



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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December 6, 2023

John Arch, Speaker of the Legislature  
Room 2103, State Capitol  
Lincoln, NE 68509

Dear Speaker Arch:

Per 2023 Neb. Laws, L.B. 814, § 35, the Auditor or Public Accounts (APA) has been directed to provide a summary of testing performed during the Statewide Single Audit of the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). Specifically, that legislation requires the following:

*It is the intent of the Legislature that the Auditor of Public Accounts use the appropriation to this program to examine the use of funds received under the federal American Rescue Plan Act of 2021 and appropriated by the Legislature for FY2023-24 and FY2024-25. The analysis for each fiscal year shall include summaries of testing performed regarding such funds for the Statewide Single Audit during each of the previous fiscal years.*

The audit work for the fiscal year ended June 30, 2023, remains ongoing, and it will be reported upon accordingly; however, testing for the fiscal year ended June 30, 2022, has been completed, and the Statewide Single Audit was issued on March 30, 2023. That completed audit included examining, on a test basis, evidence regarding the State of Nebraska's compliance with Federal laws and regulations pertinent to the CSLFRF program.

It should be noted that Neb. Rev. Stat. § 84-311 (Cum. Supp. 2022) prohibits the APA from disclosing working papers, which would include the testing performed, to anyone except those individuals and entities expressly authorized by statute to access it. Because this letter constitutes a public record and must be made readily available to the public, I have included herein only the finding included in the Statewide Single Audit for the fiscal year ended June 30, 2022, on the CSLFRF grant monies. The entire report is available on the APA's web page (auditors.nebraska.gov) under the the "Reports by Agency" or "By Year Issued" headings.

### **Department of Correctional Services – Lack of Adherence to Legislative Bill and Federal Regulations – Finding 2022-007**

On April 7, 2022, the Nebraska Legislature passed LB 1014 (2022), setting out the Governor's recommendations for appropriating the \$520 million in American Rescue Plan Act of 2021 ("ARPA") funding received from the Federal government. Signed into law by the Governor on April 13, 2022, that bill contained provisions for the use of State and Local Fiscal Recovery Funds ("SLFRF"), made available through the ARPA grant, to both the State of Nebraska and its various local governmental entities.

As explained by the "Introducer's Statement of Intent" to LB 1014, the "authorized uses" for the Federal funds being appropriated by that bill fell into "five broad categories." Among those was "Premium Pay for Essential Workers: Additional support to those workers who bear the greatest health risks with funds eligible retroactive to January 27, 2020." Section 12 of the legislation specified that the amounts to be appropriated to various State agencies "related to premium pay for Public Health and Public Safety positions as a result of COVID-19 conditions . . . ." In particular, the Department of Corrections (NDCS) received a "premium pay" appropriation of \$20,395,464.

In June 2022, NDCS performed journal entries that moved payroll costs of \$20,395,464 from the State General Fund to the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) grant.

On October 6, 2022, the APA requested supporting documentation for those journal entries. The general ledger detail that the NDCS provided on October 21, 2022, included salaries, health insurance, and overtime for certain departments within NDCS. The APA questioned how this complied with either LB 1014 or the SLFRF grant requirements. On November 4, 2022, NDCS presented the APA with documentation replacing the previous support provided in October.

The \$20,395,464 support included \$7,104,968 for an \$8 per hour wage increase for Corrections Corporals and Corrections Sergeants. The remaining \$13,290,496 was for overtime, shift differential, and on-call hours paid for all staff from November 23, 2021, through June 30, 2022, and overtime, shift differential, and on-call hours paid July 1, 2021, thru November 22, 2021, excluding presumptive pay.

The APA also reviewed the detail for the \$7,104,968 premium pay provided by NDCS. We noted that NDCS used \$8 per hour for December through June; however, the \$8 was not effective until December 20, 2021. There was a \$5 increase from December 6, 2021, to December 19, 2021. However, we also noted that NDCS did not include premium pay for Corrections Unit Caseworkers. The NDCS had indicated that those workers should be included. We calculated that additional premium pay totaling \$898,487 could have been charged to SLFRF funds. This still leaves unallowable costs totaling \$12,392,009 (\$20,395,464 less premium pay allowed of \$8,003,455).

NDCS's use of the SLFRF grant for general overtime, shift differential, and on-call hours does not appear to be in accordance with either the language of LB 1014 or the Federal requirements governing the handling of those funds, as found in the "Final Rule" released by the U.S. Department of Treasury on January 6, 2022.

To start, LB 1014, directs the SLFRF funds to be expended specifically for "premium pay." The Federal Rule defines premium pay as "an amount of up to \$13 per hour . . . , in addition to wages or remuneration the eligible worker otherwise receives, for all work performed by the eligible worker during the COVID-19 public health emergency." (Emphasis added.) (pg. 4399) The Final Rule emphasizes that "premium pay should be in addition to compensation typically received." (Emphasis added.) (pg. 4400) The Final Rule explains further that "a recipient may award premium pay to an eligible worker in addition to the overtime pay already earned by the eligible worker . . ." (Emphasis added.) (pg. 4400) Consequently, the premium pay – which, according to the Final Rule, may "be thought of as hazard pay by another name" (pg. 4397) – made available through the SLFRF grant must augment any type of regular remuneration, including overtime pay, not constitute it. As made clear by the supporting documentation provided, however, NDCS did not use the SLFRF monies for such purely augmentative purposes.

In addition to noting the apparent failure to comply with the "premium pay" directive contained in LB 1014, the APA became concerned that NDCS's use of the SLFRF grant monies may have been in further violation of the Final Rule. According to the Final Rule, the SLFRF allocation "may be used for payroll and covered benefits for public safety, public health, health care, human services, and similar employees of a recipient government, for the portion of the employee's time that is spent responding to COVID-19." (Emphasis added.) (pg. 4384) Despite this clear admonition, the APA found no indication that NDCS had restricted its disbursement of SLFRF monies accordingly.

When the APA raised questions about the allowability of the journal entries for purposes of both LB 1014 and the SLFRF, the Deputy Director of NDCS responded with the following:

*All public safety workers are presumed to have worked in a COVID capacity. The Nebraska Department of Correctional Services (NDCS) has nine facilities housing over 5500 incarcerated individuals. Starting April 4, 2020, NDCS had significant numbers of incarcerated individuals and staff members test positive for COVID-19 within its facilities. Activities within this project related to providing a level of staffing necessary during the COVID-19 Pandemic to maintain a safe and secure environment within NDCS facilities.*

*It was necessary for NDCS to maintain staffing levels that would allow the agency to mitigate the threat of COVID-19 and its impact on staff, inmates and the public. Mandatory overtime was necessary for a majority of staff, especially those who had direct contact with inmates, including those who provided medical/mental health, food service and other services to inmates, as well as those who oversaw administrative and support roles. NDCS has an extensive and complex staff structure, many of whom have interrelated duties. For example, custody staff partner with social workers, nurses, unit and case workers as well as others to ensure the safe operation of each facility. In addition, there are housekeeping, maintenance, and food service workers responsible for providing basic needs to inmates. Priority is given to those with the most direct contact with incarcerated individuals, as well as those supporting their efforts.*

*As a result of COVID-19, many staff members working extended overtime to maintain critical staff levels at the facilities. The resulting stress led to staff burnout and exacerbated personnel turnover. These funds helped stabilize the workforce, reduce training costs and enabled the agency to continue staffing critical posts.*

*A reduction in COVID, plus negotiated staff pay increases in the fall of 2021, has enabled NDCS to fill many vacancies. Recruitment has stabilized and has included bringing on workers from other states.*

*The SLRF Final rule provides the following:*

- *Page 4384, (a): ‘funds may be used for payroll and covered benefits for public safety...for the portion of the employee’s time that is spent responding to COVID-19. For administrative convenience, the recipient may consider public health safety employees to be entirely devoted to responding to COVID-19, and therefore their full payroll and covered benefits eligible to be covered, if the employee, or his or her operating unit or division, is “primarily dedicated” to responding to COVID-19, meaning that more than half of the employee, unit or division’s time is dedicated to responding to COVID-19.’*
- *COVID conditions resulted in significant vacancies in NDCS’ facilities. Overtime was the method for which the most critical posts could be staffed in order to maintain safe and secure operations. Without overtime, inmate, staff and public safety could not be maintained.*
- *As indicated, many staff members worked extended overtime to maintain critical and safe staff levels at all of its facilities. This included all available staff as necessary, including custody, unit, food service, medical and all other areas as required to provide staffing. For example, staffing levels at TSCI at times required the Warden to work 3<sup>rd</sup> shift to provide critical staffing. All staff members, custody and non-custody, on duty were expected and required to respond to staffing requirements caused by COVID. The overtime required crossed shifts and facilities, depending on the staffing requirements necessitated by COVID-19.*
- *Shift differential applies to hours, including overtime hours, worked on the applicable shift. Again, all staff members on duty were expected to respond, as necessitated by COVID.*

The above NDCS response to the APA’s inquiry begins by stating, “All public safety workers are presumed to have worked in a COVID capacity.” According to the Final Rule, however, such a determination must be based upon a periodic documented assessment showing that any individual employee(s) or unit/division receiving SLFRF payments has been “primarily dedicated” to responding to COVID-19. An unsubstantiated presumption or baseless generalization, such as that upon which NDCS appears to rely, is insufficient to meet this requirement.

Set out at length below is language in the Final Rule (pg. 4384) requiring a periodic documented assessment to support that SLFRF payments are being made to those “primarily dedicated” to responding to COVID-19:

*Under the interim final rule, funds may be used for payroll and covered benefits for public safety . . . of a recipient government, for the portion of the employee’s time that is spent responding to COVID-19. For administrative convenience, the recipient may consider public health and safety employees to be entirely devoted to responding to COVID-19, and therefore their full payroll and covered benefits eligible to be covered, if the employee, or his or her operating unit or division, is “primarily dedicated” to responding to COVID-19, meaning that more than half of the employee, unit, or division’s time is dedicated to responding to COVID-19. Recipients may consider other presumptions for assessing the extent to which an employee, division, or operating unit is responding to COVID-19. Recipients must periodically reassess their determination and maintain records to support their assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence; recipients need not track staff hours.*

\* \* \* \*

*In the final rule Treasury is maintaining the approach in the interim final rule, including elaborations issued in further guidance, but providing additional clarification on its application, including methods to apply the approach to minimize administrative burden. Treasury notes that recipients may assess the extent to which staff are dedicated to responding to COVID-19 through a variety of means, including establishing presumptions or assessing public health and safety staff at the division or operating unit level. For example, a recipient could consider the amount of time spent by employees in its public health department's epidemiology division in responding to COVID-19 and, if a majority of its employees are dedicated to responding to COVID-19, determine that the entire division is primarily dedicated to responding to COVID-19. Treasury also clarifies that recipients may use reasonable estimates to establish administrable presumptions; for example, a recipient could estimate, based on discussions with staff, the general share of time that employees in a specific role or type of position spend on COVID-19 related tasks and apply that share of time to all employees in that position. Recipients are generally required to be able to support uses of SLFRF funds as eligible, including, in this instance, maintenance of records to support an assessment that public health and safety staff are primarily dedicated to responding to COVID-19. As noted above, recipients may use reasonable estimates to implement this provision. Recipients should maintain records on how they developed these estimates and need not track staff hours. Treasury notes that records retained can include payroll records (e.g., the number and type of staff in various positions), attestations from supervisors or staff (e.g., self-attestation of share of time spent on COVID-19), or regular work product or correspondence (e.g., calendars, email correspondence, documents, and other electronic records). Treasury anticipates that these types of records are generally retained in many government settings; recipients should also consult the Award Terms and Conditions for SLFRF funds for requirements on length of record retention. For example, a recipient could establish a reasonable presumption about the share of time that an employee, division, or operating unit is responding to COVID-19 and simply retain those employees' electronic records as a record to support their assessment.*

(Emphasis added.) Additionally, the Final Rule (pg. 4385) provides the following:

*The interim final rule recognized that COVID-19 response continues to require substantial staff resources and provides an administrative convenience to make it relatively simpler to identify the eligibility of the types of workers – public health and safety workers – generally most involved in COVID-19 response. At the same time, many public health and safety workers perform roles unrelated to COVID-19; coverage of all roles would be overbroad compared to the workers responding to COVID-19 in actuality. For this reason, the final rule maintains the interim final rule's approach to permitting SLFRF funds to be used for public health and safety staff primarily dedicated to responding to COVID-19.*

(Emphasis added.) NDCS lacked adequate documentation to support that employees paid with SLFRF monies were “primarily dedicated” to responding to COVID-19. In fact, for the six-month period preceding the pandemic, from July 2019 to December 2019, NDCS charged \$10,885,798 for overtime, shift differential, and on-call hours. This shows that the average number of hours per month charged prior to the pandemic was very similar to that subsequently charged to SLFRF during the pandemic – which necessarily gives rise to questions regarding the extent to which employee duties were altered by the onset of COVID-19 and whether workers truly became “primarily dedicated” to responding to the outbreak.

In light of the above, NDCS appears to have expended \$12,392,009 in SLFRF monies in a manner inconsistent with not only the restrictive “premium pay” language in LB 1014 but also the Final Rule requirement for a periodic documented assessment showing that any individual employee(s) or unit/division receiving SLFRF payments has been “primarily dedicated” to responding to COVID-19. Therefore, we question that expenditure of \$12,392,009 in SLFRF monies by NDCS for overtime, shift differential, and on-call hours.

Per 2 CFR 1000.10 (January 1, 2022), “[T]he Department of the Treasury adopts the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, set forth at 2 CFR part 200.”

Per 2 CFR 200.403 (January 1, 2022), costs must be necessary, reasonable, and adequately documented.

As is relevant, 2 CFR 200.302(a) states, “Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds.”

Additionally, good internal control requires procedures to ensure compliance with both State and Federal requirements when expending SLFRF monies.

Without such procedures, there is an increased risk for the improper expenditure of those Federal grant funds.

We recommend NDCS implement procedures to ensure compliance with both State and Federal requirements when expending SLFRF monies.

*Department Response: In addition to the NDCS response included in the Management Letter, NDCS provided information to the Auditors in response to the FY2022 Statewide Single Audit Testing of CSLFRF on January 10, 2023. The information provided in that response also relates to this finding, as indicated below.*

*NDCS does not agree with the APA's finding regarding overtime, shift differential and on-call hours. NDCS believes these are allowable expenses under the federal regulations for CSLFRF and the Final Rule. COVID conditions resulted in significant vacancies in NDCS' facilities. Mandatory overtime was necessary for the majority of staff, especially those who had direct contact with incarcerated individuals. This included those who provided medical/mental health, food service and other services to inmates, as well as those who oversaw administrative and support roles. Daily staffing decisions/assessments were made to maintain safe and secure operations for inmates, team members and the public at all times, since these facilities require staffing 24 hours a day/7 days a week/365 days a year.*

*Further, NDCS submitted additional documentation to the APA for the \$8 wage increase incurred during FY2023. As indicated by APA, the \$8 wage increase was an allowable expense and addressed the \$12 million amount referenced. Under State of Nebraska accounting policies and procedures, any federal funds received in a prior fiscal year carryover into the next fiscal year. We remain confident the documentation submitted by NDCS meets federal regulations. No corrective action plan is necessary.*

**APA Response: The “Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule,” issued by the U.S. Department of the Treasury (Department) in January 2022, states clearly, on page 26 thereof, the following:**

*SLFRF funding may be used for payroll and covered benefits for public safety, public health, health care, human services and similar employees of a recipient government, for the portion of the employee’s time spent responding to COVID-19.*

**(Emphasis added.) Likewise, on page 27 of that same document, the following reiteration is provided:**

*SLFRF funding may be used for payroll and covered benefits for the portion of the employees’ time spent on COVID-19 response, as calculated above, through the period of performance.*

**(Emphasis added.) As noted in audit finding 2022-007, moreover, page 4385 of the Final Rule contains the following:**

*At the same time, many public health and safety workers perform roles unrelated to COVID-19; coverage of all roles would be overbroad compared to the workers responding to COVID-19 in actuality. For this reason, the final rule maintains the interim final rule’s approach to permitting SLFRF funds to be used for public health and safety staff primarily dedicated to responding to COVID-19.*

**(Emphasis added.) Despite these explicit and unambiguous directives, NDCS attempts to defend its questioned expenditure of SLFRF funds by stating, “All public safety workers are presumed to have worked in a COVID capacity.” In addition to risking precisely the type of “overbroad” coverage warned against, such an outlook flies in the face of the Final Rule’s requirement that a proper allocation of SLFRF funds must be based upon a periodic documented assessment showing that any employee or unit/division receiving such grant monies has been “primarily dedicated” to responding to COVID-19. This is explained in detail on page 4384 of the Final Rule, which includes the following:**

*Recipients are generally required to be able to support uses of SLFRF funds as eligible, including, in this instance, maintenance of records to support an assessment that public health and safety staff are primarily dedicated to responding to COVID-19.*

(Emphasis added.) An unsubstantiated presumption, such as that relied upon by NDCS, is insufficient to meet this plain requirement. Furthermore, we noted that overtime, shift differential, and on-call hours paid during the six-month period prior to the pandemic were almost indistinguishable from those paid during the pandemic; this indicates that the staffing issues faced by NDCS were not caused primarily by COVID-19.

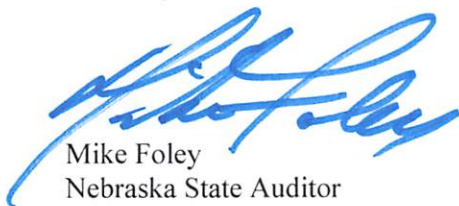
The APA did not test documentation related to FY2023 that was received subsequent to our testing of the FY2022 transactions. State policies do allow for carryover of General Fund appropriations with certain restrictions; however, State policies do not allow for the charging of expenditures prior to the date of the obligation. FY2023 wages were not an allowable FY2022 expenditure per State or Federal policies.

\* \* \* \* \*

The amounts appropriated and spent from CSLFRF grant monies during the fiscal years ended June 30, 2022, and June 30, 2023, have been included as **Exhibit A** (unaudited) herein. As explained at the outset of this letter, my staff is currently auditing the more than \$5.6 billion dollars of Federal expenditures through the Federal Statewide Single Audit for the fiscal year ended June 30, 2023. The results of that examination, including testing of CSLFRF monies, will be disclosed when the report is released around March 2024.

If you have any questions regarding the above information, please do not hesitate to contact my office.

Sincerely,



Mike Foley  
Nebraska State Auditor

**Amounts Appropriated and Spent from CSLRF**  
For the Fiscal Years Ended June 30, 2022, and June 30, 2023

**Exhibit A**

Bill	Agency	Description	Appropriated Amount	Adjustments	Revised Appropriated Amount	Note	Fiscal Year 2021-2022 Expenditures	Fiscal Year 2022-2023 Expenditures	Total Expenditures	Total Available
<b>2022 LB 805A</b>										
Sec. 1	Department of Agriculture	Noxious Weed	\$ 6,000,000	\$ (4,000,000)	\$ 2,000,000	1	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
<b>2022 LB 1014</b>										
Sec. 12	Department of Health and Human Services	Public Health and Safety Premium Pay	12,757,934	-	12,757,934		3,955,465	8,249,430	12,204,895	553,039
Sec. 12	Department of Veterans' Affairs	Public Health and Safety Premium Pay	3,546,602	-	3,546,602		-	3,546,602	3,546,602	-
Sec. 12	Department of Correctional Services	Public Health and Safety Premium Pay	20,395,464	-	20,395,464		20,395,464	-	20,395,464	-
Sec. 13	Department of Education	Services for the Deaf and Hard of Hearing	1,000,000	-	1,000,000		-	-	-	1,000,000
Sec. 14	Department of Agriculture	Independent Processor Assistance Program	9,875,000	-	9,875,000		-	4,759,247	4,759,247	5,115,753
Sec. 14	Department of Agriculture	Dairy Industry Study	125,000	-	125,000		-	-	-	125,000
Sec. 15	Department of Labor	Worker Training Programs	10,000,000	-	10,000,000		-	-	-	10,000,000
Sec. 16	Department of Health and Human Services	Pediatric Trauma Center	1,800,000	-	1,800,000		-	61,266	61,266	1,738,734
Sec. 17	Department of Health and Human Services	Repayment of Qualified Educational Debts	5,000,000	-	5,000,000		-	1,122,776	1,122,776	3,877,224
Sec. 18	Department of Health and Human Services	Nursing Scholarships	5,000,000	-	5,000,000		-	1,024,680	1,024,680	3,975,320
Sec. 19	Department of Health and Human Services	Grants to Nonprofits for Food Security	20,000,000	-	20,000,000		-	6,765,294	6,765,294	13,234,706
Sec. 20	Department of Health and Human Services	Increase Child Care Capacity	4,000,000	-	4,000,000		-	497,846	497,846	3,502,154
Sec. 21	Department of Health and Human Services	Child Welfare Rate Increase	25,000,000	-	25,000,000		7,000,000	3,147,000	10,147,000	14,853,000
Sec. 22	Department of Health and Human Services	Aid for Youth - Aged Out of Foster Care	1,000,000	-	1,000,000		-	-	-	1,000,000
Sec. 23	Department of Health and Human Services	Developmental Disability Provider Rate Increases	47,500,000	-	47,500,000		-	19,995,679	19,995,679	27,504,321

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Sec. 24	Department of Health and Human Services	Local Public Health Departments Infrastructure	10,000,000	-	10,000,000		-	1,369,108	1,369,108	8,630,892
Sec. 25	Department of Health and Human Services	HIV Surveillance and Prevention Programs	500,000	-	500,000		-	-	-	500,000
Sec. 26	Department of Health and Human Services	COVID-19 Model System of Care	5,000,000	-	5,000,000		-	-	-	5,000,000
Sec. 27	Department of Health and Human Services	Aid to Assisted-Living Facilities	5,462,800	-	5,462,800		-	5,068,000	5,068,000	394,800
Sec. 28	Department of Health and Human Services	Aid to Nursing Facilities	47,500,000	-	47,500,000		-	20,000,000	20,000,000	27,500,000
Sec. 29	Department of Health and Human Services	Rural Ambulance Replacement Program	20,000,000	-	20,000,000		-	425,752	425,752	19,574,248
Sec. 30	Department of Health and Human Services	Emergency Medical Services Equipment	5,000,000	-	5,000,000		-	234,416	234,416	4,765,584
Sec. 31	Department of Health and Human Services	Expanding Access to Behavioral Health Acute Care Beds	2,500,000	-	2,500,000		-	-	-	2,500,000
Sec. 32	Department of Natural Resources	Grants to Irrigation Districts	23,100,000	-	23,100,000		-	-	-	23,100,000
Sec. 33	Department of Natural Resources	Water Supply Projects	20,000,000	-	20,000,000		-	-	-	20,000,000
Sec. 34	Military Department	Administrative Costs	5,000,000	-	5,000,000		86,433	1,470,637	1,557,070	3,442,930
Sec. 34	Military Department	Administrative Costs – Department of Health and Human Services	10,000,000	4,000,000	14,000,000	2	-	8,997,712	8,997,712	5,002,288
Sec. 35	Game and Parks Commission	Wastewater Projects	8,100,000	-	8,100,000		-	5,258,692	5,258,692	2,841,308
Sec. 36	Coordinating Commission for Postsecondary Education	Community Colleges ARPA Grant Program	60,000,000	-	60,000,000		-	8,021,026	8,021,026	51,978,974
Sec. 37	Nebraska State Colleges	Equipment and Water and Sewer Upgrade Projects	8,000,000	-	8,000,000		-	831,473	831,473	7,168,527
Sec. 38	University of Nebraska	UNK-UNMC Rural Health Complex	60,000,000	-	60,000,000		-	1,057,623	1,057,623	58,942,377



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Sec. 39	University of Nebraska	Behavioral Health Education Center	25,500,000	-	25,500,000		-	1,632,571	1,632,571	23,867,429
Sec. 40	University of Nebraska	Assessing Climate Change Report	150,000	-	150,000		-	9,302	9,302	140,698
Sec. 41	Department of Administrative Services	Grant to a State-Owned Cemetery for Sediment Control and Stormwater Projects	1,800,000	-	1,800,000		-	140,523	140,523	1,659,477
Sec. 42	Department of Economic Development	Prepare Land Parcels Pursuant to Rural Workforce Housing Investment Act	10,000,000	-	10,000,000		-	-	-	10,000,000
Sec. 42	Department of Economic Development	Development of Affordable Housing Units	20,500,000	-	20,500,000		-	-	-	20,500,000
Sec. 42	Department of Economic Development	Grants to Nonprofits to Develop Affordable Housing	8,000,000	-	8,000,000		-	-	-	8,000,000
Sec. 42	Department of Economic Development	Job Training and Placement Grants to Nonprofits for Refugees	1,000,000	-	1,000,000		-	-	-	1,000,000
Sec. 43	Department of Economic Development	Sponsorship Grants for International Competitions	500,000	-	500,000		-	250,000	250,000	250,000
Sec. 44	Department of Economic Development	Wastewater Pretreatment and Runoff Control for Meat Processing Plant Site Development	20,000,000	-	20,000,000		-	-	-	20,000,000
Sec. 45	Department of Economic Development	Mental Health Care and Education Capacity Construction Grants	40,000,000	-	40,000,000		-	40,000,000	40,000,000	-
Sec. 46	Department of Economic Development	Shovel-Ready Capital and Recovery Investment Act Projects	100,000,000	-	100,000,000		-	47,139,243	47,139,243	52,860,757
Sec. 47	Department of Economic Development	Study to Assess Nuclear Reactors	1,000,000	-	1,000,000		-	-	-	1,000,000
Sec. 48	Commission on Law Enforcement and Criminal Justice	Enhance and Expand the Law Enforcement Training Capabilities	47,700,000	-	47,700,000		-	-	-	47,700,000
Sec. 49	Commission for the Deaf and Hard of Hearing	Supporting In-Person Interpreting in Rural Areas and Legal Communication Access	500,000	-	500,000		-	19,559	19,559	480,441

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Sec. 50	Aid to Community Colleges	State Aid for Dual Enrollment	15,000,000	-	15,000,000		-	-	-	15,000,000
Sec. 51	Department of Environment and Energy	Grants for Reverse Osmosis Systems	4,000,000	-	4,000,000		-	21,233	21,233	3,978,767
Sec. 52	Department of Environment and Energy	State Fair Grounds Wastewater and Drainage System Updates	20,000,000	-	20,000,000		-	-	-	20,000,000
Sec. 53	Department of Environment and Energy	Grant Assistance for a Rural Drinking Water Project	7,000,000	-	7,000,000		-	-	-	7,000,000
<b>2022 LB 1024A</b>										
Sec. 3	Department of Economic Development	Economic Recovery Act	250,000,000	(179,200,000)	70,800,000	<b>3</b>	-	8,653,771	8,653,771	62,146,229
<b>2022 LB 1068A</b>										
Sec. 2	University of Nebraska	Behavioral Health Education Center	1,000,000	-	1,000,000		-	-	-	1,000,000
<b>2022 LB 1144A</b>										
Sec. 2	Public Service Commission	Broadband	641,613	-	641,613		-	-	-	641,613
<b>2023 LB 814</b>										
Sec. 132	Department of Natural Resources	Grant to a Primary Class City for a Water Project	177,200,000	-	177,200,000		-	-	-	177,200,000
Sec. 132	Department of Natural Resources	Grant to a First Class City for a Water Project	2,000,000	-	2,000,000		-	-	-	2,000,000
Sec. 133	Department of Natural Resources	Enhance Data Collection	2,400,000	-	2,400,000		-	-	-	2,400,000
<b>Total</b>					<b>\$ 1,039,854,413</b>	<b>4</b>	<b>\$ 31,437,362</b>	<b>\$201,770,461</b>	<b>\$233,207,823</b>	<b>\$806,646,590</b>

**Note 1:** 2022 LB 805A Section 1 appropriated to the Department of Agriculture \$2,000,000 for fiscal year 2022-2023, \$2,000,000 for fiscal year 2023-2024, and \$2,000,000 for fiscal year 2024-2025. 2023 LB 814 Section 76 removed the appropriations for fiscal year 2023-2024 and fiscal year 2024-2025.

**Note 2:** 2022 LB 1014 Section 34 appropriated to the Military Department \$10,000,000 to reimburse the Department of Health and Human Services for information technology utilization expenses incurred which are related to pandemic relief processing and to equipment and operating a mobile workforce. This appropriation was increased to \$14,000,000 on 2023 LB 813 Section 38.

**Note 3:** 2022 LB 1024A Section 3 appropriated to the Department of Economic Development \$250,000,000 to aid in carrying out the Economic Recovery Act. This appropriation was reduced to \$70,800,000 on 2023 LB 813 Section 40.

**Note 4:** The total amount awarded to the State of Nebraska from the Coronavirus State and Local Fiscal Recovery Fund was \$1,040,157,440. As of the end of the 2023 legislative session, \$1,039,854,413 has been appropriated, leaving \$303,027 unappropriated.