



# REPORT

DECEMBER 2022



## TRANSPARENCY IN COUNTY CARES ACT SPENDING UNDERWHELMS IN MISSOURI

*By Patrick Ishmael*

### KEY TAKEAWAYS

- The COVID-19 pandemic posed a historic challenge to policymakers and people around the world. Among the policy responses were wide-ranging economic shutdowns by government accompanied by massive government spending and cash transfers.
- Any money spent by government is at its core money taken from, or borrowed against, taxes paid by the public, which demands transparency from government on how those funds are used.
- The Coronavirus Aid, Relief, and Economic Security (CARES) Act was the first major piece of legislation passed by Congress to aid state and local governments, but in Missouri, public record keeping for how that money was spent at the county level could be much better.
- The Sunshine Law is one of a handful of tools available to the public intended to promote faith in our democracy through transparency, but Missouri's Sunshine Law is often too weak to be effective.

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## INTRODUCTION

The circumstances surrounding the COVID-19 pandemic were unique. Early fears about the virus itself, along with widespread government-mandated lockdowns, paralyzed much of the economy and led to levels of unemployment not seen since the Great Depression.<sup>1</sup> As a result, millions of Americans were not able to work and countless businesses were not able to operate, threatening the ability of both to pay their bills. Concerns rose that a wave of missed payments and delinquencies could spread throughout the network of financial obligations connecting households, businesses, and different suppliers along the production chain.

In an attempt to prevent this, the CARES Act was passed and signed into law in March 2020. The CARES Act allocated over \$2 trillion to individuals, state and local governments, small businesses, and others.<sup>2</sup> The legislation was meant to support businesses and families to bridge the gap between the pandemic's challenges and an eventual return to economic normalcy. Since the government had mandated the shutdowns and business-capacity restrictions, lawmakers likely also felt some responsibility to compensate businesses and individuals for lost income.

The arrested economic activity also resulted, at least initially, in less money for state and local government budgets at a time when there were increases in both demand for public services and costs for public health measures. Accordingly, the CARES Act designated \$150 billion in the Coronavirus Relief Fund (CRF) to supply lost revenue for state and local budgets.<sup>3</sup>

How did Missouri counties spend their share of this windfall? The results were not terribly reassuring. We know that huge amounts of money were spent and have (uneven) documentation of much of the spending by counties across the state. Unfortunately, gaps in data created by non-responses from some counties and limited descriptions of spending from the counties that did respond illustrate yet again that state and local governments in Missouri have a long way to go to meet the transparency obligations they have when they spend taxpayer money.

## CARES ACT FUNDS IN MISSOURI

The CRF provided federal funds directly to state and local governments.<sup>4</sup> Funds were allocated directly to states and directly to counties and cities with populations of 500,000 or more based on 2019 population. For Missouri, only Jackson County, St. Louis County, and the state itself met the threshold to receive funds directly.<sup>5</sup> These government recipients could transmit funds to smaller governments, or subrecipients. In April 2020, Missouri lawmakers decided to allocate 25 percent of the \$2.083 billion received from this program to subrecipients. Nearly \$521 million was allocated to 114 counties and the City of St. Louis based on population share.<sup>6</sup>

As directed by the CARES Act, recipients and subrecipients could use funds to cover costs that:

1. Were necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. Were incurred during the period that begins on March 1, 2020 and ends December 31, 2021.<sup>7</sup>

The requirements for using the money are conjunctive: to be eligible for CARES Act funding, an expenditure had to “be incurred due to the public health emergency,” not accounted for in pre-pandemic budgets, and had to be incurred after March 1, 2020 and before December 31, 2021. In other words, the CARES Act was not designed to fund wish-list items for state and local government. Its purpose was to assist with needs arising because of the pandemic and with costs incurred during the pandemic.

Moreover, to receive funding, Missouri subrecipients had to certify that they would follow those spending guidelines. Counties that received money from the state were also required to keep a record of how this money was spent. In theory and under these circumstances, the public should have easy and complete access to these documents once they've been created, or shortly after.

## TRANSPARENCY DÉJÀ-VU

At the time of the passage of the CARES Act, the Show-Me Institute had already undertaken a variety of high-volume Sunshine Law<sup>8</sup> projects in order to make local government activities more open and approachable to the public. In 2019, Institute analysts documented the challenges and shortcomings of the state's Sunshine Law as we repeatedly jousted with local governments in pursuit of their spending records.<sup>9</sup> We observed at the time that

[b]ecause local governments are ultimately subdivisions of Missouri, they (perhaps perversely) tend to be more responsive and accountable to the state itself than they are to citizens filing Sunshine Law requests.

Subsequent Institute projects for local collective bargaining agreements and school curricula reinforced these concerns about the Sunshine statute. Cognizant of the shortcomings of Missouri's Sunshine Law, researchers at the Institute nonetheless sought these CARES Act spending records under the Sunshine Law as a public service to taxpayers, who might not otherwise have easy access to those records.

## THE SPENDING

The Institute sent Sunshine Law inquiries to every county in Missouri requesting, specifically, the CARES Act expense report sheets that documented the expenses and disbursements of CARES Act funds, from the program's start up until December 31, 2021. Under the Sunshine Law, these are records that counties already should have been creating as part of their agreement to access these funds. The documents were then received through May 15, 2022. A catalog of those documents can be found online at the following URL: <https://bit.ly/3RWELmB>.

Thirty-one of Missouri's 114 counties did not respond at all to our request, even though they were legally required to do so. The list at the top of the next column contains the counties from which data were not received by the deadline.<sup>10</sup>

Note that this list of nonrespondents includes some of Missouri's largest counties, including St. Louis County. It is also important to emphasize that the CARES

- Andrew      • Gentry      • Pike
- Barry      • Holt      • Polk
- Barton      • Iron      • St. Francois
- Bates      • Jackson<sup>11</sup>      • St. Louis<sup>12</sup>
- Bollinger      • Jasper      • Schuyler
- Cedar      • Madison      • Shannon
- Chariton      • Miller      • Stone
- Dade      • Montgomery      • Sullivan
- Daviess      • Morgan      • Worth
- DeKalb      • Pemiscot
- Dunklin      • Perry

Act required local jurisdictions to certify that their expenditures met the requirements of the act, so we know they had been documenting their compliance as they spent the money. Put another way, we did not ask for records to be compiled from raw data or to have new records created; the information we sought should have already existed and should have been easily producible.

We note also that some counties responded to our request after the May 15, 2022, cutoff date for inclusion in this paper. The data from these counties are not included in this paper, but the documents can still be found on the online catalog we have published alongside this paper.

As for the counties that did respond, most sent us lists of individual spending items, including amounts and dates of expenditures, but often without any explanation of the connection between the expenditure and needs arising from the pandemic. As noted before, expenditures must have been due to the public health emergency, not budgeted for before the emergency, and made before the end of 2021; we did not often receive overt attestations that each of these criteria were met with each spending item. Instead, we typically received spreadsheets noting that a specific amount of money was spent on a particular date for—as an example—an IT system or office furniture, with no explanation of the connection to the pandemic.



Of course, sometimes the connection was obvious. Counties that spent money on face masks were meeting pandemic-related needs. But in many cases the connection was not obvious and explanation for it was lacking. In fairness, perhaps county administrators presumed compliance was implied with each expenditure listed, since every time this money was spent, some government official was supposed to decide both that the expenditure was worthy and that it fell within the purposes of the CARES Act. Is that enough? We tend to think not, and it would not have been difficult to include in these records a few sentences explaining the rationale of each spending decision.

Finally, we note that some counties did provide the rationale for at least some of their CARES Act spending, including (but not limited to) small, lesser-resourced counties such as Adair, Grundy, and Mercer. We compliment them on their diligence. But the fact that some counties properly kept and promptly delivered the records requested tends to confirm that the burden of documentation was not great.

## WHAT WE DID WITH THE DATA

In an effort to paint a picture of how CARES Act money was spent by counties based on their data, we categorized the expenses of the records received and did our best to depict expenditures where no category was offered by a county. This process was inherently subjective because expenses could arguably appear in multiple categories. However, the categorization process helped to provide some clarity on the nature of aggregate county priorities throughout the pandemic. Tables 1 and 2 list and explain the categories and subcategories.

The process of categorizing expenditures was complicated by the fact that the data we received were often incomplete or of uneven quality. For example, some counties only included expenses with 2020 dates, and it's unclear whether this means they did not have any expenses in 2021 or that they simply didn't send that information to us. These inherent ambiguities made attempts to unify such disparate data difficult, but we believe the categories provided here offer an accurate depiction of the nature of the expenditures provided to us.

**Table 1: County Expense Categories**

Category	Description
Business	Money given from the government to businesses for pandemic-related purposes.
Government	Money spent by government entities (health departments, police and fire departments, libraries, etc.) for pandemic-related purposes.
School	Money given from the government to schools for pandemic-related purposes.
Uncategorized	Not enough information was given to determine the spending entity.

**Table 2: County Expense Subcategories**

Subcategory	Description
Health	Personal protective equipment, testing, sanitization
Capital	Furniture, construction projects, large items for normal operation (cars, firefighting gear, etc.)
Administration	Rent, utilities, office supplies, advertising, election-related expenses, consulting and legal fees
Information Technology	Computers, software, IT services (e.g., Zoom), wiring and installation
Payroll	Wages, paid sick leave
Other	Prominent expenses that do not fit into another category (e.g., emergency homeless shelter expenses in the City of St. Louis)
Uncategorized	Not enough information was given on the final product or items from multiple categories were included

In all, this report captures CARES Act expenses from 79 of the 115 counties that were allocated funds from the state and from whom we were able to obtain records. We make no comment on the accuracy of the records provided to us and take county representations about spending at face value.

Table 3 shows the total CARES Act expenses from these 79 counties. Most of the counties examined here reported over a million dollars in CARES Act expenses, and because funding was allocated from the state based on population, it is unsurprising that smaller counties had fewer expenses to report, as they were allocated less money.

Appendix 1 breaks down each county's CARES Act expenses by the source of CARES Act spending, showing the percentage of the total expenses that went to each category in each county. For most counties, the highest percentage of expenses fall into the "Government" category, often for undertakings like COVID testing. Many counties also had a high percentage of expenses fall under the "Business" category, as many counties gave out grants to businesses that were required to close during the pandemic or contracted with businesses to perform needed services.

Appendix 2 breaks down each county's CARES Act expenses by subcategory, showing the percentage of the total expenses that went to each subcategory regardless of who spent it. For example, "Payroll" expenses, whether spent by government or a grantee, are grouped together. Unfortunately, the subcategory "Uncategorized" often had to be used, because while broad categories could be ascertained for spending on "schools," *how* that money was spent for schools was not itemized. Such spending could have been for payroll, for IT, for administration, etc., but without more specificity or description, we cannot provide further insight to readers based on the documents we were able to gather about how those "Uncategorized" funds were used.

This lack of both specificity and uniformity across counties regarding CARES act expenditure record-keeping presents obvious problems where accountability is concerned. In the aftermath of the pandemic, the least we should expect is to be able to compare the spending decisions made in two adjacent and demographically similar counties to see which one got the better return on its investment.

**Table 3: CARES Act Expenses by County**

County	2021 Population Estimate	Total CARES Act Expenses
Adair	25,185	\$3,000,340.14
Atchison	5,234	\$243,819.04
Audrain	24,982	\$2,979,161.98
Boone	185,840	\$21,174,276.42
Buchanan	83,853	\$10,260,721.81
Butler	42,101	\$5,032,302.01
Caldwell	8,897	\$661,825.32
Callaway	44,638	\$5,370,389.73
Camden	43,436	\$5,425,255.52
Cape Girardeau	82,113	\$4,290,997.63
Carroll	8,376	\$1,016,519.40
Carter	5,320	\$807,383.08
Cass	109,638	\$12,451,974.28
Christian	91,499	\$10,345,959.82
Clark	6,736	\$952,166.72
Clay	255,518	\$5,879,922.00
Clinton	21,287	\$2,404,091.94
Cole	77,205	\$9,049,849.85
Dallas	17,341	\$2,049,522.14
Dent	14,432	\$75,514.63
Douglas	11,732	\$1,423,703.71
Franklin	105,231	\$12,246,699.36
Gasconade	14,791	\$1,730,702.90
Greene	300,865	\$34,528,293.34
Grundy	9,720	\$2,309,771.80
Harrison	8,164	\$985,388.47
Henry	22,206	\$2,327,346.34
Hickory	8,607	\$152,763.23
Howard	10,168	\$1,181,357.36

*continued*

**Table 3: CARES Act Expenses by County**  
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County	2021 Population Estimate	Total CARES Act Expenses
Howell	39,975	\$4,169,856.54
Jackson	716,682	\$122,669,998.3
Jefferson	227,771	\$9,856,123.43
Johnson	54,150	\$3,236,363.72
Knox	3,808	\$568,337.79
Laclede	36,133	\$3,903,493.97
Lafayette	32,817	\$3,859,971.41
Lawrence	38,321	\$4,532,965.63
Lewis	10,000	\$12,823,734.68
Linn	11,843	\$523,075.33
Livingston	14,755	\$1,786,445.00
Macon	15,183	\$1,781,026.00
Maries	8,406	\$1,067,967.91
Marion	28,518	\$3,318,197.37
McDonald	23,383	\$2,454,256.90
Mercer	3,488	\$424,370.67
Mississippi	12,538	\$1,892,734.26
Moniteau	15,484	\$1,900,132.11
Monroe	8,712	\$854,603.11
New Madrid	16,035	\$2,003,356.00
Newton	59,386	\$6,796,657.54
Nodaway	21,160	\$2,617,343.86
Oregon	8,631	\$1,215,741.77
Osage	13,379	\$1,040,021.27
Ozark	8,782	\$1,076,656.88
Pettis	43,188	\$4,971,553.87
Phelps	44,937	\$668,923.01
Platte	108,569	\$3,314,131.92
Pulaski	53,816	\$4,035,076.46

**Table 3: CARES Act Expenses by County**  
*continued*

County	2021 Population Estimate	Total CARES Act Expenses
Putnam	4,712	\$551,329.77
Ralls	10,361	\$1,081,418.90
Randolph	24,760	\$2,832,007.45
Ray	23,008	\$2,823,489.16
Reynolds	6,087	\$812,967.81
Ripley	10,617	\$1,596,115.94
Saint Louis City	293,310	\$22,387,129.39
Saint Louis County	997,187	\$173,481,105.80
Saline	23,289	\$2,614,432.18
Scotland	4,693	\$578,251.60
Scott	37,840	\$4,499,816.62
Shelby	5,976	\$717,251.05
St. Charles	409,981	\$52,821,262.49
St. Clair	9,376	\$76,543.48
Ste. Genevieve	18,588	\$2,120,853.84
Stoddard	28,479	\$4,241,993.85
Taney	56,387	\$4,665,888.54
Texas	24,987	\$2,979,692.00
Vernon	19,595	\$2,412,450.00
Washington	23,502	\$2,893,760.71
Wayne	10,914	\$1,507,802.86
Webster	39,735	\$3,846,577.25
Wright	18,610	\$2,146,962.21

*Source: Population estimates from the United State Census Bureau.*

However, using Clark and Lewis counties in northeast Missouri as examples, a comparison yields little useful information. As shown in Appendix B, Clark County reported spending a higher percentage of its CARES Act money on health-related costs than any other county in the state. Meanwhile, other than a small amount listed as administrative expenses, all of Lewis County's CARES Act spending is uncategorized.

## THE CARES ACT: THAT'S NOT ALL, FOLKS

This report documents only the CARES Act tranche of stimulus funds as provided to us by counties, but an even larger package of stimulus funding, the American Rescue Plan Act,<sup>13</sup> has also hit local government accounts and will continue to do so until 2024. That makes it all the more important that state and local governments be held accountable both for using the money wisely to advance the public interest and for spending it within the parameters specified in the laws giving them the funds.

Again, almost one third of Missouri's counties didn't respond to our CARES Act request at all—despite the fact that they were required by Missouri law to provide the information. With this in mind and understanding that more federal stimulus money is flowing through state coffers, three important takeaways emerge when dealing with stimulus funds.

### In Government, Transparency Cannot Be “Optional”

When looking through these data, what is missing is as important as what is included. When billions of taxpayer dollars are being spent, transparency cannot be optional or an afterthought. Transparency is the only way for taxpayers to hold lawmakers accountable for the spending of these funds, and that's true not only of “special” programs that are intended to be temporary, but of permanent government programs as well that cost taxpayers billions of dollars every single year.

### Don't Make Long-term Commitments with Short-term Funds

Though local governments may feel as if they have endless amounts of money from multiple stimulus packages,

policymakers should bear in mind that this money will eventually run out. Wright County, for example, allocates thousands of dollars to “payroll for COVID employees” and “payroll for law enforcement” in its stimulus-spending documentation. While it's unclear whether or to what extent these spending items represent new long-term commitments, lawmakers in Wright County should make sure they haven't overextended their taxpayers and exploded the size of their government.

Moreover, capital expenses that come with long-term costs should also be closely scrutinized. In one straightforward example, Neelyville School District in Butler County used CARES Act funds to buy a new school bus. If Neelyville uses this school bus to expand its fleet, it may need to hire an additional bus driver and allocate more for gas and repairs. The same can be said about other newly purchased vehicles and buildings that were renovated or built using CARES Act funds; counties may think they're spending free money now, when in reality costs will be continue into the future.

### Treat Federal Aid to State and Local Governments Like a Windshield, Not a Windfall

Federal aid to state and local governments, if offered, should be used to address the unexpected expenses that compelled a stimulus to begin with, and the criteria for what qualified for CARES Act funds—expenses in response to COVID that were unbudgeted for—is straightforward and reasonably unambiguous. While wish-list spending under color of “pandemic spending,” like replacing an air conditioning system in a county building during the COVID pandemic, is not necessarily a plain misuse of stimulus funds, such instances can still undermine the kind of stewardship that should be expected from public officials in times of emergency.

## CONCLUSION

When the pandemic began, few would have predicted exactly how the federal, state, and local COVID-19 responses would play out. The effects of freezing the economy in a way never attempted before and flooding it with cheap cash to avert economic calamity will be studied as closely as the medical consequences of the pandemic

itself in the years ahead. What cannot be overlooked, however, is that whatever the broader economic and health consequences might be, the decisions made since 2020 have brought confidence in the American form of government to a near all-time low.<sup>14</sup>

Missouri's Sunshine Law is one of a handful of tools that is intended to promote faith in our democracy, but it is often too weak to be effective in advancing the public's interest in spending transparency. Legislators must ensure that the public can gain access to state and local spending documents of all kinds, and local officials must recommit themselves to executing not only the letter of the state's Sunshine Law, but also its spirit.

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*Patrick Ishmael is the director of government accountability, Corianna Baier and Jakob Puckett were former analysts for the Show-Me Institute.*

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## NOTES

1. United States Unemployment Rate. U.S. Bureau of Labor Statistics. <https://data.bls.gov/timeseries/LNS14000000>.
2. Committee for a Responsible Federal Budget. “Breaking Down \$3.4 Trillion in COVID Relief.” <https://www.crfb.org/blogs/breaking-down-34-trillion-covid-relief>.
3. U.S. Department of the Treasury. “Coronavirus Relief Fund.” <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/coronavirus-relief-fund>.
4. More on the program can be found at the Treasury Department’s website: <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/coronavirus-relief-fund>.
5. U.S. Department of the Treasury. “Payments to States and Eligible Units of Local Government.” <https://home.treasury.gov/system/files/136/Payments-to-States-and-Units-of-Local-Government.pdf>.
6. Missouri Treasurer’s Office. “Coronavirus Relief Fund Allocation.” <https://treasurer.mo.gov/pdfnew/CoronavirusReliefFundAllocation.pdf>.
7. Federal Register Vol. 86, No. 10. Coronavirus Relief Fund Guidance. [https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register\\_2021-00827.pdf](https://home.treasury.gov/system/files/136/CRF-Guidance-Federal-Register_2021-00827.pdf).
8. In short, the Sunshine Law encourages, and in some cases requires, “public bodies to makes records of public interest available to the public, with some exceptions (such as records for some legal proceedings) and subject to the costs for generating such records.” Oehlerking, Philip and Patrick Ishmael. “Government Spending Records Should Be Free and Open to the Public.” [https://showmeinstitute.org/wp-content/uploads/2019/05/20190417%20-%20Government%20Spending%20Records%20-%20Oehlerking-Ishmael\\_Web.pdf](https://showmeinstitute.org/wp-content/uploads/2019/05/20190417%20-%20Government%20Spending%20Records%20-%20Oehlerking-Ishmael_Web.pdf).
9. Oehlerking and Ishmael. [https://showmeinstitute.org/wp-content/uploads/2019/05/20190417%20-%20Government%20Spending%20Records%20-%20Oehlerking-Ishmael\\_Web.pdf](https://showmeinstitute.org/wp-content/uploads/2019/05/20190417%20-%20Government%20Spending%20Records%20-%20Oehlerking-Ishmael_Web.pdf).
10. Responses were received from Crawford County, Lincoln County, and Schuyler County, but these counties are not included in the dataset. Crawford county responded that the funds were distributed by a local committee and not the county. The formatting of the data received from Lincoln County was too complicated and chaotic to fit to the categorization methods of this report, and a representative from Schuyler County said it did not have any CARES Act expenses in 2021 and did not provide any data. We believe that the remaining list of nonresponsive counties is accurate, but if a spending report was sent to us that we have not accounted for here, we will certainly update the record.
11. Although we did not receive Jackson County’s CARES Act spending information as we had from other counties, the *Kansas City Beacon*, an online publication, had better success, and we have included the responsive documents it received in our online database of spending and included the county in the charts above. The full *Beacon* report is available here: <https://thebeacon.media/stories/2022/03/17/jackson-county-cares-covid-relief-money/>
12. We do not have a record of St. Louis County responding to our request for line-item expenses; however, the county has created its own portal found at <https://stlouiscountymo.gov/open-data/covid-19-expenditures/carescrf-funding/>. This portal provides some transparency in CARES Act spending, though not to the same level as was analyzed for this report, and it and a subsequent summary report prepared by the county is neither friendly to lay readers nor clear in its categorizations.
13. American Rescue Plan Act of 2021. United States Congress. <https://www.congress.gov/bill/117th-congress/house-bill/1319/text>.
14. “Public Trust in Government: 1958–2022.” Pew. <https://www.pewresearch.org/politics/2022/06/06/public-trust-in-government-1958-2022>.

## Appendix 1: CARES Act Expenses by Type of Stimulus Spending, Sorted by County Name

	Government	School	Business	Other	Uncategorized
Adair	\$776,313.44	\$705,316.38	\$1,518,710.32	\$0.00	\$0.00
Atchison	\$126,500.70	\$12,198.51	\$105,119.83	\$0.00	\$0.00
Audrain	\$1,397,343.75	\$129,966.57	\$1,451,851.66	\$0.00	\$0.00
Boone	\$11,493,546.94	\$4,480,515.73	\$5,200,213.75	\$0.00	\$0.00
Buchanan	\$2,060,242.73	\$4,178,397.10	\$4,022,081.98	\$0.00	\$0.00
Butler	\$4,209,983.86	\$644,693.11	\$177,625.04	\$0.00	\$0.00
Caldwell	\$202,426.15	\$201,383.64	\$258,015.53	\$0.00	\$0.00
Callaway	\$1,502,607.55	\$1,289,932.42	\$2,577,849.76	\$0.00	\$0.00
Camden	\$3,264,095.20	\$681,693.66	\$1,479,466.66	\$0.00	\$0.00
Cape Girardeau	\$2,646,445.08	\$1,009,737.61	\$634,814.94	\$0.00	\$0.00
Carroll	\$405,589.40	\$174,980.00	\$435,950.00	\$0.00	\$0.00
Carter	\$553,873.77	\$202,347.35	\$43,664.72	\$7,497.24	\$0.00
Cass	\$7,615,105.38	\$4,016,877.43	\$304,216.28	\$0.00	\$515,775.19
Christian	\$9,318,904.42	\$521,362.10	\$505,693.30	\$0.00	\$0.00
Clark	\$426,169.06	\$231,686.69	\$294,310.97	\$0.00	\$0.00
Clay	\$2,001,489.27	\$3,878,432.73	\$0.00	\$0.00	\$0.00
Clinton	\$1,184,203.47	\$326,249.00	\$16,652.72	\$0.00	\$876,986.75
Cole	\$3,830,217.10	\$1,372,180.86	\$1,289,856.55	\$0.00	\$2,557,595.34
Dallas	\$890,710.14	\$323,735.81	\$0.00	\$0.00	\$835,076.19
Dent	\$68,629.58	\$0.00	\$6,885.05	\$0.00	\$0.00
Douglas	\$1,115,538.03	\$256,295.07	\$51,870.61	\$0.00	\$0.00
Franklin	\$4,920,285.74	\$5,984,841.24	\$0.00	\$0.00	\$1,341,572.38
Gasconade	\$818,423.60	\$267,063.08	\$642,513.36	\$0.00	\$2,702.86
Greene	\$13,809,958.88	\$5,173,423.40	\$15,544,911.06	\$0.00	\$0.00
Grundy	\$736,500.14	\$799,614.41	\$773,657.25	\$0.00	\$0.00
Harrison	\$250,702.09	\$493,095.14	\$241,591.24	\$0.00	\$0.00
Henry	\$1,772,202.44	\$404,174.59	\$150,969.31	\$0.00	\$0.00
Hickory	\$137,825.93	\$14,602.78	\$334.52	\$0.00	\$0.00
Howard	\$509,681.58	\$622,885.00	\$14,592.21	\$0.00	\$34,198.57
Howell	\$680,982.31	\$2,395,572.34	\$1,093,301.89	\$0.00	\$0.00

**Appendix 1: CARES Act Expenses by Type of Stimulus Spending, Sorted by County Name (continued)**

	Government	School	Business	Other	Uncategorized
Jackson	\$41,408,451.04	\$3,878,522.27	\$62,951,564.88	\$0.00	\$14,380,037.52
Jefferson	\$7,517,225.31	\$81,265.19	\$2,242,755.58	\$0.00	\$14,877.35
Johnson	\$708,990.52	\$2,402,502.64	\$124,870.56	\$0.00	\$0.00
Knox	\$489,853.61	\$63,777.00	\$14,707.18	\$0.00	\$0.00
Laclede	\$1,585,126.28	\$794,138.46	\$1,524,229.23	\$0.00	\$0.00
Lafayette	\$2,063,143.28	\$1,100,260.98	\$635,517.15	\$0.00	\$61,050.00
Lawrence	\$2,668,360.80	\$1,553,105.65	\$311,499.18	\$0.00	\$0.00
Lewis County	\$6,942,798.34	\$2,113,811.25	\$3,534,375.68	\$232,749.41	\$0.00
Linn	\$87,596.25	\$195,525.91	\$239,953.17	\$0.00	\$0.00
Livingston	\$674,792.11	\$250,645.02	\$861,007.87	\$0.00	\$0.00
Macon	\$618,394.47	\$777,809.55	\$374,184.58	\$10,637.40	\$0.00
Maries	\$827,030.40	\$200,827.71	\$40,109.80	\$0.00	\$0.00
Marion	\$1,155,247.29	\$479,300.97	\$989,362.04	\$0.00	\$694,287.07
McDonald	\$1,598,754.67	\$13,543.45	\$564,565.63	\$0.00	\$277,393.15
Mercer	\$187,321.97	\$228,506.94	\$8,541.76	\$0.00	\$0.00
Mississippi	\$1,314,237.81	\$477,089.48	\$101,406.97	\$0.00	\$0.00
Moniteau	\$777,313.82	\$793,209.31	\$329,608.98	\$0.00	\$0.00
Monroe	\$391,788.16	\$449,968.36	\$12,846.59	\$0.00	\$0.00
New Madrid	\$1,758,790.24	\$244,565.76	\$0.00	\$0.00	\$0.00
Newton	\$3,798,779.93	\$2,267,894.96	\$729,982.65	\$0.00	\$0.00
Nodaway	\$802,003.71	\$971,129.71	\$844,210.44	\$0.00	\$0.00
Oregon	\$389,097.71	\$230,814.00	\$593,270.06	\$0.00	\$2,560.00
Osage	\$821,608.56	\$200,827.71	\$17,585.00	\$0.00	\$0.00
Ozark	\$593,499.21	\$464,042.10	\$19,115.57	\$0.00	\$0.00
Pettis	\$4,054,962.75	\$199,994.49	\$716,596.63	\$0.00	\$0.00
Phelps	\$491,436.39	\$150,515.34	\$26,971.28	\$0.00	\$0.00
Platte	\$312,878.79	\$0.00	\$3,001,253.13	\$0.00	\$0.00
Pulaski	\$1,255,459.72	\$1,387,395.47	\$1,392,221.27	\$0.00	\$0.00
Putnam	\$225,226.29	\$223,849.97	\$102,253.51	\$0.00	\$0.00
Ralls	\$1,013,839.11	\$29,117.29	\$38,462.50	\$0.00	\$0.00

**Appendix 1: CARES Act Expenses by Type of Stimulus Spending, Sorted by County Name (continued)**

	Government	School	Business	Other	Uncategorized
Randolph	\$1,173,045.45	\$1,460,640.00	\$198,322.00	\$0.00	\$0.00
Ray	\$1,373,087.88	\$869,996.50	\$570,291.78	\$0.00	\$10,113.00
Reynolds	\$271,681.38	\$291,439.00	\$0.00	\$0.00	\$249,847.43
Ripley	\$783,651.06	\$769,837.36	\$25,181.31	\$17,446.21	\$0.00
Saint Louis City	\$22,387,129.39	\$0.00	\$0.00	\$0.00	\$0.00
Saint Louis County	\$147,156,870.79	\$0.00	\$26,324,235.01	\$0.00	\$0.00
Saline	\$801,136.95	\$1,277,342.67	\$535,952.56	\$0.00	\$0.00
Scotland	\$475,767.45	\$83,458.17	\$19,025.98	\$0.00	\$0.00
Scott	\$2,176,104.44	\$1,464,694.53	\$859,017.65	\$0.00	\$0.00
Shelby	\$512,359.19	\$104,802.56	\$61,210.29	\$0.00	\$38,879.01
St. Charles	\$41,225,978.64	\$979,081.80	\$4,000,000.00	\$0.00	\$6,616,202.05
St. Clair	\$52,388.05	\$21,219.69	\$2,935.74	\$0.00	\$0.00
Ste. Genevieve	\$1,298,314.00	\$184,554.98	\$401,750.51	\$0.00	\$236,234.35
Stoddard	\$784,227.00	\$2,065,522.77	\$1,392,244.08	\$0.00	\$0.00
Taney	\$1,482,908.67	\$1,214,586.59	\$1,968,393.28	\$0.00	\$0.00
Texas	\$1,642,241.28	\$1,089,899.98	\$247,550.74	\$0.00	\$0.00
Vernon	\$838,741.47	\$921,788.21	\$651,920.32	\$0.00	\$0.00
Washington	\$1,826,689.98	\$256,238.59	\$810,832.14	\$0.00	\$0.00
Wayne	\$1,027,007.00	\$403,651.04	\$77,144.82	\$0.00	\$0.00
Webster	\$1,110,621.06	\$1,747,336.52	\$928,348.15	\$0.00	\$60,271.52
Wright	\$1,361,763.98	\$567,220.43	\$217,977.80	\$0.00	\$0.00



## Appendix 2: Breakdown of CARES Act Expenses by Subcategory for Missouri Counties, Sorted by Largest Health Share

	All Health	All Admin	All Payroll	All Capital	All IT	All Other	All Uncategorized
Clark	\$651,582.69	\$144,530.83	\$0.00	\$98,914.74	\$57,138.46	\$0.00	\$0.00
Phelps	\$439,327.08	\$226,077.09	\$0.00	\$0.00	\$3,518.84	\$0.00	\$0.00
Jackson	\$73,129,931.43	\$794,049.22	\$12,720,505.58	\$7,755,646.09	\$3,571,051.78	\$8,921,599.55	\$15,725,792.06
Scotland	\$336,672.91	\$102,906.17	\$0.00	\$69,619.42	\$52,151.45	\$0.00	\$16,901.65
Linn	\$303,600.59	\$183,919.98	\$0.00	\$10,000.00	\$24,054.76	\$0.00	\$1,500.00
Harrison	\$530,097.99	\$413,788.38	\$0.00	\$0.00	\$41,502.10	\$0.00	\$0.00
Saint Louis City	\$10,980,781.02	\$1,078,979.70	\$0.00	\$4,320,720.39	\$91,030.71	\$5,915,617.57	\$0.00
Grundy	\$1,060,840.84	\$841,760.22	\$0.00	\$123,483.40	\$283,687.34	\$0.00	\$0.00
Audrain	\$1,234,143.18	\$1,428,649.97	\$0.00	\$0.00	\$179.98	\$316,188.85	\$0.00
Caldwell	\$251,053.62	\$308,916.91	\$0.00	\$0.00	\$101,854.79	\$0.00	\$0.00
Callaway	\$2,035,438.36	\$1,448,711.84	\$0.00	\$168,826.23	\$659,687.49	\$0.00	\$1,057,725.81
Saline	\$893,307.93	\$220,643.95	\$0.00	\$18,875.00	\$634,519.70	\$0.00	\$847,085.60
Clay	\$1,981,894.40	\$389,665.24	\$62,876.55	\$624,026.92	\$2,777,084.58	\$0.00	\$44,374.31
Knox	\$188,393.17	\$217,745.61	\$0.00	\$125,879.01	\$36,320.00	\$0.00	\$0.00
Scott	\$1,441,197.30	\$701,732.60	\$0.00	\$1,938,235.70	\$371,594.22	\$0.00	\$47,056.80
Howard	\$375,209.59	\$377,192.32	\$0.00	\$62,870.68	\$36,843.90	\$0.00	\$329,240.87
Taney	\$1,429,778.93	\$1,563,866.79	\$0.00	\$287,879.35	\$917,349.30	\$0.00	\$467,014.17
Carter	\$231,875.47	\$364,015.68	\$0.00	\$136,009.12	\$66,298.79	\$0.00	\$9,184.02
Saint Louis County	\$49,041,018.30	\$20,478,304.49	\$26,324,235.01	\$0.00	\$0.00	\$77,637,548.00	\$0.00
Oregon	\$337,833.41	\$13,677.84	\$304,064.76	\$109,931.06	\$78,581.99	\$0.00	\$371,652.71
Moniteau	\$519,860.94	\$21,650.29	\$0.00	\$143,528.11	\$34,778.02	\$0.00	\$1,180,314.75
Ste. Genevieve	\$576,821.49	\$15,950.74	\$0.00	\$901,672.63	\$40,966.08	\$0.00	\$585,442.90
Adair	\$783,673.13	\$1,730,862.60	\$0.00	\$102,283.14	\$381,421.27	\$0.00	\$2,100.00
Dent	\$18,474.24	\$50,501.40	\$0.00	\$4,232.00	\$2,306.99	\$0.00	\$0.00
Jefferson	\$2,392,257.87	\$3,533,764.58	\$0.00	\$565,695.42	\$841,909.72	\$0.00	\$2,522,495.84
New Madrid	\$477,184.78	\$1,236,736.32	\$0.00	\$82,100.81	\$207,334.09	\$0.00	\$0.00
Monroe	\$199,131.35	\$285,694.88	\$0.00	\$1,202.87	\$80,800.21	\$0.00	\$287,773.80
Hickory	\$35,590.48	\$36,504.09	\$0.00	\$9,662.67	\$71,005.99	\$0.00	\$0.00
Ripley	\$365,945.06	\$582,934.37	\$0.00	\$304,570.76	\$325,219.54	\$17,446.21	\$0.00
Nodaway	\$593,706.28	\$155,813.09	\$0.00	\$232,496.96	\$120,968.51	\$0.00	\$1,514,359.02

**Appendix 2: Breakdown of CARES Act Expenses by Subcategory for Missouri Counties, Sorted by Largest Health Share (*continued*)**

	All Health	All Admin	All Payroll	All Capital	All IT	All Other	All Uncategorized
Vernon	\$543,145.98	\$1,508,109.29	\$0.00	\$309,236.15	\$51,958.58	\$0.00	\$0.00
Henry	\$484,647.25	\$1,067,665.86	\$0.00	\$7,522.35	\$21,931.22	\$0.00	\$745,579.66
Newton	\$1,368,803.69	\$3,107,350.14	\$0.00	\$304,384.70	\$1,697,756.82	\$0.00	\$318,362.19
Mercer	\$83,523.75	\$102,957.87	\$0.00	\$0.00	\$9,382.11	\$0.00	\$228,506.94
Lawrence	\$862,141.92	\$2,340,572.38	\$0.00	\$96,788.31	\$1,033,463.05	\$0.00	\$199,999.97
Carroll	\$179,257.54	\$94,967.06	\$0.00	\$104,443.61	\$26,921.19	\$0.00	\$610,930.00
Mississippi	\$333,208.04	\$580,713.29	\$0.00	\$425,309.26	\$167,812.80	\$0.00	\$385,690.87
Johnson	\$569,178.72	\$399,386.71	\$0.00	\$54,813.17	\$2,212,985.12	\$0.00	\$0.00
Douglas	\$249,758.70	\$445,319.79	\$418,010.88	\$75,710.65	\$204,699.57	\$0.00	\$30,204.12
Cape Girardeau	\$702,654.14	\$2,848,700.00	\$0.00	\$70,555.14	\$669,088.35	\$0.00	\$0.00
Macon	\$284,768.44	\$1,023,582.04	\$0.00	\$52,596.71	\$420,078.81	\$0.00	\$0.00
Cole	\$1,400,530.27	\$4,332,620.97	\$0.00	\$1,475,249.64	\$1,542,498.13	\$0.00	\$298,950.84
Ray	\$423,390.62	\$911,104.66	\$0.00	\$21,206.22	\$897,495.88	\$0.00	\$570,291.78
Butler	\$712,949.87	\$3,610,187.08	\$0.00	\$187,101.46	\$522,063.60	\$0.00	\$0.00
Webster	\$538,189.76	\$852,684.74	\$0.00	\$908,295.29	\$1,415,254.61	\$0.00	\$132,152.85
Christian	\$1,315,425.19	\$7,201,059.49	\$0.00	\$576,401.90	\$975,305.81	\$0.00	\$277,767.43
Pettis	\$586,611.68	\$4,127,271.97	\$0.00	\$0.00	\$257,670.22	\$0.00	\$0.00
Marion	\$390,099.59	\$1,249,476.44	\$0.00	\$28,385.77	\$28,663.84	\$0.00	\$1,621,571.73
St. Charles	\$5,941,600.30	\$18,631,355.71	\$0.00	\$22,158,630.72	\$1,680,099.04	\$0.00	\$4,409,576.72
Boone	\$2,330,512.31	\$16,044,385.51	\$0.00	\$0.00	\$734,908.23	\$0.00	\$2,064,470.37
St. Clair	\$7,976.99	\$35,928.57	\$0.00	\$4,679.70	\$27,958.22	\$0.00	\$0.00
Camden	\$496,660.20	\$914,855.08	\$0.00	\$2,712,464.66	\$0.00	\$0.00	\$1,301,275.58
Livingston	\$147,308.88	\$238,329.52	\$0.00	\$0.00	\$68,284.36	\$0.00	\$1,332,522.24
Buchanan	\$780,243.63	\$4,009,154.00	\$0.00	\$1,946,605.50	\$200,926.59	\$0.00	\$3,323,792.09
Pulaski	\$303,718.08	\$144,794.94	\$0.00	\$762,221.79	\$61,807.69	\$0.00	\$2,762,533.96
Shelby	\$53,583.36	\$15,108.20	\$0.00	\$199,790.35	\$261,866.61	\$0.00	\$186,902.53
Lafayette	\$284,154.99	\$2,521,281.09	\$0.00	\$97,428.45	\$634,040.03	\$0.00	\$323,066.85
Atchison	\$17,397.62	\$126,641.40	\$0.00	\$6,695.00	\$87,356.18	\$5,728.84	\$0.00
Wright	\$148,703.58	\$76,251.76	\$981,222.10	\$292,802.59	\$0.00	\$0.00	\$647,982.18
Washington	\$197,962.69	\$264,869.18	\$0.00	\$1,382,179.02	\$279,835.36	\$0.00	\$768,914.46

**Appendix 2: Breakdown of CARES Act Expenses by Subcategory for Missouri Counties, Sorted by Largest Health Share** *(continued)*

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