



Nicole Galloway, CPA

Missouri State Auditor

**Federal Funding
for COVID-19 Response
August 2020**

Report No. 2020-085

October 2020

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Federal Funding for COVID-19 Response

August 2020

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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 2020 for the Coronavirus Disease 2019 (COVID-19) emergency and the cumulative financial activity since the state began receiving funding in April 2020.

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

In August, the state spent \$96.5 million from federal COVID-19 assistance (Appendix A). Through the end of August, the state has received \$2.69 billion and spent \$1.20 billion from this assistance. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation in Appendix C. The majority of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$340 million) and funding passed through to counties and the City of St. Louis (\$521 million). Other funding has been (1) provided to schools, institutes of higher education, child care providers, and nursing facilities; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, and other disaster relief purposes. In addition, the state is currently using \$250 million of COVID-19 relief funding for cash management needs.

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

Nicole R. Galloway, CPA
State Auditor

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

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

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, 2020, approximately \$18.8 million under this act for additional or new funding under various federal grant programs. Part of this funding went directly to community health centers from the federal government. Each grant program has a separate time limit on use of the funding.

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

- Maintain eligibility standards, methodologies, or procedures that are no more restrictive than what the state had in place as of January 1, 2020, (maintenance of effort requirement).
- Not charge premiums that exceed those that were in place as of January 1, 2020.

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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- 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, 2020, approximately \$36.2 million of additional or new funding under various federal grant programs for meal assistance, food subsidies, and administrative costs. Each grant program has a separate time limit on use of the funding.

The CARES Act specifies that payments provided to the state from the Coronavirus Relief Fund² may only be used to cover costs that (1) are necessary expenditures incurred due to the public health emergency with respect to COVID-19; (2) were not accounted for in the budget most recently approved as of March 27, 2020, (the date of enactment of the CARES Act) for the state; and (3) were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020. The state has received approximately \$2.38 billion in Coronavirus Relief Fund assistance including nearly \$173.5 million for St. Louis County and \$122.7 million for Jackson County.³ Twenty-five percent of the remaining state share (approximately \$521 million) was distributed to other counties in the state and the City of St. Louis based on population. In early July, the Department of the Treasury Office of Inspector General (OIG) issued interim and quarterly reporting requirements for Coronavirus Relief Fund payments. The OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of these payments.

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

1. Medical expenses such as:
 - COVID-19-related expenses of public hospitals, clinics, and similar facilities.

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

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

⁴ U.S. Department of the Treasury, *Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments*, April 22, 2020, <<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>>, accessed May 20, 2020.

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- Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
- Costs of providing COVID-19 testing, including serological testing.
- Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
- Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.

2. Public health expenses such as:

- Expenses for communication and enforcement by state, territorial, local, and tribal governments of public health orders related to COVID-19.
- Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
- Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency.
- Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
- Expenses for public safety measures undertaken in response to COVID-19.
- Expenses for quarantining individuals.

3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:

- 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.

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

The state may also use Coronavirus Relief Fund assistance to meet immediate cash management needs provided that the full amount of the payment is used to cover necessary expenditures.⁵ If the state has not used the Coronavirus Relief Fund assistance it has received to cover costs that were incurred by December 30, 2020, as required by federal law, those funds must be returned to the federal government.

The General Assembly has authorized the Office of Administration (OA) to transfer up to \$750 million in Coronavirus Relief Fund assistance from the State Emergency Management Federal Stimulus Fund to the General Revenue Fund for cash management needs. Any transferred funds must be repaid to the State Emergency Management Federal Stimulus Fund prior to June 30, 2021. In May, the OA transferred \$250 million from the stimulus

⁵ U.S. Department of the Treasury, *Coronavirus Relief Fund Frequently Asked Questions*, p.8, May 28, 2020, < <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>>, accessed May 29, 2020.

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fund to the General Revenue Fund. No cash management transfers occurred in August.

Under the CARES Act, the state has also been awarded as of August 31, 2020, approximately \$2.94 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 \$165 million with some of this funding going directly to rural health departments from the federal government.

In August, the state spent \$96.5 million from federal COVID-19 assistance (Appendix A). Through the end of August, the state has received \$2.69 billion and spent \$1.20 billion from this assistance. The majority of the state's disbursements have been for MO HealthNet and other services receiving federal matching funds (\$340 million) and funding passed through to counties and the City of St. Louis (\$521 million).

Other funding has been (1) provided to schools, institutes of higher education, child care providers, and nursing facilities; and (2) used for food and nutrition programs, mental health services, purchase of personal protective equipment, and other disaster relief purposes. The state will be responsible for monitoring use of the funding it passes through to local governments. Details of the cumulative financial activity by fund are presented in Appendix B and the expenditures by appropriation are presented in Appendix C.

Appendix A

Federal Funding for COVID-19 Response
 Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
 August 1, 2020, through August 31, 2020

	Unaudited					Ending Fund Balance
	Beginning Fund Balance	Receipts	Disbursements	Transfers In	Transfers Out	
Coronavirus Emergency Supplemental Fund	\$ 11,635,388	4,870	577	0	315	11,639,366
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ¹	0	15,844,178	15,844,178	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	25,709	3,779,359	3,779,359	0	0	25,709
Department of Elementary and Secondary Education Federal Emergency Relief Fund	0	12,335,539	12,335,539	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	0	1,673,120	1,673,120	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	2	1,045,382	1,045,382	0	0	2
Office of Administration Federal Stimulus Fund	30,146	0	303	0	1	29,842
Department of Public Safety Federal Stimulus Fund	1,858,125	0	430	0	166	1,857,529
State Emergency Management Federal Stimulus Fund	1,231,603,264	821,901	46,624,284	0	4,482,970	1,181,317,911
Department of Corrections Federal Stimulus Fund ²	5,917,534	0	(2,038,144)	0	(658,232)	8,613,910
Department of Mental Health Federal Stimulus Fund	13,245,713	78,094	207,729	0	6,280	13,109,798
Department of Health and Senior Services Federal Stimulus Fund	692,255	10,982,814	9,790,735	0	0	1,884,334
Department of Social Services Federal Stimulus Fund	718,500	7,364,564	6,731,337	0	311	1,351,416
Department of Labor & Industrial Relations Federal Stimulus Fund	440,043	831,167	322,593	0	185,640	762,977
Secretary of State Federal Stimulus Fund	3,930,918	45,823	148,559	0	0	3,828,182
Total all Funds	\$ 1,270,097,597	54,806,811	96,465,981	0	4,017,451	1,224,420,976

¹ 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. In August 2020, this fund's \$15,844,178 receipts total was transferred to the General Revenue Fund. The transfer reimburses the General Revenue Fund for some of the state's share of Medicaid and other applicable program expenditures previously paid. To display the net effect of the transfer, which results in use of this funding for applicable expenditures, we reclassified this amount from a transfer out to a disbursement in the appendix schedule.

² This fund's negative \$2,038,144 disbursements total and negative \$658,232 transfers out total in August 2020 reflect movement of pandemic stipend activity from the original appropriation in this fund to a new identical appropriation within the State Emergency Management Federal Stimulus Fund, as intended by the Office of Administration.

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, 2020

	Unaudited				
	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 3,801,643	3,801,643	0	0	0
Coronavirus Emergency Supplemental Fund	11,640,265	584	0	315	11,639,366
FMAP (Federal Medical Assistance Percentage) Enhancement Fund ²	340,235,348	340,235,348	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	52,131,982	52,106,273	0	0	25,709
Department of Elementary and Secondary Education Federal Emergency Relief Fund	98,120,769	98,120,769	0	0	0
Department of Higher Education and Workforce Development Federal Emergency Relief Fund	1,673,120	1,673,120	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	5,159,844	5,159,842	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,151,494	66,711	127,353	29,842
Department of Public Safety Federal Stimulus Fund	2,262,000	262,250	0	142,221	1,857,529
State Emergency Management Federal Stimulus Fund ³	1,543,684,795	104,052,672	0	258,314,212	1,181,317,911
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,398	0	1,450,177	8,613,910
Department of Mental Health Federal Stimulus Fund	21,762,470	6,214,096	725,786	3,164,362	13,109,798
Department of Health and Senior Services Federal Stimulus Fund	50,241,089	48,356,755	0	0	1,884,334
Department of Social Services Federal Stimulus Fund	20,718,277	19,179,178	0	187,683	1,351,416
Department of Labor & Industrial Relations Federal Stimulus Fund	3,050,214	2,011,541	0	275,696	762,977
Secretary of State Federal Stimulus Fund	3,976,741	148,559	0	0	3,828,182
Total all Funds	\$ 2,691,279,020	1,203,988,522	792,497	263,662,019	1,224,420,976

¹ During the fiscal year ending June 30, 2020, the Secretary of State 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 Secretary of State 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.

² This fund's disbursement total includes \$15,844,178 through August 2020, regarding activity during the fiscal year ending June 30, 2021, that we reclassified from a transfer out. See this fund's footnote in Appendix A for more details.

³ The General Assembly has authorized the Office of Administration 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 must be repaid to the State Emergency Management Federal Stimulus Fund. As of the end of August, \$250 million has been transferred to the General Revenue Fund.

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

Appendix C

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

	Year Ended June 30,			Year Ended June 30,		
	2021 (through August 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
CORONAVIRUS EMERGENCY SUPPLEMENTAL FUND						
Department of Public Safety (DPS) - Office of the Director - Coronavirus Emergency Supplemental Fund grants - personal service	\$ 675,494	577	674,917	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	578	11,433,689	11,434,267	7	11,434,260
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND						
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments ²				100,000,000	74,391,170	25,608,830
DSS - MO HealthNet Division - payment to comprehensive prepaid health care plans as provided by federal or state law or for payments to programs authorized by the Frail Elderly Demonstration Project Waiver as provided by the Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508, Section 4744) and by Section 208.152 (16), RSMo, provided that the department shall implement programs or measures to achieve cost-savings through emergency room services reform, and further provided that MO HealthNet eligibles described in Section 501(a)(1)(D) of Title V of the Social Security Act may voluntarily enroll in the Managed Care Program ²				250,000,000	250,000,000	0
Total FMAP Enhancement Fund				350,000,000	324,391,170	25,608,830
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL						
Free public schools - all expenditures	2,000,000,000	10,212,001	1,989,787,999	1,515,839,292	0	1,515,839,292
School Nutrition Services Program - reimbursements to schools for school food programs				117,552,821	41,894,272	75,658,549
Total DESE Federal Stimulus Fund	2,000,000,000	10,212,001	1,989,787,999	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	30,651,018	177,791,982	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	0	30,000,000			
Total DESE Federal Emergency Relief Fund	238,443,000	30,651,018	207,791,982	300,000,000	67,469,751	232,530,249
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)						
Crowder College	1,718,186	0	1,718,186	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732	65,732	0	65,732
Crowder College - equity	133,645	0	133,645	133,645	0	133,645
East Central College	1,622,326	0	1,622,326	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965	47,965	0	47,965
East Central College - equity	126,188	0	126,188	126,188	0	126,188

Appendix C

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

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

Appendix C

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

	Year Ended June 30,			Year Ended June 30,		
	2021 (through August 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
Truman State University	13,886,774	0	13,886,774	13,886,774	0	13,886,774
Northwest Missouri State University	10,395,373	0	10,395,373	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512	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	1,673,120	21,969,880	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	23,643,000	1,673,120	21,969,880	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	1,815,199	59,955,561	20,000,000	4,114,460	15,885,540
Aviation Program - construction, capital improvements, or planning of publicly owned airfields by cities or other political subdivisions, including land acquisition, pursuant to provisions of the State Block Grant Program administered through the Federal Airport Improvement Program	19,870,044	106,647	19,763,397	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	81,640,804	1,921,846	79,718,958	21,000,000	4,114,460	16,885,540
OFFICE OF ADMINISTRATION (OA) FEDERAL STIMULUS FUND						
Distribution of federal funds to units of local government as provided in the CARES Act				1,071,000,000	520,925,478	550,074,522
Division of Facilities Management, Design and Construction - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ³	316,500	57,750	258,750	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	12,316,500	57,750	12,258,750	1,071,332,500	521,093,744	550,238,756

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through August 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
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 ³	2,262,000	73,000	2,189,000	2,262,000	189,250	2,072,750
Total DPS Federal Stimulus Fund	2,262,000	73,000	2,189,000	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 ⁴	456,314,197	27,485,840	428,828,357	1,253,200,000	51,396,569	1,201,803,431
Alternative care treatment facility staffing expenses - personal service	35,000,000	3,388	34,996,612	35,000,000	1,119,066	33,880,934
MO HealthNet Division - Long-term care services - care in nursing facilities under the MO HealthNet fee-for-service program and for contracted services to develop model policies and practices that improve the quality of life for long-term care residents - funds to compensate all Nursing Homes for an additional amount of \$24.88 per Medicaid patient per day as long as Missouri or the United States remain in the current emergency declaration, and to compensate any Nursing Home that has an active COVID-19 case for an additional amount of \$19.63 per Medicaid patient per day during the period in which a nursing home has at least one confirmed positive COVID-19 test on the premises. The total increase shall not exceed \$44.51 per Medicaid patient per day and shall be effective on March 1, 2020	90,000,000	223,678	89,776,322	90,000,000	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	971,276	828,724	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	0	100,000			
Return of unspent CARES Act Coronavirus Relief Funds to the federal government ⁵	750,000,000	0	750,000,000			
DESE - Learning Loss Testing	10,000,000	0	10,000,000			
DESE - Transportation Costs	7,500,000	0	7,500,000			
DESE - Emergency Child Care	800,000	0	800,000			
DESE - State School Bus Routes	1,000,000	0	1,000,000			
DESE - Sheltered Workshops	4,000,000	0	4,000,000			
DESE - Distance Learning	10,000,000	0	10,000,000			
DHEWD - Distance Learning	10,000,000	0	10,000,000			
DHEWD - Computer-Based Training	2,000,000	0	2,000,000			
DHEWD - Workforce Development Boards	800,000	42,270	757,730			
DHEWD - Workforce Training	6,750,000	85,201	6,664,799			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through August 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHEWD - Institutions of Higher Education COVID Expenses	80,000,000	10,676,515	69,323,485			
Department of Revenue (DOR) - Temporary Motor Vehicle and Driver Licensing Division Offices	2,000,000	26,087	1,973,913			
DOR - Technology and infrastructure costs due to the COVID-19 crisis - expense and equipment	329,066	0	329,066			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - personal service	427,109	0	427,109			
DOR - Collecting motor vehicle and driver's license related fees and taxes due to the COVID-19 crisis - expense and equipment	1,110,000	0	1,110,000			
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	316,500	97,250	219,250			
Information Technology Services Division - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	16,000	13,500	2,500			
Missouri Consolidated Health Care Plan - COVID Reimbursement	5,000,000	0	5,000,000			
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	0	20,000,000			
Department of Natural Resources (DNR) - Wastewater Detection System	600,000	0	600,000			
Department of Economic Development (DED) - Broadband Expansion	27,750,000	0	27,750,000			
DED - Program to provide grants to small businesses incorporated in the state of Missouri with 50 or fewer employees, to reimburse the costs of business interruption caused by required closures in connection with the COVID-19 public health emergency, provided that no grants shall be provided to franchise or chain business entities, and further provided that one-quarter of funds under such program shall be allocated to family-owned farms	30,000,000	0	30,000,000			
DED - Innovation Grants	1,000,000	0	1,000,000			
DED - Manufacturer Retooling	20,000,000	205,027	19,794,973			
DED - Nonprofit Stimulus	22,000,000	0	22,000,000			
DED - Destination Marketing Organization Stimulus	15,000,000	0	15,000,000			
DPS - 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	296,250	1,965,750			
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	11,578,485	4,200,085	7,378,400			
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	8,175,000	2,448,510	5,726,490			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through August 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
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	20,000,000	978,242	19,021,758			
DMH - Division of Behavioral Health COVID Reimbursements	10,000,000	1,963,828	8,036,172			
DMH - Division of Behavioral Health - suicide prevention initiatives - expense and equipment	620,000	0	620,000			
DMH - Developmental Disabilities Telehealth	2,160,000	720,624	1,439,376			
DMH - Telehealth Training	3,500,000	0	3,500,000			
DMH - Behavioral Health Net	100,500	0	100,500			
Department of Health and Senior Services (DHSS) - Division of Community and Public Health - pilot program for rural hospital grants to hospitals in counties with a population less than 60,000 and/or municipalities with a population less than 25,000, provided eligible applicants for grants shall be the owner, community board of directors and/or a contracted management company of the hospital, and further provided that the amount of any single grant shall not be greater than \$3,500,000, and further provided that the following purposes may be eligible for expenditure from any single grant in an amount no greater than the amount stated herein: testing for COVID-19 - \$1,250,000, facilities and equipment - \$1,000,000, environmental disinfection and personal protective equipment - \$750,000, services and patient care innovations - \$500,000	35,000,000	0	35,000,000			
DHSS - Contact Tracing and Testing	127,000,000	3,004,962	123,995,038			
DHSS - Home & Community Based Services COVID Reimbursements	20,000,000	194,149	19,805,851			
Department of Social Services (DSS) - Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency	1,294,500	129,250	1,165,250			
DSS - Family Support Division - electronic benefit transfers system - expense and equipment	901,788	705,450	196,338			
Department of Labor & Industrial Relations (DOLIR) Unemployment Insurance System Support	10,000,000	0	10,000,000			
DED Communications Campaign	2,500,000	0	2,500,000			
DPS Missouri National Guard Expenses	2,700,000	0	2,700,000			
DHSS Call Center/Data Entry	170,075	43,551	126,524			
DHSS Testing	89,291,600	0	89,291,600			
DHSS Contact Tracing/Tracking	11,800,000	0	11,800,000			
DHSS Lab Infrastructure	22,360,108	0	22,360,108			
DHSS Technology & Data Infrastructure	229,433	0	229,433			
DHSS Sewershed	166,081	0	166,081			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through August 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DHSS Surveillance	199,583	0	199,583			
DHSS Prevention in High Risk Settings	1,222,775	0	1,222,775			
DHSS COVID Support Services	1,455,200	0	1,455,200			
DHSS Epidemiology and Laboratory Capacity (ELC) Grant	5,000,000	0	5,000,000			
DESE Hearing Aid Distribution	100,000	0	100,000			
DHSS Poison Control	500,000	0	500,000			
Total State Emergency Management Federal Stimulus Fund	2,011,900,000	54,514,933	1,957,385,067	1,390,000,000	52,515,635	1,337,484,365
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 ³	11,578,485	118	11,578,367	11,578,485	1,514,706	10,063,779
Total DOC Federal Stimulus Fund	11,578,485	118	11,578,367	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	0	900,000	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 ^{3,4}	8,175,000	1,792,040	6,382,960	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	121,319	1,878,681	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	19,646	617,150			
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	110,974	19,252,230			
Total DMH Federal Stimulus Fund	31,795,000	2,043,979	29,751,021	31,514,800	4,170,118	27,344,682

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	Year Ended June 30, 2021 (through August 31, 2020)			Year Ended June 30, 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 - Office of Emergency Coordination - personal service				445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - to address coronavirus preparedness and response - expense and equipment and program distribution	24,887,493	830,392	24,057,101	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - other programs and related expenses - expense and equipment	4,050,000	4,611	4,045,389	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	4,086,524	13,913,476	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - medications	401,508	0	401,508	1,620,000	0	1,620,000
Division of Community and Public Health - child nutrition and commodity assistance programs	185,000,000	7,000,000	178,000,000	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	300,000	0	300,000			
Division of Regulation and Licensure - program operations and support - expense and equipment	300,000	0	300,000			
Total DHSS Federal Stimulus Fund	233,263,982	11,921,527	221,342,455	94,854,599	36,904,419	57,950,180
DEPARTMENT OF SOCIAL SERVICES (DSS) FEDERAL STIMULUS FUND						
Family Support Division - Emergency Solutions Grant Program payments	9,584,276	0	9,584,276	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	683,430	5,342,570	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	528,000	0	528,000	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	8,605,246	57,937,480	20,000,000	9,088,706	10,911,294

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through August 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
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 ³	90,000,000	92,355	89,907,645			
Division of Youth Services - pandemic stipend to state employees providing direct care and support to institutionalized individuals during the COVID-19 public health emergency ³	1,294,500	123,750	1,170,750	1,294,500	194,750	1,099,750
Family Support Division - electronic benefit transfers system - expense and equipment ³	901,788	264,008	637,780	0	0	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	0	27,847,053			
Family Support Division - Low Income Home Energy Assistance Program	17,970,880	4,632	17,966,248			
Children's Division - grants to community-based programs to strengthen the child welfare system locally to prevent child abuse and neglect and divert children from entering into the custody of the Children's Division, provided that the Children's Division shall coordinate the delivery of services with the Parents as Teachers Program within the Department of Elementary and Secondary Education	907,000	0	907,000			
Total DSS Federal Stimulus Fund	221,602,223	9,773,421	211,828,802	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	20,000,000	0	20,000,000			
Total DED Federal Stimulus Fund	20,000,000	0	20,000,000	20,000,000	0	20,000,000
DEPARTMENT OF NATURAL RESOURCES (DNR) FEDERAL STIMULUS FUND						
Low-Income Weatherization Assistance Program payments	1,996,764	0	1,996,764			
Total DNR Federal Stimulus Fund	1,996,764	0	1,996,764			
LIEUTENANT GOVERNOR FEDERAL STIMULUS FUND						
Missouri State Council on the Arts - expense and equipment	517,000	0	517,000			
Missouri Humanities Council - program distribution	605,000	0	605,000			
Total Lieutenant Governor Federal Stimulus Fund	1,122,000	0	1,122,000			

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	Year Ended June 30, 2021 (through August 31, 2020)			Year Ended June 30, 2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND						
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - personal service ⁴				1,000,000	208,806	791,194
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - expense and equipment				700,000	687,146	12,854
Division of Employment Security - personal service	23,948,454	19,362	23,929,092			
Division of Employment Security - expense and equipment	7,600,846	272,563	7,328,283			
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	17,000,000	0	17,000,000			
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,887,001	0	1,887,001	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	50,436,301	291,925	50,144,376	2,700,000	1,719,617	980,383
SECRETARY OF STATE (SOS) FEDERAL STIMULUS FUND						
Election reform grants, transaction costs, election administration improvements within Missouri, support of Help America Vote Act activities, and the state's share of election costs as required by Chapter 115, RSMo	16,100,000	0	16,100,000			
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	148,559	601,441			
Total SOS Federal Stimulus Fund	16,850,000	148,559	16,701,441			
FEDERAL BUDGET STABILIZATION FUND						
State Technical College of Missouri	549,415	0	549,415			
University of Central Missouri	4,928,740	0	4,928,740			
Southeast Missouri State University	4,094,371	0	4,094,371			
Missouri State University	8,433,094	0	8,433,094			
Lincoln University	1,576,580	0	1,576,580			
Truman State University	3,708,416	0	3,708,416			
Northwest Missouri State University	2,784,388	0	2,784,388			
Missouri Southern State University	2,159,973	0	2,159,973			
Missouri Western State University	1,985,243	0	1,985,243			
Harris-Stowe State University	931,228	0	931,228			
University of Missouri - operation of various campuses and programs	36,939,413	0	36,939,413			
University of Missouri - St. Louis - Biotech	133,378	0	133,378			
University of Missouri - State Historical Society	288,022	0	288,022			

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	Year Ended June 30,			Year Ended June 30,		
	2021 (through August 31, 2020)			2020		
	Appropriation Authority ¹	Expenditures	Remaining Balance	Appropriation Authority ¹	Expenditures	Lapsed Balance
MODOT - for a transportation cost-share program with local communities, provided these funds shall not supplant, and shall only supplement, the current planned allocation of road and bridge expenditures under the most recently adopted state transportation and improvement plan, including all amendments thereto, as of the date of passage of this bill by the General Assembly, and provided the MODOT and DED work cooperatively to select projects with the greatest economic benefit to the State	25,000,000	0	25,000,000			
University of Missouri - Precision Medicine Initiative	10,000,000	0	10,000,000			
Total Federal Budget Stabilization Fund	103,512,261	0	103,512,261			
Total All Funds	\$ 5,377,834,099	123,283,775	5,254,550,324	5,500,254,776	1,065,505,808	4,434,748,968

- ¹ The appropriation authority is the maximum amount that may be expended for the purpose as documented and approved through appropriations bills.
- ² For the fiscal year ended June 30, 2021, the FMAP (Federal Medical Assistance Percentage) Enhancement Fund was only authorized an appropriation to transfer receipts to the Federal Budget Stabilization Fund and/or the General Revenue Fund. Therefore, the Department of Social Services cannot directly expend any receipted monies from the fund, as it could during the fiscal year ended June 30, 2020.
- ³ These fiscal year 2021 appropriations, which incurred expenditures through August 31, 2020, represent the original authorizations within individual agencies' Federal Stimulus Funds. However, the OA is replacing these appropriations with new, identical versions within the State Emergency Management Federal Stimulus Fund. Agencies are currently adjusting all incurred expenditures from the original to the new appropriations. Afterwards, the original appropriations will become obsolete; they will show no expenditures, and all new expenditures will be incurred in the new appropriations.
- ⁴ Statewide Accounting System (SAM II) adjustments between August 1, 2020, and August 31, 2020, have retroactively changed these appropriations' total expenditures for the fiscal year ended June 30, 2020, since the previous report. In the future, it is possible that additional retroactive adjustments impacting that fiscal year could occur for these appropriations and other ones.
- ⁵ Coronavirus Relief Fund assistance must be returned to the federal government if it is not spent to cover allowable costs incurred by December 30, 2020. 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.

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.