



#660
September 13, 2021

Report to the Mississippi Legislature

A Review of Pass-through Funding in Mississippi State Agency Appropriation Bills for Fiscal Years 2021 and 2022



PEER: The Mississippi Legislature's Oversight Agency

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms, with one Senator and one Representative appointed from each of the U.S. Congressional Districts and three at-large members appointed from each house. Committee officers are elected by the membership, with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

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The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

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September 13, 2021

Honorable Tate Reeves, Governor
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Honorable Philip Gunn, Speaker of the House
Members of the Mississippi State Legislature

On September 13, 2021, the PEER Committee authorized release of the report titled *A Review of Pass-through Funding in Mississippi State Agency Appropriation Bills for Fiscal Years 2021 and 2022*.

Representative Timmy Ladner, Chair

This report does not recommend increased funding or additional staff.

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A Review of Pass-through Funding in Mississippi State Agency Appropriation Bills for Fiscal Years 2021 and 2022

Summary: PEER reviewed Mississippi state agency appropriation bills for FY 2021 and FY 2022 to identify pass-through funding, i.e., line-item funding appropriated to a state agency that is intended to be passed through the state agency to one or more recipient entities. During its 2021 Regular Session, the Mississippi Legislature enacted S.B. 2824 to monitor the expenditure of pass-through funds. PEER used the parameters of S.B. 2824 to determine how much of the pass-through funding would be subject to the monitoring requirements in compliance with the new legislation.

Report Conclusions

- 1 For FY 2021 and FY 2022, the Legislature enacted a total state budget of \$22.3 billion and \$23.3 billion, respectively.
- 2 For FY 2021 and FY 2022, the Legislature appropriated \$6.5 billion in pass-through funding: \$3.4 billion in FY 2021 and \$3.1 billion in FY 2022.
- 3 PEER determined that over 99% of pass-through funding in FY 2021 and FY 2022 would not be subject to S.B. 2824's monitoring requirements due to:
 - exemptions specified in S.B. 2824;
 - not meeting the definition of state money or pass-through funding as defined in S.B. 2824; or,
 - state agencies have existing controls in place to monitor the expenditure of pass-through funding.
- 4 In both fiscal years, \$20.6 million, less than one percent of total pass-through funding, would be subject to S.B. 2824 monitoring.
- 5 The lack of a single entity responsible for providing guidance to funding recipients and responsible for collecting and reporting expenditure information hinders oversight and transparency.

Recommendations

1. In order to improve the scope of S.B. 2824, the Legislature should consider amending Section 1 in Chapter 417 *Laws of 2021* to define state money as funds in the State General Fund and all state support special funds.
2. In order to improve the oversight process and consistency of information provided through S.B. 2824, the Legislature should consider amending Section 1 in Chapter 417 *Laws of 2021* by requiring:
 - a. recipient entities to submit quarterly reports to state agencies detailing the actual expenditure or intended expenditure of funding;
 - b. state agencies to establish a disbursement schedule in which only a portion of pass-through funds will be disbursed within the first six months of the fiscal year, after the agreement has been signed, with the remaining funds being disbursed within the second six months of the fiscal year, contingent on recipient entities complying with quarterly reporting requirements; and,
 - c. state agencies appropriated pass-through funding to submit itemized expenditure reports on or before the end of the fiscal year (June 30) to the Department of Finance and Administration's Office of Budget and Fund Management (OBFM) to consolidate and present pass-through funding expenditures to the Joint Legislative Budget Committee by October 1 of each year.

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A Review of Pass-through Funding in Mississippi State Agency Appropriation Bills for Fiscal Years 2021 and 2022

Introduction

Authority

The PEER Committee conducted this review pursuant to the authority granted by MISS. CODE ANN. Section 5-3-51 et seq. (1972).

Scope and Purpose

PEER reviewed Mississippi state agency appropriation bills for FY 2021 and FY 2022 to identify pass-through funding, i.e., line-item funding appropriated to a state agency that is intended to be passed through the state agency to one or more recipient entities.

In conducting this review, PEER sought to:

- provide an overview of pass-through funding and the Line-Item Appropriation Transparency Act of 2021, Chapter 417 *Laws of 2021* (hereinafter referred to as S.B. 2824);
- identify and explain the reason(s) why line-item funding would or would not be subject to monitoring in compliance with S.B. 2824; and,
- determine possible changes to improve the oversight and transparency of pass-through funding.

Method

To conduct this analysis, PEER reviewed:

- S.B. 2824 of the 2021 Regular Session;
- state agency appropriation bills for FY 2021 and FY 2022;
- applicable state laws and regulations; and,
- state agency responses to PEER survey.

PEER also interviewed:

- staff from Mississippi state agencies, including the Legislative Budget Office (LBO) and the Department of Education (MDE); and,
- staff from Utah's Governor's Office of Planning and Budget (GOPB).¹

¹ Formerly known as the Governor's Office of Management and Budget (GOMB).
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Background

According to the National Conference of State Legislatures (NCSL), two of the main responsibilities of the legislative branch are to enact the laws of the state and appropriate money for the administration of public policy. During its annual regular sessions, the Mississippi Legislature enacts approximately 100 appropriation bills to fund state government during the upcoming fiscal year. Some of the appropriation bills include specific restrictive line-item language authorizing spending authority for certain legislative priorities. This chapter provides an overview of the appropriation bills enacted by the Legislature for fiscal years 2021 and 2022 and identifies line-item language included within the bills.

Total State Budget, FY 2021 and FY 2022

For fiscal years 2021 and 2022, the Legislature enacted a total state budget of \$22.3 billion and \$23.3 billion, respectively.

Through appropriation bills each year the Legislature provides spending authority to state agencies, universities, community colleges, and other governmental instrumentalities. Funding sources for the appropriation bills include:

- general funds;
- federal funds (e.g., the Coronavirus Aid, Relief, and Economic Security [CARES] Act);
- state support special funds (e.g., court ordered payments due to the State of Mississippi as a result of the lawsuit won against tobacco manufacturers); and,
- other special funds (e.g., funding derived from the lease of tidelands and submerged lands).

Exhibit 1 on page 2 shows the total state budget—i.e., appropriations—enacted by the Legislature during its 2020 and 2021 Regular Sessions for fiscal years 2021 and 2022.

Exhibit 1: Total State Budget, FY 2021 and FY 2022

	FY 2021	FY 2022
Total State Budget by Funding Source		
General Funds	\$5,585,608,337	\$5,819,026,888
State Support Special Funds	\$1,518,930,704	\$881,891,773
Federal Funds	\$9,949,298,111	\$11,027,463,940
Other Funds	\$5,251,330,071	\$5,572,472,988
Total State Budget	\$22,305,167,223	\$23,300,855,589

SOURCE: The Mississippi Joint Legislative Budget Committee.

Identification of Line-Item Language Included within Appropriation Bills

PEER analyzed 222 appropriation bills enacted for fiscal years 2021 and 2022 to identify line-item language for pass-through funding. Pass-through funding, identified by PEER, totaled approximately \$3.1 billion in FY 2022, accounting for 13% of the total state budget.

As stated on page 2, when enacting annual appropriation bills the Legislature frequently includes specific restrictive line-item language authorizing spending authority for certain legislative priorities—e.g., pass-through funding. PEER analyzed the 222 appropriation bills enacted for fiscal years 2021 and 2022 to identify line-item language for pass-through funding.

In analyzing the appropriation bills, PEER identified line-item restrictive language as pass-through funding if the Legislature intended for the agency receiving spending authority to provide funds to:

- other state agencies;
- local government entities;
- private organizations, including not-for-profit organizations; or,
- recipients in the form of a loan or grant.

Pass-through funding included in PEER’s analysis is intended to be passed to a recipient entity, whether or not:

- the appropriation bill identifies the specific entity intended to receive the funding;
- the state agency has internal processes guiding the distribution of funding; or,
- the state agency disburses all funding during the fiscal year.

Based on this analysis, for fiscal years 2021 and 2022, PEER identified approximately \$6.5 billion in pass-through funding, i.e., \$3.4 billion in FY 2021 and \$3.1 billion in FY 2022. Total pass-through funding accounted for 15% of the total state budget in FY 2021 and 13% in FY 2022 (Exhibit 1 on page 2).

Pass-through Funding by State Agency and Type of Recipient Entity

As shown in Exhibit 2 on page 4, out of the 93 state agencies reviewed, PEER identified 25 agencies that were appropriated pass-through funding in FY 2021 and/or FY 2022. In FY 2022, the Mississippi Department of Education (MDE) received approximately 84% of total pass-through funding in both FY 2021 and FY 2022. The Mississippi Department of Finance and Administration (DFA) received the next largest amount of pass-through funding, accounting for 10%, followed by the Mississippi Development Authority (MDA), accounting for 4% of total pass-through funding.

Examples of pass-through funding appropriated to these three state agencies for FY 2022, include:

- of the \$2.6 billion appropriated to MDE, approximately \$2.5 billion is for the Mississippi Adequate Education Program (MAEP) to be distributed, based on a formula enacted in statute, to Mississippi school districts;

- of the \$315 million appropriated to DFA, approximately \$260 million is from the Coronavirus Local Fiscal Recovery Fund for the purpose of allocating funds to non-entitlement units of local government in accordance with the provisions applicable to the Coronavirus Local Fiscal Recovery Fund in Section 9901 of the American Rescue Plan Act of 2021 (Public Law No. 117-2); and,
- of the \$124 million appropriated to MDA, approximately \$112.4 million is from the Gulf Coast Restoration Fund (GCRF) to be distributed to recipient entities, e.g., local government entities, private or nonprofit organizations, and other state agencies for specific projects identified in MDA's appropriation bill.

Exhibit 2: Total Pass-through Funding by State Agency in FY 2021 and FY 2022

The exhibit is organized by state agency appropriated the largest amount of pass-through funding in FY 2022.

State Agency Appropriated Pass-Through Funding	FY 2021	FY 2022
Department of Education	\$2,821,070,171	\$2,622,110,341
Department of Finance and Administration	\$104,651,227	\$315,129,027
Mississippi Development Authority	\$91,121,111	\$123,856,570
Department of Marine Resources	\$25,626,417	\$42,242,430
State Department of Health	\$110,844,940	\$12,915,280
Department of Human Services	\$1,443,601	\$2,943,601
Office of the Attorney General	\$2,455,821	\$2,455,821
Department of Archives and History	\$1,043,419	\$1,851,319
Department of Transportation	\$1,450,000	\$1,650,000
Division of Medicaid	\$4,161,095	\$1,000,000
Institutions of Higher Learning	\$6,947,890	\$729,890
Board of Medical Licensure	\$630,000	\$630,000
Department of Mental Health	\$1,950,590	\$500,000
Arts Commission	\$350,000	\$350,000
Mississippi National Guard	\$300,000	\$300,000
Forestry Commission	\$200,000	\$200,000
Department of Employment Security	\$55,300,000	\$200,000
Department of Wildlife, Fisheries, and Parks	\$200,000	\$200,000
Board of Nursing	\$105,000	\$105,000
Department of Environmental Quality	\$100,000	\$100,000
Department of Rehabilitation Services	\$100,000	\$100,000
Board of Dental Examiners	\$27,000	\$27,000
Emergency Management Agency	\$109,500,000	\$0.00
Department of Agriculture and Commerce	\$13,000,000	\$0.00
Secretary of State	\$1,000,000	\$0.00
Total	\$3,353,578,282	\$3,129,596,279

SOURCE: PEER analysis of state agency appropriation bills passed by the Legislature during its 2020 and 2021 Regular Sessions.

Exhibit 3 on page 5 provides total pass-through funding by type of recipient entity. As shown in the exhibit, local government entities (including school districts) received the largest amount of pass-through funding in both fiscal years.

Exhibit 3: FY 2021 and FY 2022 Total Pass-through Funding by Type of Recipient Entity

Type of Recipient Entity	FY 2021	FY 2022
Local Government Entities	\$3,038,439,663	\$2,957,920,658
Other State Agencies	\$121,729,986	\$98,698,032
Private or Nonprofit Organizations	\$165,367,827	\$50,526,257
Local Government Entities or Private Nonprofit Organizations	\$7,989,474	\$17,200,000
Person(s)	\$19,701,332	\$4,901,332
Private or Nonprofit Organizations or Person(s)	\$350,000	\$350,000
Total	\$3,353,578,282	\$3,129,596,279

The totals for other state agencies will not match the total for interagency transfers in Exhibit 7 on page 16 because the totals in this exhibit include CARES Act funding provided to other state agencies, but the totals for interagency transfers in Exhibit 7 do not include CARES Act funding.

SOURCE: PEER analysis of state agency appropriation bills passed by the Legislature during its 2020 and 2021 Regular Sessions.

Pass-through Funding and S.B. 2824 Monitoring Requirements

As discussed on page 3, for fiscal years 2021 and 2022, PEER identified pass-through funding totaling \$6.5 billion, i.e., \$3.4 billion in FY 2021 and \$3.1 billion in FY 2022. During its 2021 Regular Session, the Legislature enacted S.B. 2824 to monitor a recipient entity's expenditure of pass-through funding. To conduct its analysis, PEER used the definitions and exemptions identified in S.B. 2824 to determine how much of the \$6.5 billion would be subject to monitoring in compliance with S.B. 2824. This chapter provides an overview of S.B. 2824, PEER's process of analyzing pass-through funding in accordance with the requirements of the new legislation, and the amount of pass-through funding that would be included or excluded from S.B. 2824.

Overview of S.B. 2824, 2021 Regular Session

S.B. 2824, enacted during the 2021 Regular Session, requires state agencies to monitor a recipient entity's expenditure of pass-through funding by requiring written agreements and annual expenditure reports to be provided to the Legislature and the Governor.

During its 2021 Regular Session, the Mississippi Legislature enacted S.B. 2824, known as the "Line-item Appropriation Transparency Act," (Chapter 417 *Laws of 2021*) to monitor the expenditure of pass-through funding. S.B. 2824, effective on July 1, 2021, requires state agencies to annually report on the expenditure of pass-through funding to the Legislature and the Governor, unless exempted from the bill.

Refer to Appendix A on page 22 for a copy of S.B. 2824.

Definition of Pass-through Funding

Section 1 (2) (b) of S.B. 2824 defines pass-through funding as a line-item appropriation by the Mississippi Legislature to a state agency that is itemized on a separate line in a budget and that is intended to be passed through the state agency to one or more:

- local government entities;
- private organizations, including not-for-profit organizations; or,
- persons in the form of a loan or grant.

Pass-through funding may be general funds, dedicated credits,² or any combination of state funding sources, and may be ongoing or one-time. Exhibit 4 on page 7 provides definitions for terms described in S.B. 2824 and used throughout this report.

² The term "dedicated credits" appears in Utah Code Annotated Section 63J-I-220 which appears to be the model for S.B. 2824. Utah Code Annotated Section 63J-1-102 defines dedicated credits as collections by an agency that fund agency operations, i.e., assessments; sales of goods and materials; sales of services; permits, licenses, and other fees; fines, penalties, and forfeitures; and rental revenues.

Exhibit 4: Definitions of Terms in S.B. 2824

Term	Definition
Pass-through Funding	Money appropriated by the Legislature to a state agency, itemized on a separate line in its appropriation bill, that is intended to be passed through the state agency to one or more: local government entities; private organizations, including not-for-profit organizations; or persons in the form of a loan or grant. <i>(Section 1 (2) (b) of S.B. 2824)</i>
Recipient Entity	A local government entity or private entity, including a nonprofit, that receives money by way of pass-through funding from a state agency. <i>(Section 1 (2) (c) of S.B. 2824)</i>
Local Government Entity	Any county, municipality, school district, public hospital, or other political subdivision of the state. <i>(Section 1 (2) (a) of S.B. 2824)</i>
State Agency	Shall have the same meaning as provided in MISS. CODE ANN. Section 27-103-103 (1972), which defines state agency as any agency, department, institution, board, or commission of the State of Mississippi which is supported by General Funds or Special Funds and shall include any other subagency or board under the supervision of that state agency. <i>(Section 1 (2) (d) of S.B. 2824)</i>
State Money	Money that is owned, held, or administered by a state agency and derived from state fees or tax revenues. State money does not include contributions or donations received by a state agency. <i>(Section 1 (2) (e) of S.B. 2824)</i>

SOURCE: S.B. 2824, 2021 Regular Session.

S.B. 2824 Monitoring Requirements for Pass-through Funding

S.B. 2824 requires a state agency to enter into a written agreement with a recipient entity prior to disbursing state money from pass-through funding. Pursuant to section 1 (3) (b) of S.B. 2824, the written agreement requires the recipient entity to provide to the state agency the following:

- (i) on or before December 31 of each year, a written description and an itemized report detailing the expenditure of the state money, or the intended expenditure of any state money that has not been spent; and,*
- (ii) a final written itemized report when all the state money is spent.*

The state agency shall notify in a timely manner each recipient entity of its obligation to enter into a written agreement and provide expenditure reports required by S.B. 2824. In addition, the state agency is further responsible for obtaining and providing the required reports to:

- the Lieutenant Governor;
- the Speaker of the House of Representatives;
- the Chairmen of the Senate and House Appropriations Committees; and,
- the Governor.

Exemptions from S.B. 2824

Section 1 (6) of S.B. 2824 identifies several exemptions from compliance with the monitoring requirements of S.B. 2824. A state agency is not required to comply with S.B. 2824 to the extent that the pass-through funding is issued:

- (a) *under a competitive award process;*
- (b) *in accordance with a formula enacted in statute;*
- (c) *in accordance with a state program under parameters in statute or rule that guides the distribution of the pass-through funding;*
- (d) *under the authority of the Mississippi Accountability and Adequate Education Program Act of 1997, codified as MISS. CODE ANN. Section 37-151-1 et seq. (1972); or,*
- (e) *in accordance with an appropriations act of the Legislature that specifically provides an exemption from the provisions of the Line-item Appropriations Transparency Act.*

Further, funding passed from one state agency to another state agency does not meet the definition of pass-through funding defined in section 1 (2) (b) and would be excluded from monitoring in compliance with S.B. 2824.

Funding that does not meet the definition of state money as defined in section 1 (2) (e) of S.B. 2824 would also be excluded from the monitoring requirements of S.B. 2824.

PEER's Process of Analyzing Pass-through Funding in Accordance with S.B. 2824

PEER used the definitions and exemptions identified in S.B. 2824 to determine how much of the \$6.5 billion, identified as line-item pass-through funding for both FY 2021 and FY 2022, would be included or excluded in monitoring in compliance with S.B. 2824.

As discussed on page 3, for fiscal years 2021 and 2022, PEER identified pass-through funding totaling \$6.5 billion:

- \$3.4 billion in FY 2021; and,
- \$3.1 billion in FY 2022.

PEER's goal was to determine the amount of line-item pass-through funding that would be included or excluded in monitoring in compliance with S.B. 2824.

To conduct this analysis, PEER:

- requested and received documentation from 14 state agencies³ regarding internal controls implemented to

³ PEER requested information from the following state agencies: Mississippi Departments of: Archives and History, Education, Employment Security, Finance and Administration, Health, Human Services, Marine Resources, Mental Health, Rehabilitation Services, and Transportation; Mississippi Board of Nursing; Mississippi State Board of Medical Licensure; Mississippi Division of Medicaid; and Mississippi Development Authority.

monitor a recipient entity's expenditure of pass-through funding;

- reviewed state laws and state agency policy and procedures; and,
- created a decision tree using the definitions and exemptions identified in S.B. 2824.

Exhibit 5 on page 10 provides an overview of PEER's process to include or exclude line-item appropriations in monitoring in compliance with S.B. 2824.

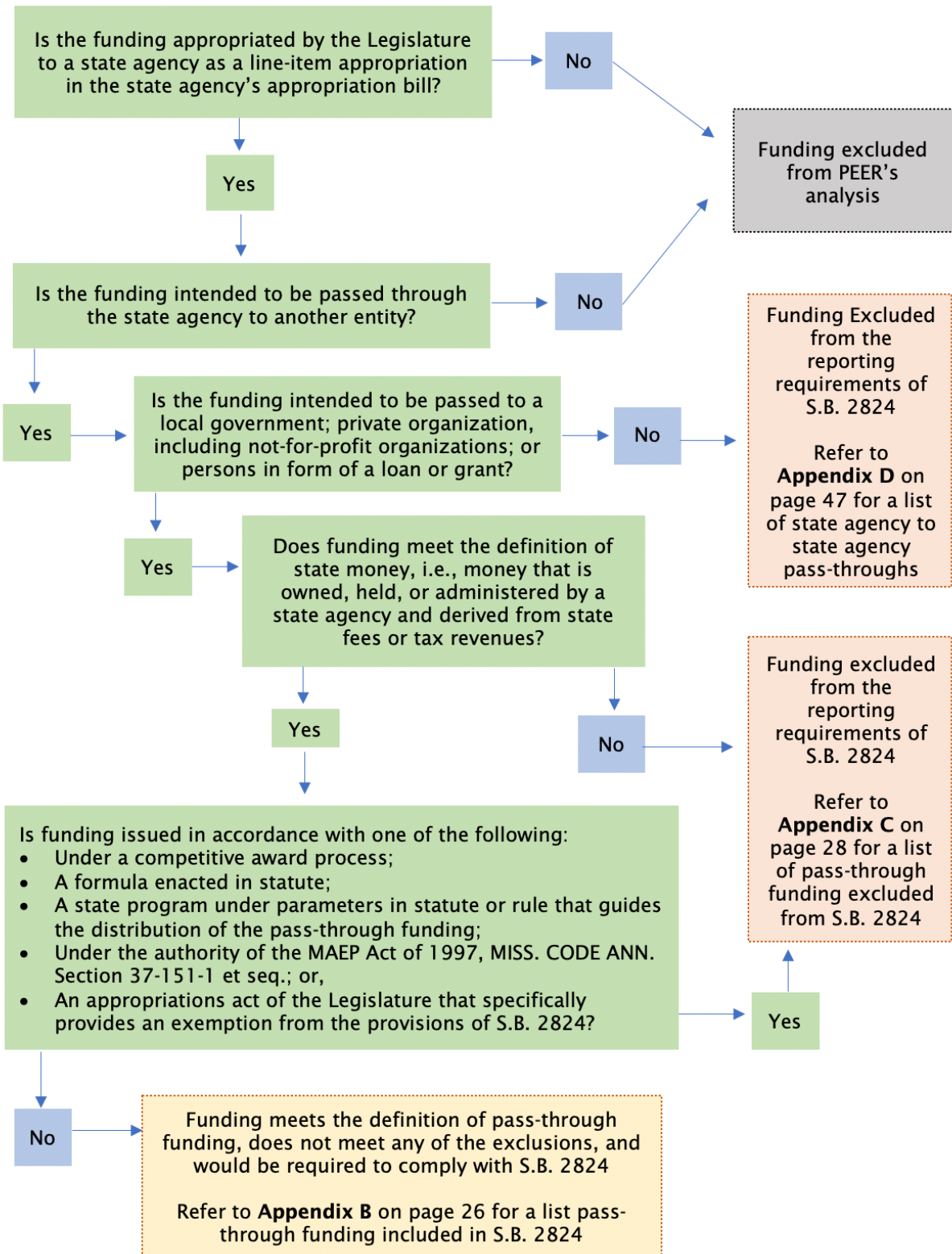
As shown in Exhibit 5, PEER determined that a line-item appropriation by the Legislature would be included in monitoring in compliance with S.B. 2824 if the funding:

- met the definition of pass-through as defined by section 1 (2) (b) of S.B. 2824;
- met the definition of state-money as defined by section 1 (2) (e) of S.B. 2824; and,
- did not meet any of the exemptions defined in section 1 (6) of S.B. 2824.

PEER excluded any line-item appropriations from S.B. 2824 monitoring requirements that did not meet the criteria listed above.

While PEER bases its conclusions regarding the amount of FY 2021 and FY 2022 pass-through funding that would be subject to the provisions of S.B. 2824 on a thorough and rigorous analysis of appropriation bills and discussions with select agency staff, PEER acknowledges that other interested parties could draw a different conclusion regarding the relevancy and interpretation of S.B. 2824 to the pass-through funding.

Exhibit 5: Overview of PEER’s Process to Include or Exclude Line-item Appropriations in Monitoring in Compliance with S.B. 2824



SOURCE: PEER analysis of S.B. 2824.

Amount of Pass-through Funding Subject to S.B. 2824 Monitoring

In FY 2021 and FY 2022, less than one percent of total pass-through funding identified by PEER is subject to the monitoring requirements of S.B. 2824.

Of the \$6.5 billion of line-item pass-through funding, discussed on page 3, \$20.6 million would be subject to S.B. 2824 monitoring. This is less than one percent of the total line-item pass-through funding identified by PEER. By fiscal year, pass-through funding required to comply with monitoring in compliance with S.B. 2824, totaled:

- **FY 2021:** \$11.9 million⁴ (.36% of total pass-through funding); and,
- **FY 2022:** \$8.7 million (.28% of total pass-through funding).

Exhibit 6 on page 11 provides a list of the six state agencies appropriated pass-through funding in FY 2021 and FY 2022 that PEER determined would be required to comply with monitoring in compliance with S.B. 2824.

Exhibit 6: FY 2021 and FY 2022 Total Pass-through Funding Subject to S.B. 2824 Monitoring, by State Agency

Type of Recipient Entity	FY 2021	FY 2022
Department of Education (MDE)	\$6,712,500	\$6,637,500
Division of Medicaid (DOM)	\$4,161,095	\$1,000,000
Department of Mental Health (MDMH)	\$500,000	\$500,000
Mississippi Development Authority (MDA)	\$420,025	\$470,025
Department of Human Services (MDHS)	\$100,000	\$100,000
Department of Archives and History	\$25,000	\$0.00
Total	\$11,918,620	\$8,707,525

SOURCE: PEER analysis of state agency appropriation bills passed by the Legislature during its 2020 and 2021 Regular Sessions.

As shown in Exhibit 6, MDE had the largest amount of pass-through funding in both fiscal years, followed by the Mississippi Division of Medicaid (DOM) and the Mississippi Department of Mental Health (MDMH). Examples of funding and recipient entities in FY 2022 include:

- \$1.5 million to MDE for Teach for America;
- \$1 million to DOM for the Delta Health Alliance;

⁴ While PEER reviewed FY 2021 for pass-through funding, state agencies would not be required to submit documentation to the Legislature or the Governor for funding during this fiscal year because S.B. 2824 did not take effect until July 1, 2021.

- \$500,000 to MDMH for the Hope Village for Children;⁵ and,
- \$400,000 to MDA for the Skills Foundation of Mississippi.

Prior to the monitoring requirements of S.B. 2824, funding amounts presented in this section were not required to be monitored by the state agency. For example, while MDE has internal procedures to oversee the timely disbursement of funds to each recipient entity, MDE does not require reporting and/or documentation from the recipient entity, pre or post award. Further, MDE's appropriation bill states:

The State Department of Education shall transfer the designated amounts to the appropriate entities, which shall assume full responsibility for the expenditure of these funds in accordance with state laws and accept all responsibility for any improper expenditure.

As of July 1, 2021, S.B. 2824 requires each state agency appropriated pass-through funding for FY 2022 to enter into a written agreement with the recipient entity and submit reports documenting the recipient entity's expenditure of state money.

Appendix B on page 26 provides a list of funding appropriated by the Legislature to a state agency during its 2020 and 2021 Regular Sessions that meets the definition of pass-through funding and would be subject to monitoring in compliance with S.B. 2824.

Amount of Pass-through Funding Excluded from S.B. 2824 Monitoring

In FY 2021 and FY 2022, pass-through funding that would be excluded from the monitoring requirements of S.B. 2824 accounted for over 99% of total pass-through funding identified by PEER.

Of the \$6.5 billion of line-item pass-through funding, discussed on page 3, PEER determined that \$6.4 billion would be excluded from S.B. 2824 monitoring. This accounted for over 99% of total pass-through funding identified by PEER. By fiscal year, pass-through funding that PEER determined would be excluded from the monitoring requirements of S.B. 2824 totaled:

- **FY 2021:** \$3.3 billion (99.64% of total pass-through funding); and,
- **FY 2022:** \$3.1 billion (99.72% of total pass-through funding).

Appendix C on page 28 provides a list and description of pass-through funding excluded from monitoring in compliance with S.B. 2824, organized by state agency appropriated funds, recipient entity, and reason for exclusion.

⁵ Pursuant to MDMH's appropriation bill, the Department may provide, upon the availability of funds, \$500,000 to the Hope Village for Children Program. According to MDMH staff, funds have not been available and the Department has not provided funding to Hope Village for Children since FY 2017.

Further, Appendix D on page 47 provides a list of pass-through funding appropriated to one state agency and passed to another state agency.

Reasons for Pass-through Funding Exclusions from S.B. 2824

As discussed on page 8, PEER identified funds that are not subject to the reporting requirements of S.B. 2824. The following section provides a brief summary and example(s) of each exclusion reason. PEER notes that while funding could be excluded from S.B. 2824 for more than one reason, PEER chose one reason for each pass-through item.

Funding does not meet the Definition of State Money as defined in Section 1 (2) (e) of S.B. 2824

In S.B. 2824 state money is defined as money that is owned, held, or administered by a state agency and derived from state fees or tax revenues. State money does not include contributions or donations received by a state agency. PEER determined that the following funding did not meet the definition of state money:

- Coronavirus Aid, Relief, and Economic Security (CARES) Act funding provided by the federal government to Mississippi state agencies and passed to recipient entities, e.g., funding provided to the Mississippi State Department of Health (MSDH) to be passed to rural hospitals for treating COVID-19 patients;
- Funding provided to the Mississippi Department of Marine Resources (MDMR) through the Gulf of Mexico Security Energy Act (GOMESA),⁶ which provides funding to Mississippi through a revenue-sharing model for oil- and gas-producing gulf states for projects and activities such as coastal protection or mitigation of damage to fish, wildlife, or natural resources;
- Funding provided to MDMR from the Tidelands Trust Fund,⁷ which is comprised of funds derived from the lease of tidelands and submerged lands and provided to recipient entities for new and additional programs of tidelands management, such as conservation, reclamation, preservation, acquisition, education, or the enhancement of public access to the public trust tidelands or public improvement projects as they relate to those lands;
- State BP Settlement Funds and Gulf Coast Restoration Funds (GCRF)⁸ provided through a court ordered settlement agreement with BP related to the Deepwater Horizon oil spill; and,

⁶ Funding also issued under a competitive award process.

⁷ Funding also issued under a competitive award process.

⁸ DFA is responsible for administering the State BP Settlement Fund, and MDA is responsible for administering the Gulf Coast Restoration Fund (GCRF).

- Health Care Expendable Funds and Tobacco Control Funds provided to Mississippi as a result of a lawsuit won against tobacco manufacturers.

PEER notes that the definition of state money in S.B. 2824 does not match the definition of “state support fund” defined in the Joint Rules of the Mississippi Legislature. Pursuant to Joint Rule 20A (1) (a) of the Mississippi Senate and House of Representatives a “state support fund” refers to funds in the State General Fund and all state support special funds, which are funds in the Budget Contingency Fund, the Education Enhancement Fund, the Health Care Expendable Fund, the Tobacco Control Program Fund, and any other special funds that the Joint Legislative Budget Committee determines to be state support special funds.

While State BP Settlement Funds, GCRF, and the Health Care Expendable Fund would be considered state money pursuant to the Joint Rules, PEER determined that the funding would still be excluded from monitoring in compliance with S.B. 2824 because there are rules and regulations guiding the distribution and expenditure of funding.

Funding Appropriated to One State Agency and Passed to Another State Agency

Pursuant to S.B. 2824, the definition of pass-through funding does not include a state agency as a recipient entity. Therefore, a state agency receiving funding from another state agency would not be required to comply with monitoring in compliance with S.B. 2824.

Issued Under a Competitive Award Process (Section 1 (6) (a) of S.B. 2824)

Any funding issued under a competitive award process is exempt from monitoring in compliance with S.B. 2824. Exclusions under this section include state agency grant programs, which require applications and a selection process, e.g., miscellaneous grants and programs provided to individual artists through the Mississippi Arts Commission (MAC).

Based on discussions with state agency staff, PEER concluded that most grant programs would not be considered pass-through funding because there is a competitive award process required by a state agency providing the grant.

Issued in Accordance with a Formula Enacted in Statute (Section 1 (6) (b) of S.B. 2824)

Any funding issued in accordance with a formula enacted in statute would be exempt from monitoring in compliance with S.B. 2824. An example of funding excluded under this section includes the School Recognition Program at MDE. MISS. CODE ANN. Section 37-19-10 (1972) created the program and sets the criteria for providing financial awards to public schools.

Issued in Accordance with a State Program Under Parameters in Statute or Rule that Guides the Distribution of the Pass-through Funding (Section 1 (6) (c) of S.B. 2824)

Under this exemption, PEER excluded any programs in state statute or rule that guides the distribution of pass-through funding, e.g., the Energy High School at the Mississippi Development Authority (MDA).

Under this exemption, PEER also excluded any funding appropriated to a state agency that has existing internal controls for monitoring funding once it has been disbursed to the recipient entity. Ten of the fourteen state agencies, surveyed by PEER, reported and provided documentation of their internal controls for pass-through funding, including but not limited to:

- entering into a written agreement, such as a Memorandum of Understanding (MOU) or subgrant agreement with the recipient entity;
- conducting monthly meetings;
- requiring invoices and documentation for project reimbursements, e.g., cancelled checks and certificates of payment;
- requiring quarterly and/or annual reports of the expenditure of state funding; and,
- conducting site visits.

It is important to note that PEER did not audit or verify the processes reported by each state agency for this report.

Issued Under the Authority of the Mississippi Accountability and Adequate Education Program Act of 1997, Section 37-151-1 et seq. (1972) (Section 1 (6) (d) of S.B. 2824)

Funding issued under the authority of the Mississippi Accountability and Adequate Education Program (MAEP) Act of 1997, MISS. CODE ANN. Section 37-151-1 et seq., (1972), is exempt from the monitoring requirements of S.B. 2824. In FY 2022, MAEP accounted for approximately 81% of total pass-through funding appropriated by the Legislature.

Exhibit 7 on page 16 provides total funding excluded from the monitoring requirements of S.B. 2824, by PEER's reason for exclusion.

Exhibit 7: Pass-through Funding Excluded from Monitoring in Compliance with S.B. 2824, by PEER’s Reason for Exclusion

PEER’s Reason for Exclusion from S.B. 2824 Monitoring Requirements	FY 2021	FY 2022
Funding does not meet the definition of state money as defined in section 1 (2) (e) of S.B. 2824	\$684,241,275	\$380,378,322
Funding appropriated to one state agency and passed to another state agency	\$70,359,756	\$103,087,770
Issued under a competitive award process (section 1 (6) (a) of S.B. 2824)	\$935,000	\$11,875,000
Issued in accordance with a formula enacted in statute (section 1 (6) (b) of S.B. 2824)	\$53,868,446	\$34,058,000
Issued in accordance with a state program under parameters in statute or rule that guides the distribution of the pass-through funding (section 1 (6) (c) of S.B. 2824)	\$7,979,992	\$47,435,821
Issued under the authority of the Mississippi Accountability and Adequate Education Program Act of 1997, Section 37-151-1 et seq. (1972) (section 1 (6) (d) of S.B. 2824)	\$2,524,275,193	\$2,544,053,841
Total	\$3,341,659,662	\$3,120,888,754

SOURCE: PEER analysis of state agency appropriation bills passed by the Legislature during its 2020 and 2021 Regular Sessions.

Conclusion

After an analysis of state agency appropriation bills, PEER determined that over 99% of pass-through funding in FY 2021 and FY 2022 would not be subject to S.B. 2824’s monitoring requirements due to:

- exemptions specified in S.B. 2824;
- the funding does not meet the definition of state money or pass-through as defined in S.B. 2824; or,
- state agencies have existing controls in place to monitor the expenditure of pass-through funding.

Although less than one percent of pass-through funding would be subject to the monitoring requirements of S.B. 2824, these funds, approximately \$8.7 million in FY 2022 (see Exhibit 6 on page 11), will now have monitoring and reporting requirements whereas prior to enactment of this legislation, the funds were not subject to required oversight.

Improving the Oversight and Transparency of Pass-through Funding

This chapter provides an overview of how pass-through funding is monitored in other states and identifies areas of S.B. 2824 that could be changed in order to improve the oversight and transparency of pass-through funding.

How Pass-through Funding is Monitored in Other States

According to research of state legislation, conducted by the National Conference of State Legislatures (NCSL) in January 2021, Utah is the only other state that requires itemized reporting of pass-through appropriations.

According to research of state legislation, conducted by the National Conference of State Legislatures (NCSL) in January 2021, while three states⁹ have legislation that mentions reporting requirements for pass-through funding, Utah is the only state requiring itemized reporting of pass-through appropriations.¹⁰

During its 2021 Regular Session, the Mississippi Legislature enacted S.B. 2824, which contains provisions similar to the pass-through funding law in Utah. The two laws are almost identical, except for in Utah the pass-through funding law names the Governor's Office of Planning and Budget (GOPB) as the entity responsible for receiving written reports from state agencies. As discussed on page 7, S.B. 2824 requires each state agency to submit written reports and documentation to multiple committees within the Legislature and to the Governor.

As the entity responsible for receiving the pass-through funding reports in Utah, the GOPB:

- created a pass-through funding guidance memo to help entities understand the reporting requirements for the expenditure of pass-through funding;
- created a data collection template that has evolved from a spreadsheet to a custom-built system that rolls into a form within Utah's budget system;
- sends a reminder, each year, to all state agencies regarding the pass-through requirement; and,
- provides technical assistance to state agencies regarding pass-through funding, including yearly meetings with finance directors.

In Utah, the Governor is responsible for preparing budget recommendations each year and submitting the Governor's Budget Recommendation Book to the Legislature 30 days prior to Utah's

⁹ South Dakota requires state agencies to post on a website any reports produced for the federal government on pass-through funding to a recipient entity. Further, Georgia requires state agencies and recipient entities receiving federal pass-through funding to provide itemized expenditures for Georgia's Single Audit Report.

¹⁰ Utah Code Annotated Section 63J-1-220.

general legislative session, which begins on the fourth Monday in January. The GOPB includes a pass-through funding report as an attachment to the Governor's Budget Recommendation Book. The report contains agency name, pass-through item, description of funding, and actual and projected funding amounts. According to the GOPB staff, they are working to make the pass-through reports more useful to the Legislature in its decision-making process, including the addition of outcome measures for all line-items in appropriation bills over \$10,000, including pass-through items.

Improving the Monitoring and Reporting Requirements of S.B. 2824

After reviewing the current requirements of S.B. 2824, PEER identified ways to improve the monitoring and reporting requirements of S.B. 2824, including selection of one entity to be responsible for providing guidance to agencies and entities, for developing standard report formats, and for consolidating and reporting to the Legislature and Governor the expenditure of pass-through funding.

After reviewing state agency appropriation bills and S.B. 2824, PEER identified ways the monitoring and reporting requirements relating to pass-through funding could be improved. Currently, S.B. 2824:

- provides a definition of state money that is different from the definition of state support funds defined by Joint Rule 20A (1) (a) of the Mississippi Legislature;
- does not identify one entity to be responsible for administering S.B. 2824, including providing guidance to state agencies and recipient entities regarding compliance with S.B. 2824, developing standard formats for written agreements and expenditure reports, and consolidating and reporting to the Legislature and Governor the expenditure of pass-through funding;
- requires a recipient entity to submit expenditure reports to the state agency by December 31 of each year, which results in the Legislature and Governor receiving a report that includes expenditure information for only one-half, i.e., the first six months, of a fiscal year;
- does not provide a deadline for a state agency to submit expenditure reports to the Legislature and Governor; and,
- does not provide consequences, such as withholding funding, for a recipient entity's failure to comply with all reporting requirements.

The following sections of this report briefly discuss each area that could be improved.

Conflict in the Definition of State Money Defined in S.B. 2824

S.B. 2824 defines state money as money that is owned, held or administered by a state agency and derived from state fees or tax revenues, and does not include contributions or donations received by a state agency. As discussed on pages 13 and 14, the definition of state money in section 1 (2) (e) of S.B. 2824 is not broad enough to include funds considered as "state support funds." The definition of "state support fund," defined by Joint Rule 20A (1) (a)

of the Mississippi Senate and House of Representatives, means funds in the State General Fund and all state support special funds, which are funds in:

- the Budget Contingency Fund;
- the Education Enhancement Fund;
- the Healthcare Expendable Fund;
- the Tobacco Control Program Fund; and,
- any other special funds that the Joint Legislative Budget Committee determines to be state support special funds.

For example, while State BP Settlement Funds provided to the DFA do not meet the definition of state money defined in S.B. 2824, the funds are state support funds determined by the Legislative Budget Committee. The differences between the two definitions could cause confusion for state agencies trying to determine if funding would be subject to the reporting requirements of S.B. 2824.

No Responsible Entity Named in S.B. 2824

While Section (1) (5) of S.B. 2824 requires state agencies to submit written descriptions and itemized reports of a recipient's expenditure of pass-through funding to the Legislature and the Governor, the bill does not identify one entity to be responsible for consolidating the reports and providing guidance and clarity to state agencies and recipient entities. As discussed on page 17, Utah's pass-through funding law names the Governor's Office of Planning and Budget (GOPB) as the entity responsible for ensuring state agencies are aware of the pass-through funding requirement, obtaining documentation, consolidating reports, and reporting the information to the Legislature. According to GOPB staff, state agencies would be unaware of the pass-through funding requirement without the GOPB sending out yearly reminders and the reporting template.

PEER has identified problems that could arise without having an entity responsible for administering S.B. 2824. For example, state agencies provided PEER pass-through funding information in a variety of formats with varying levels of detail and agencies were inconsistent in the interpretation of S.B. 2824's reporting requirements. Further, at least three state agencies surveyed by PEER were unaware of S.B. 2824. An administering entity is needed to provide a standard reporting format, regulations and guidance for interpreting and complying with S.B. 2824's reporting requirements, and to send annual information requests to state agencies.

Also, without an administering entity to receive, review, correct, and consolidate information reported by state agencies into one pass-through funding report, the Legislature and Governor's office will receive numerous reports from state agencies that are likely inconsistent, incomplete, and in varying formats, which will render the reported information difficult to analyze.

Deadline for Expenditure Report Submissions

S.B. 2824 requires itemized reports detailing the expenditure or intended expenditure of pass-through funding to first be submitted by the recipient entity to the state agency and then by the state agency to the Legislature and Governor. While S.B. 2824 requires the recipient entity to submit expenditure reports on or by December 31 of each year, S.B. 2824 does not provide a specific deadline for state agencies to submit reports to the Legislature and Governor.

PEER notes that the current December 31 deadline would result in the Legislature and Governor receiving a report that includes expenditure information for only one-half—i.e., the first six-months—of a fiscal year. Expenditure information for the second-half of a fiscal year would not be reported until the following December 31, meaning that a fiscal year’s expenditure information would be included in two different annual reports to the Legislature and Governor—i.e., funding disbursed between July 1 through December 31 in one December 31 report and funding disbursed between January 1 through June 30 in the following December 31 report.

No Consequence for Not Complying with the Reporting Requirements of S.B. 2824

While section 1 (3) of S.B. 2824 requires a state agency to enter into a written agreement with a recipient entity prior to disbursing state money from pass-through funding, once there is a written agreement, there is currently no consequence, such as withholding funding, for a recipient entity that does not comply with the reporting requirements of S.B. 2824. For example, according to MDE, if a recipient entity fails to submit a report on or before December 31, 2021 (the reporting deadline included in S.B. 2824), there is currently no appropriation language that would prohibit the disbursement of the funding. Additionally, MDE believes failure on its part to disburse the funding to the recipient entity would constitute a violation of the law.

Policy Recommendations for Improving the Oversight and Transparency of Pass-through Funding

To improve the oversight and transparency of pass-through funding, the Legislature should consider amending the definition of state money defined in S.B. 2824 and selecting DFA’s Office of Budget and Fund Management (OBFM) to be the entity responsible for providing oversight to state agencies and recipient entities and for consolidating expenditure reports to be presented to the Joint Legislative Budget Committee.

As previously discussed on page 18, PEER identified areas and procedures that could be improved to strengthen the scope of S.B. 2824 and the oversight and transparency of pass-through funding. The Legislature should consider the following recommendations:

1. In order to improve the scope of S.B. 2824 and to be consistent with the Joint Rules of the Mississippi Legislature, the Legislature should consider amending Section 1 of Chapter 417

Laws of 2021 (also known as S.B. 2824, Regular Session, 2021) to define state money as state support funds, i.e., funds in the State General Fund and all state support special funds, which are funds in: the Budget Contingency Fund, the Education Enhancement Fund, the Health Care Expendable Fund, the Tobacco Control Program Fund, and any other special funds that the Joint Legislative Budget Committee determines to be state support special funds.

2. In order to improve the oversight process and consistency of information reported through S.B. 2824, the Legislature should also consider amending Section 1 in Chapter 417 *Laws of 2021* (also known as S.B. 2824, Regular Session, 2021) in the following ways:
 - a. instead of one pass-through funding expenditure report, require a recipient entity to submit quarterly reports to the state agency detailing the expenditure of funding;
 - b. require a state agency to establish a disbursement schedule in which only a portion of pass-through funds will be disbursed within the first six-months of a fiscal year, after the written agreement has been signed, with the remaining funds being disbursed within the second six-months of a fiscal year, contingent on recipient entities complying with quarterly reporting requirements; and,
 - c. require state agencies appropriated pass-through funding to submit itemized expenditure reports on or before the end of the fiscal year (June 30) to DFA's Office of Budget and Fund Management (OBFM)¹¹ to consolidate and present pass-through funding expenditures to the Joint Legislative Budget Committee by October 1st of each year.

PEER concludes that as the responsible entity, DFA's OBFM should create guidelines and standard report formats for written agreements and pass-through funding expenditure reports, in order to ensure consistency in the information submitted by each agency and entity.

¹¹ OBFM is responsible for the implementation, execution, and control of the state budget as promulgated by the Legislature through the appropriation process. Similar to Utah's GOPB, DFA's OBFM functions as the Governor's Budget Office and develops and prepares the annual executive budget recommendation for presentation to the Legislature. In addition, the OBFM compiles various fiscal and operational analyses of state agencies, programs, and legislation.

Appendix A: S.B. 2824, 2021 Regular Session

MISSISSIPPI LEGISLATURE

By: Senator(s) Hopson

REGULAR SESSION 2021

To: Accountability,
Efficiency, Transparency

SENATE BILL NO. 2824
(As Passed the Senate)

1 AN ACT TO CREATE THE "LINE-ITEM APPROPRIATION TRANSPARENCY
2 ACT"; TO REQUIRE RECIPIENT ENTITIES THAT RECEIVE PASS-THROUGH
3 FUNDING FROM LINE-ITEM APPROPRIATION BY THE LEGISLATURE TO
4 ANNUALLY FILE A REPORT DETAILING THE EXPENDITURE OF THE STATE
5 MONEY OR THE INTENDED EXPENDITURE OF ANY STATE MONEY THAT HAS NOT
6 BEEN SPENT; AND FOR RELATED PURPOSES.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

8 **SECTION 1.** (1) This act shall be known and may be cited as
9 the "Line-Item Appropriation Transparency Act."

10 (2) As used in this act, unless the context clearly
11 indicates otherwise:

12 (a) "Local government entity" means any county,
13 municipality, school district, public hospital or other political
14 subdivision of the state.

15 (b) "Pass-through funding" means a line-item
16 appropriation by the Legislature to a state agency that is
17 itemized on a separate line in a budget and that is intended to be
18 passed through the state agency to one or more:

19 (i) Local government entities;

20 (ii) Private organizations, including
21 not-for-profit organizations; or
22 (iii) Persons in the form of a loan or grant.
23 "Pass-through funding" may be general funds, dedicated credits, or
24 any combination of state funding sources, and may be ongoing or
25 one-time.

26 (c) "Recipient entity" means a local government entity
27 or private entity, including a nonprofit entity, that receives
28 money by way of pass-through funding from a state agency.

29 (d) "State agency" shall have the same meaning as
30 provided in Section 27-103-103, and shall include any other
31 subagency or board under the supervision of that state agency.

32 (e) "State money" means money that is owned, held or
33 administered by a state agency and derived from state fees or tax
34 revenues. "State money" does not include contributions or
35 donations received by a state agency.

36 (3) A state agency may not provide a recipient entity state
37 money from pass-through funding unless:

38 (a) The state agency enters into a written agreement
39 with the recipient entity; and

40 (b) The written agreement described in paragraph (a) of
41 this subsection requires the recipient entity to provide to the
42 state agency the following:

43 (i) On or before December 31 of each year, a
44 written description and an itemized report detailing the

45 expenditure of the state money, or the intended expenditure of any
46 state money that has not been spent; and

47 (ii) A final written itemized report when all the
48 state money is spent.

49 (4) The state agency shall timely notify the recipient
50 entity of its obligation to provide the written reports required
51 under subsection (3) of this section.

52 (5) The state agency is responsible for obtaining the
53 written descriptions and itemized reports required under
54 subsection (3) of this section from the recipient entity. The
55 state agency is further responsible for providing such documents
56 to the Lieutenant Governor, Speaker of the House of
57 Representatives, Chairman of the Senate Appropriations Committee,
58 Chairman of the House Appropriations Committee, and the Governor.

59 (6) Notwithstanding subsection (3) of this section, a state
60 agency is not required to comply with this section to the extent
61 that the pass-through funding is issued:

62 (a) Under a competitive award process;

63 (b) In accordance with a formula enacted in statute;

64 (c) In accordance with a state program under parameters
65 in statute or rule that guides the distribution of the
66 pass-through funding;

67 (d) Under the authority of the Mississippi
68 Accountability and Adequate Education Program Act of 1997, Section
69 37-151-1 et seq.; or

70 (e) In accordance with an appropriations act of the
71 Legislature that specifically provides an exemption from the
72 provisions of this section.

73 (7) Unless a recipient entity is required to comply with
74 Section 31-7-1 et seq. because it is an agency or public body, the
75 fact that it is a recipient entity does not create such an
76 obligation.

77 **SECTION 2.** This act shall take effect and be in force from
78 and after July 1, 2021.

Appendix B: FY 2021 and FY 2022 Funding in Appropriation Bills Meeting the Definition of Pass-through and Subject to S.B. 2824 Monitoring, Categorized by State Agency

Recipient Entity/Program and Purpose	FY 2021	FY 2022
Department of Education (MDE)	\$6,712,500	6,637,500
<u>CampusKnot</u> Pass-through funding provided to CampusKnot.	\$75,000	\$0.00
<u>Jobs for Mississippi Graduates, Inc.</u> Pass-through funding provided for Jobs for Mississippi Graduates, Inc.	\$700,000	\$600,000
<u>Lighthouse Academy for Dyslexia</u> Pass-through funding provided for the Lighthouse Academy for Dyslexia.	\$200,000	\$200,000
<u>Magnolia Speech School</u> Pass-through funding provided for the Magnolia Speech School.	\$500,000	\$800,000
<u>Principal Corp</u> Pass-through funding provided for Principal Corp.	\$300,000	\$200,000
<u>Save the Children</u> Pass-through funding provided for Save the Children.	\$100,000	\$125,000
<u>Teach for America</u> Pass-through funding provided for Teach for America.	\$1,500,000	\$1,250,000
<u>Teacher Corp</u> Pass-through funding provided for Teacher Corp.	\$100,000	\$200,000
<u>Vision Screening Research</u> Pass-through funding provided for Vision Screening Research.	\$225,000	\$225,000
<u>Amplify Data Coaching</u> Pass-through funding provided for Amplify Data Coaching.	\$800,000	\$800,000
<u>Jumpstart ACT</u> Pass-through funding provided for Jumpstart ACT.	\$175,000	\$200,000
<u>Algebra Nation</u> Pass-through funding provided for Algebra Nation.	\$725,000	\$775,000
<u>Sight Savers</u> Pass-through funding provided for Sight Savers.	\$300,000	\$300,000
<u>Mississippi Construction Education Program</u> Pass-through funding provided for the Mississippi Construction Education Program.	\$112,500	\$212,500
<u>Mastery Prep</u> Pass-through funding provided for Mastery Prep.	\$100,000	\$150,000
<u>Microsoft IT Academy</u> Pass-through funding provided for Microsoft IT Academy.	\$200,000	\$0.00
<u>Stride</u> Pass-through funding provided for Stride.	\$600,000	\$600,000
Division of Medicaid (DOM)	\$4,161,095	\$1,000,000
<u>Delta Health Alliance</u> Pass-through funding provided for the Mississippi Delta Medicaid Population Health Demonstration Project administered and implemented by Delta Health Alliance. While this program receives some funding from the Health Care	\$4,161,095	\$1,000,000

Recipient Entity/Program and Purpose	FY 2021	FY 2022
Expendable Fund, the Legislature also appropriates general funds for the program. Therefore, PEER did not exclude this program from the monitoring requirements of S.B. 2824.		
Mississippi Development Authority (MDA)	\$420,025	\$470,025
<u>Mississippi Book Festival</u> Pass-through funding provided to the Community Foundation for Mississippi to provide sponsorship for the Mississippi Book Festival.	\$0.00	\$50,000
<u>Skills Foundation of Mississippi</u> Pass-through funding provided to the Skills Foundation of Mississippi for targeted outreach campaigns aimed at encouraging more individuals to be aware of and, ultimately, pursue training pathways that align with high-demand occupations.	\$400,000	\$400,000
<u>Mississippi River Parkway Commission</u> Pass-through funding provided to support the Mississippi River Parkway Commission.	\$20,025	\$20,025
Department of Mental Health (MDMH)	\$500,000	\$500,000
<u>Hope Village for Children</u> Pursuant to its appropriation bill, upon the availability of funds, MDMH may provide \$500,000 to Hope Village for Children. According to MDMH, funds have not been available, and the Department has not provided funding to Hope Village for Children since FY 2017.	\$500,000	\$500,000
Department of Human Services (MDHS)	\$100,000	\$100,000
<u>Mississippi Senior Olympics Program</u> Pass-through funding provided for the Mississippi Senior Olympics program.	\$100,000	\$100,000
Department of Archives and History (MDAH)	\$25,000	\$0.00
<u>Fannie Lou Hamer/George Lee Museum in Belzoni, Mississippi</u> Pass-through funding provided for the Fannie Lou Hamer/George Lee Museum in Belzoni, Mississippi.	\$25,000	\$0.00
Total	\$11,918,620	\$8,707,525

SOURCE: PEER analysis of state agency appropriation bills passed by the Legislature during its 2020 and 2021 Regular Sessions.

Appendix C: FY 2021 and FY 2022 Pass-through Funding in Appropriation Bills Excluded from S.B. 2824 Monitoring, Categorized by Reason for Exclusion

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
Funding Does Not Meet the Definition of State Money as Defined in Section 1 (2) (e) of S.B. 2824)		
Various Mississippi State Agencies	\$598,565,000	\$261,500,000
<p><u>Pass-through Funding Provided Through the Coronavirus Aid, Relief, and Economic Security (CARES) Act</u> <i>State Support Special Funds (Federal CARES Act)</i></p> <p>CARES Act funding does not meet the definition of state money as defined in S.B. 2824. In addition, as a condition of receiving and expending funding provided through the CARES Act, agencies are required to certify to DFA or another agency named in its appropriation bill that each expenditure of the funds appropriated to the agency is in compliance with the guidelines, guidance, rules, regulations, and/or other criteria. The CARES Act funding total includes only funding appropriated to a state agency and intended to be passed through the agency to a recipient entity (local government, state agency, private, not-for-profit) to be used for COVID-19-related expenses. Examples of CARES Act pass-through funding include:</p> <ul style="list-style-type: none"> • \$3 million appropriated to the Mississippi Department of Agriculture and Commerce (MDAC) for the Poultry Farmer Stabilization Grant Program to be passed to farmers impacted by COVID-19; • \$10 million appropriated to the Mississippi Development Authority (MDA) to be passed to independent schools for public health measures or due to interruption in learning; and, • \$80 million appropriated to the Mississippi State Department of Health (MSDH) to be passed to hospitals in the State of Mississippi for necessary expenditures incurred due to COVID-19. 	\$598,565,000	\$261,500,000
Department of Marine Resources (MDMR)	\$15,572,140	\$32,802,777
<p><u>Pass-through Funding Provided to Recipient Entities for Projects Through the Gulf of Mexico Security Energy Act (GOMESA)</u> <i>Special Funds (GOMESA)</i></p> <p>GOMESA created a revenue-sharing model for oil- and gas-producing gulf states. Under this act, Alabama, Louisiana, Mississippi, and Texas</p>	\$10,687,720	\$26,628,327

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
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receive a portion of the revenue generated from oil and gas production offshore in the Gulf of Mexico. States are allowed to use GOMESA funds for projects and activities for the purposes of: coastal protection; mitigation of damage to fish, wildlife, or natural resources; implementation of a federally approved marine, coastal, or conservation management plan; mitigation of the impact of activities through funding of onshore infrastructure projects; and planning assistance and administrative costs of complying with the Act (not more than three percent).

GOMESA funding does not meet the definition of state money defined in S.B. 2824. In addition, GOMESA funding would not be subject to S.B. 2824 monitoring because projects are funded through a competitive award process and MDMR has existing controls to monitor a recipient entity's expenditure of pass-through funds.

The amount of pass-through funding in this section does not include the entire appropriation by the Legislature because MDMR is appropriated funding for in-house projects and administration of GOMESA. In addition, this section does not include GOMESA funding passed to another state agency. Refer to Appendix D on page 47 for all interagency transfers.

The following are examples of GOMESA funding included in PEER's pass-through analysis:

- \$1.6 million to the City of Gulfport for the Mississippi Aquarium;
- \$2.8 million to the Hancock County Utility Authority for Oak Harbor Sewer Improvements; and,
- \$1.7 million to the Jackson County Board of Supervisors for Front Beach Erosion Control.

Pass-through Funding Provided to Recipient Entities for Projects through the Tideland Trust Fund

Special Funds (Tideland Trust Fund)

The Tidelands Trust Fund is comprised of funds derived from the lease of tidelands and submerged lands. It is administered by the Secretary of State's Office and the MDMR as mandated by MISS. CODE ANN. Section 29-15-9 (1972). The funds can be disbursed to recipient entities for new and additional programs of tidelands management, such as conservation, reclamation, preservation, acquisition, education, or the enhancement of public access to the public trust tidelands or public

\$4,884,420

\$6,174,450

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>improvement projects as they relate to those lands.</p> <p>Tideland funding does not meet the definition of state money defined in S.B. 2824. In addition, Tideland funding would not be subject to S.B. 2824 monitoring because projects are funded through a competitive award process, and MDMR has existing controls to monitor a recipient entity's expenditure of pass-through funds. Further, MDMR's appropriation bill states that an entity shall be subject to an audit by the State Auditor and shall submit detailed reports beginning June 30, and every six months thereafter for the duration of the project, to MDMR on how funds were expended.</p> <p>The amount of pass-through funding in this section does not include the entire appropriation by the Legislature because MDMR is appropriated funding for in-house projects and administration of the Tideland Trust. In addition, this section does not include Tideland funding passed to another state agency. Refer to Appendix D on page 47 for all interagency transfers.</p> <p>The following are examples of Tideland funding included in PEER's Pass-through analysis:</p> <ul style="list-style-type: none"> • \$400,000 to the City of Pascagoula for improvements to Point Park Boardwalk and Piers Point Park Paving and Amenities; • \$150,000 to the South Mississippi Planning and Development District for the Mississippi Coastal Map; and, • \$100,000 to the Institute for Marine Mammal Studies for the Public Education and Outreach Program. 		
<p>Department of Finance and Administration (DFA)</p>	<p>\$16,871,000</p>	<p>\$0.00</p>
<p><u>State BP Settlement Fund Pass-through Funding Provided to Recipient Entities</u> <i>Special Funds (State BP Settlement Funds)</i></p> <p>In July 2015, the State of Mississippi reached a settlement with BP related to the Deepwater Horizon oil spill. Under this settlement agreement, Mississippi will receive \$750 million in economic damages paid over seventeen years. Pursuant to MISS. CODE ANN. Section 27-103-302 (1972), twenty-five percent of each annual payment shall be deposited into the state BP Settlement Fund, created in MISS. CODE ANN. Section 27-103-302.1 (1972). DFA is the state agency responsible for administering the funds to local government entities, not-for-profit</p>	<p>\$16,871,000</p>	<p>\$0.00</p>

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>organizations, and other state agencies throughout the state of Mississippi.</p> <p>State BP Settlement Funds do not meet the definition of state money as defined by S.B. 2824. Additionally, BP funds would not be subject to the reporting requirements of S.B. 2824 because DFA already enters into an agreement with a recipient entity and requires receipts and invoices, bank account information, quarterly reports, and final reports once an entity has expended the funds.</p> <p>The amount of pass-through funding in this section does not include the entire appropriation by the Legislature because DFA is appropriated funding for in-house projects, as well as funding passed to another state agency. Refer to Appendix D on page 47 for all interagency transfers.</p> <p>The following are examples of BP Settlement funding included in PEER’s Pass-through analysis:</p> <ul style="list-style-type: none"> • \$1 million to the City of Flowood for Luckney road improvements; • \$25,000 to the Mississippi Symphony; and, • \$250,000 to Rankin County for expansion to the Sheriff’s Department. 		
Mississippi Development Authority (MDA)	\$49,187,545	\$82,080,545
<p><u>Pass-through Funding Provided to Recipient Entities for Projects through the Gulf Coast Restoration Fund (GCRF)</u></p> <p><i>State Support Special Funds (GCRF)</i></p>		
<p>As part of the state BP Settlement agreement and pursuant to MISS. CODE ANN. Section 27-103-302 (1972), seventy-five percent of each annual payment for the settlement agreement shall be deposited into the Gulf Coast Restoration Fund (GCRF). MISS. CODE ANN. Section 57-119-1 (1972) created the GCRF and designates MDA as the state agency responsible for administering the funds.</p> <p>GCRF does not meet the definition of state money as defined by S.B. 2824. In addition, GCRF would be excluded from the reporting requirements of S.B. 2824 because MDA has already implemented policies and procedures to guide the distribution of funds and monitoring of a recipient entity’s expenditure of funding.</p> <p>The amount of pass-through funding in this section does not include the entire appropriation by the Legislature because MDA is appropriated funding for in-house projects, as well as for funding passed to another state. Refer to</p>	\$49,187,545	\$82,080,545

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>Appendix D on page 47 for all interagency transfers. Funding amounts here exclude transfers to state agencies. The following are examples of Gulf Coast Restoration funding included in PEER’s pass-through analysis:</p> <ul style="list-style-type: none"> • \$100,000 to the Gulfport School to assist with a STEM Exploration Lab; • \$2 million to the City of Long Beach to assist with development and revitalization; and, • \$2 million to the City of Biloxi to assist with downtown revitalization at the Saenger Theater. <p>In FY 2022, approximately \$59.6 million was reappropriated out of the GCRF as authorized by the Legislature in S.B. 2977.</p>		
Department of Mental Health (DMH)	\$50,590	\$0.00
<p><u>Grant for Epilepsy Foundation of Mississippi or Medicaid Match</u> <i>State Support Special Funds (Health Care Expendable Fund)</i></p>		
<p>Funding is provided for a grant to the Epilepsy Foundation of Mississippi through the Health Care Expendable Fund. Funding does not meet the definition of state money in S.B. 2824. Further, the Epilepsy Foundation of Mississippi discontinued operations at the end of calendar year 2020.</p>	\$50,590	\$0.00
State Department of Health (MSDH)	\$3,995,000	\$3,995,000
<p><u>Mississippi Qualified Health Center</u> <i>State Support Special Funds (Tobacco Control Program Fund)</i></p>		
<p>Funding is provided for the Mississippi Qualified Health Center Grant Program through the Tobacco Control Program Fund, which does not meet the definition of state money defined in S.B. 2824. Further, funding would be excluded from S.B. 2824 because MSDH executes a subgrant agreement with each of the twenty-one Federally Qualified Health Centers (FQHC). Subgrant agreements are provided through an initial competitive process in which an RFP application must be submitted and accepted prior to the agreement. The subgrant agreement includes the scope of work, budget, and justification. MSDH conducts periodic monitoring and site visits to ensure compliance with the reporting process required for reimbursement of expenditures. To receive payment, grantees are required to submit invoices with supporting documentation to MSDH. Grantees are also required to submit a yearly report to MSDH detailing the number of</p>	\$3,400,000	\$3,400,000

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>additional uninsured and medically indigent patients cared for and the types of services provided.</p>		
<p>This program is also funded by general funds.</p>		
<p><u>ST Elevated Myocardial Infarction Program (STEMI) provided by the Mississippi Health Care Alliance</u></p>		
<p><i>State Support Special Funds (Tobacco Control Program Fund)</i></p>		
<p>Funding provided for the ST Elevated Myocardial Infarction Program (STEMI) through the Tobacco Control Program Fund does not meet the definition of state money as defined in S.B. 2824. Further, funding would be excluded from S.B. 2824 because MSDH negotiates a subgrant, which outlines the scope of work to provide funding to support the STEMI and Stroke Systems of Care as approved by MSDH, including quarterly reporting requirements required for payments. MSDH staff monitors the program and financial activities during quarterly meetings with the Mississippi Health Care Alliance. Quarterly reports and invoices are submitted to MSDH.</p>	\$382,500	\$382,500
<p>This program is also funded by general funds.</p>		
<p><u>Stroke Systems of Care provided by the Mississippi Health Care Alliance</u></p>		
<p><i>State Support Special Funds (Tobacco Control Program Fund)</i></p>		
<p>Funding provided for the Stroke System of Care through the Tobacco Control Program Fund, which does not meet the definition of state money as defined in S.B. 2824. MSDH goes through the same process with this program as the STEMI program, and funding would be excluded from the reporting requirements of S.B. 2824.</p>	\$212,500	\$212,500
<p><u>Issued Under a Competitive Award Process and Excluded from Monitoring in Compliance with Section 1 (6) (a) of S.B. 2824</u></p>		
<p>Arts Commission (MAC)</p>	\$350,000	\$350,000
<p><u>Miscellaneous Grants and Programs</u> <i>State Support Special Funds (Education Enhancement Funds)</i></p>		
<p>Funding is appropriated to the Commission to fund miscellaneous grants and programs for individual artists and organizations. Grants are issued under a competitive award process and would not subject to the reporting requirements of S.B. 2824.</p>	\$350,000	\$350,000

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
Department of Archives and History (MDAH)	\$0.00	\$1,000,000
<u>Funding Historic Site Preservation Grants</u> <i>State Support Special Funds (Capital Expense Funds)</i>		
S.B. 2834 (2021 Regular Session) created the Mississippi Historic Site Preservation Fund for the purpose of making grants to nonprofit organizations or local governmental entities to match federal and other matching funds. Grants are provided for the purchase of protective interests in any Native American archeology site; any endangered Mississippi battlefield property; and/or any endangered Mississippi Civil Rights Movement historic site. The MDAH Director is responsible for establishing, administering, managing, and making expenditures and allocations from the fund and establishing guidelines for applications, evaluation, and award of grants from the fund in consultation with appropriate preservation interests. Funding would be excluded from S.B. 2824 reporting requirements.	\$0.00	\$1,000,000
Department of Education (MDE)	\$285,000	\$225,000
<u>Dyslexia Program</u> <i>Funding Source not Specified</i>		
The following counties were awarded funds through a competitive award process for a dyslexia program: Chickasaw, George, Jones, Lauderdale, and Neshoba. This funding would be excluded from S.B. 2824 reporting requirements.	\$225,000	\$225,000
<u>Certification Pilot Program for Agriculture</u> <i>Funding Source not Specified</i>		
Awarded through a competitive award process to school districts for an agriculture program and would be excluded from S.B. 2824 reporting requirements.	\$60,000	\$0.00
Department of Environmental Quality	\$100,000	\$100,000
<u>Household Hazardous Waste Collection Grants Program</u> <i>State Support Special Funds (Pollution Emergency Fund)</i>		
Funding is provided to the Office of Pollution Control for support of the Household Hazardous Waste Collection Grants Program. Cities, counties, regional solid waste authorities, and other multi-county entities can apply for a Household Hazardous Waste Grant through the MDEQ. Grant funds are to be used for the collection and proper treatment, storage, or disposal of household hazardous waste (HHW),	\$100,000	\$100,000

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
transportation costs, administration and dissemination of public information, and other costs of the HHW program. Funding would be excluded from the reporting requirements of S.B. 2824.		
Department of Wildlife, Fisheries and Parks (DWFP)	\$200,000	\$200,000
Youth Participation Initiative <i>General Funds and State Support Special Funds</i>		
Funding is provided for educating children in the areas of hunting, fishing, conservation, and safety. Applications are submitted for funding and DWFP monitors the program internally. As provided by DWFP, the following are examples of entities applying for and receiving grant awards through the Youth Participation Initiative:	\$200,000	\$200,000
<ul style="list-style-type: none"> • \$4,800 to Amory High School for shooting sports; • \$2,389 to Ducks Unlimited, Inc. for the Youth Waterfowl Hunting and Education Initiative; and, • \$5,525 to the Mississippi Museum of Natural Science Foundation for conservation education. 		
Funding would be excluded from the reporting requirements of S.B. 2824.		
Mississippi Development Authority (MDA)	\$0.00	\$10,000,000
MDA Site Development Grant Program <i>State Support Special Funds (Capital Expense Funds)</i>		
Pursuant to MISS. CODE ANN Section 57-1-701 (1972), the Mississippi Site Development Grant Program assists public or private nonprofit economic development organizations or local governments in developing available green field sites for industrial development. Matching grants of up to \$50,000 for Ready Site development projects or \$250,000 for Premier Site development projects are available for approved applications. Entities must apply to MDA for funding and approved applicants must execute a grant agreement with MDA outlining the project scope and allowable activities. A final report to MDA is due within 60 days of the project's completion date. Funding would not be subject to the reporting requirements of S.B. 2824.	\$0.00	\$10,000,000

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
Issued in Accordance with a Formula Enacted in Statute and Excluded from Monitoring in Compliance with Section 1 (6) (b) of S.B. 2824		
Department of Education (MDE)	\$53,868,446	\$34,058,000
<p><u>Education Scholarship Account (ESA) Program</u> <i>General Funds and State Support Special Funds</i></p> <p>The Equal Opportunity for Students with Special Needs Act enacted by the Mississippi Legislature during its 2015 Regular Session created the Education Scholarship Account (ESA) program (S.B. 2695). It is a program designed to give those parents with special needs children the option of withdrawing their child from the public school system and receiving a designated amount of funds to help defray the cost of private school tuition or other specific allowable activities to educate their child. MDE is responsible for administering the program, has created a standard application to be used to assess the eligibility of each applicant, and conducts random audits throughout the year to ensure that all ESA funds are being spent appropriately for the education of the participating students. This would be excluded from the reporting requirements of S.B. 2824 because funding is issued in accordance with a formula in state law and there are policies and procedures governing the distribution and expenditure of funding.</p>	\$3,000,000	\$3,000,000
<p><u>Early Childhood Education Initiative Program</u> <i>General Funds</i></p> <p>MISS. CODE ANN. Section 37-21-51 (1972) created the Early Child Education Initiative Program for pre-kindergarten. The law sets criteria for the program and establishes MDE as the responsible entity for providing oversight and monitoring of the program and expenditures. Pursuant to MDE's appropriation bill, the funding shall be provided to early learning collaboratives as follows: no less than \$2,500 per student in a full-day program and no less than \$1,250 per student in a half-day program. This funding would be excluded from the reporting requirements of S.B. 2824 because funding is issued in accordance with a formula in state law and the MDE has processes and policies and procedures governing the distribution and expenditure of funding.</p>	\$7,789,474	\$16,000,000

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p><u>Educable Child</u> <i>General Funds and State Support Special Funds (Education Enhancement Funds)</i></p>		
<p>Provide for the Educable Child Program for the placement and funding of students with disabilities in private school/facilities. The Educable Child formula for distributing funds is defined annually by MDE utilizing an approved formula methodology. In addition, MISS. CODE ANN. Section 37-61-33 (1972) created the Education Enhancement Fund to be allocated to school districts and other educational entities in the State of Mississippi. In both fiscal years, \$7 million of the funding appropriated came from the Education Enhancement Fund. Funding is excluded from the reporting requirements of S.B. 2824.</p>	\$15,058,000	\$15,058,000
<p><u>School Recognition Program</u> <i>Special Funds (Capital Expense Funds)</i></p>		
<p>Funding appropriated for the purpose of providing additional funds for the School Recognition Program. MISS. CODE ANN. Section 37-19-10 (1972) created the School Recognition Program to provide financial awards to public schools that:</p> <ul style="list-style-type: none"> (a) sustain high performance by earning a school accountability rating of “A” which shall be funded at \$100 per pupil in average daily attendance; (b) sustain high performance by earning a school accountability rating of “B” which shall be funded at \$75 per pupil in average daily attendance; or, (c) demonstrate exemplary performance by improving at least one letter grade, which shall be funded at \$100 per pupil in average daily attendance. <p>Funding is excluded from the reporting requirements of S.B. 2824.</p>	\$28,020,972	\$0.00
<p><u>Issued In Accordance with a State Program Under Parameters in Statute or Rule that Guides the Distribution of the Pass-through Funding and Excluded from Monitoring in Compliance with Section 1 (6) (c) of S.B. 2824</u></p>		
<p>State Board of Medical Licensure (MSBML)</p>	\$500,000	\$500,000
<p><u>The Mississippi Physician Health Program (MPHP)</u> <i>State Support Special Funds</i></p>		
<p>Pursuant to MISS. CODE ANN. Section 73-43-11 (1972), the Mississippi State Board of Medical Licensure (MSBML) enters into a grant agreement with the Mississippi Physician Health Program (MPHP). The purpose of MPHP is to provide a</p>	\$500,000	\$500,000

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>confidential, non-punitive alternative to disciplinary sanctions for licensees and others who may suffer from real or potential impairment from conditions such as substance abuse. MPHP is a confidential first-line resource for physicians and other licensed health-care professionals who suffer from potentially impairing conditions such as substance-use disorders. MPHP provides quarterly reports to the MSBML on the status of all MPHP participants, and the Mississippi State Medical Association (MSMA) conducts an annual financial audit of MPHP. Funding would be excluded from S.B. 2824 reporting requirements because it is a program in state statute and MSBML has policies and procedures governing the expenditure of funds.</p>		
<p>Department of Archives and History</p>	<p>\$1,018,419</p>	<p>\$851,319</p>
<p><u>Beauvoir Shrine, the Jefferson Davis Home and Presidential Library</u> <i>Funding Source not Specified</i></p>		
<p>Funding is provided for capital development and maintenance of Beauvoir Shrine. Funding would be excluded from the reporting requirements of S.B. 2824 because MDAH enters into a Memorandum of Agreement (MOA) with the Mississippi Division of the United Sons of Confederate Veterans (SCV), Inc., owners of Beauvoir and has implemented rules for monitoring the expenditure of funding, such as:</p> <ul style="list-style-type: none"> • requiring the SCV to consult with MDAH prior to beginning work; • conducting site visits when necessary; and, • reimbursing the SCV after work has been completed and documentation for the expenditures has been submitted and reviewed. 	<p>\$100,000</p>	<p>\$200,000</p>
<p>During its 2021 Regular Session, the Legislature reappropriated \$100,000 out of the general fund as authorized in H.B. 1703 (2020 Regular Session) for Beauvoir for FY 2022.</p>		
<p>Funding would be excluded from S.B. 2824 because MDAH has existing controls in place to monitor the distribution and expenditure of funding.</p>		
<p><u>De La Pointe-Krebs House</u> <i>State Support Special Funds (Capital Expense Funds)</i></p>		
<p>Reappropriation of capital expense funds for reauthorizing the expenditure of funds, as authorized in H.B. 1703 (2020 Regular Session)</p>	<p>\$918,419</p>	<p>\$651,319</p>

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>for the De La Pointe-Krebs House for continued restoration work. Funding would be excluded from the reporting requirements of S.B. 2824 because MDAH enters into a Memorandum of Understanding (MOU) with the Jackson County Board of Supervisors and has implemented rules for monitoring the expenditure of funding, such as requiring the Board of Supervisors to submit:</p> <ul style="list-style-type: none"> • invoices and documentation (e.g., cancelled checks, certificates of payment) for project reimbursements; and, • quarterly progress reports. <p>Funding would be excluded from S.B. 2824 because MDAH has existing controls in place to monitor the distribution and expenditure of funding.</p>		
Department of Education (MDE)	\$2,175,000	\$2,175,000
<p><u>Mississippi Community Oriented Policing Services in Schools (MCOPS) Grant Program</u> <i>General Funds</i></p>		
<p>MISS. CODE ANN. Section 37-3-82 (1972) created the MCOPS Grant program to provide funding, pursuant to specific appropriation by the Legislature, to assist law enforcement agencies in providing additional School Resource Officers to engage in community policing in and around primary and secondary schools. The MCOPS program authorizes MDE to make grants to increase deployment of law enforcement officers in order to increase or enhance community policing in the state. Pursuant to the law, MDE is responsible for promulgating rules and regulations prescribing procedures for the application, expenditure requirements, and the administration of the program.</p> <p>Funding would be excluded from S.B. 2824 because MCOPS is a program in statute and the MDE has existing controls in place to monitor the program.</p>	\$2,000,000	\$2,000,000
<p><u>Future Farmers of America</u> <i>General Funds</i></p>		
<p>Funding provided to schools to support Future Farmers of America. MDE has existing controls in place to monitor the program.</p>	\$175,000	\$175,000
Department of Human Services (MDHS)	\$93,601	\$93,601
<p><u>Mississippi Children's Trust Fund</u> <i>General Funds</i></p>		
<p>The Mississippi Legislature created the Mississippi Children's Trust Fund in 1989 to</p>	\$93,601	\$93,601

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>encourage and provide financial assistance in the provision of direct services to prevent child abuse and neglect. A 13-member advisory council provides direction and recommendations on behalf of the Mississippi Children’s Trust Fund. The mission of the advisory council is to reduce child abuse and neglect by:</p> <ul style="list-style-type: none"> • authorizing the disbursement of money from the Children’s Trust Fund; • making recommendations to the Governor and the Legislature for changes in state statutes, policies, and standards; • improving coordination among state agencies that provide prevention services; and, • expanding programs statewide that provide preventive services. <p>As a program in statute, funding is excluded from the reporting requirements of S.B. 2824.</p>		
<p>Department of Employment Security (MDES) <u>Pathways2Possibilities (P2P)</u> <i>Special Funds (State Workforce Investment Funds Collected)</i></p>	\$200,000	\$200,000
<p>The Pathways2Possibilities Program allows students to experience a variety of 19 Pathways, which are aligned with the career Pathways used by the MDE. Funding would be excluded from the reporting requirements of S.B. 2824 because the State Workforce Investment Board (SWIB) enters into a subgrant agreement with the Goodwill South Mississippi, on the behalf of the P2P program. Further, the agreement requires the P2P program to submit:</p> <ul style="list-style-type: none"> • a proposed budget; and, • a closing report at the end of the funding period detailing how the funds were used. <p>According to MDES, the funds were not disbursed in FY 2021 due to the COVID-19 pandemic and leadership changes. Funding would be excluded from S.B. 2824 because MDES has existing controls in place to monitor program expenditures.</p>	\$200,000	\$200,000
<p>Department of Finance and Administration <u>Pass-through Funding Provided to Recipient Entities by DFA through the Capital Expense Fund</u> <i>State Support Special Funds (Capital Expense Funds)</i></p>	\$0.00	\$39,618,800
<p>MISS. CODE ANN. Section 27-103-303 (1972) creates the Capital Expense Fund, which shall be</p>	\$0.00	\$39,618,800

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>used for capital expense needs, repair, and renovation of state-owned properties and specific projects authorized by the Legislature. Pursuant to subsection (3), the Legislature designates projects in an appropriation act passed by the Legislature, which directs the Director of DFA to administer the projects. Additionally, funding would be excluded from S.B. 2824 because DFA has implemented policies and procedures guiding the distribution of funds and monitoring of expenditures.</p> <p>The amount of pass-through funding in this section does not include the entire appropriation by the Legislature because DFA is appropriated funding for in-house projects and funding passed to another state agency. Refer to Appendix D on page 47 for a list of interagency pass-through funds. The following are examples of projects funded:</p> <ul style="list-style-type: none"> • \$1.2 million to the City of Brandon for costs associated with its downtown revitalization project; • \$2.5 million to the GRAMMY Museum for infrastructure and other related purposes; and, • \$200,000 to Windows of Amory Church for expenses related to improvements and operations of the First Christian Church in Amory, Mississippi, known as “The Windows”. 		
State Department of Health (MSDH)	\$480,610	\$335,280
<p><u>Regional Rehabilitation Center in Tupelo</u> <i>Funding Source not Specified</i></p>		
<p>Funding provided for Early Intervention Program and/or Child Therapeutic Services. Funding would be excluded from the reporting requirements of S.B. 2824 because MSDH enters into a subgrant with the Regional Rehabilitation Center in Tupelo, which outlines the scope of work (i.e., to provide early intervention services in a designated area of the state), the regulations to be upheld, and the reporting process required for reimbursement of the expenditures. Further, MSDH conducts periodic monitoring of all subgrants to ensure compliance with the terms of the agreement and federal regulations.</p>	\$94,330	\$0.00
<p><u>Mississippi Qualified Health Center</u> <i>General Funds</i></p>		
<p>Funding provided for the Mississippi Qualified Health Center Grant Program. Funding would be excluded from the reporting requirements of S.B. 2824 because MSDH executes a subgrant</p>	\$55,880	\$55,880

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p>agreement with each of the 21 Federally Qualified Health Centers (FQHC). The subgrant agreement includes the scope of work, budget, and justification. Additionally, MSDH has implemented rules and regulations monitoring the expenditure of funding, such as:</p> <ul style="list-style-type: none"> • conducting periodic monitoring of all subgrant agreements to ensure compliance with the reporting process required for reimbursement of expenditures; • requiring grantees to submit invoices with supporting documentation; • conducting site visits to monitor the expenditure of funds; and, • requiring yearly reports to be submitted to MSDH. <p>In addition, funding would be excluded from S.B. 2824 because subgrant agreements are provided through an initial competitive process in which an RFP application must be submitted and accepted prior to the agreement.</p>		
<p><u>AIDS Services Coalition, Inc.</u> <i>Funding Source not Specified</i></p> <p>Funding provided for housing assistance, outreach, prevention services, and supportive services to persons infected with HIV.</p>	\$8,500	\$0.00
<p>Funding would be excluded from the reporting requirements of S.B. 2824 because MSDH negotiates a subgrant agreement with each provider, which outlines the scope of work and reporting processes required for reimbursement of expenditures. In addition, MSDH conducts periodic monitoring of all subgrants to ensure compliance and requires monthly invoices documenting expenditures, as well as receipts for all services. Further, pursuant to MSDH's appropriation bill, the AIDS Service Coalition, Inc., shall report by February 1, 2021, to the Board of Health and the Chairmen of the House and Senate Public Health Committees the status of the project and all services provided.</p>		
<p><u>North Mississippi Health Care Foundation</u> <i>Funding Source not Specified</i></p> <p>According to MSDH, an agreement related to changes in the subgrant terms and conditions could not be reached between the MSDH and North Mississippi Healthcare Foundation and therefore did not establish a contract/subgrant agreement in FY 2021.</p>	\$21,250	\$0.00

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p><u>Southern AIDS Commission, Inc.</u> <i>Funding Source not Specified</i></p> <p>Purpose of providing technical assistance, and providing for the expansion of education on causes and prevention HIV/AIDS, and providing delivery services to persons infected with HIV.</p> <p>Refer to the description for the AIDS Services Coalition, Inc., on page 42 of this appendix, for more information on reporting requirements and subgrant agreements with MSDH. Funding would be excluded from S.B. 2824 because MSDH has existing controls to monitor pass-through funding.</p>	\$21,250	\$0.00
<p><u>ST Elevated Myocardial Infarction Program (STEMI) Provided by the Mississippi Health Care Alliance</u> <i>General Funds</i></p> <p>Funding provided for the ST Elevated Myocardial Infarction Program (STEMI). Funding would be excluded from S.B. 2824 because MSDH has existing controls to monitor pass-through funding. Refer to page 33 of this appendix for a description of subgrant agreements and monitoring process.</p>	\$139,700	\$139,700
<p><u>Stroke Systems of Care Provided by the Mississippi Health Care Alliance</u> <i>General Funds</i></p> <p>Funding provided for the Stroke System of Care. Refer to description for the STEMI program on page 33 of this appendix, for description of subgrant agreements and monitoring process. Funding would be excluded from S.B. 2824 because MSDH has existing controls to monitor pass-through funding.</p>	\$139,700	\$139,700
Department of Rehabilitation Services (MDRS)		
<p><u>Office of Vocational Rehabilitation for the Blind, National Federation for the Blind (NFB) Newsline</u> <i>Funding Source not Specified</i></p> <p>The service allows blind and visually impaired persons to access newspapers through toll-free telephone calls. The agency did not respond to PEER's request. However, PEER found a contract between the MDRS and the NFB. The contract provides the scope of service and other requirements as it relates to the NFB-Newsline. Funding would not be subject to S.B. 2824 because of existing controls in place monitoring program expenditures.</p>	\$100,000	\$100,000

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
Department of Transportation (MDOT)	\$0.00	\$200,000
<u>Jackson County</u>		
<i>State Support Special Funds</i>		
Reappropriation of funding as authorized in H.B. 1727, 2020 Regular Session. Funding is provided to assist Jackson County, Mississippi, with the construction of a turn lane on Saracennia Road into the Helena Industrial Park. On pass-through projects using state funds, MDOT enters into a MOA with the local government entity and the entity on a reimbursement basis, requiring invoices and other documentation before paying. Funding would be excluded from S.B. 2824 because of MDOT's existing controls to monitor expenditure of pass-through funding.	\$0.00	\$200,000
Mississippi Development Authority (MDA)	\$956,541	\$906,000
<u>Energy High School Academy</u>		
<i>General Funds</i>		
S.B. 2928 from the 2019 Mississippi Legislative Session requires a MOU between the Board of Trustees of the Vicksburg-Warren School District, the Claiborne County Board of Education, and MDA for the establishment of a partnership for the operation of an Energy High School Academy. The MOU identifies the scope of services and compensation provided. The program is designed to prepare high school students for careers in the energy industry. Funding would be excluded from the reporting requirements of S.B. 2824 because MDA has existing controls in place and the Energy High School Academy was created in statute.	\$129,333	\$156,000
<u>Greenville Airport and Bridges that Impede Access to the Greenville Airport</u>		
<i>State Support Special Funds (Capital Expense Funds)</i>		
Funding would be excluded from the reporting requirements of S.B. 2824 because MDA enters into an MOU with the City of Greenville, MS for the Greenville Airport and bridges that impede access to the Greenville Airport. Further, funds are disbursed to the city in installments, and the city provides proof of payment in the form of cancelled checks or confirmation of warrants. A condition precedent to any disbursement shall be approved by MDA.	\$227,208	\$0.00

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
<p><u>Innovate Mississippi</u> <i>General Funds</i></p>		
<p>Innovate Mississippi provides support for existing industries, businesses, and entrepreneurial activities, such as training and small business counseling services for innovation-based start-ups. Funding would be excluded from the reporting requirements of S.B. 2824 because MDA enters into a grant agreement with Innovate Mississippi and requires quarterly progress reports be submitted no later than the 15th day following the end of each quarter. Future payments will be held until the entity has submitted the reports in a timely manner. At the close of the contract, the entity will submit a final report outlining all accomplishments and activities under the preceding contractual time period.</p>	\$400,000	\$550,000
<p><u>Mississippi Delta National Heritage Area</u> <i>General Funds</i></p>		
<p>Funding is appropriated for the Mississippi Delta National Heritage Area. Funding is excluded from the reporting requirements of S.B. 2824 because MDA sends a grant acceptance letter to the Mississippi Delta National Heritage Area. The grant is paid on the receipt and acceptance of the terms of the letter. A final report is to be provided to MDA that addresses accomplishments and activities for grant funds expended. The report shall provide an accounting of all grant funds and identify the economic benefits provided to the citizens of Mississippi as a result of the grant award. Copies of invoices, checks associated with invoices and copies of any material authorized with grant funds, including advertising and brochures, where applicable, should be included.</p>	\$100,000	\$100,000
<p><u>Mississippi Hills National Heritage Area</u> <i>General Funds</i></p>		
<p>Funding is appropriated for the Mississippi Hills National Heritage Area. Funding would be excluded from S.B. 2824 because MDA sends a grant acceptance letter to the Mississippi Hills National Heritage Area. The grant is paid on the receipt and acceptance of the terms of the letter. A final report is to be provided to MDA that addresses accomplishments and activities for the grant.</p>	\$100,000	\$100,000

State Agency/Recipient Entity/Program, and Funding Purpose (if known)	FY 2021	FY 2022
Office of the Attorney General (AG)	\$2,455,821	\$2,455,821
<u>Children’s Advocacy Centers</u> <i>General Funds (Court Assessments)</i>		
Children’s Advocacy Centers of Mississippi is an accredited chapter of the National Children’s Alliance. Pursuant to its appropriation bill, the Office of the Attorney General (AG) shall prepare and submit a quarterly report to the Chairmen of the Appropriation Committees of the Senate and House of Representatives that details the expenditures made for programs supported from General Fund court assessments.	\$554,489	\$554,489
<u>Crime Victims Compensation</u> <i>General Funds (Court Assessments)</i>		
The Crime Victim Compensation Division provides financial assistance to victims of crime and their family members. Pursuant to its appropriation bill, the Office of the Attorney General (AG) shall prepare and submit a quarterly report to the Chairmen of the Appropriation Committees of the Senate and House of Representatives that details the expenditures made for programs supported from General Fund court assessments. The Attorney General has a division responsible for overseeing and monitoring these funds.	\$1,901,332	\$1,901,332
<u>Issued Under the Authority of the Mississippi Accountability and Adequate Education Program Act of 1997, Section 37-151-1 et seq. (1972) and Excluded from Monitoring in Compliance with Section 1 (6) (d) of S.B. 2824</u>		
Department of Education (MDE)	\$2,524,275,193	\$2,544,053,841
<u>Mississippi Adequate Education Program (MAEP)</u> Provided to defray the expenses of the MAEP, by funding source:		
<i>General Funds</i>	\$2,047,736,695	\$2,053,829,447
<i>Special Funds</i>	\$238,269,249	\$245,112,197
<i>Special Funds (Education Enhancement Funds)</i>	\$218,269,249	\$225,112,197
<i>Special Funds (Public School Building Funds)</i>	\$20,000,000	\$20,000,000
Total Excluded Funds	\$3,271,299,906	\$3,017,800,984

SOURCE: PEER analysis of state agency appropriation bills passed by the Legislature during its 2020 and 2021 Regular Sessions.

Appendix D: Interagency Pass-through Funding for FY 2021 and FY 2022

State Agency Receiving the Funds and Purpose/Program	State Agency Providing the Funds	FY 2021	FY 2022
Arts Commission			
<i>Funding Source not Specified</i>			
<ul style="list-style-type: none"> Funding for the Whole School Summer Institute. 	Department of Education	\$40,000	\$0.00
Department of Agriculture and Commerce			
<i>State Support Special Funds</i>			
<ul style="list-style-type: none"> Funding for the Beaver Control or Eradication Program. 	Department of Transportation	\$650,000	\$650,000
	Forestry Commission	\$200,000	\$200,000
Department of Archives and History			
<i>State Support Special Funds (State BP Settlement Funds)</i>			
Funding provided for the following projects:			
<ul style="list-style-type: none"> Exhibit commemorating the 50th Anniversary of Jackson State University shooting; 		\$10,000	\$0.00
<ul style="list-style-type: none"> Expenses related to reopening museums; 	Department of Finance and Administration	\$100,000	\$0.00
<ul style="list-style-type: none"> Expenses related to the Commission to redesign the Mississippi State Flag; and, 		\$50,000	\$0.00
<ul style="list-style-type: none"> Purpose of providing historical markers in Holmes County designating the birthplace of the Church of God in Christ. 		\$10,000	\$0.00
Office of the Attorney General			
<i>State Support Special Funds (Tobacco Control Program Fund)</i>			
<ul style="list-style-type: none"> Funding provided for the Alcohol and Tobacco Enforcement Unit. 	State Department of Health	\$680,000	\$680,000
Charter School Authorizer Board			
<i>General Funds and State Support Special Funds</i>			
<ul style="list-style-type: none"> Funding provided for the Charter School Authorizer Board. 	Institutions of Higher Learning	\$729,890	\$729,890
Detention Centers			
<i>Funding Source not Specified</i>			
<ul style="list-style-type: none"> Funding provided for detention centers. 	Department of Education	\$900,000	\$1,200,000

State Agency Receiving the Funds and Purpose/Program	State Agency Providing the Funds	FY 2021	FY 2022
Department of Education			
<i>State Support Special Funds (Tobacco Control Program Fund)</i>			
<ul style="list-style-type: none"> Funding provided for the Mary Kirkpatrick-Mary Sprayberry Public School Nurse Program. 	State Department of Health	\$3,060,000	\$3,060,000
Department of Education			
<i>State Support Special Funds (Capital Expense Funds)</i>			
<ul style="list-style-type: none"> For use in the Emergency Assistance for Non-Public Schools (EANS) Program. 	Department of Finance and Administration	\$0.00	\$1,000,000
State Department of Health			
<i>State Support Special Funds (Child Care Development Funds)</i>			
<ul style="list-style-type: none"> Funding provided for Child Care Licensure. 	Department of Human Services	\$1,000,000	\$1,000,000
State Department of Health			
<i>General Funds and State Support Special Funds</i>			
<ul style="list-style-type: none"> Maintenance of Effort for the Early Intervention Program. 	Department of Education	\$700,000	\$700,000
Department of Environmental Quality			
<i>Special Funds (GOMESA)</i>			
<ul style="list-style-type: none"> Funding provided for water quality. 	Department of Marine Resources	\$998,246	\$996,285
Hinds Community College			
<i>State Support Special Funds (Capital Expense Funds)</i>			
<ul style="list-style-type: none"> Paying the costs associated with the Maritime Center. 	Department of Finance and Administration	\$0.00	\$1,000,000
Mississippi Development Authority			
<i>State Support Special Funds</i>			
<ul style="list-style-type: none"> Defray the expenses of MDA in operating the state welcome centers. 	Department of Transportation	\$800,000	\$800,000
Mississippi Community College Board			
<i>State Support Special Funds</i>			
<ul style="list-style-type: none"> Funding provided for managing the day-to-day operations of postsecondary career and technical education. 	Department of Education	\$30,000,000	\$30,000,000
Mississippi Gulf Coast Community College			
<i>Special Funds (Tidelands)</i>			
<ul style="list-style-type: none"> Funding provided for the Estuarine Education Center Comfort Station. 	Department of Marine Resources	\$0.00	\$100,000

State Agency Receiving the Funds and Purpose/Program	State Agency Providing the Funds	FY 2021	FY 2022
<u>Mississippi Home Corporation</u>			
<i>General Funds</i>			
<ul style="list-style-type: none"> Funding provided for the purpose of providing a grant to the Mississippi Home Corporation. 	Department of Finance and Administration	\$1,410,227	\$1,810,227
<u>Mississippi School for Mathematics and Science</u>			
<i>State Support Special Funds (State BP Settlement Funds)</i>			
<ul style="list-style-type: none"> Paying costs associated with repair and renovation of and upgrades and improvements to buildings and facilities. 	Department of Finance and Administration	\$200,000	\$0.00
<u>Mississippi Soil and Water Conservation Commission</u>			
<i>General Funds</i>			
<ul style="list-style-type: none"> Purpose of providing matching funds to purchase soil conservation equipment. 	Department of Education	\$75,000	\$75,000
<u>Mississippi State University</u>			
<i>State Support Special Funds (Gulf Coast Restoration Funds)</i>			
<ul style="list-style-type: none"> Assist with the Mississippi Cyber Center. 	Mississippi Development Authority	\$3,500,000	\$17,000,000
<u>Mississippi State University</u>			
<i>General Funds and State Support Special Funds</i>			
<ul style="list-style-type: none"> Provided for the Sonny Montgomery Center for America's Veterans. 	National Guard	\$300,000	\$300,000
<u>Mississippi State University</u>			
<i>Special Funds (GOMESA)</i>			
<ul style="list-style-type: none"> Funding provided for the Institute of Marine Mammals Studies (IMMS) Evaluation Study. 	Department of Marine Resources	\$956,655	\$803,657
<u>Mississippi State University</u>			
<i>State Support Special Funds (Capital Expense Funds)</i>			
<ul style="list-style-type: none"> Paying the costs associated with construction and improvements of the Kinesiology Building. 	Department of Finance and Administration	\$0.00	\$5,000,000
<u>Mississippi State University</u>			
<i>Funding Source not Specified</i>			
<ul style="list-style-type: none"> Funding provided for the T.K. Martin Center. 	Department of Education	\$0.00	\$25,000

State Agency Receiving the Funds and Purpose/Program	State Agency Providing the Funds	FY 2021	FY 2022
Mississippi State University			
<i>Funding Source not Specified</i>			
<ul style="list-style-type: none"> Provided for Cyber Education and used for computer science program development and teacher training for elementary schools, middle schools, and high schools for the purpose of developing K-12 computer science curricula. 	Department of Education	\$300,000	\$1,000,000
Mississippi State University			
<i>Funding Source not Specified</i>			
<ul style="list-style-type: none"> Funding provided for the T.K. Martin Center for Early Intervention Program and/or Child Therapeutic Services. 	State Department of Health	\$94,330	\$0.00
Mississippi State University			
<i>General Funds</i>			
<ul style="list-style-type: none"> Funding for the Mississippi Integrated Education and Workforce State Longitudinal Data System (SLDS). 	Department of Employment Security	\$1,400,000	\$0.00
Pearl River Community College			
<i>State Support Special Funds (Gulf Coast Restoration Fund)</i>			
<ul style="list-style-type: none"> Funding provided to assist with the Pearl River Community College Aviation Aerospace Academy. 	Mississippi Development Authority	\$0.00	\$1,900,000
Pearl River Valley Water Supply District			
<i>State Support Special Funds (Capital Expense Funds)</i>			
<ul style="list-style-type: none"> Paying the costs associated with dredging. 	Department of Finance and Administration	\$0.00	\$500,000
<ul style="list-style-type: none"> For the Ross Barnett Reservoir Dredging fund. 		\$0.00	\$200,000
Board of Pharmacy			
<i>State Support Special Funds</i>			
<ul style="list-style-type: none"> Funding for the Prescription Monitoring Program. 	Board of Dental Examiners	\$27,000	\$27,000
	Board of Medical Licensure	\$130,000	\$130,000
	Board of Nursing	\$105,000	\$105,000
Department of Public Safety			
<i>General Funds</i>			
<ul style="list-style-type: none"> Funding provided for the Juvenile Facility Monitoring Unit. 	Department of Human Services	\$250,000	\$250,000

State Agency Receiving the Funds and Purpose/Program	State Agency Providing the Funds	FY 2021	FY 2022
<u>Universities in Mississippi</u>			
<i>General Funds</i>			
<ul style="list-style-type: none"> Funding provided for the World Class Teacher Program, which provides instruction and assistance to teachers seeking National Board Certification. 	Department of Education	\$550,000	\$600,000
<u>University of Mississippi Medical Center</u>			
<i>State Support Special Funds (Tobacco Control Program Fund)</i>			
<ul style="list-style-type: none"> Funding for A Comprehensive Tobacco Center (ACT). 	State Department of Health	\$595,000	\$595,000
<ul style="list-style-type: none"> Funding for the Cancer Institute. 		\$4,250,000	\$4,250,000
<u>University of Southern Mississippi</u>			
<i>State Support Special Funds (Gulf Coast Restoration Funds)</i>			
<ul style="list-style-type: none"> Funding provided to assist with Ocean Enterprise. 	Mississippi Development Authority	\$0.00	\$4,500,000
<u>University of Southern Mississippi</u>			
<i>Special Funds (GOMESA)</i>			
<ul style="list-style-type: none"> Funding provided to assist with Ocean Enterprise. 	Department of Marine Resources	\$5,775,410	\$4,990,274
<u>University of Southern Mississippi</u>			
<i>State Support Special Funds (Capital Expense Funds)</i>			
<ul style="list-style-type: none"> Funding provided to assist with Ocean Enterprise. 	Department of Finance and Administration	\$0.00	\$2,500,000
<u>University of Southern Mississippi</u>			
<i>State Support Special Funds (Gulf Coast Restoration Funds)</i>			
<ul style="list-style-type: none"> Funding provided to assist with Ocean Enterprise Phase I. 	Mississippi Development Authority	\$7,000,000	\$7,000,000
<u>University of Southern Mississippi</u>			
<i>Special Funds (GOMESA)</i>			
<ul style="list-style-type: none"> Funding for the Aquaculture Depth Control Unit. 	Department of Marine Resources	\$98,966	\$12,790
<u>University of Southern Mississippi</u>			
<i>Special Funds (GOMESA)</i>			
<ul style="list-style-type: none"> Funding for the Collection of Fishery-Dependent Information on Blue Crabs. 	Department of Marine Resources	\$0.00	\$244,223
<u>University of Southern Mississippi</u>			
<i>Special Funds (Tidelands)</i>			
<ul style="list-style-type: none"> Funding provided for GCRL Public Access Enhancement. 	Department of Marine Resources	\$225,000	\$0.00

State Agency Receiving the Funds and Purpose/Program	State Agency Providing the Funds	FY 2021	FY 2022
University of Southern Mississippi			
<i>Special Funds (Tidelands)</i>			
<ul style="list-style-type: none"> Funding for the USM/GCRL Marine Education Center Pier and Kayak Launch. 	Department of Marine Resources	\$0.00	\$335,000
University of Southern Mississippi			
<i>Funding Source not specified</i>			
<ul style="list-style-type: none"> Funding for the Autism Program. 	Department of Education	\$40,000	\$0.00
University of Southern Mississippi			
<i>Funding Source not Specified</i>			
<ul style="list-style-type: none"> Funding for the DuBard School. 	Department of Education	\$575,000	\$627,000
University of Southern Mississippi			
<i>Funding Source not specified</i>			
<ul style="list-style-type: none"> Funding for the Children’s Center for Communication and Development. 	Department of Education	\$574,032	\$734,000
Wildlife, Fisheries and Parks,			
Department of			
<i>Special Funds (GOMESA)</i>			
<ul style="list-style-type: none"> Funding for Buccaneer State Park. 	Department of Marine Resources	\$2,000,000	\$1,957,424
Wildlife, Fisheries and Parks,			
Department of			
<i>State Support Special Funds (Capital Expense Funds)</i>			
<ul style="list-style-type: none"> Paying the costs associated with park enhancements. 	Department of Finance and Administration	\$0.00	\$3,500,000
Total Interagency Pass-through Funding		\$70,359,756	\$103,087,770

SOURCE: PEER analysis of state agency appropriation bills passed by the Legislature during its 2020 and 2021 Regular Sessions.

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