

COUNTY of HIDALGO

COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor



EDINBURG, TEXAS 78539

April 1, 2016

The Honorable Ramon Garcia
Hidalgo County Judge
302 W. University Drive
Edinburg, Texas 78539

Dear Judge Garcia:

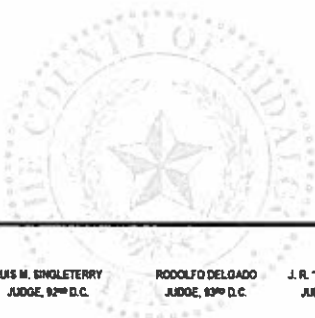
Pursuant to Local Government Code Section 114.044 and/or Local Government Code Section 115.0035 (c), we are submitting for your review the following monthly reports and/or letters:

Department	Description
The Hon. Eddie Guerra, Hidalgo County Sheriff	2015 Equitable Sharing Agreement and Certification For the Year Ended December 31, 2015 Report No. 2016-16
The Hon. Pablo Villarreal, Jr., RTA Hidalgo County Tax Assessor/Collector	Review of Delinquent Tax Attorney Payment Request – February 2016 Report No. 2016-37

Respectfully,


Ray Eufrazio, CPA
Hidalgo County Auditor

Attachments



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 138TH D.C.

ROSE GUERRA REYNA
JUDGE, 204TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 389TH D.C.

AIDA SALINAS FLORES
JUDGE, 394TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 448TH D.C.

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EDINBURG, TEXAS 78539

March 31, 2016

Honorable J.E. "Eddie" Guerra
Hidalgo County Sheriff
711 El Cibolo Rd.
Edinburg, TX 78539

Ref: 2015 Equitable Sharing Agreement and Certification
For the Year Ended December 31, 2015
Report No. 2016-16

Dear Sheriff Guerra:

We have conducted a limited scope review of the Equitable Sharing Agreement and Certification Report for the year ended December 31, 2015. The objectives of the review were to:

1. Determine if the revenues and expenditures reported on the Annual Certification Report agreed to those recorded in *alio*, the County's financial accounting system;
2. Determine if expenditures were incurred for law enforcement purposes pursuant to the Department of Justice's Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Justice Guide) and the Department of the Treasury's Guide to Equitable Sharing for Foreign Countries and Federal, State, and Local Law Enforcement Agencies (Treasury Guide); and
3. Determine if obligations (purchase orders) or purchases of controlled equipment, if any, utilizing Department of Justice and Department of the Treasury funds were made only after approval was granted by the Department of Justice and Department of the Treasury, if applicable, pursuant to the recommendations under Executive Order 13688.

Background:

The Equitable Sharing Program is a Department of Justice program designed to enhance cooperation among federal, state, and local law enforcement agencies through the sharing of proceeds resulting from federal forfeitures. In order to become eligible, state or local law enforcement agencies must submit the Equitable Sharing Agreement and the Annual Certification Report to the Department of Justice. The submission of these requirements is a prerequisite to the approval of any equitable sharing request. Noncompliance may result in the denial of the agency's sharing request.

The Equitable Sharing Agreement binds its signatories to the statutes and guidelines that regulate the equitable sharing program and certifies that the Agency (Sheriff's Office) will comply with said guidelines and statutes. The Equitable Sharing Agreement stipulates that shared assets shall be used for law enforcement purposes as set forth in the current edition of the Justice Guide and the Treasury Guide. In addition, before the Sheriff's Office transfers cash, property, or proceeds to other state or local law enforcement agencies, it must first verify with the Department of Justice or the Department of the Treasury, depending on the source of the funds, that the receiving agency is a current and compliant Equitable Sharing Program participant. The Equitable Sharing Agreement also

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JUDGE, 400TH D.C.

JESSE CONTRERAS
JUDGE, 440TH D.C.

stipulates that the Sheriff's Office must agree to account separately for federal equitable sharing funds received from the Department of Justice and the Department of the Treasury. Funds from state and local forfeitures and other sources must not be commingled with federal equitable sharing funds. Actual signatures of approval are not required to be submitted along with the Equitable Sharing Report; however, the agencies must obtain approval from the governing body. In addition, agencies should establish their own internal policies and procedures for obtaining signatures.

The report is due 60 days after the close of the requesting agency's fiscal year. Submission of the report also applies to any agency that had any unspent previously shared money in a holding account at any time during the fiscal year.

The Sheriff's Justice Fund and Treasury Fund balances for the year ended December 31, 2015 were \$1,092,472.31 and \$708,733.31, respectively. Expenditures for the Sheriff's Justice Fund and Treasury Fund totaled \$647,791.14 and \$274,255.69, respectively (i.e., law enforcement equipment, law enforcement facilities, and training and education).

Justice Guide

The Justice Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. Subject to laws, rules, regulations, and orders of the state or local jurisdiction governing the use of public funds available for law enforcement purposes, the following expenses are pre-approved as permissible uses of shared funds and property: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and l) support of community-based programs.

Treasury Guide

The Treasury Guide states that equitably shared funds shall be used by law enforcement agencies for law enforcement purposes only. The following are examples of permissible expenditures: a) law enforcement operations and investigations; b) law enforcement training and education; c) law enforcement, public safety, and detention facilities; d) law enforcement equipment; e) joint law enforcement/public safety operations; f) contracting for services; g) law enforcement travel and per diem; h) law enforcement awards and memorials; i) drug and gang education and other awareness programs; j) matching funds; k) transfers to other law enforcement agencies; and L.) salaries in the following limited situations: 1. matching federal grants; 2. overtime of officers, prosecutors, investigations; 3. salary of an officer hired to replace an officer assigned to a task force; 4. specialized programs; and 5. temporary or contractual appointments that do not exceed one year.

Executive Order 13688

On January 16, 2015, President Barack Obama issued Executive Order 13688, "Federal Support for Local Law Enforcement Equipment Acquisition" (Executive Order), to identify actions that can improve Federal support for the appropriate use, acquisition, and transfer of controlled equipment by State, local, and Tribal law enforcement agencies. The Executive Order created an interagency Law Enforcement Equipment Working Group (Working Group) to identify agency actions that can improve Federal support for the acquisition of controlled equipment by Law Enforcement Agencies (LEA). The Working Group was tasked to provide recommendations regarding actions that can be taken to improve the provision of Federal support for the acquisition of controlled equipment by the LEA.

The recommendations, pursuant to Executive Order 13688, include a list of prohibited equipment and a list of controlled equipment. The prohibited equipment list identifies equipment that LEAs are not allowed to purchase with federal funds and includes: tracked armored vehicles; weaponized aircraft, vessels, and vehicles of any kind; firearms of .50-caliber or higher; ammunition of .50-caliber or higher; grenade launchers; bayonets; and camouflage uniforms. The controlled equipment list identifies categories of equipment that law enforcement agencies may acquire with federal funds after approval has been granted by the funding federal agency. The

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 12th D.C.

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JUDGE, 13th D.C.

ROSE GUERRA REYNA
JUDGE, 20th D.C.

JUAN R. PARTIDA
JUDGE, 27th D.C.

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JUDGE, 32nd D.C.

NOE GONZALEZ
JUDGE, 37th D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 38th D.C.

AIDA SALINAS FLORES
JUDGE, 39th D.C.

ISRAEL RAMON, JR.
JUDGE, 40th D.C.

JESSE CONTRERAS
JUDGE, 41st D.C.

controlled equipment list includes several items such as Specialized Firearms under .50-Caliber and Ammunition under .50-Caliber. Specialized Firearms are weapons and corresponding ammunition for specialized operations or assignment. Service issued handguns, rifles, or shotguns that are under .50 caliber and are issued or approved by the agency to be used during the course of regularly assigned duties are excluded from the controlled equipment list.

Scope and Methodology:

The scope of our review was limited to a review of the revenues and expenditures reported on Annual Certification Report for the year ended December 31, 2015. Our review was not designated nor intended to be a detailed study of every relevant control system, procedure, or transaction. Accordingly, the opportunities for improvement presented in this letter may not be all-inclusive of areas where improvement could be made. The responsibility for sound internal controls rests with management.

More specifically, the following procedures were performed:

1. Generated revenue and expenditure reports from *alio* for the Sheriff's Equitable Sharing - Department of Justice and Department of Treasury programs and compared the reports to the Annual Certification Report to determine whether the revenues and expenditures reported agreed to those recorded in *alio*.
2. Reviewed all expenditures from the Sheriff's Equitable Sharing - Department of Justice and Department of Treasury funds to determine if the expenditures were incurred for law enforcement purposes pursuant to the Justice Guide and the Treasury Guide.
3. Reviewed expenditures to determine if obligations (purchase orders) or purchases of controlled equipment, if any, utilizing Department of Justice and Department of the Treasury funds were made only after approval was granted by the Department of Justice and Department of the Treasury, if applicable, pursuant to the recommendations under Executive Order 13688.

Conclusion:

Based on the results of our review, we have determined that the revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agreed to those recorded in *alio*. In addition, all expenditures from the Department of Justice Fund and Department of Treasury Fund were incurred for law enforcement purposes pursuant to the Justice and Treasury Guides. Furthermore, prior approval of the Department of the Justice was not necessary prior to obligating or purchasing the controlled equipment pursuant to the recommendations issued under Executive Order 13688. More specifically, we noted the following regarding the purchase of controlled equipment:

On November 10, 2015, the Hidalgo County Sheriff's Office purchased 121 rifles (LE TAVOR SAR, 5.56NATO) with Justice Funds. Approval from the Department of Treasury was not requested prior to obligating or purchasing the rifles. According to the Sheriff's Office Administration Division Chief, approval from the Department of Justice was not necessary since the rifles were purchased for issuance as service weapons to all the law enforcement personnel. Pursuant to the recommendations issued under Executive Order 13688, service issued handguns, rifles, or shotguns that are issued or approved by the agency to be used during the course of regularly assigned duties are excluded from the list of controlled equipment that require approval from the funding agency prior to obligating or spending Justice or Treasury Funds.

Recommendation:

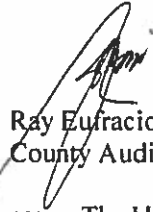
Management should continue with the procedures in place to ensure that revenues and expenditures reported on the Annual Certification Report for the Department of Justice Fund and Department of Treasury Fund agree to those recorded in *alio*. In addition, management should continue with the procedures in place to ensure that expenditures are incurred for law enforcement purposes pursuant to the Justice and Treasury Guides. Furthermore, although prior approval for the purchase of firearms under .50-caliber used as service weapons was not necessary, we recommend that approval from the funding agency be obtained prior to obligating or spending

HIDALGO COUNTY DISTRICT JUDGES

Justice and Treasury funds on firearms under .50-caliber, regardless if the firearms will be used during the course of regularly assigned duties.

If you have any questions please call, Reynaldo Cantu III, Internal Auditor I at 318-2511 ext. 4653, Letty Chavez, Compliance Audit Supervisor, ext. 4651, Arcy B. Duran, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor, at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufrazio, CPA
County Auditor

cc: The Honorable Ramon Garcia, County Judge
The Honorable A.C. Cuellar, Jr., Commissioner Precinct 1
The Honorable Eduardo Cantu, Commissioner Precinct 2
The Honorable Jose M. Flores, Commissioner Precinct 3
The Honorable Joseph Palacios, Commissioner Precinct 4
Mr. Valde Guerra, County Executive Officer

HIDALGO COUNTY DISTRICT JUDGES

LVAE M. SIKLETERRY
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 97TH D.C.

J. R. "BOBBY" FLORES
JUDGE, 129TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 273RD D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 348TH D.C.

ADA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

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EDINBURG, TEXAS 78539

March 23, 2016

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor/Collector
2804 S. Business Hwy. 281
Edinburg, Texas 78539

Ref: Review of Delinquent Tax Attorney Payment Request - February 2016
Report No. 2016-37

Dear Mr. Villarreal:

We have completed a limited scope review of the February 2016 payment request prepared by your office for delinquent tax attorney (DTA) fees due to Linebarger, Goggan, Blair, and Sampson LLP ("LGBS") and related supporting documentation. The objective of our limited scope review was to determine if the payment request was accurate and properly authorized.

The scope of our review was limited to a review of the DTA fees collected by your office on behalf of the following entities: Hidalgo County (GHD), Road District 2 (RD2), Road District 5 (RD5), Road District 7 (RD7), Road District 11 (RD11), Road District 12 (RD12), Road District 14 (RD14), Road District 15, State of Texas (TEX); and the payment request prepared by your office for the month ended February 29, 2016. The County Auditor's Office did not review the tax accounts listed on the "Hidalgo County Tax Office Prior Collection Report" that reflected a refund since LGBS stated that they would not seek reimbursement for DTA fees previously paid to the prior DTA firm. Our review was not designed nor intended to be a detailed study of every relevant control system, procedure, or transaction. The responsibility for sound internal controls rests with management.

As part of our review, we reviewed the payment request, the delinquent tax attorney contract, and various collection reports prepared by your office. The following procedures were performed:

- Verified that the payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2016."
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the DTA fees were collected at the 15% rate specified in the contract.
- Reviewed the "Hidalgo County Tax Office Prior Collection Report" to determine if the total amount of DTA fees collected agree to the amount transferred to the Hidalgo County Treasurer's Office.

The results of our review revealed that the payment request was generally accurate and properly authorized. More specifically, the following was noted:

HIDALGO COUNTY DISTRICT JUDGES

LUIS M SINGLETERRY
JUDGE, 19th D C

RODOLFO DELGADO
JUDGE, 33rd D C

J. R. "BOBBY" FLORES
JUDGE, 138th D C

ROSE GUERRA REYNA
JUDGE, 206th D C

JUAN R. PARTIDA
JUDGE, 275th D C

MARIO E. RAMIREZ, JR.
JUDGE, 332nd D C

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JUDGE, 390th D C

ISRAEL RAMON, JR.
JUDGE, 430th D C

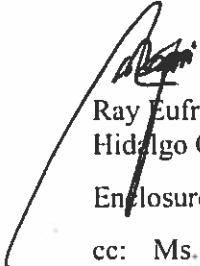
JESSE CONTRERAS
JUDGE, 448th D C

- The payment request was signed and included a certification by the Hidalgo County Tax Assessor/Collector that the "payment represents 15% of the delinquent taxes and penalty and interest collections for the month of February 2016."
- Although DTA fees for 249 tax accounts were not collected at the 15% rate specified in the contract; we concluded that the differences in rates were attributed to tax deferrals, and small amounts collected (see Exhibit A).

We will proceed to process the February 2016 DTA payment request in the amount of \$157,883.08 to LGBS.

If you have any questions, please feel free to call Letty Chavez, Compliance Audit Supervisor, at 318-2511 ext. 4651, Arcy B. Duran, CPA, Director of Audit, at ext. 4645, Linda Fong, First Assistant Auditor at ext. 4668, or me at ext. 4604.

Respectfully,



Ray Eufracio, CPA
Hidalgo County Auditor

Enclosures

cc: Ms. Lucy Canales, Linebarger Goggan Blair & Sampson, LLP

HIDALGO COUNTY DISTRICT JUDGES

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JUDGE, 430TH D.C.

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JUDGE, 449TH D.C.

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
1	1	2014	J015000000002600	462.58	104.85	567.43	81.88
2	1	2014	N861301000000900	149.93	33.98	183.91	26.54
3	1	2014	O690000017002400	80.35	18.21	98.56	14.22
4	1	2014	S527800000006800	0.45	0.11	0.56	0.08
5	1	2014	S525001012002600	0.28	0.07	0.35	0.05
6	1	2014	D380007000020210	0.25	0.06	0.31	0.05
7	1	2014	C266700000001700	0.23	0.06	0.29	0.04
8	1	2014	C438095002000300	0.22	0.06	0.28	0.04
9	1	2014	C907092000009801	0.15	0.04	0.19	0.03
10	1	2014	E720000012000500	0.14	0.04	0.18	0.03
11	1	2014	M526100000001200	0.13	0.04	0.17	0.03
12	1	2014	D294901000000900	0.12	0.02	0.14	0.02
13	1	2014	A174100000000700	0.12	0.03	0.15	0.02
14	1	2014	K240000000014702	0.08	0.02	0.1	0.02
15	1	2014	R056002000000500	0.09	0.02	0.11	0.02
16	1	2014	S555000000002300	0.1	0.02	0.12	0.02
17	1	2014	E825003000006200	0.03	0	0.03	0.01
18	1	2014	V153000000000400	0.04	0.02	0.06	0.01
19	1	2014	M465800000009800	0.05	0.02	0.07	0.01
20	1	2014	S295095000042772	0.03	0.02	0.05	0.01
21	1	2013	R380000014000900	134.77	45.83	180.6	25.88
22	1	2013	T210000249001052	117.04	28.09	145.13	20.01
23	1	2013	T210000249001052	117.05	25.76	142.81	19.67
24	1	2013	C643000000001400	90.22	29.78	120	16.91
25	1	2013	H250000012000815	77.63	25.09	102.72	14.32
26	1	2013	A280000000009700	38.35	11.89	50.24	6.85
27	1	2013	N336000000007500	30.03	9.6	39.63	5.49
28	1	2013	S100000012002500	22.67	6.28	28.95	3.91
29	1	2013	P320002006001200	3.96	1.27	5.23	0.73
30	1	2013	S295000000033345	0.31	0.12	0.43	0.07
31	1	2013	L319000005001800	0.31	0.11	0.42	0.06
32	1	2013	G080099016001101	0.3	0.12	0.42	0.06
33	1	2013	W010000058000413	0.18	0.06	0.24	0.04
34	1	2013	V434006000000500	0.07	0.03	0.1	0.02
35	1	2013	M111000000006100	0.08	0.03	0.11	0.02
36	1	2013	F690000000002000	0.03	0.01	0.04	0.01
37	1	2012	P260000001000700	234.59	99.31	333.9	45.39
38	1	2012	L622000000005200	109.98	45.1	155.08	20.62
39	1	2012	R325300000000600	84.62	33.58	118.2	15.62
40	1	2012	C958000000003500	51.93	22.85	74.78	10.59
41	1	2012	R382500005000100	42.39	19.22	61.61	8.78
42	1	2012	L473500006000500	41.45	19.2	60.65	8.77
43	1	2012	T210000249001052	44.39	15.98	60.37	8.39
44	1	2012	G41000008000300	16.45	7.02	23.47	3.21
45	1	2012	A080000000102515	15.75	6.19	21.94	2.83

Exhibit A

	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
46	1	2012	L198000000000800	10.62	4.24	14.86	1.94
47	1	2012	L622000000005200	3.43	1.4	4.83	0.64
48	1	2012	F676099000000F00	0.47	0.23	0.7	0.11
49	1	2012	P220000002000300	0.06	0.03	0.09	0.01
50	1	2011	F210000017001300	227.51	128.16	355.67	50.17
51	1	2011	C958000000003500	169.5	94.92	264.42	37.63
52	1	2011	E431000000011400	180.28	93.75	274.03	36.24
53	1	2011	N861302000005600	146.55	85.01	231.56	33.42
54	1	2011	S735000003001800	87.38	42.24	129.62	16.12
55	1	2011	L137000000000200	65.86	36.67	102.53	14.33
56	1	2011	S180000002000900	56.36	31.76	88.12	12.43
57	1	2011	S735000001004100	56.81	27.65	84.46	10.57
58	1	2011	W380000507000016	39.78	21.08	60.86	8.17
59	1	2011	M645000005000100	24.01	11.84	35.85	4.54
60	1	2011	L208800000010700	18.83	9.04	27.87	3.5
61	1	2011	H185000167001200	14.98	7.49	22.47	2.88
62	1	2011	H185000167001200	14.98	7.49	22.47	2.88
63	1	2011	E330000359001000	15.19	7.39	22.58	2.82
64	1	2011	G690000009000100	12.51	7.05	19.56	2.8
65	1	2011	W475000000000500	13.59	7.2	20.79	2.79
66	1	2011	N861302000005600	10.71	6.21	16.92	2.44
67	1	2011	R170000000001300	6.11	2.87	8.98	1.11
68	1	2011	R457002000006400	4.26	2.46	6.72	0.96
69	1	2011	N770000015001200	0.48	0.29	0.77	0.12
70	1	2011	H345000000001400	0.11	0.06	0.17	0.02
71	1	2010	F210000017001300	216.38	147.86	364.24	51.61
72	1	2010	S108003000001600	164.23	96.35	260.58	32.03
73	1	2010	Y050000002001000	108.34	63.55	171.89	21.12
74	1	2010	W475000000007900	91.29	53.86	145.15	17.94
75	1	2010	N486000000002300	56.73	38.77	95.5	13.53
76	1	2010	A180000064001602	51.38	30.14	81.52	10.02
77	1	2010	S735000003001800	45.8	27.63	73.43	9.27
78	1	2010	C902500000000800	43.94	24.31	68.25	7.91
79	1	2010	P260000001000700	33.1	21.95	55.05	7.6
80	1	2010	S477000000036200	35.31	21.43	56.74	7.2
81	1	2010	S367500007000600	29.57	20.2	49.77	7.05
82	1	2010	A380000001000200	36.36	20.96	57.32	6.92
83	1	2010	A080000000108900	28.57	18.86	47.43	6.52
84	1	2010	S422500000000800	27.35	15.59	42.94	5.13
85	1	2010	L198000000000800	18.03	11.53	29.56	3.95
86	1	2010	E503597000020800	14.82	7.95	22.77	2.64
87	1	2010	W475000000000500	6.02	3.91	9.93	1.35
88	1	2010	V056800000016000	0.13	0.1	0.23	0.04
89	1	2009	L198000000000400	223.79	143.97	367.76	41.29
90	1	2009	E800000121000500	132.23	83.75	215.98	23.8

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	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
91	1	2009	F210000017001300	84.52	67.9	152.42	21.68
92	1	2009	S053000000000700	80.46	58.2	138.66	17.74
93	1	2009	L255002016001200	78.03	54.9	132.93	16.51
94	1	2009	E310000021001100	69.19	51.42	120.61	15.88
95	1	2009	I200001000021800	84.59	53.01	137.6	14.97
96	1	2009	C676000000020100	35.99	29.27	65.26	9.39
97	1	2009	K240000000029304	31	20.46	51.46	6.05
98	1	2009	S422500000000800	25.04	17.27	42.31	5.15
99	1	2009	W010000030000723	25.31	16.54	41.85	4.78
100	1	2009	N855800000002000	16.03	13.04	29.07	4.18
101	1	2009	S725098008002000	10.37	8.01	18.38	2.52
102	1	2009	S365000003000200	9.89	7.13	17.02	2.17
103	1	2009	M578500000007200	8.08	6.55	14.63	2.1
104	1	2009	H30200000000700	8.18	5.59	13.77	1.66
105	1	2009	H284000000013400	2.01	1.37	3.38	0.41
106	1	2009	S015500000000200	0.12	0.1	0.22	0.03
107	1	2008	E800000121000500	204.58	154.12	358.7	40.51
108	1	2008	I200001000021800	205.98	153.79	359.77	40.17
109	1	2008	H120000137000100	148.03	114.96	262.99	30.86
110	1	2008	B403500000002500	125.94	91.94	217.88	23.61
111	1	2008	W380000767000094	30.33	28.11	58.44	8.37
112	1	2008	H284000000013400	28	22.49	50.49	6.26
113	1	2008	S053000000000700	24.97	21.06	46.03	5.96
114	1	2008	K570000000000210	26.1	20.97	47.07	5.76
115	1	2008	L255002016001200	10.31	8.48	18.79	2.37
116	1	2008	E660000007002000	6.26	5.62	11.88	1.65
117	1	2008	S725098008002000	3.03	2.7	5.73	0.79
118	1	2007	E800000121000500	194.64	169.98	364.62	42.04
119	1	2007	I200001000021800	96.81	83.9	180.71	20.62
120	1	2007	C238000000000800	62.02	52.29	114.31	12.55
121	1	2007	R168000000002900	50.63	40.67	91.3	9.34
122	1	2007	C676000000020100	31.36	33.03	64.39	9.31
123	1	2007	V331602000000400	40.8	34.54	75.34	8.32
124	1	2007	W010098056000400	35.23	28.3	63.53	6.5
125	1	2007	E583002000000100	17.94	18.76	36.7	5.27
126	1	2007	N580000004001500	20.35	18.85	39.2	4.88
127	1	2007	L611000000001700	10.39	10.84	21.23	3.04
128	1	2007	H350000005000100	14.16	11.99	26.15	2.89
129	1	2007	O310009000001300	7.15	6.99	14.14	1.88
130	1	2007	B156007000001200	3.58	3.29	6.87	0.85
131	1	2007	C211000000005100	3.43	3.11	6.54	0.79
132	1	2007	F585001006000700	0.07	0.08	0.15	0.02
133	1	2006	E800000121000500	197.12	195.81	392.93	46.13
134	1	2006	B156007000001200	86.13	89.29	175.42	21.83
135	1	2006	I200001000019700	90.97	80.35	171.32	16.78

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	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
136	1	2006	O20050000001300	53.81	51.85	105.66	11.87
137	1	2006	N86000002005200	38.51	42.62	81.13	10.98
138	1	2006	I60480200004200	11.17	9.87	21.04	2.06
139	1	2006	G21200000001400	5.34	5.19	10.53	1.2
140	1	2006	V33160200000400	3.08	2.98	6.06	0.68
141	1	2006	S21500005002200	0.23	0.28	0.51	0.08
142	1	2005	O21000005000035	89.81	114.06	203.87	28.97
143	1	2005	O21000005000035	89.82	114.07	203.89	28.96
144	1	2005	C76500005000500	84.42	95.96	180.38	22.16
145	1	2005	C885000024001200	67.86	81.42	149.28	19.74
146	1	2005	I200001000019700	88.88	89.18	178.06	18
147	1	2005	C23800000000800	68.5	74.21	142.71	16.34
148	1	2005	A180000047000501	55.32	64.18	119.5	15.1
149	1	2005	V36300000001100	66.93	66.7	133.63	13.55
150	1	2005	S41000003000100	48.84	49	97.84	9.89
151	1	2005	L045000191000014	36.97	35.63	72.6	6.82
152	1	2005	G18000000000510	28.78	28.87	57.65	5.83
153	1	2005	H265000007005000	25.44	26.45	51.89	5.57
154	1	2005	N120003000001025	19.46	22.82	42.28	5.43
155	1	2005	S170002017000103	17.05	20.81	37.86	5.12
156	1	2005	M475000002001600	12.86	14.27	27.13	3.22
157	1	2005	A180000029000903	15.9	15.96	31.86	3.22
158	1	2005	A245402000000300	15.48	15.53	31.01	3.14
159	1	2005	A555000000000300	9.45	11.45	20.9	2.8
160	1	2005	R382500008000500	9.12	9.72	18.84	2.11
161	1	2005	N860000002005200	2.71	3.32	6.03	0.82
162	1	2004	C76500005000500	115.12	144.66	259.78	32.29
163	1	2004	C730000019000800	107.73	121.03	228.76	23.76
164	1	2004	I200001000009800	105.87	118.95	224.82	23.35
165	1	2004	S359302000004600	52.55	64.12	116.67	13.87
166	1	2004	C90250000001600	42.23	50.96	93.19	10.9
167	1	2004	C42000003000700	32.41	39.76	72.17	8.66
168	1	2004	B18500000000400	23.79	32.91	56.7	8.03
169	1	2004	B203500000004700	20.11	20.84	40.95	3.71
170	1	2004	S696501000002200	10.19	14.11	24.3	3.45
171	1	2004	A180000047000501	3.64	4.66	8.3	1.06
172	1	2004	H045000094002000	3.79	4.25	8.04	0.83
173	1	2004	M355000150002100	2.22	2.97	5.19	0.7
174	1	2003	L314000000001500	105.73	146.26	251.99	31.88
175	1	2003	C42000003000700	105.57	142.16	247.73	30.09
176	1	2003	H045000094002000	76.05	94.56	170.61	18.14
177	1	2003	K240000000008020	49.95	60.77	110.72	11.31
178	1	2003	M167000000001100	54.23	63.09	117.32	10.98
179	1	2003	E800000110000500	25.82	31.08	56.9	5.7
180	1	2003	H365003000001100	18.55	24.99	43.54	5.29

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	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
181	1	2003	R466001000001000	24.96	29.03	53.99	5.05
182	1	2003	S735000004000600	16.59	22.95	39.54	5.01
183	1	2003	C730000019000800	9.08	11.29	20.37	2.17
184	1	2003	S430000001001400	4.46	6.33	10.79	1.42
185	1	2003	L670000019001400	5.29	6.17	11.46	1.07
186	1	2003	K240000000008020	-49.95	-60.77	-110.72	-11.31
187	1	2002	C420000003000700	106.88	156.76	263.64	32.39
188	1	2002	L605000000014430	31.72	52.15	83.87	12.14
189	1	2002	E443000000001600	52.9	65.78	118.68	10.71
190	1	2002	G805000000001800	43.73	54.37	98.1	8.86
191	1	2002	C470000021000200	29.21	39.82	69.03	7.49
192	1	2002	V120000000005700	25.05	31.15	56.2	5.07
193	1	2002	D780000009000600	17.72	24.16	41.88	4.54
194	1	2002	H282500000002800	16.35	20.65	37	3.46
195	1	2002	W230000052000300	8.06	13.01	21.07	2.97
196	1	2002	S170002063000100	4.87	6.26	11.13	1.08
197	1	2002	M355000135002100	0.82	1.34	2.16	0.31
198	1	2002	S245000000002600	0.12	0.2	0.32	0.05
199	1	2001	C420000003000700	88.14	139.85	227.99	28.29
200	1	2001	B368001000000100	56.83	84.3	141.13	15.6
201	1	2001	W010000046000336	16.76	23.53	40.29	4
202	1	2001	L215500000000800	6.24	8.52	14.76	1.38
203	1	2001	G805000000001800	2.49	3.39	5.88	0.55
204	1	2000	H045000094002000	74.39	119.27	193.66	21.76
205	1	2000	M583003000000200	30.36	48.68	79.04	8.88
206	1	2000	A265500000002800	8.47	15.36	23.83	3.27
207	1	2000	S477000000009500	12.79	18.95	31.74	3.05
208	1	2000	V382000000000100	9.41	14.35	23.76	2.42
209	1	2000	B158504000013400	6.97	10.63	17.6	1.79
210	1	2000	C420000003000700	5.27	8.99	14.26	1.79
211	1	2000	M687000000002600	2.51	3.92	6.43	0.69
212	1	1999	S477000000009500	18.94	30.37	49.31	4.86
213	1	1999	G040000006000100	5.24	10.3	15.54	2.19
214	1	1999	T685000000005800	0.1	0.19	0.29	0.04
215	1	1998	H045000094002000	73.3	135.12	208.42	24.08
216	1	1998	O330000024001500	31.55	60.79	92.34	11.55
217	1	1998	V382000000006900	4.46	9.33	13.79	1.96
218	1	1998	B157006000004500	0.18	0.32	0.5	0.05
219	1	1997	T340000000000400	79.09	155.28	234.37	27.41
220	1	1997	H045000094002000	56.22	110.38	166.6	19.48
221	1	1997	H045000084003100	8.2	13.8	22	1.81
222	1	1996	H045000094002000	54.24	113	167.24	19.77
223	1	1996	S683000000019400	36.21	75.44	111.65	13.2
224	1	1996	M490000000009302	16.43	36.4	52.83	6.97
225	1	1996	C765000003002000	10.66	20.31	30.97	3.03

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	Tax Unit	Year	Account No.	Levy Paid	Penalty/Interest Paid	Subtotal Paid	Attorney Paid
226	1	1996	S735000006000700	6.53	13.58	20.11	2.38
227	1	1996	H045000084003100	3.33	6	9.33	0.79
228	1	1995	M290000005000700	81.65	200.03	281.68	40.29
229	1	1995	H045000094002000	35.18	77.51	112.69	13.46
230	1	1994	M475000004002100	3.73	8.37	12.1	1.36
231	1	1994	M475000004002100	-3.73	-8.37	-12.1	-1.36
232	1	1993	R026300000001100	12.12	31.81	43.93	6.07
233	1	1993	C910000000001600	6.75	16.5	23.25	2.83
234	1	1993	J570000001001034	6.37	14.66	21.03	2.26
235	1	1992	W460002008000900	17	45.58	62.58	8.32
236	1	1983	F210000004000000	21.07	72.98	94.05	10.91
237	12	1996	M490000000009302	0.88	1.96	2.84	0.37
238	17	1993	L670000001000700	0.21	0.61	0.82	0.13
239	17	1993	J570000001001034	0.08	0.18	0.26	0.03
240	17	1993	C910000000001600	0.09	0.2	0.29	0.03
241	1	2004	N800001008000000	53.13	59.33	112.46	11.72
242	1	2002	F675006000001900	64.5	94.17	158.67	19.35
243	1	2001	F675006000001900	30.53	48.23	78.76	9.71
244	1	2014	C860004000003500	0.78	0.19	0.97	0.14
245	1	2014	C860004000003500	-0.78	-0.19	-0.97	-0.14
246	1	2013	F465000000000900	23.79	8.09	31.88	4.57
247	1	2012	P280000000002500	0.47	0.23	0.7	0.11
248	1	2007	B355002000004800	217.38	194.91	412.29	49.23
249	1	1997	C045000004000200	36.05	78.13	114.18	15.79