



Thomas A. Schweich

Missouri State Auditor

Carroll County



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Thomas A. Schweich
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Carroll County

Property Tax System

The County Collector-Treasurer had administrative access rights in the property tax system which allowed her to potentially make changes to individual tax records. Since the Collector-Treasurer also collects tax monies, good internal controls dictate she not be able to alter or delete tax rates, assessed values, and property tax billings. After auditors brought it to the County Commission's attention in March 2012, the Commission had the programmer change the Collector-Treasurer's access rights. The Collector-Treasurer initiated \$12,646 in tax reductions during the 2 years ended February 29, 2012, for real and personal property taxes that were less than three years old. The County-Collector stated she was trying to remove delinquent taxes she believed were uncollectible, but these reductions are a concern given the access rights described above. Due to ambiguity in the statute and uncertainty regarding which collection commission percentage it should use, the county used different methods to determine commissions without seeking legal counsel on the issue.

Public Administrator

The Public Administrator did not timely file complete and accurate annual settlements and did not always prepare monthly bank reconciliations for ward accounts. The former Public Administrator still had possession of five decedent cases as of March 2012, even though the current Public Administrator took office in January 2009. The former Public Administrator has not been bonded since leaving office, and most of the cases in his possession lack annual settlements and bank reconciliations.

Sheriff Accounting Controls

The Sheriff's department does not maintain a book balance for its bank account, so monthly bank balances cannot be reconciled to the book balance to detect errors. In addition, the fee bank account should zero out each month, but at December 31, 2011, the account had an unidentified balance of \$5,522. Sheriff commission fees of \$5,015 from a partition sale were turned over to the county treasury but were deposited into the Sheriff's Special Fund rather than the county General Revenue Fund. Similarly, commissions totaling \$135 from a foreclosure sale were personally retained by the Sheriff and not remitted to the County Treasurer.

Fuel Use	The Road and Bridge department does not maintain a fuel log for its bulk fuel tank, record mileage when fueling trucks, or review and reconcile fuel use to fuel purchases, so theft and misuse of fuel could go undetected. The Sheriff's department does not review mileage and fuel usage for department vehicles for reasonableness.
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Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.
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In the areas audited, the overall performance of this entity was **Good**.*

American Recovery and Reinvestment Act (Federal Stimulus)	The county was awarded the following Federal Stimulus monies during the audited period: An \$18,825 Homelessness Prevention and Rapid Re-housing Program grant was received and expended during calendar year 2010 for homeless prevention assistance and rapid re-housing assistance, of which \$779 was repaid in 2012 after it was disallowed by the Missouri Department of Social Services for inadequate documentation. The Carroll County Senate Bill 40 Board received \$15,317 under Title V, Section 5001 of the Recovery Act for Medicaid expenditures, which was used for general operations.
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*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Officeholders of Carroll County

We have audited certain operations of Carroll County in fulfillment of our duties under Section 29.230, RSMo. In addition, McBride, Lock & Associates, Certified Public Accountants, was engaged to audit the financial statements of Carroll County for the 2 years ended December 31, 2010. The scope of our audit included, but was not necessarily limited to, the 2 years ended December 31, 2011. The objectives of our audit were to:

1. Evaluate the county's internal controls over significant management and financial functions.
2. Evaluate the county's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the county, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the county's management and was not subjected to the procedures applied in our audit of the county.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of Carroll County.



Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

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Carroll County Management Advisory Report State Auditor's Findings

1. Property Tax System

Controls and procedures over the property tax system need improvement. The office of the County Collector-Treasurer processed property taxes totaling approximately \$12.5 million annually for the 2 years ended February 29, 2012.

1.1 Computer access

Access to the property tax system was not adequately restricted prior to March 2012. The County Collector-Treasurer had administrative access rights in the property tax system, which provided her with unlimited access to all information in the system and allowed her to potentially make changes to individual tax records. Because the Collector-Treasurer is responsible for collecting tax monies, good internal controls require she not have system access rights to be able to alter or delete tax rates, assessed values, and property tax billings. The Collector-Treasurer indicated she was aware she had access to the system, but knew changes to the system would be identified during monthly reconciliations with the County Clerk. When we brought this access issue to the County Commission's attention in March 2012, the Commission had the programmer change the Collector-Treasurer's access rights so she no longer has the ability to change tax records.

To prevent unauthorized changes to the property tax records, access should be limited based on user needs. Unrestricted access can result in the deletion or alteration of data files and programs.

1.2 Tax book changes

The County Collector-Treasurer initiated \$12,646 in tax reductions during the 2 years ended February 29, 2012, for real and personal property taxes that were less than 3 years old.

The County Commission reviews and authorizes all tax reductions and they are subsequently posted to the property tax system by the County Clerk, who also reconciles the court orders to actual changes made to the property tax system on a monthly basis. However, because the County Collector-Treasurer is responsible for collecting tax monies and in order to ensure a proper segregation of duties, initiation of adjustments to the tax records should be left to those independent of the collection process.

The Collector-Treasurer indicated she initiated the tax reductions because she was trying to remove delinquent taxes that she believed to be uncollectible. However, Sections 137.260 and 137.270, RSMo, assign responsibility to the County Clerk for making corrections to the tax books with the approval of the County Commission. In addition, while Sections 140.730.3 and 140.160.1, RSMo, provide for the removal of old unpaid personal property and real estate taxes, the tax reductions noted here do not appear consistent with circumstances provided for in these statutes.



Carroll County
Management Advisory Report - State Auditor's Findings

Collector-Treasurer initiated tax reductions is a significant concern because, as explained in Section 1.1, the Collector-Treasurer had the access rights in the property tax system to potentially change tax records.

1.3 Commissions

Due to uncertainty regarding the provisions of Section 54.280.2, RSMo, the county used different methods to determine which collection commission percentage to use without seeking legal counsel on this issue. The county included the railroad and utility taxes when determining total taxes levied during 2007 and 2008, resulting in a 2 percent collection commission rate, but excluded these taxes during 2009 through 2011, resulting in a 2 1/2 percent collection commission rate in those years. During the 2 years ended February 29, 2012, the county retained \$62,422 more in commissions than it would have if it had continued to include railroad and utility taxes in the calculation and use the 2 percent collection commission rate it had used in 2007 and 2008.

Section 54.280.2, RSMo, provides the commission fee structure for the collection of current and current delinquent taxes and indicates the collector-treasurer shall collect fees to be deposited into the county general fund based on the "total amount of taxes levied" each year as follows:

Total Amount of Taxes Levied	Commission Percentage
\$5 million or less	3
Greater than \$5 million, but less than or equal to \$9 million	2 1/2
Greater than \$9 million, but less than or equal to \$13 million	2
Greater than \$13 million	1 1/2

This section does not specify the exclusion of any taxes from the total amount of taxes levied when determining the appropriate percentage bracket for commission withholdings. However, Section 54.320.1, RSMo, establishes a 3 percent collection fee for current railroad and utility taxes, and other statutes establish collection fees for various separate taxing entities, such as Section 245.250, which establishes a 1 percent commission for levee district collections. Because these other sections of law establish collection percentages for railroad and utility and other types of taxes it is unclear if these taxes should be included in the total taxes levied amount for determining collector-treasurer commission percentage brackets based on Section 54.280.2, RSMo.

Depending on how the statute is interpreted, the County Collector-Treasurer should either be retaining commissions at a 2 percent rate or a 2 1/2 percent rate for current and current delinquent taxes collected. Because the decision significantly impacts amounts withheld from various taxing authorities as commissions to the county, it is important that a well-supported decision be made. In addition, legislative clarification is needed to ensure township-organized counties are properly retaining collector-treasurer commissions.



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Management Advisory Report - State Auditor's Findings

Recommendations

- 1.1 The County Commission ensure property tax system access rights are limited to only what is needed for the users to perform their job duties and responsibilities.
- 1.2 The County Collector-Treasurer refrain from initiating abatements for taxes that are less than 3 years old.
- 1.3 The County Commission, County Clerk, and County Collector-Treasurer work with their county associations and pursue a legislative change to clarify this issue.

Auditee's Response

The County Commission and County Clerk provided the following written responses:

- 1.1 *The Commission and Clerk were unaware of the unrestricted access in the office of the Collector-Treasurer. To our knowledge this was the first time that a question had been raised by the State Auditor's office (SAO). In 2007, when the current software was installed, each office holder's access to the system was set up by Tyler Technologies staff. After SAO field staff brought the concern to our knowledge, the suggested changes were made immediately. All changes to assessment and/or tax books are now done in the offices of Assessor and County Clerk.*
- 1.2 *We concur that changes to assessments and tax abatements and changes will be done exclusively by the County Clerk and her staff after Commission approval by Court Order.*
- 1.3 *The Commission was unaware that the Collector-Treasurer discretionarily changed the commission percentage in 2009 from that in 2008. The Commission believes that SB 210 and HB 58 passed in 2005 "holds harmless" the County in regard to commissions retained on the Railroad and Utilities collection according to 54.320.1. In addition, the money collected and distributed to the 25 levee and drainage districts throughout the County are based on a "net benefit" for maintenance and as such, should not be included in the calculation of "taxes levied" for purposes of commission retained.*

The County Collector-Treasurer provided the following written responses:

- 1.1 *The Collector-Treasurer is working with the system's programmer to customize the existing tax program allowing her and her office staff certain access rights to maintain tax files by updating addresses and making necessary notes. This would allow the*



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Management Advisory Report - State Auditor's Findings

Collector-Treasurer's Office to perform their job duties and responsibilities.

- 1.2 *Some of the tax abatements that the Collector-Treasurer deemed uncollectible involved personal property taxes for deceased people who had no probate, people who had moved from the county or out-of state, and people for whom we had no good address. The Collector-Treasurer will refrain from initiating abatements for personal property taxes that are less than 3 years old.*

Since there had been some question as to who should initiate the request to abate delinquent real estate assessed mobile homes that were no longer located in Carroll County, the Collector-Treasurer initiated the abatement request to the County Commissioners. The only real estate tax abatements that the Collector-Treasurer requested during the two audited years was a repossessed mobile home that belonged to a deceased person, a mobile home that had been torn apart and materials discarded, and three mobile homes that had been moved from the county. In the future when the Collector-Treasurer discovers, while working with delinquent tax sale properties, that a mobile home can't be located; it will be the responsibility of the assessor to initiate the abatement.

In regards to the Collector-Treasurer performing adds and abates within her Merchant's License Tax File, effective April 5, 2012, the County Clerk's staff is now adding any new businesses and abating closed businesses in this file upon the notification of the Collector-Treasurer.

- 1.3 *The Collector-Treasurer will work with the Missouri County Collector's Association to clarify the interpretation of statutes regarding county commission fees. Since there is a difference of opinion on which collection commission percentage to use, the Missouri County Collector Association's Legislative Committee will be apprised of this audit recommendation to help pursue a legislative change if necessary.*

2. Public Administrator

Annual settlements are often not filed timely and are not always accurate. Bank reconciliations are not always performed, and the former Public Administrator still has possession of cases after leaving office over 3 years ago.

The Public Administrator is the court appointed personal representative for wards or decedent estates of the Associate Circuit Court, Probate Division. The current Public Administrator took office January 1, 2009, and handled the financial activities of 30 and 29 individuals during 2011 and 2010,



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respectfully. We reviewed three cases with cash balances totaling \$505,844, which represents 52 percent of the total cash balances of all cases at December 31, 2011. We also reviewed the five cases handled by the former Public Administrator during the 2 years ended December 31, 2011. Due to the lack of adequate documentation, we were unable to determine the dollar value of cases held by the former Public Administrator.

2.1 Annual settlements

Complete and accurate annual settlements are not filed in a timely manner. For each ward, the Public Administrator is required to file an annual settlement with the Probate Division which reflects a detailed list of assets held, as well as financial activity for the year. Our review of three cases handled by the current Public Administrator noted complete and accurate annual settlements were not filed for two of these cases. For one case, the 2010 annual settlement was filed, but because it was not accurate the settlement was not approved by the judge. The settlement has not been updated, and as of March 2012, a 2011 settlement has not been filed for this case or the other case in question.

Sections 473.540 and 475.270, RSMo, require the Public Administrator to file with the court an annual settlement for each ward or estate. Timely and accurate settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that errors or misuse of funds will go undetected.

2.2 Bank reconciliations and record retention

Monthly bank reconciliations were not always prepared. The Public Administrator indicated original documentation such as bank statements and the checkbooks are sent to the attorneys for preparation of annual settlements. While the records are in the custody of the attorneys, no bank reconciliations are performed.

Monthly bank reconciliations are necessary to ensure the bank activity and accounting records are in agreement, and to identify errors in a timely manner.

2.3 Former public administrator cases

The former Public Administrator still had possession of five decedents cases as of our review in March 2012, even though the current Public Administrator took office in January 2009. In addition, the former Public Administrator has not been bonded since he left office, and annual settlements have not been completed and bank reconciliations have not been performed for most of the cases held by the former Public Administrator. According to the former Public Administrator, he is working with the attorneys involved to resolve these cases. However, it has been over 3 years since a new Public Administrator was elected.

Section 473.767, RSMo, indicates on the first court date upon expiration of one year after election of a successor, the probate judge shall order the



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public administrator to account for and deliver all monies and records in which final settlement cannot be made, to the successor in office.

Failure to properly bond individuals who have access to decedent funds exposes those cases to a risk of loss. In addition, timely and accurate settlements are necessary for the court to properly oversee the administration of cases and reduce the possibility that errors or misuse of funds will go undetected.

Recommendations

- 2.1 The Public Administrator ensure complete and accurate settlements are filed in a timely manner.
- 2.2 The Public Administrator ensure bank reconciliations are prepared on a monthly basis on all accounts.
- 2.3 The former Public Administrator account for and deliver all monies and records in which final settlement cannot be made to the current Public Administrator.

Auditee's Response

The Public Administrator provided the following written responses:

- 2.1 *Complete annual settlements will be filed with the Probate Court in a timely manner for each ward assigned to the Public Administrator's office.*
- 2.2 *Bank reconciliations will be prepared on a monthly basis on all accounts, including those submitted to lawyers offices for final settlement. Only copies of bank statements, and not originals, will be provided to lawyers for annual or final settlements.*

The Public Administrator and the former Public Administrator provided the following written response:

- 2.3 *Monies and records from the former Public Administrator have been transferred, and are in the possession of the current Public Administrator.*

3. Sheriff Accounting Controls

Accounting controls and procedures related to monies collected and bank accounts maintained by the Sheriff's department need improvement. Deposits into the Sheriff's fee bank account totaled approximately \$158,500 during the 2 years ended December 31, 2011.

3.1 Fees bank account

Bank balances are not reconciled to a book balance, and unidentified amounts have accumulated in the fees bank account. Although the office manager reviews the monthly bank statements, the bank balances cannot be



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Management Advisory Report - State Auditor's Findings

reconciled to the book balances each month because no book balance is maintained.

In addition, procedures are not adequate to ensure all monies received are disbursed. Monies received by the Sheriff, which include cash bonds and accountable fees, are normally disbursed at the end of each month, which should cause the fee bank account to zero out each month. However, there was an unidentified balance in the bank account totaling \$5,522 as of December 31, 2011, which has fluctuated over time. Our prior audit noted the unidentified balance was \$5,889 at December 31, 2006.

Maintaining a book balance, reconciling the bank balance to the book balance, reconciling receipts and deposits to amounts disbursed, and following up on unidentified differences are necessary procedures to ensure accounting records are in balance, errors are identified in a timely manner, and all receipts are properly disbursed.

3.2 Commission fees

Sheriff commission fees for a partition sale and a foreclosure sale were not properly handled. Commissions totaling \$5,015 from a partition sale held in February 2010, were turned over to the county treasury; however, these monies were deposited into the Sheriff's Special Fund rather than the county General Revenue Fund. In addition, commissions totaling \$135 from a foreclosure sale in April 2010 were personally retained by the Sheriff and not remitted to the County Treasurer.

Attorney General's Opinion No. 108, 1970 to Holman, provides commissions on partition sales are accountable fees and should be paid into the county General Revenue Fund. In addition, Sections 50.360 and 50.370, RSMo, require all county officials who receive fees or any other remuneration for official services to pay such monies monthly to the County Treasurer.

Similar condition
previously reported

A condition similar to section 3.1 was noted in our prior report.

Recommendations

The Sheriff:

- 3.1 Maintain a book balance and ensure the bank balance is reconciled to the book balance. In addition, the Sheriff should ensure all receipts are disbursed and the balance of the bank account zeros out at the end of each month. Any receipts that cannot be disbursed by the end of the month should be documented and reconciled to the bank balance. Amounts which cannot be identified should be disposed of in accordance with state law.



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- 3.2 Ensure all commissions received on partition and foreclosure sales are paid into the county General Revenue Fund.

Auditee's Response

The Sheriff provided the following responses:

- 3.1 *We have identified the amount of unidentified monies and will disburse to Unclaimed Properties, so the account will zero out each month. We are working on procedures to maintain a running book balance.*

- 3.2 *The \$135 has been paid to the county treasury.*

The County Clerk provided the following response:

- 3.2 *The commissions totaling \$5,015 that were deposited into the Sheriff's Special Fund will be transferred into the county General Revenue Fund, half in 2012 and the balance in the 2013 budget.*

4. Fuel Use

Our review noted concerns related to monitoring of fuel use in the county Road and Bridge department and the Sheriff's office.

4.1 Road and Bridge

The county has not established effective monitoring procedures regarding fuel use for the Road and Bridge department. Gasoline is purchased by the department by fuel card and on an account with a local company for the two county trucks. The department also purchases diesel fuel to dispense from the bulk tank located at the county shed. A fuel log is not maintained at the bulk fuel tank, mileage is not recorded when fueling trucks, and fuel use is not reviewed or reconciled to fuel purchases. As a result, theft and misuse of fuel could go undetected. Accounting records indicate during the 2 years ended December 31, 2011, the county incurred road and bridge fuel and oil costs of \$71,342.

Maintenance and review of vehicle and equipment mileage logs and bulk fuel inventory records, and comparison of log information and inventory records to fuel purchases, are necessary to prevent paying vendors for improper billing amounts and to decrease the risk of theft or misuse of fuel occurring without detection. Logs should provide sufficient details so the county can effectively monitor vehicle and equipment fuel costs.

4.2 Sheriff

Mileage and fuel usage for Sheriff's department vehicles are not reviewed for reasonableness. While Sheriff's department personnel reconcile individual fuel tickets to monthly invoices from the vendor, without comparing fuel usage to miles driven, the county cannot ensure fuel use is reasonable in comparison with miles driven. Accounting records indicate fuel and oil purchases totaling \$63,329 were made by the Sheriff's department during the 2 years ended December 31, 2011.



Carroll County
Management Advisory Report - State Auditor's Findings

Comparison of mileage and fuel usage are necessary to support fuel charges and to document the appropriate use of vehicles. Failure to document and monitor fuel use could result in loss, theft, or misuse going undetected.

Recommendations

- 4.1 The County Commission require mileage logs for all vehicles and equipment and review the logs for reasonableness. In addition, bulk fuel inventory records should be maintained, fuel use should be reconciled to fuel purchases, and any significant discrepancies should be investigated.
- 4.2 The Sheriff establish procedures to reconcile vehicle mileage to fuel purchases for all county-owned vehicles in the Sheriff's department.

Auditee's Response

The County Commission provided the following written response:

- 4.1 *The Commission concurs with this recommendation and has implemented the usage of logs effectively immediately.*

The Sheriff provided the following response:

- 4.2 *We are now recording date, mileage, and gallons at fueling for each vehicle in the maintenance logs.*

Carroll County

Organization and Statistical Information

Carroll County is a township-organized, third-class county. The county seat is Carrollton.

Carroll County's government is composed of a three-member county commission and separate elected officials performing various tasks. All elected officials serve 4-year terms. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county bridges, and performing miscellaneous duties not handled by other county officials. Principal functions of these other officials relate to law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records important to the county's citizens. The county employed 37 full-time employees and 7 part-time employees on December 31, 2011. The townships maintain county roads.

In addition, county operations include a Senate Bill 40 Board.

Elected Officials

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below:

Officeholder	2012	2011
Nelson Heil, Presiding Commissioner	\$	33,433
Jim Stewart, Associate Commissioner		30,224
David Martin, Associate Commissioner		31,433
Cheryl A. Mansur, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Peggy McGaugh, County Clerk		47,625
Cassandra Brown, Prosecuting Attorney		52,128
Troy Hofstetter, Sheriff		50,614
Steven W. Bittiker, County Coroner		13,768
Linda Leabo, Public Administrator		25,000
Alta M. O'Neal, County Collector-Treasurer, year ended March 31,	47,744	
Devin Rae Frazier, County Assessor, year ended August 31,		47,625
Marcus J. Magee, County Surveyor (2)		

(1) Compensation is paid by the state.

(2) Compensation on a fee basis.



Carroll County
Organization and Statistical Information

**American Recovery and
Reinvestment Act 2009
(Federal Stimulus)**

According to county personnel, the county was awarded the following American Recovery and Reinvestment Act of 2009 funding during the 2 years ended December 31, 2011:

A Homelessness Prevention and Rapid Re-housing Program grant was awarded by the U.S. Department of Housing and Urban Development to the Missouri Department of Social Services and \$18,825 was passed through to Carroll County. This grant provided homeless prevention assistance to households that would have otherwise become homeless and rapid re-housing assistance to persons who were homeless. The full amount of the grant was received and expended during the year ended December 31, 2010. The Missouri Department of Social Services disallowed \$779 due to inadequate documentation and it was paid back to the state in May 2012.

The Carroll County Senate Bill 40 Board received \$15,317 under Title V, Section 5001 under Division B of the Recovery Act which provided additional federal funding in the Medicaid Federal Medical Assistance Percentage. The grant was awarded by the U.S. Department of Health and Human Services and passed through the Missouri Department of Social Services. The payments were made for Medicaid expenditures reported between October 1, 2009, and December 31, 2011. For the years ended December 31, 2011 and 2010, \$15,317 was received by the Senate Bill 40 Board and used for general operations; therefore, related expenditures were not tracked separately.