

STATE OF WISCONSIN
Legislative Audit Bureau

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June 20, 2022

Senator Devin LeMahieu
 211 South, State Capitol
 Madison, Wisconsin 53702

Dear Senator LeMahieu:

You have requested information about the amounts expended from the Coronavirus Relief Fund (CRF) and the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). We have compiled information on expenditures related to CRF and CSLFRF through June 10, 2022. This information was compiled from the State's accounting records in STAR and reflects the expenditures incurred and paid as reported by the Department of Administration.

Table 1

Coronavirus Relief Fund ^{1, 2, 3, 4, 5}

Amount Advanced to the State in April 2020	\$1,997,294,786
Expenditures:	
Expended in FY 2019-20	219,768,818
Expended in FY 2020-21	1,559,534,536
Expended in FY 2021-22 (through June 10, 2022)	131,294,666
Total Expended	\$1,910,598,020
Remaining Award	\$ 86,696,766

- 1 In accordance with U.S. Treasury guidelines, expenditures incurred during the period that begins on March 1, 2020, and ends on December 31, 2021, are allowable to be charged to the grant.
- 2 A cost associated with a necessary expenditure incurred due to the public health emergency shall be considered to have been incurred by December 31, 2021, if the recipient has incurred an obligation with respect to such cost by December 31, 2021.
- 3 U.S. Treasury defines obligation for this purpose consistent with the Uniform Guidance definition in 2 C.F.R. 200.1 as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment.
- 4 Recipients can record their expenditures through September 30, 2022.
- 5 Amounts not expended by September 30, 2022, must be returned to the U.S. Treasury.

Table 2

Coronavirus State and Local Fiscal Recovery Fund ^{1, 2, 3, 4, 5}

Awards:

Advanced to the State in May 2021	\$ 1,472,369,159
Advanced to the State in May/June 2022 ⁶	1,472,369,158
Total Awarded	\$ 2,944,738,317

Expenditures:

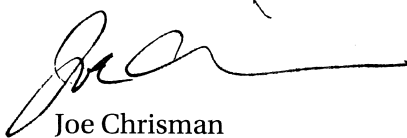
Expended in FY 2020-21	478,497,164
Expended in FY 2021-22 (through June 10, 2022)	197,437,024
Total Expended	\$ 675,934,188

Remaining Award **\$2,268,804,129**

- ¹ In accordance with U.S. Treasury guidelines, expenditures incurred during the period that begins on March 3, 2021, and ends on December 31, 2024, are allowable to be charged to the grant.
- ² A cost associated with an allowable expenditure shall be considered to have been incurred by December 31, 2024, if the recipient has incurred an obligation with respect to such cost by December 31, 2024.
- ³ U.S. Treasury defines obligation for this purpose consistent with the Uniform Guidance definition in 2 C.F.R. 200.1 as an order placed for property and services and entry into contracts, subawards, and similar transactions that require payment.
- ⁴ Recipients can record their expenditures through December 31, 2026.
- ⁵ Amounts not expended by December 31, 2026, must be returned to the U.S. Treasury.
- ⁶ The State received the second tranche of federal funding under the Coronavirus State and Local Fiscal Recovery Fund in two payments: one payment in May 2022 and one payment in June 2022.

I hope you find this information helpful. Please contact me with any questions.

Sincerely,



Joe Chrisman
State Auditor

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