060,401	52,548,230	53,608,631	22,241,667	31,366,964
Ombudsman Program operated by the Area Agencies on Aging or their service providers - expense and equipment	13,000	12,911	89	75,369	61,879	13,490
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - personal service				200,000	42,864	157,136
Division of Senior and Disability Services - non-Medicaid reimbursable senior and disability programs - expense and equipment	850,000	46,214	803,786	1,512,169	170,962	1,341,207
Division of Community and Public Health - funding of the Justice for Survivors forensic examination Statewide Telehealth Network				6,157,916	0	6,157,916
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				263	263	0
OA - Information Technology Service Division - for DHSS - expense and equipment	615,916	0	615,916	766,810	110,251	656,559
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DHSS - expense and equipment	1,455,600	83,174	1,372,426			
OA - Division of Facilities Management, Design and Construction - payment of real property leases, utilities, systems furniture, and structural modifications - for the DPS - expense and equipment	188,000	181,070	6,930			
Total DHSS Federal Stimulus Fund	560,944,102	9,523,063	551,421,039	568,162,841	140,938,233	427,224,608

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	8,137,510	851,425	7,286,085	28,331,553	8,950,450	19,381,103
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments and for the local food purchase assistance cooperative program	1,723,181	473,773	1,249,408	6,026,000	1,996,523	4,029,477
Family Support Division - grants to not-for-profit organizations for services and programs to assist victims of domestic violence				388,730	92,184	296,546
Family Support Division - electronic benefit transfers system - expense and equipment	3,513,136	25,970	3,487,166	6,532,512	1,443,191	5,089,321
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	16,326,084	3,215,018	13,111,066	27,847,053	14,077,890	13,769,163
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	8,013,201	0	8,013,201	18,269,392	18,245,012	24,380
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	12,110,505	777,360	11,333,145	12,760,000	2,694,132	10,065,868
Family Support Division - income maintenance field staff and operations - expense and equipment				1,350,503	0	1,350,503
Family Support Division - contractor, hardware, and other costs associated with planning, development, and implementation of a Family Assistance Management Information System - expense and equipment				13,932	0	13,932
Children's Division - independent living placements and transitional living services	9,180,241	1,100,142	8,080,099	10,220,877	2,558,921	7,661,956
Family Support Division - services for the visually impaired	271,955	0	271,955	271,955	267,416	4,539
Children's Division - costs associated with attending post-secondary education including, but not limited to tuition, books, fees, room and board for current or former foster youth	1,485,593	256,886	1,228,707	1,485,593	1,170,679	314,914
Children's Division - creation of a mobile application that can be accessed by children's division caseworkers, licensed foster families, foster care licensure applicants, parents or guardians of children in foster care and other key parties. Such application shall enable streamlined communication and information sharing to improve the functionality of processes including but not limited to foster home licensure applications, foster family requests for services, and recordkeeping for children in state custody				1,000,000	0	1,000,000
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment	1,634,001	0	1,634,001	593,637	593,637	0
Division of Legal Services - permanency attorneys and permanency attorney contracted services, including reunification, guardianship, adoption, or termination of parental rights, for children in the care, custody, or involved with the Children's Division - expense and equipment - Consolidated Appropriations Act	7,213	7,213	0	1,345,900	1,338,687	7,213

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	Year Ended June 30, 2023 (through August 31, 2022)			Year Ended June 30, 2022		
	Appropriation Authority*	Expenditures	Remaining Balance	Appropriation Authority*	Expenditures	Remaining Balance
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	450,000	0	450,000	450,000	0	450,000
Total DSS Federal Stimulus Fund	62,852,620	6,707,787	56,144,833	116,887,637	53,428,722	63,458,915
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	30,123,396	134,601	29,988,795	30,123,396	360,455	29,762,941
Business and Community Solutions Division - broadband grants - personal service	54,587	0	54,587			
Business and Community Solutions Division - broadband grants - expense and equipment	42,189,751	0	42,189,751	10,000,000	0	10,000,000
Total DED Federal Stimulus Fund	72,367,734	134,601	72,233,133	40,123,396	360,455	39,762,941
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments				1,996,764	212,967	1,783,797
Total DNR Federal Stimulus Fund				1,996,764	212,967	1,783,797
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,659,664	422,137	23,237,527	24,187,938	2,800,602	21,387,336
Division of Employment Security - administration of unemployment benefits - expense and equipment	9,600,846	216,388	9,384,458	7,600,846	5,014,151	2,586,695
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	14,000,000	0	14,000,000	17,000,000	1,169,425	15,830,575
OA - Information Technology Services Division - for DOLIR - expense and equipment	6,700,000	0	6,700,000			
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				9,579	9,579	0
Total DOLIR Federal Stimulus Fund	53,960,510	638,525	53,321,985	48,798,363	8,993,757	39,804,606
DEPARTMENT OF AGRICULTURE (MDA) FEDERAL STIMULUS FUND						
Office of the Director - Specialty Crop Block Grant	200,000	0	200,000	20,000	0	20,000
Total MDA Federal Stimulus Fund	200,000	0	200,000	20,000	0	20,000
Total All Funds	\$ 1,509,112,972	82,661,642	1,426,451,330	2,290,973,768	1,009,817,214	1,281,156,554

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

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.

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	9,663	665,831	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	9,664	11,424,603	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	0	2,000,000,000	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs	75,658,549	31,908,495	43,750,054	117,552,821	41,894,272	75,658,549
Missouri Healthy Schools, Successful Students Program - expense and equipment	266,463	217,344	49,119			
Total DESE Federal Stimulus Fund	2,075,925,012	32,125,839	2,043,799,173	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	112,490,909	95,952,091	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	14,144,301	15,855,699			
Distributions to free public schools under the Coronavirus Response and Relief Supplemental Appropriations Act	522,703,375	199,022,695	323,680,680			
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			

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	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	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, 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	67,550,224	2,719,128	64,831,096			
Total DESE Federal Emergency Relief Fund	835,981,246	328,377,033	507,604,213	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		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	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	254,968	1,077,032			
Total DHEWD Federal Stimulus Fund	305,369,512	254,968	305,114,544	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	23,643,000	0	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	23,643,000	0	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	19,415,205	42,355,555	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	1,539,765	18,330,279	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	82,140,804	20,954,970	61,185,834	21,000,000	4,114,460	16,885,540

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	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	Balance
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				316,500	158,016	158,484
Broadband expansion and/or cellular equipment and service to provide fixed or mobile broadband access to emergency services personnel in order to coordinate and dispatch services related to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Broadband expansion to residential and agricultural areas in counties of the state of Missouri with high concentrations of state employees without residential access to broadband internet, for the purpose of enabling state employees to work remotely due to the COVID-19 disease - expense and equipment	5,000,000	0	5,000,000			
Reimbursement of broadband services costs, and/or for state purchase of cellular equipment and service to provide fixed or mobile broadband service for state employees required to work from home due to the COVID-19 disease - expense and equipment	2,000,000	0	2,000,000			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				16,000	10,250	5,750
Total OA Federal Stimulus Fund	12,000,000	0	12,000,000	1,071,332,500	521,093,744	550,238,756
DEPARTMENT OF PUBLIC SAFETY (DPS) FEDERAL STIMULUS FUND						
Missouri Veterans Commission - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency				2,262,000	189,250	2,072,750
All allotments, grants and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency	1,860,000	1,792,971	67,029			
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	652,799,325	217,393,127	435,406,198	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
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			

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	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	Balance
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	580,334	419,666			
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	1,323,000	677,000			
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	1,062,762	937,238			
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	216,231	573,211			
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	862,750	78,750			
OA - 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	169,250	23,250			
Missouri Consolidated Health Care Plan - COVID Reimbursement	22,000,000	18,921,685	3,078,315			
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			
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			

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	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining Balance	2020		Lapsed Balance
Appropriation Authority ¹	Expenditures	Appropriation Authority ¹		Expenditures		
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	3,469,001	359,999			
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	27,001,822	1,576,663			
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	30,315,393	1,559,607			
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	1,645,563	78,937			
DSS - 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	89,056,441	943,559	90,000,000	0	90,000,000
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	423,254	413,543	9,711			
Department of Labor & Industrial Relations (DOLIR) - Unemployment Insurance System Support	24,500,000	21,598,168	2,901,832			
DED - Communications Campaign	3,249,956	3,249,956	0			

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	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	Balance
DPS - Missouri National Guard Expenses	5,400,000	2,979,673	2,420,327			
DHSS - Call Center/Data Entry	170,075	170,075	0			
DHSS - COVID Testing	89,291,600	35,108,215	54,183,385			
DHSS - Contact Tracing/Tracking	11,800,000	5,379,351	6,420,649			
DHSS - Lab Infrastructure	22,360,108	9,098,553	13,261,555			
DHSS - Technology & Data Infrastructure	343,283	343,283	0			
DHSS - Sewershed	414,081	413,831	250			
DHSS - Surveillance	199,583	91,795	107,788			
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	1,507,909	619,091			
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	1,594,883	405,117			
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	2,470,881	9,529,119			
DSS - Assisted Living Facilities	10,000,000	4,747,129	5,252,871			
COVID Dedicated Personal Service	201,000,000	55,931,247	145,068,753	200,000,000	71,018,488	128,981,512
DMH - Staff Offering Support Program	3,200,000	384,335	2,815,665			
Fringe Benefits Personal Service	23,339,723	22,895,972	443,751	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	2,425,267	1,074,733			
Personal Protective Equipment Warehousing	1,312,800	279,802	1,032,998			
DED - Manufacturer Retooling #2	4,500,000	1,850,273	2,649,727			
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			

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	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	Balance
Rural Hospitals	10,000,000	5,806,440	4,193,560			
DOLIR - Unemployment Insurance Trust Fund	300,000,000	300,000,000	0			
DOC - COVID Response - expense and equipment	8,537,000	3,137,952	5,399,048			
Workers' Compensation Payments	200,000	184,190	15,810			
Total State Emergency Management Federal Stimulus Fund	2,764,623,853	1,251,198,366	1,513,425,487	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	372,147	527,853	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				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	1,000,852	999,148	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	280,501	356,295			
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	5,378,938	13,984,266			
Total DMH Federal Stimulus Fund	23,620,000	7,032,438	16,587,562	31,514,800	4,170,118	27,344,682

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

	Year Ended June 30,			Year Ended June 30,		
	2021			2020		
	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	51,125	681,154	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	12,237	244,476			
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment	30,461,800	9,335,881	21,125,919	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	106,848	3,002,084			
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	14,768,427	3,231,573	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - supplemental nutrition 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	687,511	12,489			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	40,151	259,849			
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	432,546	110,218			
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	27,811	3,021,656			
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	24,626,318	109,468,531			
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			
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	1,931,925	17,868,075			
Total DHSS Federal Stimulus Fund	401,023,293	240,574,759	160,448,534	94,854,599	36,904,419	57,950,180

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

	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	Balance
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	28,331,553	15,973,768	12,357,785	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	1,641,114	4,384,886	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	506,141	137,369	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	30,879,700	35,663,026	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	3,333,403	0			
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	5,649,424	22,197,629			
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	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	337,510	569,490			
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	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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Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	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			
	203,591,289	58,344,539	145,246,750	56,148,500	9,528,659	46,619,841
DEPARTMENT OF ECONOMIC DEVELOPMENT (DED) FEDERAL STIMULUS FUND						
Business and Community Solutions Division - Community Development Block Grant Program - projects awarded on or after July 1, 2019, provided no funds shall be expended at higher education institutions not headquartered in Missouri for purposes of accreditation				20,000,000	0	20,000,000
Business and Community Solutions Division - Community Development Block Grant Program - projects to support local community development activities - expense and equipment	43,033,423	0	43,033,423			
Total DED Federal Stimulus Fund	43,033,423	0	43,033,423	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	2,029,932	1,816,965	212,967			
Total DNR Federal Stimulus Fund	2,029,932	1,816,965	212,967			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	405,346	111,654			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	405,346	716,654			
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Division of Employment Security - administration of unemployment benefits - personal service	23,948,454	2,368,562	21,579,892	1,000,000	208,806	791,194
Division of Employment Security - administration of unemployment benefits - expense and equipment	7,600,846	1,689,722	5,911,124	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	28,752,235	22,247,765			
OA - Information Technology Services Division - for DOLIR - expense and equipment	7,737,001	3,293,259	4,443,742	1,000,000	823,665	176,335
OA - Information Technology Services Division - for DOLIR - personal service	250,000	0	250,000			

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Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
Fiscal Year 2020 and Fiscal Year 2021

	Year Ended June 30,			Year Ended June 30,		
	2021		Remaining	2020		Lapsed
	Appropriation Authority ¹	Expenditures	Balance	Appropriation Authority ¹	Expenditures	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	538	537	1			
Total DOLIR Federal Stimulus Fund	90,536,839	36,104,315	54,432,524	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 ⁴	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	271,461	478,539			
Total SOS Federal Stimulus Fund	16,850,000	4,106,405	12,743,595			
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	\$ 7,219,479,219	2,330,456,901	4,889,022,318	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 could not 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. In December 2021, the Department of the Treasury issued revised guidance to provide that a cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021. Recipients are currently permitted to record their expenditures through September 30, 2022. 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 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.