

NAVARRO COUNTY COMMISSIONER'S COURT

A Special meeting of the Navarro County Commissioner's Court was held on Monday, the 28th day of January, 2013 at 10:00 a.m., in the County Courtroom of the Navarro County Courthouse in Corsicana Texas. Presiding Judge HM Davenport, Commissioners Present Jason Grant, David Warren, Dick Martin, and James Olsen.

1. 10:00 A.M. Motion to convene by Comm. Olsen sec by Comm. Warren
All voted aye motion carried
2. Opening prayer by Commissioner Grant
3. Pledge of Allegiance
4. Public Comments-No comments

CONSENT AGENDA

Motion to approve the consent agenda items 5-12 by Comm. Martin Sec by Comm. Olsen
All voted aye motion carried

5. Motion to approve the minutes from the previous meetings of Jan. 14th, 2013
6. Motion to approve and pay bills as submitted by the County Auditor
7. Motion to approve to accept 2012 Certificate of Compliance, on Continuing Education and Certificate of Compliance for Public Funds Investment Act for County Treasurer Frank Hull
TO WIT PG 77-78
8. Motion to approve accept 2012 Assistant Treasurer Certification, on Continuing Education certifying that Chief Deputy Jane McCollum is a certified Assistant County Treasurer
TO WIT PG 79
9. Motion to approve budget adjustment to move \$3000 from Maintenance Contract-Telephone (101-410-451) to Internet and e-mail (101-406-416)
10. Motion to approve budget adjustment to move \$14,356 from Part time help (211-611-114) to various accounts to change from part time to a full time position in Pct.1
11. Motion to approve budget adjustment to move \$1,000 from Non Departmental Professional Services (101-406-410) to Commissioners' Court Professional Services (101-401-410)

12. Motion to approve Revenue Certification for FY 2013 grant revenue received from the Navarro Community Foundation pursuant to Local Government Code (LGC) Section 111.0706

REGULAR AGENDA

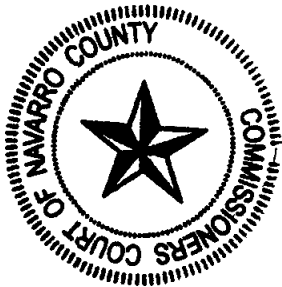
13. Motion to approve of acceptance of grant revenue in the amount of \$137,500 from Navarro Community Foundation by Judge Davenport sec by Comm. Warren
All voted aye motion carried **TO WIT PG 80-83**
14. No action taken on Burn ban remains off.
15. Motion to approve treasurer's report for December 2012 by Comm. Olsen sec by Comm. Grant
All voted aye motion carried **TO WIT PG 84-85**
16. Motion to approve Tax Collection Report for December 2012 from Russell Hudson by Comm. Martin sec by Comm. Warren
All voted aye motion carried **TO WIT PG 86-91**
17. Motion to approve 7 vehicle mount radios, 2 hand held radios and 3 chainsaws as salvage for Pct. 1 by Comm. Grant sec by Comm. Warren
All voted aye motion carried
18. Motion to approve 5 vehicle mount radios as salvage for Pct. 3 by Comm. Warren sec by Comm. Grant
All voted aye motion carried
19. Motion to approve the use of Navarro County inmates for public service projects Navarro Food Pantry, Navarro County Expo, and Corsicana Landfill Cleanup Day by Comm. Olsen sec by Comm. Grant
All voted aye motion carried
20. Motion to approve request for a courthouse security evaluation to be conducted by Tim Quintana, Adjunct Professor Sam Houston by Comm. Martin sec by Comm. Grant
All voted aye motion carried
21. Motion to approve updated financial report from the Correctional Food Service Provider, Five Star Food Service from Sheriff Tanner by Comm. Grant sec by Comm. Warren
All voted aye motion carried

- 22. Motion to approve to the transfer of Sheriff's Office vehicle #2618, VIN 2FAFP71W56X126016 to the Navarro County Constable Pct.3 by Comm. Warren sec by Comm. Martin
All voted aye motion carried
- 23. Motion to approve WiFi access for the Navarro County Courthouse with a quote from AT & T by Comm. Martin sec by Comm. Olsen
All voted aye motion carried
- 24. Motion to approve authorizing County Auditor to sign Pattillo, Brown, & Hill engagement letter for FY 2012 audit by Comm. Grant sec by Comm. Martin
All voted aye motion carried **TO WIT PG 92-100**
- 25. Motion of approving Dallas County Court Order accepting assests purchased by the North Texas HIDTA through Navarro County for use by the Dallas County Sheriff's Office by Comm. Olsen sec by Comm. Grant
All voted aye motion carried **TO WIT PG 101-103**
- 26. Motion to approve County Auditor's October 2012 monthly financial report pursuant to LGC Sec. 114.024 by Comm. Martin sec by Comm. Grant
All voted aye motion carried **TO WIT PG 104-107**
- 27. Motion to approve County Auditor's November 2012 monthly financial report pursuant to LGC Section 114.024 by Comm. Olsen sec by Comm. Martin
All voted aye motion carried **TO WIT PG 108-111**
- 28. Motion to adjourn by Comm. Martin sec by Comm. Warren
All voted aye motion carried

I, SHERRY DOWD, NAVARRO COUNTY CLERK, ATTEST THAT THE FOREGOING IS A TRUE AND ACCURATE ACCOUNTING OF THE COMMISSIONERS COURT'S AUTHORIZED PROCEEDING FOR JANUARY 28th 2013.

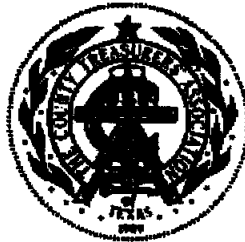
SIGNED 28th DAY OF JANUARY 2013.


SHERRY DOWD, COUNTY CLERK



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**County Treasurers' Association of Texas
2012 Certificate of Compliance
Continuing Education**



**This Certifies That
The Honorable Frank Hull
Certified County Treasurer
Navarro County**

Successfully completed 52 hours of continuing education that was sponsored or co-sponsored by an accredited public institution of higher education and was approved by the County Treasurers' Association of Texas fully satisfying the County Treasurer continuing education requirements established by section 83.003 of the Texas Local Government Code. Continuing Education.

Dolores Ortega-Carter

Dolores Ortega-Carter, President
County Treasurers' Association of Texas

Sharon L. Reynolds

Sharon L. Reynolds, Chair
Certification and Validation Committee

**County Treasurers' Association of Texas
2012 Certificate of Compliance
Public Funds Investment Act**



**This Certifies That
The Honorable Frank Hull
*Navarro County Treasurer***

Successfully completed 81.75 hours of investment training approved by the County Treasurers' Association of Texas from 2011 through 2012 fully satisfying the education requirements for County Treasurers established by chapter 2256 of the Texas Government Code, the Public Funds Investment Act, Section 2256.008. Investment Training; Local Governments.

Dolores Ortega-Carter

Dolores Ortega-Carter, President
County Treasurers' Association of Texas

Sharon L. Reynolds

Sharon L. Reynolds, Chair -
Certification and Validation Committee

#8
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**County Treasurers' Association of Texas
2012 Assistant County Treasurer Certification
Continuing Education**



**This Certifies That
Jane McCollum
Certified Assistant County Treasurer
Navarro County**

Successfully completed 20 hours of continuing education that was sponsored or co-sponsored by an accredited public institution of higher education and was approved by the County Treasurers' Association of Texas fully satisfying the County Treasurer continuing education requirements established by section 83.003 of the Texas Local Government Code. Continuing Education, and in accordance with the County Treasurers' Association of Texas Bylaws has earned the title 'Certified Assistant County Treasurer'.

Dolores Ortega-Carter

Dolores Ortega-Carter, President
County Treasurers' Association of Texas

Sharon L. Reynolds

Sharon L. Reynolds, Chair
Certification and Validation Committee

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NAVARRO COMMUNITY FOUNDATION

FOUNDED MAY 22, A.D., 1938
FRANK NEAL DRANE, INITIAL PATRON - DONOR

401 N 14th Street
Corsicana, Texas 75110
903-874-4301

RECEIVED

January 22, 2013

IAN 24 2013

NAVARRO COUNTY
AUDITOR'S OFFICE

H.M. Davenport
County Judge
Kathy Hollomon
County Auditor
Navarro County Auditor's Office
300 W. 3rd Ave. Ste 10
Corsicana, TX 75110

Dear H.M. and Kathy:

At the quarterly meeting of the Navarro Community Foundation held on January 22, 2013, the Board of Trustees approved a grant of \$137,500 for preliminary costs of renovation project.

Enclosed is our check in the amount of \$137,500. We appreciate your leadership and perseverance to keep the ball rolling on this vital project. Our Trustees see the need and appreciate that time is of the essence. While the grant was approved unanimously by our Board, several important observations and opinions were expressed during our discussion. I will be contacting you to arrange a mutually convenient time for me to share this feedback with you. In the meantime, we are pleased to provide this funding which should lay the groundwork for your next steps.

Sincerely,

W. Bruce Robinson
Executive Secretary/Treasurer

WBR/jg
Enclosure

Navarro County Auditor's Office received a grant in the amount of \$137,500 and intends to use these funds for purposes in accordance with our tax exempt status.

NAVARRO Co. Judge
Title

1-28-13
Date

NAVARRO COMMUNITY FOUNDATION
401 N-14TH STREET
CORSICANA, TX 75110

BANK OF AMERICA, NA
32-002/1110

81

5178

1/22/2013

PAY TO THE ORDER OF Navarro County

\$ 137,500.00

One Hundred Thirty-Seven Thousand Five Hundred and 00/100***** DOLLARS

Navarro County Auditor's Office
300 W. 3rd Ave. Ste 10
Corsicana, TX 75110

VALID FOR 90 DAYS

W. Robinson

C. S. Campbell

MEMO

Preliminary costs of renovation project

⑈005178⑈ ⑆111000025⑆ ⑈2814512224⑈

NAVARRO COMMUNITY FOUNDATION

5178

Navarro County
Grants Paid

1/22/2013

137,500.00

RECEIVED

JAN 24 2013

NAVARRO COUNTY
AUDITOR'S OFFICE

101-380-408
(new)

Bank of America

Preliminary costs of renovation project

137,500.00

© 2005 INTUIT INC # 729 1-800-39-8610

#13

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NAVARRO COUNTY AUDITOR'S OFFICE

300 West Third Avenue, Suite 10
Corsicana, TX 75110-4672

E-mail: khollomon@navarrocounty.org

Terri Gillen, First Assistant
Justin Lewis, Internal Auditor
Natalie Robinson, Assistant
Gloria Turner, Assistant
Patty Wells, Assistant
Anne Johnson, Assistant

Kathy B. Hollomon, CPA
County Auditor

Phone: (903) 654-3095 Fax: (903) 654-3097

January 24, 2012

To: H. M. Davenport, County Judge
Kit Herrington, Commissioner Pct 1
Dick Martin, Commissioner Pct 2
David Warren, Commissioner Pct 3
James Olsen, Commissioner Pct 4

RE: Certification of additional Revenue

Judge and Commissioners,

Pursuant to Local Government Code 111.0706- Special Budget for Grant or Aid Money
111.0707- Special Budget for Revenue from Intergovernmental Contracts
111.07075- Special Budget for Revenue Received After Start of Fiscal Year

"The county auditor....shall certify to the commissioners court the receipt of

All public or private grant aid money, or all revenue from intergovernmental contracts or,
Revenue from a new source not anticipated before the adoption of the budget that is available
for disbursement in a fiscal year, but not include in the budget for that fiscal year."

On certification, the court shall adopt a special budget for the limited purpose of spending the
revenue from intergovernmental contracts for its intended purpose."

I, Kathy Hollomon, Navarro County Auditor, CERTIFY to the Navarro County Commissioners Court of the
receipt of ADDITIONAL REVENUES from -public or private aid money- intergovernmental contracts- new
source not anticipated before the adoption of the budget- which was not included in the **Navarro
County** Revenue Estimates in the adopted budget for 2012 – 2013. These funds may now be made
available by creating a new special budget or amending a current budget for its intended purposes.

The amount and source of the certified additional funds are as follows:

Amount: \$137,500.00

Source: Navarro Community Foundation

Sincerely,

Kathy B. Hollomon, CPA
Navarro County Auditor

SPECIAL BUDGET

FROM REVENUE RECEIVED AFTER THE START OF THE FISCAL YEAR
LOCAL GOVERNMENT CODE 111.0706

Fund- Department – Account	Description	Current Budget	Requested Increase	Amended Budget
2013-101-410-446	Courthouse Restoration	\$ 0.00	\$137,500.00	\$137,500.00

This budget amendment is to recognize the unbudgeted grant revenue received from the Navarro Community Foundation "for preliminary costs of [the courthouse] renovation project.

Submitted by:

Revenue Certified by:

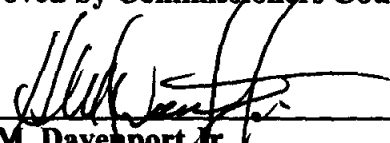
Approved by Commissioners Court:



Kathy B. Hollomon
Navarro County Auditor



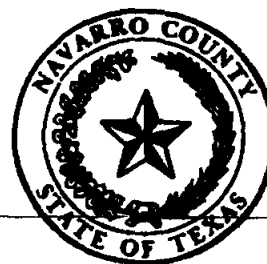
Kathy B. Hollomon
Navarro County Auditor



H. M. Davenport Jr.
Navarro County Judge

Date: 1/24/13Date: 1/24/13Date: 1-28-13

AFFIDAVIT SUBMITTED BY
Frank Hull
NAVARRO COUNTY TREASURER



STATE OF TEXAS
COUNTY OF NAVARRO
December 2012

I, Frank Hull, Navarro County Treasurer, present the following report to the Navarro County Commissioner's Court and affirm the foregoing Monthly Report to be true and correct statement to the best of my knowledge of all accounts under the control of the Navarro County Treasurer.

Whereas, Section 114.026 of the Local Government Code requires a Treasurer's Report be submitted at least once a month to the Commissioner Court at a regular term; and

Whereas, the Navarro County Commissioners Court has compared and examined the Treasurer's Report submitted for approval on January 28, 2013 which is attached hereto and has determined that the Treasurer's Report is correct.

It is therefore ordered, that the Navarro County Treasurer's Report which is attached is approved as presented by the Navarro County Treasurer to the Commissioner's Court of Navarro County, Texas and this Order Approving the Navarro County Treasurer's Report are to be entered into the Minutes.

With this signed affidavit, We the Commissioners Court, state that the requirements of Subsection (C) have been met with the examination of this report.

H. M. Davenport Jr. - County Judge

Jason Grant - Commissioner Pct 1

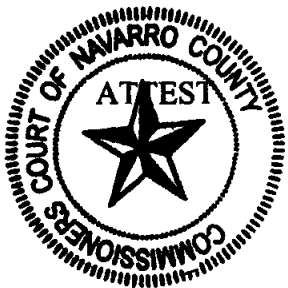
Richard Martin - Commissioner Pct 2

David Warren - Commissioner Pct 3

James Olsen - Commissioner Pct 4

SWORN AND SUBSCRIBED TO BEFORE ME, this 28 Th day of January, 2013 by H. M. Davenport, Jr., Kit Herrington, Richard Martin, David Warren, and James Olsen, in their official capacities as the members of the Navarro County Commissioners Court.


Sherry Dowd - Navarro County Clerk

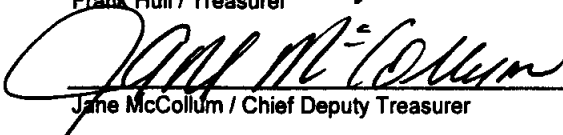


NAVARRO COUNTY, TEXAS
REPORT OF CASH AND INVESTMENTS
FOR THE MONTH OF DECEMBER, 2012

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE	BANK INTEREST	TEXPOOL INTEREST	TOTAL
GENERAL	2,015,919.70	2,267,196.91	1,501,529.44	2,781,587.17	1,477.77	118.84	3,604,794.20
COMMUNITY SUPERVISION	373,156.38	36,180.09	88,461.59	320,874.88	218.89	13.13	411,985.80
JUVENILE PROBATION	40,900.03	60,792.38	57,993.50	43,698.91	29.38	7.35	94,479.05
FLOOD CONTROL	605,711.81	29,329.97	5,175.00	629,866.78	380.75	0.31	631,982.48
ROAD & BRIDGE - PCT 1	181,590.06	101,635.06	58,093.83	225,131.29	134.97	12.61	312,516.97
ROAD & BRIDGE - PCT 2	258,332.56	101,505.46	76,655.07	283,182.95	139.97	25.34	458,649.38
ROAD & BRIDGE - PCT 3	115,176.30	101,489.30	65,593.79	151,071.81	136.97	17.28	270,722.79
ROAD & BRIDGE - PCT 4	246,393.66	102,024.56	48,176.99	300,241.23	136.97	4.47	331,210.46
H.I.D.T.A.	12,838.73	189,412.45	189,402.66	12,848.52	9.79	-	12,848.52
H.I.D.T.A. SEIZURE	254.94	0.16	-	255.10	0.16	0.31	1,919.66
DEBT SERVICE	157,803.67	65,052.17	-	222,855.84	118.87	0.31	224,993.66
CAPITAL PROJECTS	253,520.58	181.05	-	253,681.63	181.05	15.13	358,585.23
SHERIFF SEIZURE	289,160.69	181.80	5,076.41	284,265.88	181.80	21.39	432,233.13
DISTRICT ATTY FORF	17,774.99	3,601.13	2,712.30	18,663.82	13.13	15.89	128,715.59
HEALTH INSURANCE	222,409.92	208,598.25	214,283.49	216,724.68	148.75	1.64	228,443.90
ECONOMIC DEVELOPMENT	210.53	0.13	-	210.66	0.13	0.31	2,318.18
TRUST	1,605,687.74	44,837.01	45,826.27	1,604,698.48	1,056.85	37.08	1,861,780.60
LAKE TRUST	229.63	0.15	-	229.78	0.15	13.48	93,515.63
REVOLVING & CLEARING	756,795.68	2,069,671.41	2,032,262.54	794,204.55	744.38	-	794,954.57
PAYROLL FUND	5,839.63	916,891.47	917,024.12	5,706.98	50.51	-	5,706.98
DISBURSEMENT FUND	420.77	1,865,855.01	1,865,583.94	691.84	173.39	-	691.84
TOTAL	7,160,128.00	8,164,415.72	7,173,650.94	8,150,892.78	5,325.43	304.85	10,283,048.62

	CURRENT MONTH	YTD
INTEREST EARNED:	5,628.28	


 Frank Hull / Treasurer 4/17/13
 Date


 Jane McCollum / Chief Deputy Treasurer 1-17-13
 Date

#16
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I, RUSSELL P HUDSON, NAVARRO COUNTY TAX ASSESSOR/COLLECTOR, DO HEREBY SWEAR UNDER OATH,
THAT THE ATTACHED REPORT IS A TRUE AND CORRECT REPORT.

FILED FOR RECORD
AT 8:30 O'CLOCK A.M.

JAN 28 2013

SHERRY DOWD
COUNTY CLERK NAVARRO COUNTY, TEXAS
BY AK DEPUTY

TOTAL PAGES INCLUDING COVER SHEET 6

NAVARRO COUNTY , TEXAS
AD VALOREM TAXES COLLECTED DURING THE MONTH ENDING DECEMBER 2012

DESCRIPTION	TAXES	DISCOUNT	PENALTY & INTEREST	SUBTOTAL	COLLECTION FEE	RENDITION PENALTY CAD %	NET TAXES DUE	MEMO ONLY ATTY FEES	% CURRENT COLLECTED
NAVARRO COUNTY									LEVY
CURRENT	2,999,944.26		24.85	2,999,969.11		82.33	2,999,886.78		17,003,685.46
DELINQUENT	26,169.67		9,067.08	35,236.75			35,236.75	6,783.98	%
TOTAL	3,026,113.93	-	9,091.93	3,035,205.86	-	82.33	3,035,123.53	6,783.98	17.64%
NAVARRO COLLEGE									LEVY
CURRENT	587,788.47			587,788.47	19,070.33	15.66	568,702.48		3,308,729.79
DELINQUENT	5,007.94		1,811.22	6,819.16			6,819.16	1,311.15	%
TOTAL	592,796.41	-	1,811.22	594,607.63	19,070.33	15.66	575,521.64	1,311.15	17.76%
CITY OF RICE									LEVY
CURRENT	19,245.35	-		19,245.35	96.00	0.92	19,148.43		141,532.60
DELINQUENT	638.46		153.76	792.22	41.65		750.57	158.45	%
TOTAL	19,883.81	-	153.76	20,037.57	137.65	0.92	19,899.00	158.45	13.60%
CITY OF KERENS									LEVY
CURRENT	21,061.77	209.61		20,852.16	430.09	1.29	20,420.78		260,001.90
DELINQUENT	70.33	-	42.16	112.49			112.49	22.50	%
TOTAL	21,132.10	209.61	42.16	20,964.65	430.09	1.29	20,533.27	22.50	8.10%
CITY OF CORSICANA									LEVY
CURRENT	1,486,587.60	-		1,486,587.60	5,309.09	56.55	1,481,221.96		7,868,390.26
DELINQUENT	15,356.60	-	6,190.11	21,546.71			21,546.71	3,969.56	%
TOTAL	1,501,944.20	-	6,190.11	1,508,134.31	5,309.09	56.55	1,502,768.67	3,969.56	18.89%

NAVARRO COUNTY, TEXAS
AD VALOREM TAXES COLLECTED DURING THE MONTH ENDING DECEMBER 2012

DESCRIPTION	TAXES	DISCOUNT	PENALTY & INTEREST	SUBTOTAL	COLLECTION FEE	RENDITION PENALTY	NET TAXES DUE	MEMO ONLY ATTY FEES	% CURRENT COLLECTED
CITY OF BARRY									LEVY
CURRENT	3,344.73			3,344.73	60.68		3,284.05		18,486.02
DELINQUENT	40.77		12.94	53.71			53.71	10.75	%
TOTAL	3,385.50	-	12.94	3,398.44	60.68	0	3,337.76	10.75	18.09%
CITY OF EMHOUSE									LEVY
CURRENT	556.30	-		556.30	61.09		495.21		8,389.34
DELINQUENT	92.59		20.56	113.15			113.15	19.92	%
TOTAL	648.89	-	20.56	669.45	61.09	0	608.36	19.92	6.63%
CITY OF RICHLAND									LEVY
CURRENT	1,983.40	-		1,983.40	137.76		1,845.64		17,564.22
DELINQUENT	38.22		9.52	47.74			47.74	9.54	%
TOTAL	2,021.62	-	9.52	2,031.14	137.76	0	1,893.38	9.54	11.29%
CITY OF GOODLOW									LEVY
CURRENT	233.51	-		233.51	1.17		232.34		3,983.59
DELINQUENT				-			-		%
TOTAL	233.51	-	-	233.51	1.17	0	232.34	-	5.86%
CITY OF FROST									LEVY
CURRENT	9,589.76	90.34		9,499.42	47.50		9,451.92		83,032.40
DELINQUENT	273.62		68.02	341.64	18.38		323.26	68.33	%
TOTAL	9,863.38	90.34	68.02	9,841.06	65.88	0	9,775.18	68.33	11.55%
CITY OF DAWSON									LEVY
CURRENT	6,876.31			6,876.31	258.71		6,617.60		71,250.33
DELINQUENT	326.23		72.12	398.35			398.35	79.68	%
TOTAL	7,202.54	-	72.12	7,274.66	258.71	0	7,015.95	79.68	9.65%

NAVARRO COUNTY, TEXAS
AD VALOREM TAXES COLLECTED DURING THE MONTH ENDING DECEMBER 2012

DESCRIPTION	TAXES	DISCOUNT	PENALTY & INTEREST	SUBTOTAL	COLLECTION FEE	RENDITION PENALTY	NET TAXES DUE	MEMO ONLY ATTY FEES	% CURRENT COLLECTED
CITY-BLOOMING GROVE									LEVY
CURRENT	17,806.69			17,806.69	234.11		17,572.58		100,911.55
DELINQUENT	148.09		39.98	188.07			188.07	37.62	%
TOTAL	17,954.78	-	39.98	17,994.76	234.11	0.00	17,760.65	37.62	17.65%
NAVARRO COUNTY ESD #1									LEVY
CURRENT	16,410.13	-		16,410.13	81.92	0.56	16,327.65		130,418.96
DELINQUENT	34.88		8.63	43.51	2.34		41.17	7.97	%
TOTAL	16,445.01	-	8.63	16,453.64	84.26	0.56	16,368.82	7.97	12.58%
BLOOMING GROVE ISD									LEVY
CURRENT	273,166.16			273,166.16	1,933.97		271,232.19		1,491,971.14
DELINQUENT	2,811.30		758.74	3,570.04			3,570.04	720.83	%
TOTAL	275,977.46	-	758.74	276,736.20	1,933.97	0	274,802.23	720.83	18.31%
DAWSON ISD									LEVY
CURRENT	318,685.33			318,685.33	1,646.15		317,039.18		1,512,890.22
DELINQUENT	2,668.56		824.25	3,492.81			3,492.81	698.58	%
TOTAL	321,353.89	-	824.25	322,178.14	1,646.15	0	320,531.99	698.58	21.06%
RICE ISD									LEVY
CURRENT	279,689.97			279,689.97	1,220.16	8.26	278,461.55		1,526,208.22
DELINQUENT	3,424.18		984.39	4,408.57			4,408.57	959.18	%
TOTAL	283,114.15	-	984.39	284,098.54	1,220.16	8.26	282,870.12	959.18	18.33%

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NAVARRO COUNTY , TEXAS
AD VALOREM TAXES COLLECTED DURING THE MONTH ENDING DECEMBER 2012

NAVARRO COUNTY , TEXAS								
AD VALOREM TAXES COLLECTED DURING THE MONTH ENDING DECEMBER 2012								
CORSICANA ISD								LEVY
CURRENT	3,277,061.93			3,277,061.93	7,515.71	125.39	3,269,420.83	17,689,058.27
DELINQUENT	31,911.25		11,509.34	43,420.59			43,420.59	%
TOTAL	3,308,973.18	-	11,509.34	3,320,482.52	7,515.71	125.39	3,312,841.42	18.53%
FROST ISD								\$ 1,099,457.65
CURRENT	91,416.24			91,416.24	749.20		90,667.04	%
DELINQUENT	427.70		196.89	624.59			624.59	160.90
TOTAL	91,843.94		196.89	92,040.83	749.20		91,291.63	160.90
GRAND TOTAL	9,500,888.30	299.95	31,794.56	9,532,382.91	38,916.01	290.96	9,493,175.94	23,177.57

**COLLECTIONS FOR FROST ISD BEGAN 7/1/2012

TOTAL COLLECTED	<u>9,555,560.48</u>
ROLLBACK TAXES	<u> </u>
TAX CERTIFICATES	<u>990.00</u>
HOT CK FEES	<u>30.00</u>

PERCENTAGE CURRENT COLLECTED:	
COUNTY	<u>41.50%</u>
COLLEGE	<u>41.98%</u>
RICE	<u>43.39%</u>
KERENS	<u>50.57%</u>
CORSICANA	<u>36.36%</u>
BARRY	<u>48.12%</u>
EMHOUSE	<u>28.71%</u>
RICHLAND	<u>32.53%</u>
GOODLOW	<u>49.62%</u>
CITY - FROST	<u>51.31%</u>
CITY DAWSON	<u>39.19%</u>
CITY-BL GROVE	<u>50.58%</u>
NC ESD #1	<u>47.91%</u>
B G ISD	<u>45.28%</u>
DAWSON ISD	<u>54.67%</u>
RICE ISD	<u>55.79%</u>
CORSICANA ISD	<u>37.05%</u>
FROST ISD	<u>33.74%</u>

NAVARRO COUNTY, TEXAS
AD VALOREM TAXES COLLECTED DURING THE MONTH OF DECEMBER 2012

	TAXES	PENALTY & INTEREST	SUBTOTAL	RENDITION PENALTY CAD %	NET TAXES DUE	MEMO ONLY ATTORNEY FEES
CURRENT TAXES						
COUNTY	2,448,739.34	24.85	2,448,764.19	67.12	2,448,697.07	
ROAD & BRIDGE	508,062.55		508,062.55	14.07	508,048.48	
FLOOD CONTROL	43,142.37		43,142.37	1.14	43,141.23	
TOTAL	2,999,944.26	24.85	2,999,969.11	82.33	2,999,886.78	-
DELINQUENT TAXES						
COUNTY	21,491.95	7,480.91	28,972.86		28,972.86	5,576.26
STATE	-	-	-	-	-	-
ROAD & BRIDGE	4,321.57	1,462.56	5,784.13		5,784.13	1,115.37
FLOOD CONTROL	356.15	123.61	479.76		479.76	92.35
TOTAL	26,169.67	9,067.08	35,236.75	-	35,236.75	6,783.98
TOTAL ALLOCATION						
COUNTY	2,470,231.29	7,505.76	2,477,737.05	67.12	2,477,669.93	5,576.26
STATE		-		-		-
ROAD & BRIDGE	512,384.12	1,462.56	513,846.68	14.07	513,832.61	1,115.37
FLOOD CONTROL	43,498.52	123.61	43,622.13	1.14	43,620.99	92.35
TOTAL	3,026,113.93	9,091.93	3,035,205.86	82.33	3,035,123.53	6,783.98

COUNTY TAX REPORT
Prepared by Gail Smith
Navarro County Tax Office

91



PATTILLO, BROWN & HILL, L.L.P.
 CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

January 2, 2013

RECEIVED

JAN 04 2013

Navarro County, Texas
 Attention: Kathy Hollomon
 300 W. Third Avenue, Suite 10
 Corsicana, Texas 75110-4672

**NAVARRO COUNTY
 AUDITOR'S OFFICE**

We are pleased to confirm our understanding of the services we are to provide Navarro County for the year ended September 30, 2012. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of Navarro County as of and for the year ended September 30, 2012. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Navarro County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Navarro County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies Navarro County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards.
- 2) Combining and individual non-major fund financial statements and schedules.

401 WEST HIGHWAY 6 ■ P. O. BOX 20725 ■ WACO, TX 76702-0725 ■ (254) 772-4901 ■ FAX: (254) 772-4920 ■ www.pbhcpa.com
 AFFILIATE OFFICES: BROWNSVILLE, TX (956) 544-7778 ■ HILLSBORO, TX (254) 582-2583
 TEMPLE, TX (254) 791-3460 ■ ALBUQUERQUE, NM (505) 266-5904

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Introductory section.
- 2) Statistical section.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified (unmodified), we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Navarro County and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors,

regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review on February 2013.

You are responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Navarro County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Navarro County's major programs. The purpose of these procedures will be to express an opinion on Navarro County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Pattillo, Brown & Hill, L.L.P. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Pattillo, Brown & Hill, L.L.P. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately February 2013 and to issue our reports no later than March 31, 2013. Paula Lowe is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$31,750. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2010 peer review letter of comment accompanies this letter.

We appreciate the opportunity to be of service to Navarro County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,
Pattillo, Brown & Hill, L.L.P.



Paula Lowe, CPA

PL/ac

RESPONSE:

This letter correctly sets forth the understanding of Navarro County.

By: _____
Title: _____
Date: _____



EUBANK & BETTS

A Professional Limited Liability Company

CERTIFIED PUBLIC ACCOUNTANTS

3820 I-55 North, Suite 100 (39211) P.O. Box 16090

Jackson, Mississippi 39236-6090

Telephone 601-987-4300 Fax 601-987-4314

E-mail: firm@eubankbetts.com

Website: www.eubankbetts.com

SYSTEM REVIEW REPORT

September 30, 2010

To the Partners

Pattillo, Brown & Hill, L.L.P.

and the AICPA National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Pattillo, Brown & Hill, L.L.P. (the firm) applicable to non-SEC issuers in effect for the year ended May 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Pattillo, Brown & Hill, L.L.P. applicable to non-SEC issuers in effect for the year ended May 31, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Pattillo, Brown & Hill, L.L.P. has received a peer review rating of *pass*.

EUBANK & BETTS, PLLC

#25

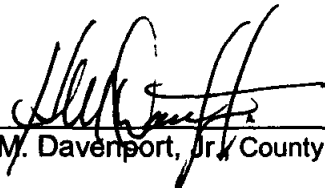
**NAVARRO COUNTY, TEXAS
COMMISSIONERS COURT ORDER
REGARDING NORTH TEXAS HIDTA**

WHEREAS the Commissioners Court of Navarro County, Texas believes it is in the best interest of the County to decrease the burden currently imposed on Navarro County and North Texas HIDTA in the way of maintenance of the equipment, inventorying the equipment, and the liabilities involved in owning and maintaining the equipment purchased by North Texas HIDTA and used by the Dallas County Sheriff's Office; and,

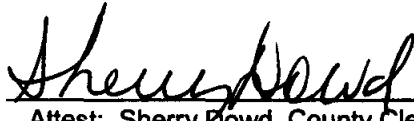
WHEREAS the equipment is already being used by the Dallas County Sheriff's Office and is instrumental in stemming the flow of illegal contraband into and out of Dallas County;

IT IS NOW ORDERED that the Navarro County Commissioners Court approves the transfer to Dallas County of all equipment (list attached) purchased by the North Texas HIDTA through Navarro County for use by the Dallas County Sheriff's Office, including transfer of maintenance and liabilities of said equipment on January 22, 2013.

Adopted by the Navarro County Commissioners Court this 28th day of January, 2013.



H. M. Davenport, Jr., County Judge



Attest: Sherry Dowd, County Clerk



MEMORANDUM

DALLAS COUNTY SHERIFF'S DEPARTMENT

RECEIVED

JAN 23 2013

Date : January 11, 2013

To : Darryl Martin, County Administrator

From : Mark Howard, Captain, Patrol Division

Subject : Equipment transfer from Navarro County

Thru : Channels

NAVARRO COUNTY
AUDITOR'S OFFICE

BACKGROUND:

The Sheriff's Department has held a seat on the Domestic Highway Enforcement (DHE) subcommittee since 2007. The DHE is a subcommittee of the North Texas High Intensity Drug Trafficking Area (HIDTA). As members of the subcommittee, Dallas County helps provide input into areas that are critical in combating the war on drugs, and stemming the flow of illegal contraband throughout Dallas County and the entire North Texas region. The subcommittee also receives annual funding from the Office of National Drug Control Policy (ONDCP). This funding is used primarily for training and equipping local law enforcement agencies to help them in their efforts to combat the flow of illegal contraband during the transshipment process. Over the past several years, the DHE subcommittee has provided a few pieces of equipment for the Dallas County Sheriff's Office. In addition, several members of the Department have gone through intensive, advanced criminal interdiction training at the DHE's expense.

The HIDTA funding is routed through the Navarro County fiscal system. The equipment that has been purchased for us to date is actually owned by Navarro County and is inventoried annually. To ease the burden to Navarro County, we are requesting that the following equipment be officially transferred into the Dallas County Sheriff's Inventory. Dallas County will assume all control of the following equipment and any liabilities that may arise out of the use and ownership of this equipment. The equipment is as follows:

- 1 L-3 Technology -- Automated License Plate Recognition device -- installed in FE 140 (Model # LAASYJMFMC36/////Serial # ALPR001054) -- \$12490.00
- 1 Cellebrite UME-36 Pro Universal Memory Exchanger (Cell Phone Data Extractor) (Model # UM-36 Pro/////Serial # 5616070) ---- \$7094.00
- 1 CSECO K910B Density Meter Kit (Model# K910B/////Serial # 10320) ---- \$6999.00
- 1 Narcotic Detector Dog (to be purchased from USK9 on 1/28/2013) --\$8900.00

Mark Howard
Captain
Patrol Division

COURT ORDER

ORDER NO: 2013 0122

RECEIVED

DATE: January 22, 2013

JAN 23 2013

STATE OF TEXAS § §

NAVARRO COUNTY
AUDITOR'S OFFICE

COUNTY OF DALLAS § §

BE IT REMEMBERED, at a regular meeting of the Commissioners Court of Dallas County, Texas, held on the 22nd day of January, 2013, on motion made by Mike Cantrell, District #2, and seconded by Dr. Elba Garcia, District #4, the following order was adopted:

WHEREAS, on January 22, 2013 the Dallas County Commissioners Court was briefed on equipment that has been purchased or is going to be purchased for the Dallas County Sheriff's Office by the North Texas High Intensity Drug Trafficking Area (NTHIDTA) through the Domestic Highway Enforcement subcommittee; and

WHEREAS, the funding for these purchases is actually handled through the Navarro County fiscal system, therefore the equipment is actually owned by Navarro County; and

WHEREAS, the Commissioners Court wishes to decrease the burden currently imposed on Navarro County in the way of maintenance of the equipment, inventorying the equipment, and the liabilities involved in owning and maintaining the equipment, by transferring ownership of the equipment into the Dallas County Sheriff's Office inventory; and

WHEREAS, the equipment is already being used by the Dallas County Sheriff's Office; and

WHEREAS, the equipment is instrumental in stemming the flow of illegal contraband into and out of Dallas County.

NOW THEREFORE IT IS ORDERED, ADJUDGED, AND DECREED that the Dallas County Commissioners Court approves the acceptance of all equipment, purchased by the North Texas HIDTA through Navarro County for use by the Dallas County Sheriff's Office, and accepts the maintenance and liabilities of said equipment from this day forward.

DONE IN OPEN COURT this the 22 day of January, 2013.

ABSENT

Clay Jenkins
County Judge

Dr. Theresa M. Daniel
Dr. Theresa M. Daniel
Commissioner District #1

Mike Cantrell
Mike Cantrell
Commissioner District #2

John Wiley Price
John Wiley Price
Commissioner District #3

Dr. Elba Garcia
Dr. Elba Garcia
Commissioner District #4

Recommended by: Darryl B. Thomas
Darryl B. Thomas
Chief Financial Officer

#26

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Navarro County
 October 2012
 Financial Report
 by Fund

	Budget	Current Month	YTD
General Fund:			
Revenues			
Property Taxes	13,444,136.00	0.00	0.00
Other	4,507,528.00	186,410.99	186,410.99
Total	17,951,664.00	186,410.99	186,410.99
Expenditures			
Commissioner's Court	83,611.04	4,861.99	4,861.99
Planning & Dev.	341,439.00	22,096.68	22,096.68
County Clerk	655,825.00	85,262.25	85,262.25
District Clerk	461,158.00	30,451.55	30,451.55
Veterans' Service	20,638.00	1,569.38	1,569.38
Non Departmental	2,101,850.00	61,242.82	61,242.82
Information Systems	92,740.00	5,809.11	5,809.11
HAVA	18,000.00	17,863.03	17,863.03
Elections	191,890.00	16,396.32	16,396.32
Courthouse	517,816.00	28,808.14	28,808.14
Extension	218,193.00	18,962.72	18,962.72
Historical Commission	6,100.00	0.00	0.00
County Judge	251,615.00	16,720.56	16,720.56
County Court-at-law	762,462.76	31,894.86	31,894.86
District Court	615,990.00	19,047.46	19,047.46
JP Pct 1	186,640.00	22,462.88	22,462.88
JP Pct 2	184,404.00	22,135.69	22,135.69
JP Pct 3	180,453.00	22,230.01	22,230.01
JP Pct 4	187,345.00	22,301.40	22,301.40
District Attorney	911,603.50	54,913.62	54,913.62
Law Library	5,423.00	117.21	117.21
County Auditor	476,620.00	60,467.96	60,467.96
County Treasurer	166,694.00	22,478.83	22,478.83
Tax Assessor/Collector	524,323.00	39,598.44	39,598.44
County Jail	4,972,993.00	325,798.82	325,798.82
Constable Pct 1	36,463.00	2,487.62	2,487.62
Constable Pct 2	34,445.00	2,846.00	2,846.00
Constable Pct 3	3,975.00	30.78	30.78
Constable Pct 4	35,216.00	2,535.68	2,535.68
Sheriff	3,148,557.00	214,953.99	214,953.99
Sheriff Communications	755,336.00	53,594.31	53,594.31
Highway Patrol	86,572.00	6,919.79	6,919.79
License & Weights	3,400.00	119.00	119.00
Emergency Mgt	46,800.00	19,202.12	19,202.12
CSCD	12,000.00	0.00	0.00
Juvenile Expenditures	108,937.00	5,822.86	5,822.86
Indigent Health	500,000.00	125,000.00	125,000.00
Total	18,907,527.30	1,387,003.88	1,387,003.88
General Net	(955,863.30)	(1,200,592.89)	(1,200,592.89)

Navarro County
October 2012
Financial Report
by Fund

	Budget	Current Month	YTD
Flood Control			
Revenues			
Property Taxes	248,504.00	0.00	0.00
Other	5,000.00	392.50	392.50
Total	253,504.00	392.50	392.50
Expenditures			
Flood Control Net	(146,496.00)	(2,607.50)	(2,607.50)
Debt Service			
Revenues			
Property Taxes	539,356.00	0.00	0.00
Other	750.00	56.14	56.14
Total	540,106.00	56.14	56.14
Expenditures			
Debt Svc. Net	16,346.00	56.14	56.14
Road & Bridge Pct. 1			
Revenues			
Property Taxes	723,001.00	0.00	0.00
State of TX	25,400.00	10,817.43	10,817.43
Vehicle Registration	225,000.00	0.00	0.00
Fines & Forfeitures	150,000.00	0.00	0.00
Other	1,500.00	386.03	386.03
Total	1,124,901.00	11,203.46	11,203.46
Expenditures			
Personnel	428,975.00	31,140.48	31,140.48
Supplies	309,000.00	11,784.90	11,784.90
Other Svcs & Charges	138,939.77	3,084.18	3,084.18
Capital Outlay	143,763.00	13,312.30	13,312.30
Total	1,020,677.77	59,321.86	59,321.86
R & B #1 Net	104,223.23	(48,118.40)	(48,118.40)

Navarro County
 October 2012
 Financial Report
 Current
 Budget by Fund Month YTD

Road & Bridge Pct. 2**Revenues**

Property Taxes	731,501.00	0.00	0.00
State of TX	25,400.00	10,817.44	10,817.44
Vehicle Registration	225,000.00	0.00	0.00
Fines & Forfeitures	150,000.00	0.00	0.00
Other	1,500.00	251.20	251.20
Total	1,133,401.00	11,068.64	11,068.64

Expenditures

Personnel	500,403.00	38,325.33	38,325.33
Supplies	420,000.00	11,530.25	11,530.25
Other Svcs & Charges	279,000.00	1,614.86	1,614.86
Capital Outlay	137,321.00	6,034.59	6,034.59
Total	1,336,724.00	57,505.03	57,505.03
R & B # 2 Net	(203,323.00)	(46,436.39)	(46,436.39)

Road & Bridge Pct. 3**Revenues**

Property Taxes	731,501.00	0.00	0.00
State of TX	25,400.00	10,817.44	10,817.44
Vehicle Registration	225,000.00	0.00	0.00
Fines & Forfeitures	150,000.00	0.00	0.00
Other	1,500.00	128.46	128.46
Total	1,133,401.00	10,945.90	10,945.90

Expenditures

Personnel	538,103.00	44,654.34	44,654.34
Supplies	390,000.00	278.16	278.16
Other Svcs & Charges	167,170.94	965.62	965.62
Capital Outlay	116,111.00	3,425.87	3,425.87
Total	1,211,384.94	49,323.99	49,323.99
R & B #3 Net	(77,983.94)	(38,378.09)	(38,378.09)

Road & Bridge Pct. 4**Revenues**

Property Taxes	731,501.00	0.00	0.00
State of TX	25,400.00	10,817.44	10,817.44
Vehicle Registration	225,000.00	0.00	0.00
Fines & Forfeitures	150,000.00	0.00	0.00
Other	1,500.00	114.42	114.42
Total	1,133,401.00	10,931.86	10,931.86

Expenditures

Personnel	487,440.00	34,677.59	34,677.59
Supplies	520,000.00	15,026.57	15,026.57
Other Svcs & Charges	184,700.00	3,766.62	3,766.62
Capital Outlay	96,031.00	1,622.32	1,622.32
Total	1,288,171.00	55,093.10	55,093.10
R & B # 4 Net	(154,770.00)	(44,161.24)	(44,161.24)

Navarro County
October 2012
Financial Report
by Fund

Taxes Recorded for October 2012

General Fund	1,687,229.73	1,687,229.73
Flood Control	30,645.13	30,645.13
Debt Service	68,722.19	68,722.19
Road & Bridge	365,337.94	365,337.94
Total	<u>2,151,934.99</u>	<u>2,151,934.99</u>

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Navarro County
 November 2012
 Financial Report
 by Fund

	Budget	Current Month	YTD
General Fund:			
Revenues			
Property Taxes	13,444,136.00	1,686,786.14	1,686,786.14
Other	4,645,028.00	190,893.57	377,304.56
Total	18,089,164.00	1,877,679.71	2,064,090.70
Expenditures			
Commissioner's Court	83,611.04	9,147.54	14,009.53
Planning & Dev.	341,439.00	35,877.59	57,974.27
County Clerk	655,825.00	57,369.54	142,631.79
District Clerk	461,158.00	49,974.98	80,426.53
Veterans' Service	20,638.00	1,551.90	3,121.28
Non Departmental	2,101,850.00	111,326.25	172,569.07
Information Systems	92,740.00	7,876.44	13,685.55
HAVA	18,000.00	0.00	17,863.03
Elections	191,890.00	43,984.92	60,381.24
Courthouse	517,816.00	47,826.07	76,634.21
Extension	218,193.00	23,952.94	42,915.66
Historical Commission	6,100.00	0.00	0.00
County Judge	251,615.00	22,658.67	39,379.23
County Court-at-law	762,462.76	40,266.72	72,161.58
District Court	615,990.00	51,333.49	70,380.95
JP Pct 1	186,640.00	23,438.84	45,901.72
JP Pct 2	184,404.00	21,212.59	43,348.28
JP Pct 3	180,453.00	16,516.98	38,746.99
JP Pct 4	187,345.00	20,724.28	43,025.68
District Attorney	911,603.50	81,940.44	136,854.06
Law Library	5,423.00	529.86	647.07
County Auditor	476,620.00	45,502.38	105,970.34
County Treasurer	166,694.00	14,328.06	36,806.89
Tax Assessor/Collector	524,323.00	55,396.50	94,994.94
County Jail	4,972,993.00	435,294.66	761,093.48
Constable Pct 1	36,463.00	2,731.04	5,218.66
Constable Pct 2	34,445.00	2,690.02	5,536.02
Constable Pct 3	3,975.00	0.00	30.78
Constable Pct 4	35,216.00	2,924.66	5,460.34
Sheriff	3,148,557.00	338,870.13	553,824.12
Sheriff Communications	755,336.00	58,050.39	111,644.70
Highway Patrol	86,572.00	13,644.53	20,564.32
License & Weights	3,400.00	0.00	119.00
Emergency Mgt	46,800.00	-9,032.17	10,169.95
CSCD	12,000.00	1,272.45	1,272.45
Juvenile Expenditures	108,937.00	7,206.48	13,029.34
Indigent Health	500,000.00	0.00	125,000.00
Total	18,907,527.30	1,636,389.17	3,023,393.05
General Net	(818,363.30)	241,290.54	(959,302.35)

Navarro County
November 2012
Financial Report
by Fund

	Budget	Current Month	YTD
Flood Control			
Revenues			
Property Taxes	248,504.00	30,645.13	30,645.13
Other	5,000.00	370.86	763.36
Total	253,504.00	31,015.99	31,408.49
Expenditures			
Flood Control Net	(146,496.00)	1,392.74	(1,214.76)
Debt Service			
Revenues			
Property Taxes	539,356.00	68,722.19	68,722.19
Other	750.00	80.36	136.50
Total	540,106.00	68,802.55	68,858.69
Expenditures			
Debt Svc. Net	16,346.00	68,802.55	68,858.69
Road & Bridge Pct. 1			
Revenues			
Property Taxes	723,001.00	91,334.48	91,334.48
State of TX	25,400.00	0.00	10,817.43
Vehicle Registration	225,000.00	7,357.45	7,357.45
Fines & Forfeitures	150,000.00	6,756.00	6,756.00
Other	1,500.00	138.44	524.47
Total	1,124,901.00	105,586.37	116,789.83
Expenditures			
Personnel	428,975.00	42,567.34	73,707.82
Supplies	309,000.00	28,331.68	40,116.58
Other Svcs & Charges	138,439.77	11,792.19	14,876.37
Capital Outlay	143,763.00	13,312.30	26,624.60
Total	1,020,177.77	96,003.51	155,325.37
R & B #1 Net	104,723.23	9,582.86	(38,535.54)

Navarro County
November 2012
Financial Report

	by Fund Budget	Current Month	YTD
Road & Bridge Pct. 2			
Revenues			
Property Taxes	731,501.00	91,334.50	91,334.50
State of TX	25,400.00	0.00	10,817.44
Vehicle Registration	225,000.00	7,357.45	7,357.45
Fines & Forfeitures	150,000.00	6,756.02	6,756.02
Other	1,500.00	151.20	402.42
Total	1,133,401.00	105,599.17	116,667.83
Expenditures			
Personnel	500,403.00	49,284.58	87,609.91
Supplies	420,000.00	20,257.51	31,787.76
Other Svcs & Charges	279,000.00	14,554.16	16,169.02
Capital Outlay	137,321.00	6,034.59	12,069.18
Total	1,336,724.00	90,130.84	147,635.87
R & B # 2 Net	(203,323.00)	15,468.33	(30,968.04)
Road & Bridge Pct. 3			
Revenues			
Property Taxes	731,501.00	91,334.48	91,334.48
State of TX	25,400.00	0.00	10,817.44
Vehicle Registration	225,000.00	7,357.45	7,357.45
Fines & Forfeitures	150,000.00	6,756.02	6,756.02
Other	1,500.00	143.13	271.59
Total	1,133,401.00	105,591.08	116,536.98
Expenditures			
Personnel	538,103.00	53,779.51	98,433.85
Supplies	390,000.00	23,232.26	23,510.42
Other Svcs & Charges	167,170.94	9,145.79	10,111.41
Capital Outlay	116,111.00	3,425.57	6,851.44
Total	1,211,384.94	89,583.13	138,907.12
R & B #3 Net	(77,983.94)	16,007.95	(22,370.14)
Road & Bridge Pct. 4			
Revenues			
Property Taxes	731,501.00	91,334.48	91,334.48
State of TX	25,400.00	0.00	10,817.44
Vehicle Registration	225,000.00	7,357.45	7,357.45
Fines & Forfeitures	150,000.00	6,756.02	6,756.02
Other	1,500.00	130.26	244.68
Total	1,133,401.00	105,578.21	116,510.07
Expenditures			
Personnel	487,440.00	39,824.73	74,502.32
Supplies	520,000.00	20,181.31	35,207.88
Other Svcs & Charges	184,700.00	8,748.10	12,514.72
Capital Outlay	96,031.00	1,622.32	3,244.64
Total	1,288,171.00	70,376.46	125,469.56
R & B # 4 Net	(154,770.00)	35,201.75	(8,959.49)

Navarro County
November 2012
Financial Report
by Fund

Taxes Recorded for November 2012		
General Fund	1,594,181.14	3,280,967.28
Flood Control	28,939.22	59,584.35
Debt Service	64,933.30	133,655.49
Road & Bridge	344,142.01	709,479.95
Total	<u>2,032,195.67</u>	<u>4,183,687.07</u>