



Thomas A. Schweich

Missouri State Auditor

Holt County



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CITIZENS SUMMARY

Findings in the audit of Holt County

Sheriff Controls and Procedures

Because of the poor accounting records maintained in the Sheriff's department, we were unable to determine if all monies were accounted for properly. As noted in our prior report, accounting duties are not adequately segregated, and an adequate supervisory review is not performed. Likewise, the Sheriff's department does not maintain adequate records to account for all monies received for conceal and carry weapons permits and prior to July 2011, had not been turning these fees over to the county treasury as required by state law. The Sheriff was unable to account for at least \$700 which should have been collected but was not deposited. The Sheriff's department does not perform bank reconciliations, identify month-end liabilities, or account for the numerical sequence of all checks, despite similar findings in our prior report.

The Sheriff's department issues unnumbered receipt slips for inmate monies received, and there are no procedures to ensure all receipts are recorded in the accounting system, which increases the risk of loss, theft, or misuse of funds. The Sheriff's department also purchases prepaid phone cards for \$6.50 each and sells them to inmates for \$10 each, but, as of May 23, 2011, the Sheriff was unable to account for 171 cards, totaling \$1,710 in receipts. In addition to the commissions from phone cards sales, the Sheriff maintains commissions from commissary sales and commissions from the phone vendor in accounts outside the county treasury, which he uses to purchase items for the department. State law requires every county officials to pay such monies to the county treasurer.

Voided receipt slips and checks were not always maintained, making it more difficult to ensure all receipts and disbursements are accounted for properly. The county does not have written contracts in place providing for the exchange of prisoner housing services. State law requires all contracts entered into by the county be in writing.

Fuel

The Sheriff's department and the road and bridge department do not adequately record and monitor fuel purchases and use. The road and bridge department does not reconcile fuel logs to fuel purchase records, and 2,700 gallons of fuel purchases were not recorded in fuel logs in 2010. No log is maintained of fuel dispensed from mobile tanks. Some Sheriff's department usage/fuel logs were not complete, and 40 percent of fuel purchased on the February 2011 fuel statement was not supported by receipts or included on the fuel logs, but the Sheriff approved its payment.

Capital Assets

The County Clerk and other county officials have not implemented adequate procedures to ensure property records are complete, accurate, and sufficient to meet statutory requirements and to determine insurance needs. The County does not maintain overall property records, and only one county department performs and submits annual inventories.

Personnel Policy	The county personnel policy has not been formally updated and approved since November 2003, but some policy changes have been documented in County Commission minutes. In addition, we noted current policy does not allow sick leave to be paid upon termination, but one employee was paid \$375 for 19 hours of unused sick leave.
Senior Citizens Service Board	The Senior Citizens Service Board does not have written contracts with the 12 entities to which it provides funding and does not adequately monitor the monies provided. State law requires contracts of political subdivisions to be in writing, and written contracts help ensure all parties are aware of their duties and responsibilities and prevent misunderstanding. The Board should also obtain and review financial reports from its funding recipients showing how they used the funds received.
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.

In the areas audited, the overall performance of this entity was **Fair**.^{*} However, the audit revealed serious shortcomings within the Sheriff's department.

American Recovery and Reinvestment Act (Federal Stimulus)	Holt County did not receive any federal stimulus monies during the audited time period.
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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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Holt County

Table of Contents

State Auditor's Report	2
------------------------	---

Management Advisory	
Report - State Auditor's	
Findings	
1. Sheriff Controls and Procedures	4
2. Fuel.....	8
3. Capital Assets	9
4. Personnel Policy	10
5. Senior Citizens Service Board.....	11

Organization and Statistical	13
Information	



THOMAS A. SCHWEICH

Missouri State Auditor

To the County Commission
and
Officeholders of Holt County

We have audited certain operations of Holt 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 Holt 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, 2010. 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 tested certain of those controls to obtain evidence regarding the effectiveness of their design and 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, grant agreement, 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 Holt County.

A handwritten signature in black ink, reading "Thomas A. Schweich". The signature is fluid and cursive, with a large, stylized 'S' at the end.

Thomas A. Schweich
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	Harry J. Otto, CPA
Director of Audits:	Alice M. Fast, CPA, CIA
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Holt County

Management Advisory Report

State Auditor's Findings

1. Sheriff Controls and Procedures

Accounting procedures and practices in the Sheriff's department need improvement. Due to the poor accounting records maintained, we were unable to determine if all monies were accounted for properly.

The Sheriff maintains two checking accounts: a commissary account for inmate commissary funds, phone card sales, and phone commissions; and the Sheriff's fee agent account for monies collected for civil fees, bonds, and conceal and carry weapons (CCW) fees. During the 2 years ended December 31, 2010 and 2009, receipts for the commissary account totaled approximately \$14,000 and \$8,700, respectively, and receipts for the fee agent account totaled approximately \$48,000 and \$63,000, respectively.

1.1 Segregation of duties

Accounting duties are not adequately segregated, and an adequate supervisory review of the accounting records is not performed. One Sheriff's department employee is primarily responsible for performing the duties of receipting, recording, and disbursing monies for both accounts. The Sheriff does not oversee accounting duties, and while he signs off on bank statements, no bank reconciliation or comparison to accounting records is performed.

Proper segregation of duties helps ensure all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating duties. If proper segregation of duties cannot be achieved, at a minimum, a periodic supervisory review of the records should be performed and documented.

A similar condition was reported in our prior audit report.

1.2 Conceal and carry weapons fees

The Sheriff's department does not maintain adequate records to account for all monies received for issuing CCW permits. Prior to July 2011, the fees collected were not remitted to the county treasury, but were instead deposited into the Sheriff's fee agent account. As of July 7, 2011, 83 permits and 34 renewals were issued since the current Sheriff took office in January 2009. The fees associated with those permits and renewals should total \$5,600; however, accounting records indicate only \$4,575 was deposited in the Sheriff's fee agent account. Subsequent to our audit period, in November 2011, Sheriff's department personnel located cash of \$324 which they believe represented CCW fees previously collected and not deposited. These monies were deposited and eventually turned over to the County Treasurer. It is unclear what happened to the remaining \$701. In addition, while receipt slips are issued for amounts collected, there is no reconciliation of amounts received to deposits.

In July 2011 the Sheriff's Revolving Fund was started, as required by state law. The County Treasurer indicates she is now receiving a monthly transmittal of the CCW permit fees.



Holt County Management Advisory Report - State Auditor's Findings

Section 571.101 RSMo, requires the Sheriff charge a non refundable fee of up to \$100 for a permit for CCW and a fee up to \$50 for a renewal of that permit every 3 years, with that fee to be paid to the treasury of the county to the credit of the Sheriff's Revolving Fund. To adequately account for collections and reduce the risk of loss, theft, or misuse of funds, the composition of receipt slips issued should be reconciled to deposits.

A similar condition was reported in our prior audit report.

1.3 Bank accounts

Bank reconciliations are not performed for either account maintained by the department. In addition, procedures do not exist to identify month-end liabilities or account for the numerical sequence of all checks. Prior to our request for documentation of bank reconciliations in June 2011, the last bank reconciliations performed on the Sheriff's fee agent and commissary accounts were in July and October 2010, respectively.

We determined the May 31, 2011, cash balance of the fee account was \$7,477. Liabilities identified for the fee account totaled \$5,904, leaving an unidentified difference of \$1,572. We determined the May 31, 2011, balance of the commissary account was \$7,180, while liabilities of \$23 were identified. The remaining balance of \$7,157 represents profits from the sale of phone cards, phone commissions, and the sale of commissary items to prisoners which have not been remitted to the county treasury (see section 1.6).

Without preparing monthly bank reconciliations and reconciling the cash balance to a list of liabilities, as well as accounting for the numerical sequence of checks issued, there is little assurance cash receipts and disbursements have been properly handled and recorded, or errors will be detected and corrected in a timely manner.

A similar condition was reported in our prior audit report.

1.4 Receipts

Receipting procedures need improvement. Unnumbered manual receipt slips are issued for inmate monies received. The receipt is then recorded in the commissary accounting system. However, there are no procedures in place to ensure all manual receipts are recorded and because the receipt slips are unnumbered, there is no way to account for all receipt slips issued. In addition, while prenumbered receipt slips are typically issued for CCW monies received, they are not issued in numerical order and their numerical sequence is not accounted for properly.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, prenumbered receipt slips should be issued for all monies received, and procedures should be established to account for manual receipt slips and verify receipts have been recorded in the commissary accounting system on a timely basis and deposited.



Holt County Management Advisory Report - State Auditor's Findings

1.5 Phone card sales

Records are not maintained to account for prepaid phone cards purchased and sold to inmates. Batches of phone cards are periodically purchased from a phone card vendor for \$6.50 per card and held by the Sheriff until sold to inmates for \$10 per card. From December 2008 to July 2011, 1,700 phone cards were purchased at a total cost of \$11,050; however, as of May 31, 2011, the Sheriff was unable to account for 171 cards, representing receipts of \$1,710.

Detailed records are necessary to adequately account for telephone cards. Loss, misuse, or theft of the phone cards and receipts may go undetected without adequate telephone card records and procedures.

1.6 Commissary account

The Sheriff maintains commissions from commissary sales, phone commissions, and sale of phone cards outside the county treasury and uses these monies to purchase items for the department. The department contracted with an outside company to provide commissary items to inmates and retains commissions of 25 percent of sales. The department also received commissions from phone card sales and the phone vendor. A commissary account was opened in June 2009. Phone card commissions totaling \$4,942, phone vendor commissions totaling \$3,146, and commissary commissions totaling \$1,121 were deposited to the commissary account between June 2009 and May 2011.

These monies were used to purchase items for the department costing \$2,514 through the end of May 2011, including inmate clothing, a stove, and a dishwasher. While not unreasonable or improper, these purchases were not approved by the County Commission and were not handled through the normal county procurement and budget process. As of May 31, 2011, there was approximately \$7,000 in the commissary account which should be distributed to the county treasury.

There is no statutory authority allowing the Sheriff to hold county monies outside the county treasury. Section 50.370, RSMo, requires every county official who receives any fees or other remuneration for official services to pay such monies to the County Treasurer. In addition, Attorney General's Opinion No. 45, 1992 to Henderson, states sheriffs are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.

1.7 Voids

Voided receipt slips and checks were not always maintained. The receipt slip carbon copy indicating the receipt slip was voided was retained; however, the original was missing. In addition, voided checks were not maintained for either bank account. Over 9 percent of 250 checks issued from the commissary account were voided but not retained. Without properly voiding and retaining voided receipt slips and checks, there is less assurance all receipts and disbursements are accounted for properly.



Holt County
Management Advisory Report - State Auditor's Findings

1.8 Prisoner contracts

The county houses prisoners for various political subdivisions, and boards some county prisoners with other political subdivisions, but does not have written contracts with these entities. The Sheriff indicated he has verbal agreements with several of the surrounding counties to house each other's prisoners for no charge.

Section 432.070, RSMo, states all contracts entered into by the county shall be in writing and shall be signed by each of the parties or their agents. In addition to being required by statute, written contracts are necessary to document the duties and responsibilities of each party.

Recommendations

The Sheriff:

- 1.1 Adequately segregate accounting duties to the extent possible or ensure documented supervisory or independent reviews of the accounting records are performed.
- 1.2 Develop procedures to ensure all CCW permit fees are deposited intact on a timely basis and reconcile the composition of monies received to the composition of deposits. In addition, the Sheriff should take necessary action regarding the unaccounted for differences identified and determine the appropriate course of action.
- 1.3 Ensure monthly bank reconciliations are prepared and a list of liabilities, including individual inmate balances, is reconciled to the cash balance on a monthly basis. In addition, the Sheriff should determine the proper disposition of the difference which exists in the fee account.
- 1.4 Issue prenumbered receipt slips for all monies received and account for the numerical sequence of all receipt slips issued.
- 1.5 Develop procedures to account for the sale of all phone cards purchased.
- 1.6 Disburse all phone card, commissary, and phone commissions to the County Treasurer monthly.
- 1.7 Maintain voided receipt slips and checks.
- 1.8 Enter into written contracts as required by state law.



Holt County
Management Advisory Report - State Auditor's Findings

Auditee's Response

The Sheriff provided the following responses:

- 1.1 I have segregated check signing duties from check preparation duties, and I will ensure myself or an independent person periodically reviews and signs off on the accounting records.*
- 1.2 I have changed procedures to account for the CCW fees deposited to the newly created Sheriff's Revolving fund and will start periodically reconciling deposits of CCW fees to receipts. Based on working with the auditors, we have identified the majority of the unaccounted for fees relate to permits issued in 2009. We have now developed better procedures to account for all CCW fees. We will continue to try to determine the cause of this difference.*
- 1.3 This recommendation has been implemented and the unidentified difference in the fee agent account has been identified and distributed.*
- 1.4&
1.7 These recommendations have been implemented.*
- 1.5 I am now numbering phone cards at time of purchase and am accounting and tracking the sale of those phone cards.*
- 1.6 Given the recent letter from the Attorney General's office regarding this matter and discussion with the State Auditor's office, Sheriff's Association and legal counsel, I am attempting to determine where these funds should be placed.*
- 1.8 I will consider the auditor's recommendation and determine the best course of action for Holt County.*

2. Fuel

Records and monitoring of fuel purchases and use by the road and bridge and Sheriff's departments are not adequate. Accounting records indicate fuel purchases totaled approximately \$139,000 in 2010 and \$111,000 in 2009.

The majority of fuel purchased by the road and bridge department is for bulk tanks at the three county road and bridge barns. In addition, fuel was purchased at gas stations with fuel cards provided by the county. The Sheriff's department purchases fuel using fuel cards furnished by the county.

- While the road and bridge department maintains fuel logs for all vehicles and equipment and turns in monthly and annual reports to the County Commission, fuel logs are not reconciled to fuel purchase records. In 2010, 2,700 gallons of fuel purchases were not recorded on fuel logs.



Holt County
Management Advisory Report - State Auditor's Findings

- No log is maintained of fuel dispensed from mobile tanks. In 2010, 2,500 gallons and in 2009, 4,370 gallons were pumped into the mobile tanks.
- While usage/fuel logs are maintained for all but one of the Sheriff's department vehicles, some logs were not complete.
- The Sheriff does not submit individual fuel receipts to the County Clerk, but does indicate his approval for payment on the monthly statement. We examined the fuel statement for the Sheriff's department for February 2011, and noted 40 percent of fuel purchased was not supported by receipts or included on the fuel logs; however, the Sheriff's approval was indicated on the statement.

Mileage and fuel logs are necessary to document the appropriate use of equipment and vehicles and to support fuel charges. The logs should include sufficient information to determine reasonableness of miles driven and allow reconciliations of fuel use to fuel purchases. Failure to document and monitor fuel use and require fuel tickets to be submitted, could result in loss, theft, or misuse going undetected.

Recommendation

The County Commission and Sheriff require logs for all vehicles. These logs should be reviewed and reconciled to fuel purchases and any significant discrepancies investigated. In addition, fuel card receipts should be submitted to the County Clerk and reconciled to fuel card statements before payment.

Auditee's Response

The County Commission provided the following response:

We will review current procedures with the road and bridge supervisor to improve accountability over county fuel consumption. We will discuss the importance of submitting fuel tickets with the County Clerk and Sheriff.

The Sheriff provided the following response:

We will keep logs for all vehicles and will ensure a comparison of the fuel invoices to fuel usage recorded in the log is performed monthly and reviewed for reasonableness. I would like to look into developing a county wide procedure for fuel purchases, and I will work with the County Commission to develop these procedures.

3. Capital Assets

The County Clerk and other county officials have not implemented adequate procedures to ensure property records for all county departments are complete, accurate, and sufficient to meet statutory requirements, and to



Holt County
Management Advisory Report - State Auditor's Findings

provide a basis for determining proper insurance coverage and accountability.

The County does not maintain overall county property records, and only one county department performs and submits an annual inventory list. The County Clerk annually sends each department a memo requesting inventory lists, and only the Health Department completed and submitted an annual inventory list during 2009 or 2010. Other officeholders provided varying explanations for not returning the inventory lists to the County Clerk as required by state law. In addition, each elected official is issued county tags and is responsible for attaching those tags to county property. There is no overall record of tags issued.

Adequate county property records and monitoring procedures are necessary to ensure effective internal controls, meet statutory requirements, and provide a basis for determining proper insurance coverage. Physical inventories and proper tagging of county property items are necessary to evaluate the accuracy of the records, and deter and detect theft. Section 49.093, RSMo, provides that the officer or designee of each county department is responsible for performing annual inspections and inventories of county property used by their department and for submitting an inventory report to the County Clerk.

A similar condition was noted in our prior report.

Recommendation

The County Clerk work with other county office holders to ensure annual inventory reports of all capital assets in their departments are prepared and filed with the County Clerk as required by state law. In addition, the County Clerk should develop and maintain an overall capital asset record for all county assets.

Auditee's Response

The County Clerk provided the following written response:

I will continue to work with other county office holders to compile an annual inventory of each office and department and see that such report is filed in the County Clerk's office to meet statutory requirements. Though state law does not require the County Clerk to develop and manage capital asset records, I agree to work with the other county office holders in developing a unified system.

4. Personnel Policy

The county has made numerous changes and amendments to its personnel policy over the past several years, but the personnel manual has not been updated. In addition, some actions taken are not in compliance with current policy.



Holt County
Management Advisory Report - State Auditor's Findings

The county personnel policy manual was formally updated and approved in November 2003. Since that time, some changes to policies have been documented in County Commission minutes, such as approval for a change in policy to allow employees to accrue vacation and sick leave. Current policy does not allow for the payment of sick leave upon termination, but we identified one employee that was paid \$375 for 19 hours of unused sick leave in April 2009.

An up to date and clear personnel policy manual and enforcement of policies is necessary to ensure compliance and equitable treatment of employees.

Recommendation

The County Commission update the personnel policy manual and ensure compliance with all leave policies.

Auditee's Response

The County Commission provided the following response:

We will work with the County Clerk to update the personnel policy by the end of 2012.

5. Senior Citizens Service Board

The Senior Citizens Service Board does not have written contracts with the 12 entities it provides funding and does not adequately monitor the funding provided. The Board collected taxes and interest totaling approximately \$47,457 and \$43,360 during the years ended December 31, 2010 and 2009, respectively.

Section 432.070, RSMo, requires contracts of political subdivisions to be in writing. Written contracts, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstanding. In addition, to ensure Board funds are used as intended, financial reports documenting how funds are spent should be obtained and reviewed by the Board.

Recommendation

The Senior Citizens Service Board enter into written contracts for all funding requests that clearly detail services to be performed and the compensation to be paid or benefits received, and require these entities to provide financial reports documenting how funds are spent.

Auditee's Response

The Senior Citizens Service Board President provided the following response:

I will discuss this recommendation with the Board in our December 2012 Board meeting. Funding requests are now being received and paid to only the two county nutrition sites, so the number of funding requests will continue to be lower in the future. The Senior Citizens Service Board, after



Holt County
Management Advisory Report - State Auditor's Findings

discussion with the County Commission, is currently following the original intent for which this board was established, which is to provide meals to the senior citizens of Holt County.

Holt County

Organization and Statistical Information

Holt County is a county-organized, third-class county. The county seat is Oregon, Missouri.

Holt 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 roads and 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 38 full-time employees and 4 part-time employees on December 31, 2010.

In addition, county operations include the Health Department, Senior Citizens' Services Board, drainage and levee districts established by the County Commission, neighborhood improvement districts, the Tax Increment Financing Commission, and the Johnson Grass Board.

Elected Officials

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

Officeholder	2011	2010
Mark Sitherwood, Presiding Commissioner	\$	25,760
Donald Holstine, Associate Commissioner		23,760
Bill Gordon, Associate Commissioner		23,760
Vicki Book, Circuit Clerk and Ex Officio Recorder of Deeds (1)		
Kathy J. Kunkel, County Clerk		36,000
Robert Sheppard, Prosecuting Attorney		40,000
Scott Wedlock, Sheriff		43,000
Gay Quick, County Treasurer (2)		36,614
Susan Lentz, County Coroner		10,000
Edward Meng, Public Administrator		20,000
Billy Sharp, County Collector (3), year ended February 28,	52,881	
Carla Markt, County Assessor , year ended August 31,		35,878

(1) Compensation is paid by the state.

(2) Includes \$614 of commissions earned as treasurer for the levee districts.

(3) Includes \$16,881 of commissions earned for collecting city, levee, drainage, and special road district property taxes.



Holt County
Organization and Statistical Information

Financing
Arrangements

In April 2009, the county obtained a United States Department of Agriculture loan of \$131,276 at no interest for 10 years. As of March 1, 2012, the amount outstanding was \$73,928. The loan is scheduled to be paid in yearly installments of \$19,611 with four full payments due and a final payment in March 2017 of \$4,516.

American Recovery and
Reinvestment Act of 2009
(Federal Stimulus)

Holt County did not receive any federal stimulus monies during the 2 years ended December 31, 2010.