



Nicole Galloway, CPA

Missouri State Auditor

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

Report No. 2020-042

August 2020

auditor.mo.gov

Federal Funding for COVID-19 Response

June 2020

Table of Contents

State Auditor's Report	2
------------------------	---

Executive Summary	3
-------------------	---

Appendixes

Appendix

A	Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds June 1, 2020, through June 30, 2020	8
B	Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds Cumulative Results through June 30, 2020	9
C	Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds Fiscal Year 2020 through June 30, 2020	10



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 June 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 (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 June, the state spent \$267 million from federal COVID-19 assistance (Appendix A). Through the end of June, the state has received \$2.59 billion and spent \$1.09 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 services (\$324 million) and funding passed through to counties and the City of St. Louis (\$521 million). 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

The following staff participated in the preparation of this report:

Director of Audits:	Jon Halwes, CPA, CGFM
Audit Manager:	Alex R. Prenger, M.S.Acct., CPA, CISA, CFE, CGAP
Senior Auditor:	Jeffrey Roberts, CISA, CFE
Staff Auditor:	Kristin A. Clink, MBA, CFE

Federal Funding for COVID-19 Response

June 2020

Executive Summary

Executive Summary

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 June 30, 2020, approximately \$17.6 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. 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.

Federal Funding for COVID-19 Response
June 2020
Executive Summary

- 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 June 30, 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.

Federal Funding for COVID-19 Response
June 2020
Executive Summary

- 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.

Federal Funding for COVID-19 Response
June 2020
Executive Summary

- 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.

Federal Funding for COVID-19 Response
June 2020
Executive Summary

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

Under the CARES Act, the state has also been awarded as of June 30, 2020, approximately \$2.67 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 June, the state spent \$267 million from federal COVID-19 assistance (Appendix A). Through the end of June, the state has received \$2.59 billion and spent \$1.09 billion from this assistance. The majority of the state's disbursements have been for MO HealthNet services (\$324 million) and funding passed through to counties and the City of St. Louis (\$521 million). 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
 June 1, 2020, through June 30, 2020

	Unaudited					Ending Fund Balance
	Beginning Fund Balance	Receipts	Disbursements	Transfers In	Transfers Out	
Secretary of State Election Administration Improvements Fund ¹	\$ 3,818,483	0	22,721	0	0	3,795,762
Coronavirus Emergency Supplemental Fund	11,631,106	0	7	0	0	11,631,099
FMAP (Federal Medical Assistance Percentage) Enhancement Fund	55,722,998	52,894,172	108,617,170	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	5,193,481	22,138,408	27,306,180	0	0	25,709
Department of Elementary and Secondary Education Federal Emergency Relief Fund	0	54,594,527	54,594,527	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	0	4,114,462	4,114,460	0	0	2
Office of Administration Federal Stimulus Fund	203,467	0	95,039	0	54,361	54,067
Department of Public Safety Federal Stimulus Fund	2,213,222	0	156,991	0	83,882	1,972,349
State Emergency Management Federal Stimulus Fund ²	1,253,953,767	3,143,552	42,359,093	0	2,188,155	1,212,550,071
Department of Corrections Federal Stimulus Fund	11,395,347	0	1,394,882	0	824,084	9,176,381
Department of Mental Health Federal Stimulus Fund	9,502,168	63,556	2,217,793	0	1,041,771	6,306,160
Department of Health and Senior Services Federal Stimulus Fund	1,203,084	18,354,167	18,971,574	0	0	585,677
Department of Social Services Federal Stimulus Fund	762,072	6,245,417	5,976,250	0	52,798	978,441
Department of Labor & Industrial Relations Federal Stimulus Fund	43,953	1,995,000	1,511,266	0	32,547	495,140
Total all Funds	\$ 1,355,643,148	163,543,261	267,337,953	0	4,277,598	1,247,570,858

¹ For the fiscal year ending June 30, 2020, the Secretary of State is using 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. In addition, 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. However, beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund will be used to account for all COVID-19 receipts (including any remaining balance transferred from the Election Administration Improvements Fund) and related disbursements from July 2020 going forward.

² 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 June, \$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 B

Federal Funding for COVID-19 Response
 Receipts, Disbursements, and Fund Balances - Federal COVID-19 Related Funds
 Cumulative Results through June 30, 2020

	Unaudited				
	Receipts	Disbursements	Transfers In	Transfers Out	Fund Balance
Secretary of State Election Administration Improvements Fund ¹	\$ 7,597,405	3,801,643	0	0	3,795,762
Coronavirus Emergency Supplemental Fund	11,631,106	7	0	0	11,631,099
FMAP (Federal Medical Assistance Percentage) Enhancement Fund	324,391,170	324,391,170	0	0	0
Department of Elementary and Secondary Education Federal Stimulus Fund	41,919,981	41,894,272	0	0	25,709
Department of Elementary and Secondary Education Federal Emergency Relief Fund	67,469,751	67,469,751	0	0	0
Missouri Department of Transportation Federal Stimulus Fund	4,114,462	4,114,460	0	0	2
Office of Administration Federal Stimulus Fund	521,241,978	521,093,744	0	94,167	54,067
Department of Public Safety Federal Stimulus Fund	2,262,000	189,250	0	100,401	1,972,349
State Emergency Management Federal Stimulus Fund ²	1,542,293,502	77,492,504	0	252,250,927	1,212,550,071
Department of Corrections Federal Stimulus Fund	11,578,485	1,514,703	0	887,401	9,176,381
Department of Mental Health Federal Stimulus Fund	12,635,523	4,167,118	0	2,162,245	6,306,160
Department of Health and Senior Services Federal Stimulus Fund	37,490,096	36,904,419	0	0	585,677
Department of Social Services Federal Stimulus Fund	7,700,597	6,610,246	0	111,910	978,441
Department of Labor & Industrial Relations Federal Stimulus Fund	2,219,047	1,650,233	0	73,674	495,140
Total all Funds	\$ 2,594,545,103	1,091,293,520	0	255,680,725	1,247,570,858

¹ For the fiscal year ending June 30, 2020, the Secretary of State is using 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. In addition, 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. However, beginning with the fiscal year ending June 30, 2021, the Secretary of State Federal Stimulus Fund will be used to account for all COVID-19 receipts (including any remaining balance transferred from the Election Administration Improvements Fund) and related disbursements from July 2020 going forward.

² 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 June, \$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 through June 30, 2020

	Unaudited		
	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	\$ 675,494	0	675,494
DPS - Office of the Director - Coronavirus Emergency Supplemental Fund grants - expense and equipment	10,758,773	7	10,758,766
Total Coronavirus Emergency Supplemental Fund	<u>11,434,267</u>	<u>7</u>	<u>11,434,260</u>
FMAP (FEDERAL MEDICAL ASSISTANCE PERCENTAGE) ENHANCEMENT FUND			
Department of Social Services (DSS) - MO HealthNet Division - Medicare Part D Clawback payments	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.	250,000,000	250,000,000	0
Total FMAP Enhancement Fund	<u>350,000,000</u>	<u>324,391,170</u>	<u>25,608,830</u>
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION (DESE) FEDERAL STIMULUS FUND			
Free public schools - all expenditures	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	<u>1,633,392,113</u>	<u>41,894,272</u>	<u>1,591,497,841</u>
DESE FEDERAL EMERGENCY RELIEF FUND			
Distributions to free public schools under the Coronavirus Aid, Relief, and Economic Security (CARES) Act	300,000,000	67,469,751	232,530,249
Total DESE Federal Emergency Relief Fund	<u>300,000,000</u>	<u>67,469,751</u>	<u>232,530,249</u>

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 through June 30, 2020

	Unaudited		Remaining Balance
	Appropriation Authority*	Expenditures	
DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT (DHEWD)			
FEDERAL STIMULUS FUND			
Crowder College	1,718,186	0	1,718,186
Crowder College - maintenance and repair	65,732	0	65,732
Crowder College - equity	133,645	0	133,645
East Central College	1,622,326	0	1,622,326
East Central College - maintenance and repair	47,965	0	47,965
East Central College - equity	126,188	0	126,188
Jefferson College	2,326,275	0	2,326,275
Jefferson College - maintenance and repair	114,448	0	114,448
Jefferson College - equity	180,943	0	180,943
Metropolitan Community College	9,402,075	0	9,402,075
Metropolitan Community College - maintenance and repair	395,635	0	395,635
Metropolitan Community College - equity	731,315	0	731,315
Mineral Area College	1,691,577	0	1,691,577
Mineral Area College - maintenance and repair	68,720	0	68,720
Mineral Area College - equity	131,575	0	131,575
Moberly Area Community College	1,904,480	0	1,904,480
Moberly Area Community College - maintenance and repair	45,518	0	45,518
Moberly Area Community College - equity	148,135	0	148,135
North Central Missouri College	811,508	0	811,508
North Central Missouri College - maintenance and repair	16,606	0	16,606
North Central Missouri College - equity	63,121	0	63,121
Ozarks Technical Community College	4,398,254	0	4,398,254
Ozarks Technical Community College - maintenance and repair	68,116	0	68,116
Ozarks Technical Community College - equity	342,106	0	342,106
St. Charles Community College	2,760,428	0	2,760,428

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 through June 30, 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
St. Charles Community College - maintenance and repair	63,893	0	63,893
St. Charles Community College - equity	214,713	0	214,713
St. Louis Community College	12,960,637	0	12,960,637
St. Louis Community College - maintenance and repair	473,822	0	473,822
St. Louis Community College - equity	1,008,108	0	1,008,108
State Fair Community College	1,858,709	0	1,858,709
State Fair Community College - maintenance and repair	64,102	0	64,102
State Fair Community College - equity	144,575	0	144,575
Three Rivers College	1,588,805	0	1,588,805
Three Rivers College - maintenance and repair	41,015	0	41,015
Three Rivers College - equity	123,581	0	123,581
State Technical College of Missouri	2,010,124	0	2,010,124
University of Central Missouri	18,446,119	0	18,446,119
Southeast Missouri State University	15,293,156	0	15,293,156
Missouri State University	31,333,687	0	31,333,687
Lincoln University	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
Northwest Missouri State University	10,395,373	0	10,395,373
Missouri Southern State University	8,010,414	0	8,010,414
Missouri Western State University	7,415,585	0	7,415,585
Harris-Stowe State University	3,487,087	0	3,487,087
University of Missouri	138,745,625	0	138,745,625
Total DHEWD Federal Stimulus Fund	304,037,512	0	304,037,512
DHEWD FEDERAL EMERGENCY RELIEF FUND			
Distributions to institutions of higher education under the CARES Act	200,000,000	0	200,000,000
Total DHEWD Federal Emergency Relief Fund	200,000,000	0	200,000,000

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 through June 30, 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
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	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	1,000,000	0	1,000,000
Total MoDOT Federal Stimulus Fund	<u>21,000,000</u>	<u>4,114,460</u>	<u>16,885,540</u>
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
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	<u>1,071,332,500</u>	<u>521,093,744</u>	<u>550,238,756</u>
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
Total DPS Federal Stimulus Fund	<u>2,262,000</u>	<u>189,250</u>	<u>2,072,750</u>
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	1,253,200,000	76,373,438	1,176,826,562
Expenses of any state agency responding during a declared emergency at the direction of the governor provided the services furnish immediate aid and relief - alternate treatment facility personal service	35,000,000	1,119,066	33,880,934

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 through June 30, 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
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 \$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	0	90,000,000
All allotments, grants, and contributions from federal and other sources that are deposited in the State Treasury for administrative and training expenses of the State Emergency Management Agency and for first responder training programs	1,800,000	0	1,800,000
Emergency assistance expenses as provided in Section 44.032, RSMo	10,000,000	0	10,000,000
Total State Emergency Management Federal Stimulus Fund	1,390,000,000	77,492,504	1,312,507,496
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	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	4,101,264	4,073,736
Office of the Director - Emergency COVID-19 Directed Treatment Services Program - expense and equipment	2,000,000	63,556	1,936,444
Total DMH Federal Stimulus Fund	31,514,800	4,167,118	27,347,682

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 through June 30, 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
DEPARTMENT OF HEALTH AND SENIOR SERVICES (DHSS) FEDERAL STIMULUS FUND			
Division of Community and Public Health - community health programs funding and related expenses	671,000	0	671,000
Division of Community and Public Health - Office of Emergency Coordination - personal service, provided that ten percent (10%) flexibility is allowed from personal service to expense and equipment	445,516	0	445,516
Division of Community and Public Health - Office of Emergency Coordination - expense and equipment and program distribution, provided that ten percent (10%) flexibility is allowed from personal service to expense and equipment	32,556,018	438,189	32,117,829
Division of Community and Public Health - Office of Rural Health and Primary Care - expense and equipment	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	25,000,000	6,404,165	18,595,835
Division of Community and Public Health - medications	1,620,000	0	1,620,000
Child nutrition and commodity assistance programs	30,062,065	30,062,065	0
Total DHSS Federal Stimulus Fund	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	30,000,000	0	30,000,000
Family Support Division - Food Distribution Program and the receipt and disbursement of donated food program payments	4,326,000	245,203	4,080,797
Family Support Division - grants to not-for-profit organizations for service and programs to assist victims of domestic violence	528,000	0	528,000

Appendix C

Federal Funding for COVID-19 Response
 Statement of Appropriations and Expenditures - Federal COVID-19 Related Funds
 Fiscal Year 2020 through June 30, 2020

	Unaudited		
	Appropriation Authority*	Expenditures	Remaining Balance
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	20,000,000	6,170,293	13,829,707
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
Total DSS Federal Stimulus Fund	<u>56,148,500</u>	<u>6,610,246</u>	<u>49,538,254</u>
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
Total DED Federal Stimulus Fund	<u>20,000,000</u>	<u>0</u>	<u>20,000,000</u>
DEPARTMENT OF LABOR & INDUSTRIAL RELATIONS (DOLIR) FEDERAL STIMULUS FUND			
Administration of unemployment benefits made available under the Families First Coronavirus Response Act and CARES Act - personal service	1,000,000	139,422	860,578
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
OA - Information Technology Services Division - for DOLIR - expense and equipment	1,000,000	823,665	176,335
Total DOLIR Federal Stimulus Fund	<u>2,700,000</u>	<u>1,650,233</u>	<u>1,049,767</u>
Total All Funds	<u><u>\$ 5,500,254,776</u></u>	<u><u>1,087,491,880</u></u>	<u><u>4,412,762,896</u></u>

* 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.