



Federal Funds Update

As related to the COVID-19 pandemic

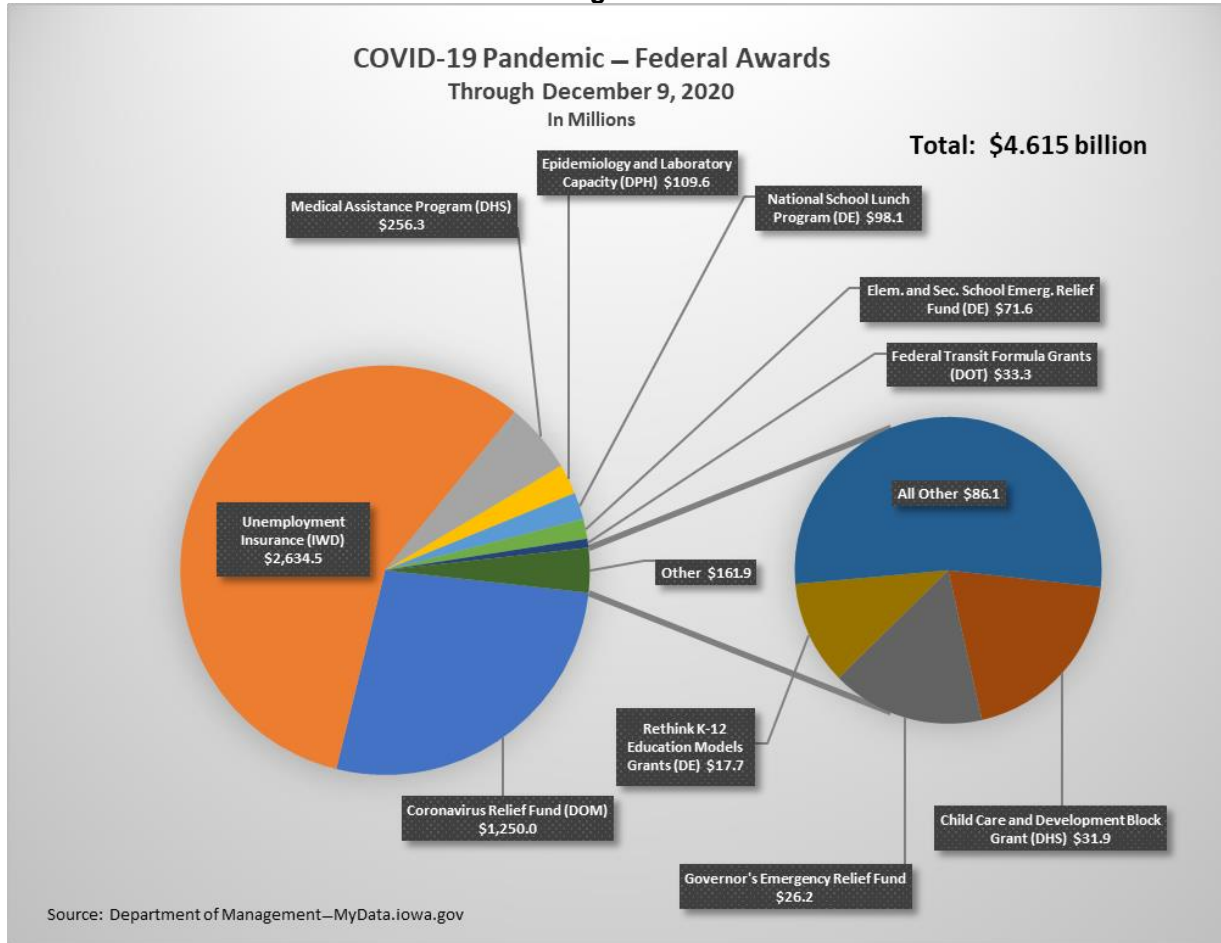
This document was originally published on December 17, 2020, as Federal Stimulus Section of the FY 2022 State Budget Preview. All documents relating to COVID-19 federal stimulus funds are being compiled on this page for archival purposes.



Federal Grant Awards Reported by State Agencies

Through December 9, 2020, State agencies have reported federal awards totaling \$4.615 billion to address a wide variety of expenses related to the COVID-19 pandemic (**Figure 1**). The numbers in the chart represent the funds awarded to State departments after notification from federal agencies that the federal grants are available for expenditure. The numbers will be updated as State departments receive additional notification of awards.

Figure 1



Iowa Departments Represented on the Above Chart

- DOM - Department of Management
- IWD - Department of Workforce Development
- DPH - Department of Public Health
- DE - Department of Education
- DOT - Department of Transportation
- DHS - Department of Human Services

Figure 2 shows the federal awards by State agency. The table does not reflect all of the funding provided by the federal government, but focuses on funding that will flow through State government agencies. Items such as stimulus funding to individuals and families are not included. Iowa residents have received \$4.078 billion in direct federal Economic Impact Payments (EIP).

Figure 2
Federal Awards by State Agency
As of December 9, 2020
 In Millions

<u>State Department</u>	<u>Award Amount</u>
Workforce Development	\$ 2,634.5
Department of Management	1,250.0
Department of Human Services	307.3
Department of Education	213.9
Department of Public Health	134.4
Department of Transportation	33.3
Department of Human Rights	15.0
Department on Aging	10.7
Governor's Office of Drug Control Policy	5.8
Secretary of State	4.8
Veterans Affairs	2.8
Homeland Security and Emergency Management	1.3
Department of Cultural Affairs	0.9
Attorney General	0.3
Department of Agriculture and Land Stewardship	0.3
Total	<u>\$ 4,615.3</u>

Totals may not add due to rounding.

A detailed spreadsheet (**Awarded Federal Funding to Date**) listing all of the federal awards by State agency is available at the end of this section. The federal awards listed include only funds actually awarded to departments. Additional funding allocated by the Governor through the federal [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) is not included if the funds have not yet been awarded to the department. The LSA will continue to monitor federal funds received and expended by State agencies and report this information to the Legislature through [Fiscal Update Articles](#).

The federal awards granted to State agencies are subject to reporting requirements that vary based on the type of grant. Guidance related to proper usage and reporting requirements for each of the grants is available from the federal agency facilitating the grant.

Federal Grant Expenditures by State Agency

The Department of Management (DOM) and Department of Administrative Services (DAS) have established a process for tracking expenditures of federal funds that State agencies have received for costs associated with the COVID-19 pandemic. The expenditure data is available at data.iowa.gov.

To date, State agencies have been awarded \$4.615 billion in federal funds related to the COVID-19 pandemic. Of the total funds awarded, State agencies have expended \$3.499 billion as of December 9, 2020, for numerous programs and purposes. Of the total year-to-date expenses, \$2.514 billion (71.8%) has been for worker unemployment benefits. **Figure 3** shows the State agencies with the most expenditures.

Figure 3

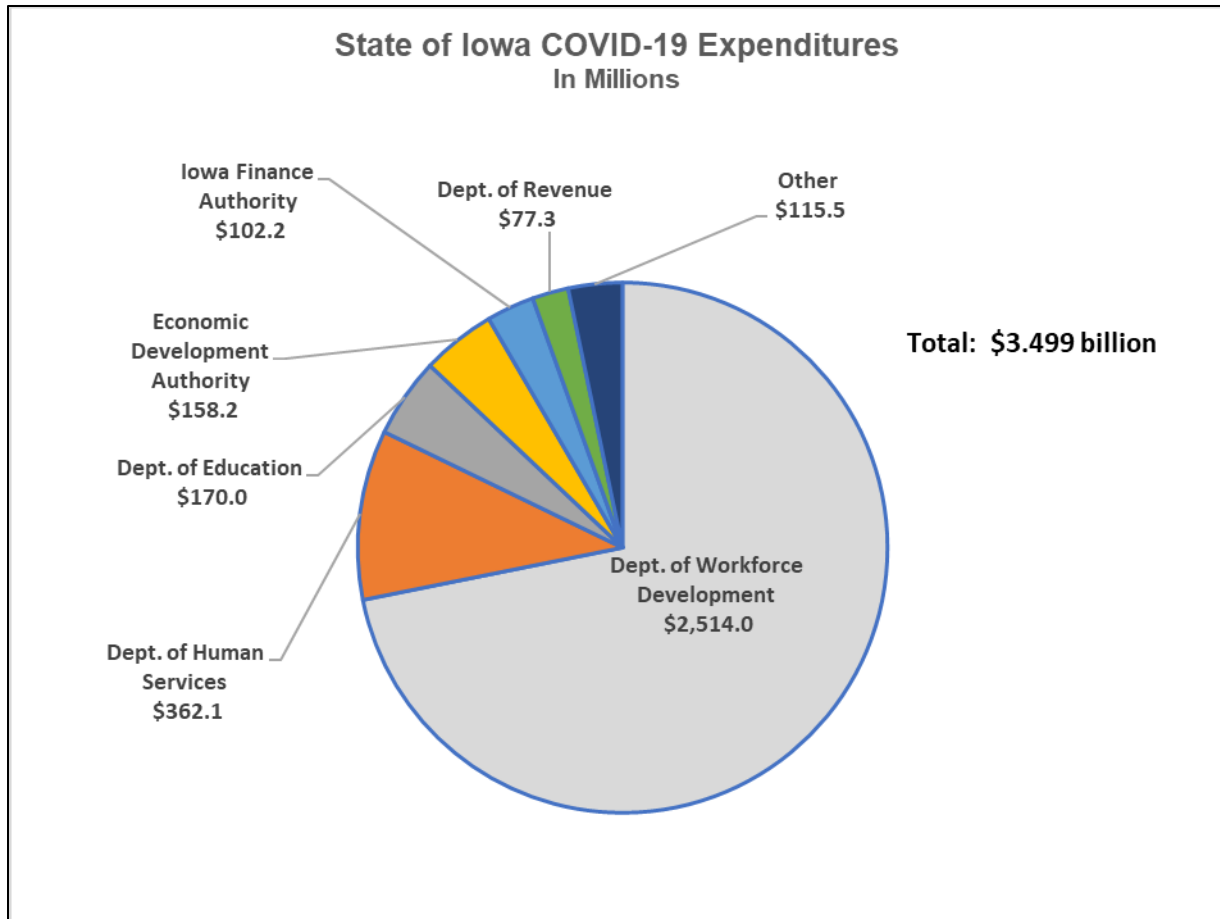


Figure 4 on the next page shows the year-to-date expenditures by State department and federal program as of December 9, 2020. A description of the federal programs can be found [here](#) and in the attachment following this section.

Figure 4

Year-to-Date Expenditures by State Agency (December 9, 2020)

Department Name	Federal Program Title	FY 2020	FY 2021	Total
Aging, Iowa Department of				
	National Family Caregiver Support, Title III, Part E	\$ 415,636	\$ 223,310	\$ 638,946
	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	1,030,542	383,003	1,413,545
	Special Programs for the Aging, Title III, Part C, Nutrition Services	4,685,009	1,373,582	6,058,591
	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	6,801	29,543	36,343
Aging, Iowa Department of Total		6,137,988	2,009,438	8,147,425
Agriculture and Land Stewardship				
	Coronavirus Relief Fund	2,585,640	10,557,240	13,142,880
	Plant and Animal Disease, Pest Control, and Animal Care	59,753	83,567	143,320
Agriculture and Land Stewardship Total		2,645,393	10,640,807	13,286,201
Attorney General				
	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	16,264	80,577	96,841
Attorney General Total		16,264	80,577	96,841
Chief Information Officer, Office of the				
	Coronavirus Relief Fund	2,209,924	11,967,305	14,177,229
Chief Information Officer, Office of the Total		2,209,924	11,967,305	14,177,229
College Student Aid Commission				
	Coronavirus Relief Fund	206,832	4,893,168	5,100,000
College Student Aid Commission Total		206,832	4,893,168	5,100,000
Cultural Affairs, Department of				
	Promotion of the Humanities Division of Preservation and Access	434,000	4,500	438,500
	Promotion of the Humanities Federal/State Partnership	377,500	10,000	387,500
Cultural Affairs, Department of Total		811,500	14,500	826,000
Economic Development Authority				
	Coronavirus Relief Fund	86,573,138	71,667,724	158,240,862
Economic Development Authority Total		86,573,138	71,667,724	158,240,862
Education, Department of				
	Elementary and Secondary School Emergency Relief Fund	64,391,648	1,580,130	65,971,778
	Grants to States	144,208	134,974	279,182
	National School Lunch Program	61,936,487	36,133,722	98,070,209
	Governor's Emergency Relief Fund		5,646,146	5,646,146
	Rethink K12 Education Models Grants		6,263	6,263
Education, Department of Total		126,472,344	43,501,234	169,973,578
Governor's Office of Drug Control Policy				
	Coronavirus Emergency Supplemental Funding Program	139,714	952,340	1,092,054
Governor's Office of Drug Control Policy Total		139,714	952,340	1,092,054
Homeland Security and Emergency Management				
	Coronavirus Relief Fund	18,438,526	1,864,025	20,302,550
	Emergency Performance Management Grant	7,745	241,347	249,091
Homeland Security and Emergency Management Total		18,446,271	2,105,371	20,551,642
Human Rights, Department of				
	Community Services Block Grant	1,504,262	2,528,800	4,033,062
	Low -Income Home Energy Assistance	1,346,949	1,712,027	3,058,977
Human Rights, Department of Total		2,851,211	4,240,828	7,092,039
Human Services, Department of				
	Adoption Assistance	2,013,018	2,058,669	4,071,686
	Child Care and Development Block Grant	12,839,681	15,864,358	28,704,039
	Children's Health Insurance Program	3,840,788	4,231,850	8,072,638
	Coronavirus Relief Fund	4,207,265	57,757,648	61,964,914
	Emergency Food Assistance Program (Administrative Costs)	1,413,281		1,413,281
	Foster Care Title IV-E	357,938	246,042	603,980
	Guardianship Assistance	993	2,324	3,318
	Medical Assistance Program	139,185,045	117,112,276	256,297,321
	Money Follows the Person Rebalancing Demonstration	48,524	48,707	97,231
	Providers Relief Fund	188,833	233,110	421,943
	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	739		739
	Stephanie Tubbs Jones Child Welfare Services Program	386,750	68,590	455,340
Human Services, Department of Total		164,482,855	197,623,573	362,106,428
Iowa Finance Authority				
	Coronavirus Relief Fund	1,058,464	101,167,311	102,225,776
Iowa Finance Authority Total		1,058,464	101,167,311	102,225,776

Federal Stimulus

Department Name	Federal Program Title	FY 2020	FY 2021	Total
Iowa Workforce Development Total		\$ 1,727,109,301	\$ 786,840,857	\$ 2,513,950,158
Judicial Branch				
	Coronavirus Relief Fund		66,279	66,279
Judicial Branch Total			66,279	66,279
Public Health, Department of				
	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	5,362	66,437	71,799
	Epidemiology and Laboratory Capacity For Infectious Diseases (ELC)	829,895	8,876,776	9,706,671
	HIV Care Formula Grants	67,000	106,500	173,500
	Immunization Cooperative Agreements		375,596	375,596
	National Bioterrorism Hospital Preparedness Program	267,390	152,526	419,916
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	2,586,437	997,698	3,584,135
	Small Rural Hospital Improvement Grant Program	4,613,143	666,959	5,280,102
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children		594,000	594,000
	National Center for Injury Prevention and Control		5,440	5,440
Public Health, Department of Total		8,369,227	11,841,932	20,211,159
Revenue, Department of				
	Coronavirus Relief Fund		77,254,532	77,254,532
Revenue, Department of Total			77,254,532	77,254,532
Secretary of State				
	2018 HAVA Election Security Grants	1,113,749	2,732,747	3,846,496
Secretary of State Total		1,113,749	2,732,747	3,846,496
Transportation, Department of				
	Federal Transit Formula Grants	10,583,694	5,492,848	16,076,542
Transportation, Department of Total		10,583,694	5,492,848	16,076,542
Inspections & Appeals, Department of				
	Coronavirus Relief Fund		110,484	110,484
Inspections & Appeals, Department of Total			110,484	110,484
Legislative Branch				
	Coronavirus Relief Fund		95,953	95,953
Legislative Branch Total			95,953	95,953
Corrections, Department of				
	Coronavirus Relief Fund		4,731,367	4,731,367
Corrections, Department of Total			4,731,367	4,731,367
Grand Total		\$ 2,159,227,869	\$ 1,340,031,175	\$ 3,499,259,044

Iowa Coronavirus Relief Fund

The following is an update on the status of the Iowa Coronavirus Relief Fund (ICRF), which received \$1.250 billion in federal funds through the CARES Act on April 20, 2020. As of December 9, 2020, a total of \$1.203 billion has been transferred to various programs for addressing costs associated with the COVID-19 pandemic. The current balance in the Fund is \$61.7 million. **Figure 5** provides the revenues and expenditures from the ICRF as of December 9, 2020.

Figure 5

Iowa Coronavirus Relief Fund			
Year-to-Date Revenues and Expenses			
As of December 9, 2020			
	FY 2020	FY 2021	Total
<u>Revenues</u>			
Beginning Balance	\$ 0	\$ 601,774,908	\$ 0
Federal Support (CARES Act)	1,250,000,000	0	1,250,000,000
Transfers ¹	0	12,510,575	12,510,575
Interest	1,010,173	1,059,137	2,069,310
Total	<u>\$ 1,251,010,173</u>	<u>\$ 615,344,620</u>	<u>\$ 1,264,579,885</u>
<u>Transfers</u>			
Administrative Services			
Support for Local Government Relief Payments	\$ 0	\$ 1,723,625	\$ 1,723,625
Aging			
AAA Nutrition Programs	0	264,586	264,586
Agriculture & Land Stewardship			
Feeding low ans Initiative	500,000	340,000	840,000
Iowa Disposal Assistance Program	2,585,640	2,225,860	4,811,500
Renewable Fuels Retail Recovery Program	0	5,718,722	5,718,722
Meat Processing Expansion & Local Produce Programs	0	2,081,224	2,081,224
College Student Aid Commission			
Last-Dollar Scholarship Program Fund	5,100,000	0	5,100,000
Corrections			
COVID-19 Expenses	0	13,587,661	13,587,661
Economic Development Authority			
Small Business Disaster Assistance Fund	94,000,000	5,000,000	99,000,000
AmeriCorps	60,000	0	60,000
Biofuels Relief Fund	0	15,500,000	15,500,000
Small Business Utility Assistance Program	0	15,000,000	15,000,000
Iowa Hospital COVID-19 Relief Program	0	25,000,000	25,000,000
Nonprofit Recovery Program	0	10,000,000	10,000,000
Movie Theater Relief Fund	0	5,500,000	5,500,000
State & County Fair Relief	0	6,975,000	6,975,000
ISU Nano Vaccine	0	2,000,000	2,000,000

Federal Stimulus

	FY 2020	FY 2021	Total
Homeland Security & Emergency Management			
Feeding low ans Initiative - Food Banks	\$ 1,000,000	\$ 0	\$ 1,000,000
FEMA Public Assistance Program - State Match	20,000,000	30,000,000	50,000,000
FEMA Public Assistance Program - Local Match	0	10,000,000	10,000,000
COVID Staffing	1,000,000	0	1,000,000
Human Services			
Double Up Food Bucks Program	1,000,000	1,000,000	2,000,000
Commodity Supplemental Foods Program	1,000,000	1,000,000	2,000,000
Mental Health Programs & Habilitation Services	0	30,000,000	30,000,000
Medicaid Mental Health Providers	0	10,000,000	10,000,000
Medicaid Substance Use Disorder Providers	0	10,000,000	10,000,000
MHDS Regions	0	30,000,000	30,000,000
Agency COVID Mitigation	10,000,000	1,716,632	11,716,632
Inspections and Appeals			
Health Facilities - Database and Telework Upgrades	0	875,233	875,233
Iowa Finance Authority			
Iowa Eviction and Foreclosure Prevention Program	22,000,000	15,400,000	37,400,000
Iowa Livestock Producer Relief Fund	0	62,850,000	62,850,000
Iowa Beginning Farmer Debt Relief Fund	0	16,000,000	16,000,000
Judicial Branch			
Court Tech & Modernization	0	0	0
Natural Resources			
Wallace Building Access Upgrades	0	32,635	32,635
Office of the Chief Information Officer			
Technology Upgrades - Workday ²	989,625	20,010,375	21,000,000
Broadband Grants	0	50,000,000	50,000,000
Design & Development of Data Streams	0	13,000,000	13,000,000
Digital Access to State Government Services	0	7,050,225	7,050,225
Technology Upgrades and Staffing	0	3,938,000	3,938,000
Public Safety			
Expenses for Public Health Emergency Response	0	10,000,000	10,000,000
Revenue			
Local Government Relief Payments	0	103,000,000	103,000,000
Workforce Development			
Unemployment Insurance Trust Fund	490,000,000	0	490,000,000
Future Ready Iowa - Employer Innovation Fund	0	4,350,000	4,350,000
Apprenticeship Incentive Grant Program	0	6,600,000	6,600,000
Earn and Learn Grant Program	0	5,860,066	5,860,066
Total	<u>\$ 649,235,265</u>	<u>\$ 553,599,844</u>	<u>\$ 1,202,835,109</u>
Balance	<u>\$ 601,774,908</u>	<u>\$ 61,744,776</u>	<u>\$ 61,744,776</u>

¹ The transfers include unspent funds previously transferred to various programs that were returned to the ICRF.

² On December 14, 2020, the Governor announced a directive to DOM to return \$21.0 million to the ICRF. The recent directive will be included in later updates.

Of the \$1.203 billion in funds that have been transferred from the ICRF to the various state agencies, a total of \$957.0 million has been expended through December 9, 2020. **Figure 6** shows the total funds transferred and expended by State agency. The DOM provides daily expenditure updates on the ICRF, which can be accessed [here](#).

Figure 6

Iowa Coronavirus Relief Fund		
Year-to-Date Transfers and Expenses		
As of December 9, 2020		
	Transfers	Expenses
Department on Administrative Services		
Support for Local Government Relief Payments	\$ 1,723,625	\$ 0
Department on Aging		
AAA Nutrition Programs	264,586	0
Agriculture & Land Stewardship		
Feeding low ans Initiative	840,000	536,372
Iowa Disposal Assistance Program	4,811,500	4,811,500
Renew able Fuels Retail Recovery Program	5,718,722	5,718,722
Meat Processing Expansion & Local Produce Programs	2,081,224	2,076,287
Total	<u>\$ 13,451,446</u>	<u>\$ 13,142,881</u>
College Student Aid Commission		
Last-Dollar Scholarship Program Fund	5,100,000	5,100,000
Corrections		
Department COVID-19 Expenses	13,587,661	4,731,367
Economic Development Authority		
Small Business Disaster Assistance Fund	99,000,000	94,614,862
AmeriCorps	60,000	269,102
Biofuels Relief Fund	15,500,000	12,122,348
Small Business Utility Assistance Program	15,000,000	4,123,343
Iowa Hospital COVID-19 Relief Program	25,000,000	25,000,000
Nonprofit Recovery Program	10,000,000	8,881,208
Movie Theater Relief Fund	5,500,000	5,280,000
State & County Fair Relief	6,975,000	5,950,000
ISU Nano Vaccine	2,000,000	2,000,000
Total	<u>\$ 179,035,000</u>	<u>\$ 158,240,862</u>
Homeland Security & Emergency Management		
Feeding low ans Initiative – Food Banks	1,000,000	789,824
FEMA Public Assistance Program – State Match	50,000,000	19,040,692
FEMA Public Assistance Program – Local Match	10,000,000	23,586
COVID Staffing	1,000,000	448,449
Total	<u>\$ 62,000,000</u>	<u>\$ 20,302,550</u>
Human Services		
Double Up Food Bucks Program	2,000,000	2,000,000
Commodity Supplemental Foods Program	2,000,000	374,289
Mental Health Programs & Habilitation Services	30,000,000	13,753,162
Medicaid Mental Health Providers	10,000,000	5,094,783
Medicaid Substance Use Disorder Providers	10,000,000	7,020,824
MHDS Regions	30,000,000	30,000,000
Agency COVID Mitigation	11,716,632	3,721,856
Total	<u>\$ 95,716,632</u>	<u>\$ 61,964,914</u>
Inspections and Appeals		
Health Facilities – Database and Telework Upgrades	875,233	110,484

	Transfers	Expenses
Iowa Finance Authority		
low a Eviction and Foreclosure Prevention Program	37,400,000	31,243,037
low a Beginning Farmer Debt Relief Fund	16,000,000	10,239,546
low a Livestock Producer's Relief Fund	62,850,000	60,743,193
Total	<u>\$ 116,250,000</u>	<u>\$ 102,225,776</u>
Judicial Branch		
Court Tech & Modernization	0	66,279
Legislative Branch		
General Assembly Expenses	0	95,953
Natural Resources		
Wallace Building Access Upgrades	32,635	0
Office of the Chief Information Officer		
Broadband Grants	50,000,000	6,789,457
Technology Projects	44,988,225	7,387,773
Total	<u>\$ 94,988,225</u>	<u>\$ 14,177,229</u>
Public Safety		
Expenses for Public Health Emergency Response	10,000,000	0
Revenue		
Local Government Relief Payments	103,000,000	77,254,532
Workforce Development		
Unemployment Insurance Trust Fund	490,000,000	490,000,000
Apprenticeship Incentive Grant Program	6,600,000	3,590,009
Earn and Learn Grant Program	5,860,066	5,105,779
Future Ready low a – Employer Innovation Fund	4,350,000	933,917
Total	<u>\$ 506,810,066</u>	<u>\$ 499,629,705</u>
Total Transfers and Expenditures	<u>\$ 1,202,835,109</u>	<u>\$ 957,042,532</u>

ICRF Reversion

On December 14, 2020, the Governor announced a directive to the Department of Management (DOM) to return \$21.0 million to the ICRF. The amount was initially transferred from the ICRF to the Office of the Chief Information Officer to fund a replacement of the State's budget, accounting, and human resources systems through a contract with Workday, Inc. The U.S. Treasury Department's Office of Inspector General (OIG) concurred with an October 2020 [audit](#) noting that the replacement is not a qualifying expense for ICRF funds.

ICRF Spending Guidelines

Provisions of the CARES Act and guidance from the U.S. Department of the Treasury provide direction to states and other grant recipients concerning the qualified uses of the Coronavirus Relief Fund (CRF) grants. The funds cover costs that are necessary expenditures incurred due to the COVID-19 public health emergency that were not previously accounted for in the budget most recently approved as of March 27, 2020, and were incurred during the period that began March 1, 2020, and ends on December 30, 2020. **Any CRF funds that are unobligated as of December 30, 2020, revert back to the federal government.**

Necessary expenditures may include expenditures incurred to allow the states to respond directly to the emergency, such as by addressing medical or public health needs. Necessary expenditures also include those incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

The funding cannot be used to backfill the loss of state revenues that have resulted from the economic impacts of COVID-19, but may be used as a cash management tool. For example, changing tax filing deadlines may cause cash flow issues for states. The U.S. Treasury has indicated that states can use CRF funds essentially as a tax anticipation note to mitigate cash flow issues.

For additional information, see the U.S. Department of the Treasury's [Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments](#) (last updated September 2, 2020) and [Coronavirus Relief Fund Frequently Asked Questions](#) (last updated October 19, 2020).

ICRF Spending Authority

The \$1.250 billion allocated to Iowa from the federal CRF was received by and is under the administration of the DOM. The federal CRF funds that Iowa received were deposited into the ICRF on April 20, 2020. Currently, the Governor has the authority to allocate the funds from the ICRF to State programs through 2019 Iowa Acts, chapter 134, [section 19](#) (2019 Federal Block Grant Act). However, the General Assembly also has the ability to exercise its authority to appropriate from the ICRF to State programs, should it choose to do so.

U.S. Department of Treasury CRF Reporting Requirements

The U.S. Department of the Treasury OIG is responsible for monitoring and oversight of the receipt, disbursement, and use of CRF payments. The Treasury OIG also has authority to recover funds in the event that it is determined that a recipient of a CRF payment failed to comply with the requirements of subsection [801\(d\)](#) of the federal Social Security Act, as amended.

Each prime recipient of CRF payments is required to report COVID-19-related costs incurred during the covered period. The covered period is defined as the period beginning March 1, 2020, and ending on December 30, 2020. Each prime recipient is required to report interim and quarterly data and other recipient data according to the requirements set out by the Treasury OIG.

Each prime recipient is required to report COVID-19-related costs on a quarterly basis. A procedures guide with detailed submissions required is available [here](#). Data required to be reported includes but is not limited to the following:

- The total amount of payments from the CRF received from the Treasury.
- The amount of funds received that were expended or obligated for each project or activity.
- A detailed list of all projects or activities for which funds were expended or obligated, including:
 - The name of the project or activity.
 - A description of the project or activity.

- Detailed obligation and expenditure information for any contracts and grants awarded, loans issued, transfers made to other government entities, and direct payments made by the recipient that are greater than \$50,000.

The first quarterly report was due by September 21, 2020, and covered the period of March 1 through June 30, 2020. The next quarterly report, for the period of July 1 through September 30, 2020, was due by October 13, 2020. Prime recipient reporting data is published by the Pandemic Response Accountability Committee (PRAC) at pandemicoversight.gov. This website provides a number of interactive maps and charts that show where the moneys are being spent. Reporting will end with either the calendar quarter after the COVID-19-related costs and expenditures have been liquidated and paid or the calendar quarter ending September 30, 2021, whichever comes first.

Federal Grant Awards Reported to Non-State Agencies and Local Entities (December 14, 2020)

Non-State agency federal funds recipients have reported federal awards funded by the CARES Act totaling \$672.2 million to address a wide variety of expenses related to the COVID-19 pandemic. These payments have been awarded to local entities, including school districts, local boards of health, county hospitals, community action agencies, Area Agencies on Aging, and food banks to provide direct assistance to communities across the State (**Figure 7**). The numbers in **Figure 7** represent the funds awarded to local recipients after notification from federal and State agencies that the federal grants are available for expenditure. The numbers will be updated as these entities receive notifications of federal awards and additional grants are added.

Figure 7 — Federal Payments to Local Entities

Federal Awards	Award Amount
Coronavirus Relief Fund	\$ 297,262,871
National School Lunch Program	168,789,026
Elementary and Secondary School Emergency Relief	129,541,905
Federal Transit Formula Grants	32,059,597
Child Care and Development Block Grant	27,836,735
Governor's Emergency Relief Fund	5,646,146
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	1,217,587
Special Programs for the Aging, Title III, Part C, Nutrition Services	5,624,863
2018 HAVA Election Security Grants*	2,066,810
National Family Caregiver Support, Title III, Part E	539,548
Stephanie Tubbs Jones Child Welfare Services Program	454,840
Promotion of the Humanities Division of Preservation and Access	438,500
Promotion of the Humanities Federal/State Partnership	385,000
Emergency Performance Management Grant	206,787
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93,589
Total	\$ 672,163,804

Note: Awards to small businesses were omitted from State Aid amounts; however, the CARES Child Nutrition Programs award amount includes awards to child care providers for child nutrition expenses.

*HAVA = Help America Vote Act

Local Government Relief Fund

Local entities are eligible for reimbursement for qualified COVID-19-related expenses through the Department of Revenue's Local Government Relief Fund. A total of \$103.0 million is to be paid out to local governments in Iowa by December 30, 2020, and another \$25.0 million will be distributed to assist local governments in meeting the local government Federal Emergency Management Agency (FEMA) match through the Iowa Department of Homeland Security and Emergency Management. The application window for submissions closed on October 16, 2020, for expenses incurred August 1, 2020, through September 30, 2020. To date, \$81.9 million has been paid out to local governments with qualifying expenses for reimbursement. The largest payment to date was made to Polk County in the amount of \$6.2 million. Additionally, the Department of Administrative Services is invoiced periodically by

[RSM Audit, Tax, and Consulting Services](#) for the work supporting the Local Government Assistance Fund Program, and those invoices have totaled \$1.7 million to date. More information is available upon request from the LSA.

The Iowa Department of Homeland Security and Emergency Management received pass-through funds from FEMA. There are a total of 267 projects related to COVID-19 in various phases, with an estimated total cost of \$192.2 million. The entities applying for funds for these projects include cities, counties, county hospitals, and school districts.

Additional information

The following resources are available for additional information related to federal stimulus funding:

- DOM — Additional information on the federal stimulus funds awarded to State agencies is available [online](#).
- Pandemic Response Accountability Committee (PRAC) — PRAC [website](#) provides a number of interactive maps and charts that show where federal COVID-19 award moneys are being spent.
- National Conference of State Legislatures (NCSL) — Information on actions taken by other states and territories related to CARES Act funding may be found on the NCSL [website](#).

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The following pages are a detailed spreadsheet (**Awarded COVID-19 Federal Funding to Date**) listing all of the federal awards by State agency.

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Cherokee Mental Health Institute (Human Services)	Providers Relief Fund	To provide additional funding to help offset costs of providing services during the COVID-19 pandemic.	\$ 59,774	\$ 2,130,878	\$ 2,190,652
Governor's Office of Drug Control Policy	Coronavirus Emergency Supplemental Funding Program	To assist states, local units of government, and tribes in preventing, preparing for, and responding to the coronavirus emergency.	\$ 5,754,321		\$ 5,754,321
Independence Mental Health Institute (Human Services)	Providers Relief Fund	To provide additional funding to help offset costs of providing services during the COVID-19 pandemic.	\$ 52,360	\$ 1,466,049	\$ 1,518,409
Iowa Department of Agriculture & Land Stewardship	Plant and Animal Disease, Pest Control, and Animal Care	Iowa Swine Depopulation Projects	\$ 266,176		\$ 266,176
Iowa Department of Cultural Affairs	Promotion of the Humanities Division of Preservation and Access	To support managing the grant program making subawards to Iowa's arts, culture, heritage and humanities organizations.	\$ 465,700		\$ 465,700
	Promotion of the Humanities Federal/State Partnership	To support arts programs, services, and activities associated with carrying out the agency's National Endowment of the Arts-approved strategic plan, as well as salaries, administration costs, and related subgranting to the nonprofit arts sector in response to the COVID-19 pandemic.	\$ 442,700		\$ 442,700
Iowa Department of Education	Elementary and Secondary School Emergency Relief Fund	To provide emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across Iowa.	\$ 71,625,561		\$ 71,625,561

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Department of Education	Governor's Emergency Relief Fund	To provide emergency block grant funding for educational purposes. The Governor is empowered to decide how best to meet the current needs of students, schools, postsecondary institutions, and other education-related organizations in Iowa, so that faculty continue to teach and students continue to learn.	\$ 26,217,108		\$ 26,217,108
	Grants to States	To help the State Library of Iowa prevent, prepare for, and respond to coronavirus, including to expand digital network access, purchase internet access, purchase internet accessible devices, and provide technical support services.	\$ 285,087		\$ 285,087
	National School Lunch Program	To provide additional funding for the school lunch program in response to the Coronavirus Emergency.	\$ 98,070,209		\$ 98,070,209
	Rethink K12 Education Models Grants	Iowa e-Learning Central. A state-supported virtual learning environment to support student accelerated and sustained learning by expanding rigorous instructional opportunities.		\$ 17,681,016	\$ 17,681,016
Iowa Department of Human Rights	Community Services Block Grant	To help communities prevent, prepare for or respond to the Coronavirus Emergency.	\$ 10,821,398		\$ 10,821,398
	Low-Income Home Energy Assistance	To help prevent, prepare for, or respond to home energy needs surrounding the national emergency created by the Coronavirus Disease 2019 (COVID-19).	\$ 4,221,430		\$ 4,221,430

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Department of Human Services (Assistance)	Adoption Assistance	To provide increased federal funding to Iowa for adoption assistance payments as a result of a percentage point increase in the federal medical assistance percentage (FMAP) authorized by the Families First Coronavirus Response Act. The expanded federal support is made effective retroactive to January 1, 2020, the first day of the calendar year quarter in which a public health emergency was declared. The increase is to remain in place until the last day of the calendar year quarter in which the public health emergency period ends. Award amount reflects reported receipts.	\$ 4,071,686		\$ 4,071,686
	Child Care and Development Block Grant	To provide additional support to childcare providers during the COVID-19 pandemic.	\$ 31,899,093		\$ 31,899,093
	Children's Health Insurance Program	To provide increased federal funding to Iowa for the Children's Health Insurance Program as a result of a percentage point increase in the federal medical assistance percentage (FMAP) authorized by the Families First Coronavirus Response Act. The expanded federal support is made effective retroactive to January 1, 2020, the first day of the calendar year quarter in which a public health emergency was declared. The increase is to remain in place until the last day of the calendar year quarter in which the public health emergency period ends. Award amount reflects reported receipts.	\$ 8,072,638		\$ 8,072,638

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Department of Human Services	Foster Care Title IV-E	To provide increased federal funding to Iowa for foster care maintenance payments as a result of a percentage point increase in the federal medical assistance percentage (FMAP) authorized by the Families First Coronavirus Response Act. The expanded federal support is made effective retroactive to January 1, 2020, the first day of the calendar year quarter in which a public health emergency was declared. The increase is to remain in place until the last day of the calendar year quarter in which the public health emergency period ends. Award amount reflects reported receipts.	\$ 603,980		\$ 603,980
	Guardianship Assistance	To provide increased federal funding to Iowa for guardian assistance payments as a result of a percentage point increase in the federal medical assistance percentage (FMAP) authorized by the Families First Coronavirus Response Act. The expanded federal support is made effective retroactive to January 1, 2020, the first day of the calendar year quarter in which a public health emergency was declared. The increase is to remain in place until the last day of the calendar year quarter in which the public health emergency period ends. Award amount reflects reported receipts.	\$ 3,318		\$ 3,318

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Department of Human Services	Medical Assistance Program	To provide increased federal funding to Iowa for Medicaid as a result of a percentage point increase in the federal medical assistance percentage (FMAP) authorized by the Families First Coronavirus Response Act. The expanded federal support is made effective retroactive to January 1, 2020, the first day of the calendar year quarter in which a public health emergency was declared. The increase is to remain in place until the last day of the calendar year quarter in which the public health emergency period ends. Award amount reflects reported receipts.	\$ 256,297,321		\$ 256,297,321
	Money Follows the Person Rebalancing Demonstration	To provide increased federal funding to Iowa for the Money Follows the Person (MFP) Partnership for Community Integration Project as a result of a percentage point increase in the federal medical assistance percentage (FMAP) authorized by the Families First Coronavirus Response Act. The expanded federal support is made effective retroactive to January 1, 2020, the first day of the calendar year quarter in which a public health emergency was declared. The increase is to remain in place until the last day of the calendar year quarter in which the public health emergency period ends. Award amount reflects reported receipts.	\$ 97,231		\$ 97,231
	Stephanie Tubbs Jones Child Welfare Services Program	To provide additional support for child welfare services during the Coronavirus Emergency.	\$ 476,722		\$ 476,722

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Department of Human Services (Field Operations)	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	To provide additional support for refugee services in response to the Coronavirus Emergency.	\$ 248,496		\$ 248,496
	Emergency Food Assistance Program (Administrative Costs)	To provide temporary additional funding for the administration of the commodity (food assistance) program in response to the Coronavirus Emergency.	\$ 735,827		\$ 735,827
Iowa Department of Human Services (General Administration)	Emergency Food Assistance Program (Administrative Costs)	To reimburse Food Bank additional administration expenses related to the Coronavirus Emergency.	\$ 1,103,741		\$ 1,103,741
	Coronavirus Relief Fund	To assist covering necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19); were expenditures were not accounted for in the budget most recently approved as of March 27, 2020 for State of Iowa; and were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.	\$ 1,250,000,000		\$ 1,250,000,000
Iowa Department of Public Health	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	To provide support for crisis intervention services, mental and substance abuse disorder treatment, and other related intervention services during the Coronavirus Emergency.	\$ 2,000,000		\$ 2,000,000
	Epidemiology and Laboratory Capacity For Infectious Diseases (ELC)	Project W (Infants with Congenital Defects SET-NET) and Project O (VPD MIS-C)		\$ 300,000	\$ 300,000

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Department of Public Health	Epidemiology and Laboratory Capacity For Infectious Diseases (ELC)	To establish or enhance the ability to identify cases, conduct contact tracking and follow up, as well as implement containment measures, improve morbidity and mortality surveillance, enhance testing capacity, control COVID-19 in high-risk settings, and work with healthcare systems to manage and monitor system capacity.	\$ 109,330,947		\$ 109,330,947
	HIV Care Formula Grants	To assist in accessing HIV care and treatment for low-income people living with HIV during the Coronavirus Emergency.	\$ 173,737		\$ 173,737
	Immunization Cooperative Agreements	Awarded under the Immunization and Vaccines for Children program, whose purpose is to support efforts to plan, develop, and maintain a public health workforce that helps assure high immunization coverage levels, low incidence of vaccine-preventable diseases, and maintain or improve the ability to respond to public health threats.	\$ 1,060,853		\$ 1,060,853
			Immunization and Vaccines for Children		\$ 1,515,688
	National Bioterrorism Hospital Preparedness Program	To support hospitals, health systems, health care coalitions, emergency medical services (EMS), Ebola treatment centers, and health care workers to help them identify, isolate, assess, transport, and treat COVID-19 patients; and to prepare these entities for future special pathogen disease outbreaks. Recipients may request retroactive compensation for HCCs & health care facilities, including special pathogen treatment centers dating back to January 20, 2020.	\$ 2,464,248		\$ 2,464,248

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Department of Public Health	National Center for Injury Prevention and Control	To provide financial support to students at Indian Hills Community College who identify as pregnant and/or parenting students, to help with tuition, books, and fees.	\$ 33,588		\$ 33,588
	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	To carry out surveillance, epidemiology, laboratory capacity, infection control, mitigation, communication, and other preparedness and response activities in response to the Iowa Public Health Crisis.	\$ 6,347,829		\$ 6,347,829
	Small Rural Hospital Improvement Grant Program	To support rural hospitals with increased demands for clinical services and equipment, and short-term financial and workforce challenges related to patients seeking care at their facilities due to COVID-19. 100.0% of funds will pass through to hospitals.	\$ 7,588,530		\$ 7,588,530
	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	WIC administration funding		\$ 1,404,663	\$ 1,404,663
		WIC food funding		\$ 2,161,804	\$ 2,161,804
Iowa Department of Transportation	Federal Transit Formula Grants	To assist public transit organizations prevent, prepare for, and respond to coronavirus. Projects included in this grant are only operations, planning and/or capital projects, with no substantial functional, location, or capacity change.	\$ 33,288,313		\$ 33,288,313
Iowa Department on Aging	National Family Caregiver Support, Title III, Part E	To pay for direct support professionals, caregivers trained to help w/ ADLs, to assist disabled individuals in response to the Coronavirus Emergency.	\$ 993,985		\$ 993,985

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Department on Aging	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	To provide home and community based services in response to the Coronavirus Emergency.	\$ 1,959,577		\$ 1,959,577
	Special Programs for the Aging, Title III, Part C, Nutrition Services	To provide meals in a congregate setting in response to the Coronavirus Emergency.	\$ 783,831		\$ 783,831
		To provide meals via home delivery (including drive-thru, To Go) in response to the Coronavirus Emergency.	\$ 6,270,645		\$ 6,270,645
	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	To provide additional funding for expanding care transitional support for at-risk populations in response to the Coronavirus Emergency.	\$ 450,000		\$ 450,000
	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	To provide additional support to long term care ombudsman activity in response to the Coronavirus Emergency.	\$ 195,958		\$ 195,958
Iowa Homeland Security and Emergency Management Department	Emergency Performance Management Grant	Fiscal Year 2020 Emergency Management Performance Grant Program COVID-19 Supplemental (EMPG-S) to assist with public health and emergency management activities supporting the prevention of, preparation for, and response to the ongoing Coronavirus Disease 2019 (COVID-19) public health emergency, in accordance with the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Div. B (Pub. L. No. 116-136)	\$ 1,320,520		\$ 1,320,520

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Office of Attorney General	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	Family Violence Prevention and Services Grants for Battered Women's Shelters	\$ 331,515		\$ 331,515
Iowa Office of the Secretary of State	2018 HAVA Election Security Grants	To improve the administration of elections, and enhance technology and make certain election security improvements in response to the COVID-19 pandemic and its impact on primaries and the general election.	\$ 4,843,615		\$ 4,843,615
Iowa Veterans Home	Providers Relief Fund	Payments to qualified providers (nursing homes) for healthcare-related expenses or lost revenue due to COVID-19	\$ 1,805,000	\$ 1,027,900	\$ 2,832,900
Iowa Workforce Development	Unemployment Insurance	Lost wages - Admin	\$ 240,812		\$ 240,812
		Lost wages - Benefits	\$ 153,735,795		\$ 153,735,795
		Pandemic Emergency Unemployment Compensation (PEUC) provides unemployment insurance benefits to those individuals who have exhausted their state unemployment insurance entitlement.	\$ 89,777,000		\$ 89,777,000
		Pandemic Extended Benefits for unemployment claims	\$ 15,715,500		\$ 15,715,500
		Pandemic Unemployment Assistance (PUA) provides temporary income to eligible individuals who became unemployed as a result of the novel COVID-19 pandemic and are either self-employed, do not have sufficient work history to be eligible for a claim, or have exhausted other forms of unemployment insurance benefits.	\$ 133,254,000		\$ 133,254,000
		Temporary Compensation for benefits	\$ 105,456,000		\$ 105,456,000

Awarded COVID-19 Federal Funding to Date (December 9, 2020)

State Department	Federal Program	Award Description	FY 2020	FY 2021	Total
Iowa Workforce Development	Unemployment Insurance	To incorporate federal reimbursement of short time compensation benefits authorized under Section 2108, PL 116-136		\$ 8,204,106	\$ 8,204,106
		To provide additional funding for unemployment administration during the Coronavirus Emergency.	\$ 10,053,959		\$ 10,053,959
		To provide additional unemployment funding for claimants in response to the Coronavirus Pandemic.	\$ 2,112,000,000		\$ 2,112,000,000
		To support Federal Pandemic Unemployment Compensation administration, including efforts to prevent and detect fraud, identity theft and recover fraud overpayments in the Pandemic Unemployment Assistance (PUA) and Pandemic Emergency Unemployment Compensation (PEUC) programs.	\$ 388,194		\$ 388,194
		To support Pandemic Emergency Unemployment Compensation (PEUC) administration, including efforts to prevent and detect fraud, identity theft and recover fraud overpayments.	\$ 1,210,516		\$ 1,210,516
		To support Pandemic Unemployment Assistance (PUA) administration, including efforts to prevent and detect fraud, identity theft and recover fraud overpayments.	\$ 4,446,873		\$ 4,446,873
		Grand Total			\$ 4,579,413,217

Administration and Regulation

Department of Administrative Services (DAS)

The DAS received approximately \$1.7 million from the Iowa Coronavirus Relief Fund (ICRF) to pay invoices to RSM Audit, Tax, and Consulting Services for professional fees related to work supporting the Local Government Relief Fund program. The DAS is expected to receive additional funding to support the processing of future invoices to RSM Audit, Tax, and Consulting Services.

Department of Inspections and Appeals (DIA)

Health Facilities Division Database: The DIA received \$850,000 from the ICRF to develop a new database that incorporates the new Infection Control Survey implemented by the Centers for Medicare and Medicaid Services (CMS) due to COVID-19. The new database will allow for transparent communication related to COVID-19.

Telework Equipment: The DIA received \$25,000 from the ICRF for telework equipment. These funds will be used to comply with social distancing guidelines developed by the Centers for Disease Control and Prevention (CDC) and the Iowa Department of Public Health. This will include the purchase of additional hardware for emergency telework needs for several critical DIA employees, including computers, printers, and supporting devices such as monitors, adapters, and cables.

Department of Management

Economic Emergency Fund: The Governor transferred \$17.0 million from the ICRF to the Economic Emergency Fund to reimburse the Fund for transfers totaling \$17.0 million to the Small Business Disaster Assistance Fund made in March and April 2020. The original transfer from the Economic Emergency Fund was made prior to the availability of ICRF moneys.

Office of the Chief Information Officer

Technology Upgrades: A total of approximately \$95.0 million was transferred from the ICRF to the Office of the Chief Information Officer to fund five projects. The projects include:

- \$21.0 million for the Executive Branch to replace the State's budget, accounting, and human resources systems with a new provider (Workday, Inc.). The State Auditor released a [report](#) on October 19, 2020, indicating that the \$21.0 million expenditure is not an appropriate use of ICRF dollars, as the State contracted with Workday in 2019 and the expenditure is not due to the COVID-19 public health emergency. The Auditor has indicated that the U.S. Treasury Department's Office of Inspector General concurs that the replacement is not a qualifying expense for ICRF funds. The Governor responded to the U.S. Treasury Department's Office of Inspector General on October 26, 2020, to request reconsideration of the \$21.0 million expenditure. On December 14, 2020, the Governor announced a directive to the Department of Management to return the \$21.0 million to the ICRF due to the position of the U.S. Treasury Department's Office of Inspector General that this expenditure was not allowed under spending guidelines for the Fund. The Governor indicated that additional state supplemental funding will be needed to complete the project.
- \$50.0 million for funding of grants to expand broadband services in Iowa.
- \$13.0 million for design and development of prioritized data streams, which will provide a backbone for analytics in the event of another pandemic.
- \$7.1 million to develop and enhance citizen digital access for State government services.
- \$3.9 million for various technology upgrades.

Department of Revenue

Local Government Relief Fund Payments: A total of \$103.0 million was transferred from the ICRF to the Department of Revenue to provide reimbursements to cities and counties for costs associated with the COVID-19 pandemic. As of December 14, 2020, \$81.9 million has been expended. The funds are required to be used in accordance with U.S. Treasury Department guidelines. Of the total, \$40.0 million is designated for counties and \$60.0 million for cities. Additional information is available [here](#). An additional \$25.0 million from the ICRF will be used to cover the Federal Emergency Management Agency (FEMA) matching requirement for local governments. The Local Government Relief Fund is discussed in the Federal Stimulus section of this document.

Governor's Office

Staffing: A transfer in the amount of \$448,000 was paid from a \$1.0 million ICRF transfer to the Iowa Department of Homeland Security and Emergency Management on September 15, 2020, to fund Governor's staff salaries during the period of March 15, 2020, through June 30, 2020. According to the Governor's Chief of Staff, these salary payments were compensation for overtime accrued due to the Office's COVID-19 response during the pay periods noted above. In the [report](#) released on October 19, 2020, the Auditor noted that the official guidance from the Treasury Department states 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 is an eligible use of the ICRF. The Auditor recommended that the work the Governor's staff performs that is directly related to the pandemic be tracked separately from daily work duties and supported with appropriate documentation, as indirect costs cannot be covered.

Testlowa Contract: On November 12, 2020, Governor Reynolds announced that the Testlowa contract with Nomi Health will be extended to purchase an additional 360,000 tests for approximately \$3.4 million, bringing the total cost of the contract to \$29.4 million. A total of 900,000 tests have been purchased to date.

The initial Testlowa contract is being funded from federal Stafford Act Public Assistance grants received by the State to be utilized for COVID-19 treatment and prevention measures. Public assistance received under the Stafford Act requires a 75.0% federal funding match and a 25.0% State funding match, but the Department of Homeland Security and Emergency Management has submitted a request under the Program to cover the 100.0% of the Testlowa contract. At this time, no confirmation for 100.0% federal funding has been received.

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Agriculture and Natural Resources

CARES Act. On Tuesday, August 25, 2020, the Governor allocated \$100.0 million in federal [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) funding as follows:

- Iowa Livestock Producer Relief Fund (administered by the Iowa Economic Development Authority (IEDA)) — \$60.0 million.
- Biofuels Relief Program (IEDA) — \$15.5 million.
- Renewable Fuel Retail Recovery Program (administered by the Iowa Department of Agriculture and Land Stewardship (IDALS)) — \$7.0 million.
- Iowa Beginning Farmer Debt Relief Fund (IEDA) — \$6.0 million.
- Meat Processing Development and Expansion Program (IDALS) — \$2.0 million.
- Local Produce and Protein Program (IDALS) — \$500,000.
- Iowa Disposal Assistance Program (IDALS) — Up to \$9.0 million.

Refer to **Figure 6** on Page 32 regarding Coronavirus Relief Fund expenditures in the Federal Stimulus Section of this document.

State Parks. As of October 14, 2020, all campgrounds, playgrounds, bathrooms, and shower areas had been reopened at State parks. Visitors can rent campsites, cabins, shelters, and lodges; however, kitchenware has been removed from the cabins and renters must bring their own dishes, pots, pans, and utensils. Playgrounds are open; however, the equipment is not sanitized. The majority of events scheduled at State parks are modified for group sizes, and many visitor centers, museums, and nature centers are closed. Visitors are encouraged to visit State parks and forests and are allowed to use trails, roads, and shorelines, as well as boat ramps for access to lakes and rivers. Current information on State park usage is available on the Department of Natural Resources (DNR) [website](#). **Figure 1** compares month-to-month camping and cabin revenue from March 2020 through June 2020 (as compared to their respective months in 2019). State Parks closures were in effect from April through May of 2020.

Figure 1

Camping and Cabin Rental Receipts Comparison				
Description	CY 2019	CY 2020	\$ Change	% Change
March	\$ 318,278	\$ 248,976	\$ -69,302	-21.8%
April	394,833	51,615	-343,218	-86.9%
May	445,168	455,963	10,795	2.4%
June	530,030	1,010,003	479,973	90.6%
Total	\$ 1,688,309	\$ 1,766,557	\$ 78,248	4.6%

Food Assistance. The United States Department of Agriculture (USDA) accepted applications for the Coronavirus Food Assistance Program (CFAP) through September 11, 2020. Producers that have experienced losses due to a 5.0% or greater price decline may be eligible. Other losses covered by the Program include disruptions in the market supply chain and increased market costs due to COVID-19. [CFAP](#)-eligible commodities include: nonspecialty crops, wool, livestock, dairy products, specialty crops, fruits, vegetables, and nuts. The USDA opened another round of CFAP ([CFAP2](#)) applications from September 21 through December 11, 2020.

Pass the Pork Program. The IDALS received \$500,000 from the Iowa Coronavirus Relief Fund to fund the [Pass the Pork Program](#) on May 28, 2020. The Pass the Pork Program allows Iowa farmers to donate pigs they cannot send to slaughter to Iowa food banks. The pigs are donated to local meat lockers to process and package. The funding that the IDALS received will pay for processing, transportation, and other related costs. Iowa beef producers will also be participating in the Program.

According to the Iowa Pork Producers Association, in the first phase, which ended in June, farmers donated 451 pigs (50,000 pounds) to local lockers for food banks. Businesses and individuals donated approximately \$140,000 to cover the cost of processing.

Beef Up Program. On June 19, 2020, the [Beef Up Iowa Program](#) was launched to allow Iowa beef producers to donate cattle that can be processed and donated to Iowa food banks. The Program is in partnership with the IDALS, Iowa State University, and Iowa beef producers. The cattle will primarily be donated by 4-H and Future Farmers of America (FFA) participants, and Iowa State University will process the beef. More than 80 head of cattle have been donated as of December 2020.

Animal Mortality. The USDA is assisting producers with the disposal of animals that are not being slaughtered due to the temporary closure of meat processing plants. The [Coronavirus and USDA Assistance for Farmers](#) website provides information on several programs including the Emergency Animal Mortality Management practice, which makes payments to swine producers based on the type of disposal. Prior to payment, a swine mortality certification from a veterinarian is required. Payments include:

- Burial: \$74.28 per animal unit (\$89.14 for historically underserved producers).

- Carcass disposal other than burial: \$111.53 per animal unit (\$191.20 for historically underserved producers).
- Incineration: \$219.88 per animal unit (\$263.86 for historically underserved producers).
- Disposal at landfill or render: \$0.05 per pound (\$0.06 for historically underserved producers).

The IDALS implemented the [Iowa Resource Coordination Center](#) to assist producers in animal disposal or with other related issues. The Program is no longer taking applications for assistance. The Department also launched the [Iowa Disposal Assistance Program](#) to alleviate the impact of disposal to pork producers. According to the Department, the total number of animals in the program is 6.9 million, valued at \$4.8 million. Layer hens constitute 6.7 million animals and \$1.7 million of the total value.

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Economic Development

Employment/Unemployment

Iowa Unemployment Claims. Information on Iowa unemployment claims can be found [here](#).

Iowa Nonfarm Employment. Information on Iowa nonfarm employment can be found [here](#).

Employment-Population Ratio. Information on Iowa's employment-population ratio can be found [here](#).

Household Employment Survey. Information on the Household Employment Survey for Iowa can be found [here](#).

Financial Assistance

Iowa Small Business Utility Disruption Prevention Program. The [Small Business Utility Disruption Prevention Program](#) provides short-term relief to eligible small businesses and nonprofits that face significant hardship in the payment of utility bills for services provided during the months of economic disruption to their business as a result of COVID-19. The Program provides direct payments to utility providers to be applied to accounts of eligible small businesses and nonprofits. Requests for assistance must be for a minimum of \$400 for natural gas and electric service charges combined and may not exceed \$7,500. The Governor has allocated \$15.0 million in federal [ICRF](#) funds to the IEDA for the Small Business Utility Disruption Prevention Program. Eligibility criteria for the Program were expanded to include utility assistance for eligible small businesses and nonprofits for electric or natural gas service provided between March 17, 2020, and October 15, 2020. To be eligible, small businesses and nonprofits must have experienced a COVID-19-related loss of income. The Program has now closed and applications are no longer being accepted.

Iowa Residential Utility Disruption Prevention Program. The new [Residential Utility Disruption Prevention Program](#) provides eligible households with up to \$2,000 toward electric, natural gas, and water bills if they are at risk of disconnection due to an inability to pay resulting from a COVID-19-related loss of income. Payments through the Program will be made directly to utility providers and applied to the applicant's account. Funding for the Program is from the [ICRF](#) and is connected to the [Small Business Utility Disruption Prevention Program](#). A full list of eligibility requirements and additional information, as well as application information, is available [here](#). Applications were accepted through December 4, 2020. Assistance will be awarded based on application completeness and eligibility in order received until all funds have been exhausted.

Pandemic Unemployment Assistance Program. The U.S. Department of Labor (DOL) announced on April 5, 2020, the publication of Unemployment Insurance Program Letter (UIPL) No. [16-20](#) providing guidance to states for implementation of the [Pandemic Unemployment Assistance \(PUA\) Program](#). The DOL provided additional guidance with the April 27, 2020, publication of UIPL [No. 16-20, Change 1](#); the July 21, 2020, publication of UIPL [No. 16-20, Change 2](#); and the August 27, 2020, publication of UIPL [No. 16-20, Change 3](#). Under the PUA, individuals who do not qualify for regular unemployment compensation and are unable to continue working as a result of COVID-19, such as self-employed

workers, independent contractors, and gig economy workers, are eligible for PUA benefits. An individual who has primary caregiving responsibility for a child who is unable to attend school or another institution may be eligible for PUA benefits. This provision is contained in Section 2102 of the CARES Act, enacted on March 27, 2020. Funding for the PUA benefits will be provided from federal funds. The last payable week of benefits is the week ending December 26, 2020. Additional information regarding the Program is available in the [Fiscal Update Article COVID-19 — Pandemic Unemployment Assistance Program — December 2020](#).

Pandemic Emergency Unemployment Compensation Program. The DOL announced on April 10, 2020, the publication of UIPL [No. 17-20](#) providing guidance to states for implementation of the Pandemic Emergency Unemployment Compensation (PEUC) Program. This provision is contained in Section 2107 of the CARES Act. Under the PEUC Program, states can provide up to 13 weeks of federally funded benefits to qualified individuals who:

- Have exhausted all rights to regular compensation under state law or federal law with respect to a benefit year that ended on or after July 1, 2019.
- Have no rights to regular compensation with respect to a week under any other state unemployment compensation law or federal unemployment compensation law, or to compensation under any other federal law.
- Are not receiving compensation under the unemployment compensation law of Canada.
- Can work, are available to work, and are actively seeking work, although states must offer flexibility on “actively seeking work” where there are COVID-19 impacts and constraints.

The last payable week of benefits is the week ending December 26, 2020. Additional information regarding the Program is available in the [Fiscal Update Article COVID-19 — Pandemic Emergency Unemployment Compensation Program — December 2020](#).

Unemployment Insurance Trust Fund. The Unemployment Insurance Trust Fund finances the costs of the Unemployment Insurance Program, which pays benefits to covered workers who become involuntarily unemployed and meet specified eligibility requirements. The Governor transferred \$490.0 million from the ICRF to the Unemployment Insurance Trust Fund on June 29, 2020. The balance of the Fund, as of November 30, 2020, was approximately \$1.048 billion. For information on unemployment, see the State Revenue section in this document.

Iowa Eviction and Foreclosure Prevention Program. The [Iowa Eviction and Foreclosure Prevention Program](#) is administered by the Iowa Finance Authority. This Program assists Iowans who have been economically impacted by COVID-19 and may be facing housing hardships. The Governor allocated \$32.4 million from the ICRF for the Program. Additional information regarding the Program is available in the [Fiscal Update Article Iowa Eviction and Foreclosure Prevention Program — COVID-19 — December 2020](#).

AmeriCorps. AmeriCorps is a program of the federal [Corporation for National and Community Service](#), which is an independent federal agency designed to improve lives, strengthen communities, and foster civic engagement through service and volunteering. The AmeriCorps program in Iowa is coordinated through the [Volunteer Iowa](#) program. The Governor has allocated \$227,000 from the ICRF for the Volunteer Iowa food bank response.

Coronavirus Relief Fund Earn and Learn Grant. The purpose of the [Grant](#) is to fund projects that support the creation and expansion of short-term training programs and support services resulting in industry-recognized credentials connected to high-demand jobs in Iowa. The projects must serve Iowans whose jobs have been affected by the pandemic. On November 3, 2020, Governor Reynolds announced [46 awardees](#) of the Grant, totaling \$5.9 million. Funds must be expended by December 31, 2020.

Iowa Movie Theatre Relief Program. The [Iowa Movie Theatre Relief Grant Program](#) is an extension of the [Iowa Small Business Relief Grant Program](#) and will provide short-term relief to eligible movie theatres for the purpose of continuing or resuming business operations in the context of COVID-19 and to assist entities to accelerate and restore economic activity amid the current public health emergency. Recipients may use the funds for short-term cash flow assistance to continue operations. The Program [awarded](#) \$5.3 million from the ICRF on November 30, 2020. Applications for the Program are now closed.

Additional information regarding the Program is available in the **Fiscal Update Article** [COVID-19 — Iowa Movie Theatre Relief Program — November 2020](#).

Iowa County Fairs Relief Program. Governor Reynolds and the [Iowa Economic Development Authority \(IEDA\)](#) announced on October 28, 2020, the launch of the [Iowa County Fairs Relief Program](#). The Program will provide short-term relief to eligible county and district fairs for the purpose of continuing or resuming operations in the context of COVID-19. Iowa has allocated up to \$6.0 million in federal CRF moneys for the Program. This Program, an extension of the [Small Business Relief Program](#), is offered through the IEDA in collaboration with the [Association of Iowa Fairs \(AIF\)](#). There are three funding levels: \$25,000, \$50,000, and \$75,000. Award amounts will be determined based on demonstrated revenue loss for the period of October 1, 2019, through September 30, 2020, as compared with the corresponding period for the previous year. Applications are closed. Additional information regarding the Program is available in the **Fiscal Update Article** [COVID-19 — Iowa County Fairs Relief Program — October 2020](#).

Iowa Hospital COVID-19 Relief Program. The Iowa Hospital COVID-19 Relief Program is administered by the [Iowa Economic Development Authority \(IEDA\)](#). Iowa has allocated \$25.0 million to provide financial assistance to hospitals to combat increased costs resulting from the pandemic. Eligible hospitals can use the Iowa Hospital COVID-19 Relief allocations to pay for workforce-related expenses caused by the pandemic. Iowa Hospital COVID-19 Relief funds may be used to cover personnel costs from March 1, 2020, through December 30, 2020, including overtime and hazard pay, of nurses, respiratory therapists, and others necessary to address surges in demand for hospital services resulting from the COVID-19 pandemic. Funding may also be utilized to contract with staffing agencies to meet the hospital's COVID-19 surge staffing needs.

See the [State of Iowa Financial Update](#) published on October 23, 2020, for updates on other programs: [U.S. Small Business Administration Economic Injury Disaster Loans Program](#); [Federal Pandemic Unemployment Compensation Program](#); [Iowa Small Business Relief Program](#); [Lost Wages Assistance](#); [Coronavirus Relief Employer Innovation Fund](#).

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Education

Requests to Move to Remote Learning. The Department of Education (DE) is providing updated information on the school districts and State-accredited nonpublic schools that have submitted requests to move to remote learning. The DE either grants or denies the temporary move to more than 50.0% remote learning for the entire school district, or for one or more buildings within a school district, or a State-accredited nonpublic school building. The approvals are issued for 14 calendar days at a time. The updated information can be found [here](#).

Iowa Department for the Blind. The Iowa Commission for the Blind has made two policy updates to allow its Gifts and Bequests Fund to support blind individuals in the State during the pandemic. The Fund is now allowed to support the acquisition of technology and/or up to six months of Internet service provider fees for access of online services. The Fund is also allowed to provide grants to blind vendors to offset costs incurred due to expired vending machine product. The Department continues to provide in-person services such as cane travel training and independent living skills training, and technology training that allows seniors losing their vision to remain independent in their homes.

Iowa Vocational Rehabilitation Services. Iowa Vocational Rehabilitation Services (IVRS) is currently operating in a hybrid model to continue to support employment outcomes. Service practices have been implemented, including virtual programming, to connect with students with disabilities. Local strategies have been implemented to focus on employment outcomes and the delivery of Pre-Employment Transition Services for the secondary school population being serviced by IVRS. COVID-19 has resulted in a reduction of referrals. The IVRS waiting list has been eliminated and services are being provided at the time of a completed eligibility application.

School Budget Review Committee (SBRC). The SBRC met on December 15, 2020, and approved a class action COVID-19-related transfer request of \$123,000 for two school districts. Following an emergency work session in June 2020, the SBRC identified two situations in which districts may appear before the SBRC to request fund transfers due to COVID-19:

- Incurring additional costs necessary for response to the pandemic, such as the purchase of technology devices.
- Experiencing a pandemic-related interruption to revenue streams that support regularly budgeted costs, particularly district programs accounted for in enterprise funds.

COVID-19-related requests can only involve transfers from a district's general fund to a nutrition fund, day care fund, regular education preschool fund, community enterprise fund, or student activity fund.

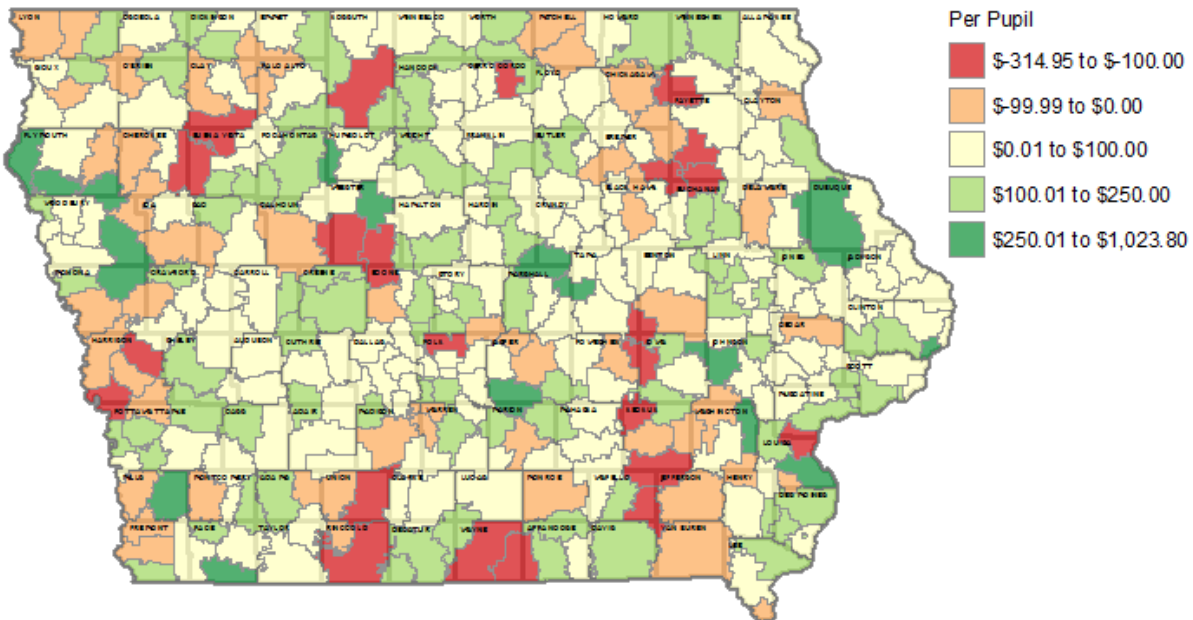
Required Report. The Department of Education (DE) filed a required report, [Legislative Report School District COVID-19 Impact for Budget Year 2019-2020](#). Under the provisions of 2020 Iowa Acts, chapter [1107](#), school districts were required to provide expenditure information to the DE detailing the impact of the pandemic on school districts.

Statewide, school districts reported expenditure reductions attributed to the COVID-19 pandemic of \$69.4 million. Districts also reported additional nonbudgeted expenditures related to the pandemic of \$25.9 million, for a net expenditure reduction impact of \$43.3 million, or \$89 per pupil statewide. Individual districts vary, including some that saw no reduction in expenditures due to the pandemic.

Figure 2 shows expenditure impact per pupil by school district. A positive value indicates that expenditure reductions were greater than nonbudgeted expenditures, while a negative value indicates that nonbudgeted expenditures were greater than expenditure reductions.

Figure 2

Per Pupil Net Impact of Expenditure Reductions Due to COVID-19
(Expenditure reductions minus nonbudgeted expenditures)



Source: Department of Education, Legislative Report School District COVID-19 Impact for Budget Year 2019-2020, Appendix A

Ninety-five percent of school districts responding to an optional question reported that they expect to incur additional nonbudgeted costs in FY 2021 due to the ongoing pandemic. The Legislature’s directive was limited to the impact of the COVID-19 pandemic on the districts’ FY 2020 budget; thus, the data reported reflects the March 13, 2020, through June 30, 2020 timeframe. School districts were not asked to disaggregate expenditure reductions or additional, nonbudgeted expenditures by fund, and school district responses may include all funds.

The DE was required to prepare the report for the Legislature by November 15, 2020. The report is based on survey data provided by school districts to the DE. The full report includes school district-level data and detailed analysis on expenditures by type, including, but not limited to:

- Transportation
- Layoffs
- Spring/summer programs
- Student activity programs

Higher Education. Iowa’s institutions of higher education now have access to the Higher Education Emergency Relief Fund (HEERF) funding allocated to them in the CARES Act. HEERF funding for all higher education institutions in Iowa, including private nonprofit and private for-profit institutions, can be found in a [Fiscal Update Article](#) published April 20, 2020.

On August 19, 2020, U.S. Secretary of Education Betsy DeVos announced a new grant program for higher education institutions. The [Institutional Resilience and Expanded Postsecondary Opportunity](#) (IREPO) program is designed to help institutions emerge from the COVID-19 pandemic more resilient and expand educational opportunities for students. The grants can be utilized in a variety of ways, including resuming operations, supporting students, reducing disease transmission, and developing more agile instructional delivery models for students who cannot or choose not to attend classes in person. The deadline for transmittal of applications was October 20, 2020. A total of 31 Iowa schools received grants totaling approximately \$2.4 million. The awards ranged between approximately \$7,000 and \$372,000.

Priority for grant awards was given to colleges and universities with the greatest unmet needs related to COVID-19. In addition, proposals received additional consideration if they met one or more of the following criteria:

- Provide dual enrollment opportunities to high school students who live or attend school in a rural community or Opportunity Zone.
- Are led by, or include as partners, Historically Black Colleges and Universities (HBCUs), Tribal Colleges, minority serving institutions (MSIs), and/or developing institutions that are eligible to participate in Title III or Title V programs.
- Are committed to developing more resilient instructional delivery models, such as distance learning, that make learning possible even when students cannot be physically present on campus for any reason.

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Health and Human Services

COVID-19 Vaccination. The Iowa Department of Public Health (IDPH) released a draft of its [Iowa COVID-19 Vaccination Strategy](#) on December 4, 2020. The IDPH anticipates receiving 172,000 doses of the COVID-19 vaccine before the end of December 2020. The vaccine must be taken in two doses with several weeks between each dose. The amount of vaccine allotted for the State of Iowa was determined by the federal government, and the CDC has instructed the IDPH to administer all 172,000 doses to individuals with the expectation that additional doses will be available for second doses. The CDC will provide the IDPH with weekly updates on the number of doses of the vaccine that will be available. The IDPH will then work with the local boards of health to distribute the vaccine in accordance with its vaccine strategy. The IDPH has stated that residents and staff of long-term care facilities will receive the vaccine first, followed by health care workers who work with those infected or exposed to COVID-19. The vaccine will be administered to the public through a public-private partnership with local boards of health, medical providers, and Iowa pharmacies, and Iowans will be given the opportunity to receive the vaccine at no direct cost to them.

Pandemic Mental Health Counseling. The Department of Human Services (DHS) has received a \$1.0 million grant from FEMA to implement the COVID Recovery Iowa Program. The Program provides free virtual counseling to all Iowans affected in any way by COVID-19. Counselors are available 24 hours a day, 7 days a week. In addition to counseling, the Program provides online groups to find support and learn new strategies to cope with the effects of the pandemic in a variety of creative ways, referrals, and other assistance with finding resources. All services are free and confidential. Program information and an online contact form for a counselor can be found [here](#), or individuals may call 1-844-775-9276. Services are provided by the following providers throughout the State:

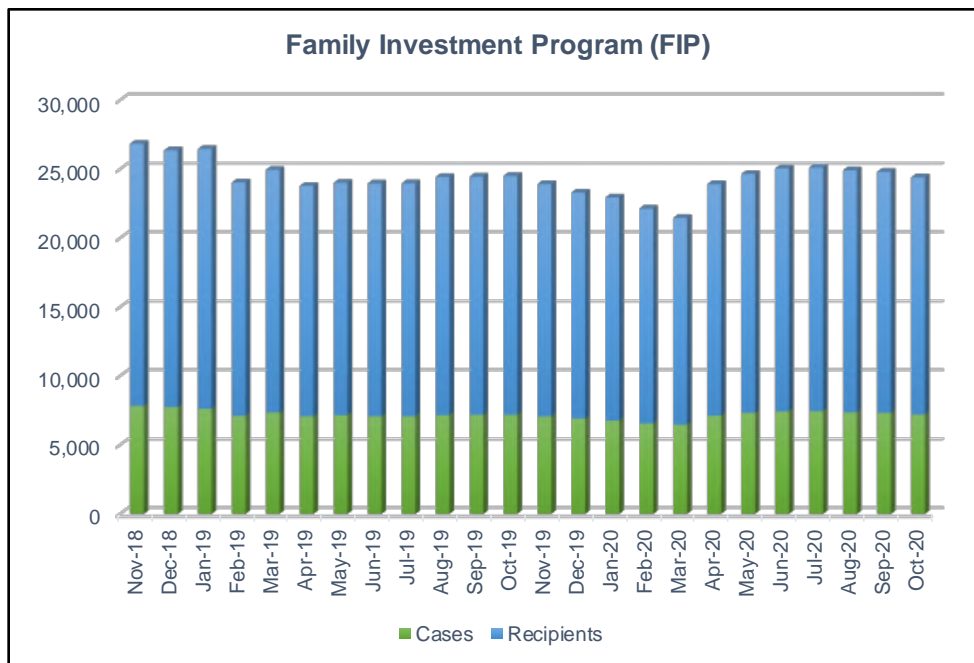
- [AbbeHealth Services](#)
- [Heartland Family Service](#)
- [Iowa State University](#)
- [Pathways Behavioral Services](#)
- [University of Iowa](#)

COVID Recovery Iowa will announce additional programs in the coming weeks to help Iowans build coping skills and resilience.

Family Investment Program (FIP) Enrollment. The FIP is Iowa’s Temporary Assistance to Needy Families (TANF) Program. The Program provides cash assistance to needy families as they become self-supporting so that children may be cared for in their own homes or in the homes of relatives. In FY 2020, the average annual benefit per FIP recipient was \$1,682.

Figure 3 illustrates a sharp increase in recipients in April and May 2020 after years of steady decline. While enrollment increased significantly in April and May (2,332 recipients), growth tapered off in June and July (338 recipient increase). In August, enrollment in the Program began to slowly decrease, and that trend has continued through October as individuals returned to work. Unless there is another shutdown due to COVID-19, it is anticipated that enrollment in the Program will continue to slowly decrease to pre-pandemic levels.

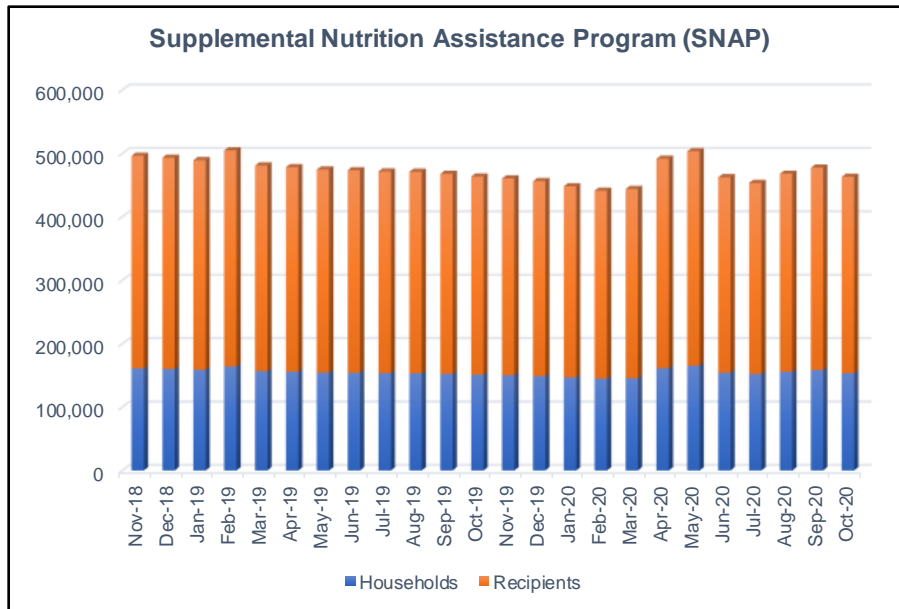
Figure 3



Supplemental Nutrition Assistance Program (SNAP) Enrollment. SNAP is a federally funded program that provides benefits to low-income Iowans to purchase food. To be eligible for the Program, a family must have household income that does not exceed 160.0% of the federal poverty level. For a family of three, that equals a gross annual income of approximately \$34,752. The average benefit is \$226.90 per month per household or \$109.05 per month per individual.

Figure 4 shows a gradual decline in Program enrollment over the past two years, with a sharp increase in April 2020 of 31,918 recipients (10.7%) and in May 2020 of 7,894 recipients (2.4%). The Program experienced a sharp decline of 29,965 recipients in June (-8.7%), with a smaller decline of 6,991 in July 2020 (-2.3%). The decreases are mainly a result of increased unemployment benefits that individuals received from the federal government, which are calculated as income, and individuals returning to work. There was another increase in August 2020 of 11,015 cases (3.7%) and an increase in September 2020 of 6,742 cases (2.2%), before cases decreased once again in October 2020. The increase in recipients in August 2020 and September 2020 is due to the one-month D(Disaster)-SNAP benefit provided to eligible individuals who were impacted by the derecho.

Figure 4



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Justice System

Department of Corrections (DOC). As December 14, 2020, the institutions are approximately 8.0% over capacity, which is down from 22.0% in March 2020. The current prison population is about 7,500.

The DOC continues to work to mitigate the impact of COVID-19 within the institutions. As of December 11, 2020, there were 203 inmates testing positive for COVID-19 across all of the institutions. The Iowa State Penitentiary contains the most cases, with 169 inmates currently testing positive. Approximately 47 staff members across all of the institutions are currently positive for COVID-19. Two staff members and 12 inmates have died due to COVID-19 related deaths. Up-to-date COVID-19 testing and case data from the institutions is available on the [DOC COVID-19 webpage](#).

Judicial Branch. On November 10, 2020, the Iowa Supreme Court issued an order postponing all jury trials until February 1, 2021, unless the jury is sworn prior to November 16, 2020. Clerk of court offices throughout the State will remain open, and nonjury trials and face-to-face court proceedings and services will continue. On November 24, 2020, the Iowa Supreme Court issued another order encouraging the use of remote technology, requiring face masks in all court-controlled areas, and adjustments to court rules for several types of proceedings. Both orders supplement the previously existing Supreme Court orders relating to COVID-19, which remain in effect. The Supreme Court COVID-19 orders are available on the Judicial Branch [website](#).

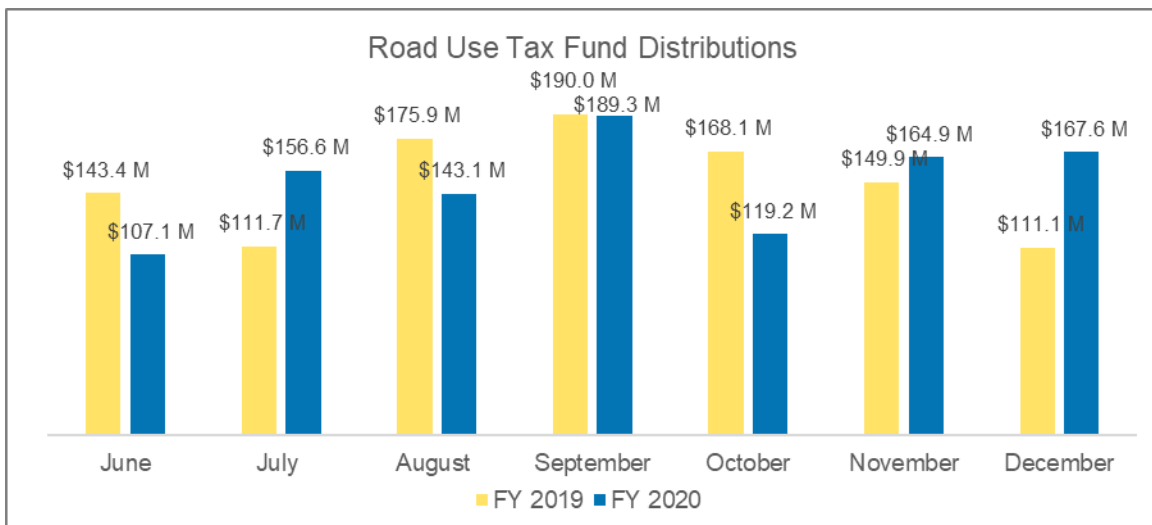
National Guard. The National Guard will continue to support Testlowa sites in Polk, Pottawattamie, and Scott counties, as well as in the cities of Cedar Rapids and Waterloo, through March 31, 2021. These sites are currently supported by 93 service members, with five of those individuals supporting call-in lines at Mercy Hospitals and Clinics. After December 31, 2020, the number of on-duty service members will be reduced to 78.

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Transportation, Infrastructure, and Capitals

Department of Transportation. Due to the COVID-19 pandemic, Road Use Tax Fund (RUTF) revenue is anticipated to decrease. **Figure 5** shows cash year RUTF distributions for the seven months that have been impacted by decreases in revenue from the fee for new registration and fuel taxes. The total drop for this five-month period is \$2.3 million, which is a decrease of 0.2% compared to the same period in 2019.

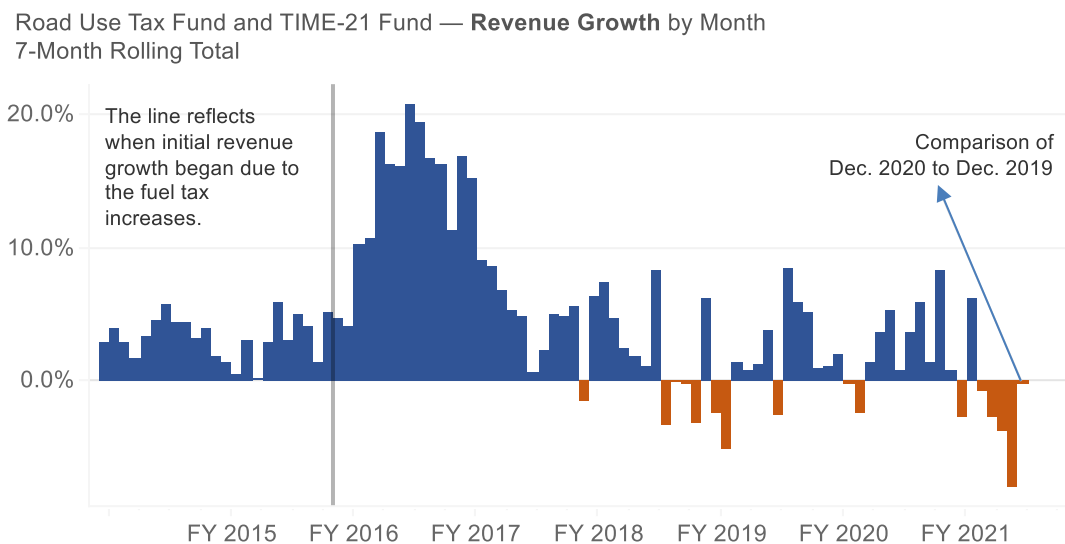
Figure 5



Total revenue through December compared to the same period as last year is likely buoyed by relatively low distributions in December 2019. Distributions in January 2020 rebounded significantly. This effect may result in a larger decrease in total RUTF distributions in January 2021.

Figure 6 displays a rolling sum of the impacted months compared to the same months from the prior year. A downward trend became more pronounced recently; however, strong December 2020 distributions compared to a weak December 2019 have, at least temporarily, broken that trend.

Figure 6



Rebuild Iowa Infrastructure Fund

The Rebuild Iowa Infrastructure Fund (RIIF) ended FY 2020 with a balance of \$19.8 million (**Figure 7**). Revenues from State wagering taxes ended FY 2020 stronger than forecast, and estimated FY 2021 and estimated FY 2022 gambling taxes were revised upward. After these changes, the estimated ending balance for FY 2021 is \$24.3 million. The outlook for FY 2022 has improved with these updates and changes. After currently enacted appropriations are considered, it is estimate that \$89.0 million will be available for appropriation in FY 2022. However, this projection relies on gambling taxes, which may continue to be negatively impacted by the pandemic.

Figure 7

Rebuild Iowa Infrastructure Fund (RIIF)			
(dollars in millions)			
	Actual FY 2020	Estimated FY 2021	Estimated FY 2022
Funds Available			
Balance Forward	\$ 10.9	\$ 19.8	\$ 24.3
Total Casino Wagering Tax Revenues	105.3	157.8	157.8
Interest	14.4	4.0	4.0
MSA Tobacco Payments	10.9	10.8	10.8
MSA Tobacco Litigation Settlements	2.2	2.2	2.2
General Fund Transfer	70.0	0.0	0.0
Total Funds Available	<u>\$ 213.7</u>	<u>\$ 194.6</u>	<u>\$ 199.1</u>
Appropriations	<u>\$ 198.9</u>	<u>\$ 170.3</u>	<u>\$ 110.1</u>
Reversions	-4.9	-	-
Ending Balance	<u>\$ 19.8</u>	<u>\$ 24.3</u>	<u>\$ 89.0</u>
<i>FY 2022 Estimated Available Funding</i>			\$ 89.0

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