



DALLAS COUNTY
COUNTY AUDITOR

Memorandum

TO: Chris Thompson, Director
Communications and Central Services

FROM: Virginia Porter *Virginia Porter*
Dallas County Auditor

SUBJECT: ASC Inventory Report

DATE: Issued October 22, 2010
Released December 15, 2010

On August 24th thru 25th, 2010 our internal audit staff performed the annual physical inventory at the various Automotive Service Center (ASC) locations (Rowlett Road, Kovar and Joe Field Road).

Our specific procedures, findings and recommendations are listed in the attached report which is intended for information and the use of management. Several items from the prior audit have been re-emphasized.

We appreciate the level of courtesy and cooperation extended during our review.

Attachments

VP: at

cc: Commissioners Court

Dallas County, Texas
Automotive Service Center Inventory Report
October 22, 2010

Scope

A physical inventory of the various Automotive Service Center (ASC) locations (Rowlett Road and, Joe Field Road) and Kovar was performed on August 24th and 25th, 2010.

Background

The ASC is a division of Communications and Central Services. Principal areas of responsibility include preventative maintenance and repair of approximately 1,161 vehicles. Inventory records include auto parts, fuel sales from county-wide credit card purchases (Fuelman), and fuel drops at each ASC location. The Ft. Worth location was closed and inventory items except heavy machinery were relocated to the Road and Bridge District No. 1 location during the month of March 2010.

Procedures

Review procedures included but were not limited to:

- ♦ Obtaining an annual inventory list and count form through the Parts Controller System (PCS)
- ♦ Physically counting items and recording any discovery items
- ♦ Comparing the physical count to PCS records and resolving any discrepancies
- ♦ Listing any items issued that had not been posted to the PCS including items issued during the inventory count
- ♦ Listing items received that had not been posted to the PCS
- ♦ Requesting parts usage and adjustment information
- ♦ Reviewing the storekeepers Vehicle Inspection report for discrepancies
- ♦ Verifying the mathematical accuracy of the Master Parts Listing Report
- ♦ Tracing items from work orders to equipment
- ♦ Examining pick up purchase orders and emergency purchase orders
- ♦ Reviewing RMR's for timely preparation
- ♦ Tracing invoices from general ledger to PCS for proper recording

Review Findings

1. The physical inventory values and the adjusted pre-inventory PCS balances for parts and fuel are shown below:
 - Parts (all locations): \$88,552.68 physical count compared to \$91,371.86 PCS (\$90,049.93 PCS adjusted for unposted received/issued items). The largest variances include: oil (including one full drum of oil leaked out at the ASC East location), rotors, shop supplies, decals, wiper blades, terminal connectors, and tires.
 - Fuel (all locations): \$13,054.19 physical count compared to \$5,096.57 adjusted PCS. 405 gallons of fuel were left in the storage tank at the discontinued Ft. Worth location.
2. Variances of the PCS inventory system compared to physical quantities on hand improved from last year's count despite the relocation of ASC Main during mid year. (The main/Joe Field Road shop is open 15 hours weekly when the parts clerk is not present). The significant differences greater than \$200 (physical count (over / under PCS) are shown on the accompanying spreadsheets.
3. Internal control weakness noted over the handling of inventory records and postings to the PCS system include:

- Work orders and parts received not promptly posted to PCS for the Kovar and R&B No.1 locations
 - Limited instances of work order forms completed with the wrong PartCode
 - Parts inventoried as 'Shop Supplies' not charged out timely and reflected as 'on hand' in the PCS inventory system
 - PCS system allowed back dating of one transaction to the prior year (2008) and entry of a future calendar year (2014)
 - Instances of vehicle plate numbers not updated on the master list of vehicles.
4. Fuel usage tickets/receipts written for the month of July 2010 compared against the daily pump readings revealed:
 - 11,362 gallons of fuel receipted compared to 11,266 gallons of fuel dispensed per the ASC East pump reading logs
 - 14,390 gallons of fuel receipted compared to 14,408 gallons of fuel dispensed per the R&B No. 1 pump reading logs
 5. Small variances (over and under) between net fuel received per Veeder Root printouts after fuel dumped into the fuel tanks and fuel received per invoices. Amounts posted to the PCS inventory system agreed to the invoiced amount.
 6. Fuel tanks, fuel pumps, and car wash were not removed from the sold ASC Main - Fort Worth location.
 7. Accuracy of fuel delivered/invoiced is not independently validated through observation or County employee measurement prior to and after the fuel is dumped.
 8. Comparison of pump meter readings for gasoline extracted from the fuel tanks and the corresponding dollar value to fuel expenditures charged out to the various County departments from September 2009 through August 2010 revealed approximately \$100,000 more in fuel value charged out than metered at ASC fuel pumps. During previous reviews, it has been noted that fuel purchased with Fuelman cards was added to the amounts from the ASC fuel tickets on the monthly fuel consumption report when Fuelman usage was imported into the PCS system prior to the generation of the monthly ASC fuel ticket consumption report by department/vehicle. This caused the total fuel consumption per the general ledger to be overstated since the usage from Fuelman is entered separately.
 9. Comparison of the parts physical inventory to the adjusted August 2010 General Ledger (GL) balance revealed the Automotive Parts/Supplies Inventory asset account number 15420 on the GL overstated by approximately \$31,000. Follow-up sample review revealed over \$21,000 in outside labor paid from the Parts inventory asset account number 15420 while the credit for the departmental charge outs were recorded to the Automotive Repairs Inventory asset account number 15410.

Recommendations

1. PCS balances should be adjusted to the physical inventory count after posting quantities received/issued in the appropriate audit period including fuel delivery and usage. A periodic (monthly) reconciliation of fuel purchased, used and on hand should be performed by ASC staff. Continue monitoring the pump controls that measure fuel usage and examine the fuel storage tanks for possible leakage or water contamination. Independently verify an existing fuel tank level prior to and after the fuel is dumped into the fuel tanks with variances noted on the delivery tickets.

Response: Most PCS balances have been adjusted to the physical inventory count.

2. ASC staff should perform periodic inventory counts and reconcile to the PCS report with any adjustments or corrections properly documented and referenced. Any errors or material variances should be investigated and corrected as appropriate. Reconciliation and documentation (including unposted invoices and work orders) should evidence supervisory review and be retained for audit.

Re-emphasize procedures previously recommended including:

- ♦ All inventory items should be properly charged-out as issued
 - ♦ Any stock adjustments identified during periodic counts be researched by ASC staff to determine the cause
 - ♦ Gas tickets filled out properly and legibly
 - ♦ Plate numbers, assigned drivers, and/or department numbers should be updated to assigned vehicles
 - ♦ Fuelman personal identification numbers should be deactivated for all terminated employees
3. Document control weaknesses and proposed modifications to the existing PCS inventory system and incorporate in technology assessments for a replacement system including use as a self assessment tool in testing functionality of a new inventory system.
 4. Pump readings should be reconciled monthly to fuel tickets issued and consumption reports. A clear cut-off date and time should be established for inputting fuel tickets into the PCS and generating the monthly consumption reports. Once consumption reports are generated and forwarded to Financial Audit for booking departmental expenditure allocations, offsite fuel consumption through Fuelman purchases can be downloaded into the PCS.
 5. The use of fuel cards at the ASC location may alleviate current problems with incomplete gas tickets and fuel inventory variances. Fuel cards would aid in preventing unauthorized pumping of gasoline from the manually operated pumps and improve quality and efficiency to the monthly fuel charge allocations.
 6. Requisitions should be submitted with the correct account code combination for outside labor (#15410) charged directly to a specific vehicle. Separate requisitions should be prepared for vendors that provide both parts placed into inventory (#15420) and perform repairs/labor (#15410) as needed. Departmental charges should be distinguishable on the monthly detailed vehicle history reports.

Summary

This review is intended to support management of this office in evaluating internal controls over financial issues and inventory. While improvement has been noted, procedural changes regarding inventory control are needed. Development of and adherence to a corrective action plan addressing the recommendations should provide for improved departmental processes. Consideration of all issues and weakness should be incorporated by ASC as a self-assessment tool in testing processing functionality of the proposed automated card reader fuel system.

cc. Commissioners Court

ASC Combined Inventory Reconciliation for FY2010

	Units	Unit Price	Value	
Balance Per PCS Main on 3/16/2010	Unleaded Fuel	207.0	2.29	474.03
Balance Per PCS East on 8/2/2010	Unleaded Fuel	9,218.0	2.31	21,293.58
Balance Per PCS R&B #1 on 8/2/10	Unleaded Fuel	10,332.0	2.30	23,763.60
Items to be posted:				
ASC Main Usage 3/12/2010 thru 3/16/2010		(1,845.0)	2.29	(4,225.05) Not posted
ASC East Usage 8/2/10 thru end of day 8/23/10		(8,579.0)	2.31	(19,817.49) posting pending
Usage R&B #1 8/08/09/2010 thru 8/24/10 thru early morning		(7,127.0)	2.30	(16,392.10) posting pending
Subtotal		2,206.0	2.31	5,096.57
Unposted prior year adjustment for ASC Main		156.0	2.29	357.24 Not posted
Additional PCS adjustment for ASC Main		1,887.0	2.29	4,321.23 Not posted
Write-off of unpumped fuel from ASC Main tank		(405.0)	2.29	(927.45) Not posted
June 2010 usage posting error corrected by ASC 8/30/2010		296.0	2.31	683.76 Corrected 8/30/10
Unidentified PCS to Veeder Root reading variances		752.4	2.31	1,738.04 Corrected 8/30/10
Addtl adjustment need to R&B 1 PCS based on count 8/24/2010		776.0	2.30	1,784.80 Not posted
Combined Veeder Root Inventory Balance as of 8/24/10		5,668.4	2.30	13,054.19
		5,668.4		
		0.0		

		Value	
PCS Report Dated 8/23/2010	Parts Only - R&B 1 Location	45,497.16	
PCS Report Dated 8/23/2010	Parts Only - East Location	41,627.23	
PCS Report Dated 8/23/2010	Parts Only- Kovar Location	4,247.47	
Initial Parts Adjustments Updated to ASC R&B 1 PCS on 8/30/2010		1,157.10	corrected
Initial Parts Adjustments Updated to ASC East PCS on 8/30/2010		(411.32)	corrected
Initial Parts Adjustments Updated to ASC Kovar PCS on 8/30/2010		(666.20)	
Adjustment for #37555, 37549, 37526 Purchases/Received Updated to PCS on 8/30/2010	R&B #1	643.83	corrected
E1 Errors in posting adjustments to PCS Updated to PCS on 8/30/2010	R&B #1	1.31	
Adjustment for Rounding ASC East		(0.03)	
Adjusted Combined Parts Inventory Value		92,096.55	
Adjustment for supplies issued on work orders with postings pending to PCS	East	(1,092.73)	pending
Adjustment for supplies received with postings pending to PCS (4 X 55 gal drums) E35002D	East	319.00	pending
Adjustment for additional value rounding items E35123B, E35302, E35303	East	4.85	PCS values captured as full units
Reverse PCS Rounding Adjustment	East	0.03	
E1 Need to Reverse errors in posting adjustments	R&B #1	(1.31)	Uncorrected
E2 Needed to correct part of the above entry	R&B #1	37.45	Uncorrected
Adjustment for supplies issued on work orders with postings pending to PCS	R&B #1	(2,218.07)	pending
Inspection Sticker #35292E issuance not posted. ACS to correct	R&B #1	(14.25)	ACS to post as an issuance
Inventory #37627 listed as counted, but not adjusted on PCS	R&B #1	90.74	Uncorrected
Adjustment for inventory charged to shop supplies on fax from ACS not posted to PCS	R&B #1	(66.66)	status not known
Additional Adjustments Needed to R&B #1 PCS Parts Value	R&B #1	(1,030.24)	Uncorrected
Additional Adjustments Needed to KOVAR PCS Parts Value	Kovar	427.32	
Adjusted Combined ASC Parts Inventory Total as of August 24-25, 2010		88,552.68	

ASC Combined Inventory as of 8/24/2010

120.0000.15420 Parts	88,552.68
120.0000.15430 Fuel	13,054.19
Adjusted ASC Combined Inventory Totals	101,606.87

ASC R & B #1 Inventory Reconciliation for FY2010

				Units	Unit Price	Value	
Balance Per PCS on 8/23/2010				10332	2.30	23,763.60	
Unleaded Fuel							
Items to be posted:							
				0	0.00	0.00	
8/9/2010 thru 8/24/2010 Usage morning prior to count				(7127)	2.30	(16,392.10)	posting pending
Subtotal				3205		7,371.50	
Adjustments Needed:							
Additional adjustment needed to PCS				776	2.30	1,784.80	pending
Veeder Root Inventory Balance as of 8/24/2010				3981	2.30	9,156.30	

							Value	
PCS Report Dated 8/23/2010							45,497.16	
Parts Only - R & B#1 Location								
Initial Parts Adjustments Based on Inventory Updated to PCS on 8/30/2010							1,157.10	corrected
Adjustment for #37555, 37549, 37526 Purchases/Received Updated to PCS on 8/30/2010							643.83	corrected
E1	Errors in posting adjustments to PCS Updated to PCS on 8/30/2010						1.31	
Adjustment for Rounding/Unidentified							0.00	
Adjusted Main Location Inventory Value							47,299.40	
E1	Need to Reverse errors in posting adjustments						(1.31)	Uncorrected
E2	Needed to correct part of the above entry						37.45	Uncorrected
Adjustment for supplies issued on work orders with postings pending to PCS							(2,218.07)	pending
Inspection Sticker #35292E issuance not posted. ACS to correct							(14.25)	ACS to post as an issuance
Inventory #37627 listed as counted, but not adjusted on PCS							90.74	Uncorrected
Adjustment for inventory charged to shop supplies on fax from ACS not posted to							(66.66)	status not known
Additional Adjustments Needed to R&B #1 PCS Parts Value							(1,030.24)	Uncorrected
Adjusted ASC R & B #1 Parts Inventory Total as of 8/25/2010							44,097.06	

ASC Main Inventory as of 8/25/2010 & 8/26/2010

120.0000.15420 Parts	\$44,097.06
120.0000.15430 Fuel	\$9,156.30
Adjusted ASC Main Inventory Totals	<u>\$53,253.36</u>

ASC KOVAR Inventory Reconciliation for FY2010 as of 08/25/2010

					Units	Unit Price	Value
Balance Per PCS on 8/25/2010					0.0	0.00	0.00
Unleaded Fuel							
Items to be posted:							
					0.0	-	0.00
					0.0	0.000	0.00
Subtotal					0.0		0.00
Adjustments Needed:							
					0.0	0.00	0.00
					0.0	0.00	0.00
Additional PCS adjustment					0.0	0.00	0.00
Veeder Root Inventory Balance as of 3/16/2010					0	0.00	0.00

PCS Report Dated 8/23/2010				Parts Only - KOVAR Location			4,247.47
Initial Parts Adjustments Based on Inventory Updated to PCS on 8/30/2010							(666.20)
Adjustment for Rounding/Unidentified							0.00
Adjusted PCS KOVAR Inventory Value on 8/30/2010 End of Period Report							3,581.27
Additional Adjustments Needed to ASC Kovar PCS Parts Value							427.32
Adjusted ASC KOVAR Parts Inventory Total Per Audit as of 08/25/2010							4,008.59

ASC KOVAR Inventory as of 8/24/2010 & 08/25/2010

120.0000.15420 Parts	4,008.59
120.0000.15430 Fuel	0.00
Adjusted Kovar Inventory Totals	<u>4,008.59</u>

ASC Main Inventory Reconciliation for FY2010 as of 3/16/2010

				Units	Unit Price	Value	
Balance Per PCS on 3/16/2010				207.0	2.29	474.03	
Unleaded Fuel							
Items to be posted:							
03/12/2010 thru 03/16/2010 Usage during relocation time				(1,845.0)	2.290	(4,225.05)	Not posted
Subtotal				(1,638.0)		(3,751.02)	
Adjustments Needed:							
Unposted prior year adjustment				156.0	2.29	357.24	Not posted
Write-off of unpumped fuel from ASC Main tank				(405.0)	2.29	(927.45)	Not posted
Additional PCS adjustment				1,887.0	2.29	4,321.23	Not posted
Veeder Root Inventory Balance as of 3/16/2010				0.0		0.00	

						Value
PCS Report Dated 3/16/2010						0.00
Parts Only - Main Location						
Initial Parts Adjustments Based on Inventory Updated to PCS on 3/16/2010						0.00
Adjustment for Rounding/Unidentified						0.00
Adjusted Main Location Inventory Value						0.00
Additional Adjustments Needed to ASC Main PCS Parts Value						0.00
Adjusted ASC Main Parts Inventory Total as of 3/16/2010						0.00

ASC Main Inventory as of 03/16/2010

120.0000.15420 Parts	0.00
120.0000.15430 Fuel	0.00
Adjusted ASC Main Inventory Totals	0.00

ASC East Inventory Reconciliation for FY2010

	Units	Unit Price	Value	
Balance Per PCS on 8/02/2010	9,218.0	2.31	21,293.58	
(Unit Price is the Average Price Listed on Pre-Inventory Report)				
Items to be posted:				
Delivery	0.0		0.00	
Usage 8/2/2010 thru end of day 8/23/2010	(8,579.0)	2.31	(19,817.49)	posting pending
Subtotal	639.0		1,476.09	
June 2010 usage posting error corrected by Sue 8/30/2010	296.0	2.31	683.76	corrected
Unidentified PCS to Veeder Root reading variances	752.4	2.31	1,738.04	corrected
Total Adjustments Posted to PCS by Sue on 8/30/2010	1,048.4		2,421.80	corrected
Adjusted Veeder Root Reading Inventory Balance start of 8/24/2010	1,687.4		3,897.89	
Veeder Root 8/24/2010 additional reading	1,653.0			
	34.4			

	Value	
PCS Report Dated 8/23/2010	41,627.23	
Initial Parts Adjustments Based on Inventory Updated to PCS on 08/30/2010	(411.32)	corrected
Adjustment for PCS Rounding	(0.03)	
Adjusted East Location Inventory Value	41,215.88	
Adjustment for supplies issued on work orders with postings pending to PCS	(1,092.73)	pending
Adjustment for supplies received with postings pending to PCS (4 X 55 gal drums) E35002D	319.00	pending
Adjustment for additional value rounding items E35123B, E35302, E35303	4.85	PCS values captured as full units
Reverse PCS Rounding Adjustment	0.03	
Adjusted ASC East Parts Inventory Total as of 08/24/2010 Per Count	40,447.03	

ASC East Inventory as of 8/26/2009

120.0000.15420 Parts	40,447.03
120.0000.15430 Fuel	3,897.89
Adjusted ASC East Inventory Totals	<u>44,344.92</u>

120.0000.15420

General Fund.0.Automotive Part

General Ledger Balance on 8/31/2010		127,240.87	
PayablPurchase Purchase InvoiceSUPPLEMENT P.O.#2, A/P Coded Credit incorrectly to #15420 s/b to #15430		24.35	See JV
Identified Invoices Paid out of #15420, but with * on PCS Report as Outside Labor and Credited Against #15410 on Journals Processed		(21,404.00)	JV Needed
Identified Invoice Paid out of #15420, but without * on PCS Report, but manually adjusted by Financial Audit as Outside Labor and Credited Against #15410 on Journals Processed		(383.37)	JV Needed
Two Triple A Muffler Invoices (#25293 & #25309) part of \$46,867.29 not charged out on August Journal, but will subsequently be credited against #15410 when paid by #15420		(79.50)	JV Needed
ManualFinancia CH FIN AUD FAILEJV 5175 CH FIN AU	7-Sep-10	(2,702.63)	
Balance of Parts JV5212 Incorrectly Recorded as Credit against Acct#15410, but s/b #15420	28-Sep-10	(4,405.04)	Correction Needed August
ManualFinancia CH FIN AUD FAILEJV 5212 CH FIN AU	28-Sep-10	(2,742.50)	August
JV for August 2010		(43,233.64)	August
Invoices Paid in September 2010 for Parts Received Prior to Count		<u>46,867.29</u>	
Adjusted August 2010 General Ledger Total		99,181.83	
Adjusted ASC R&B #1 Parts Inventory Total as of 8/24-25, 2010		44,097.06	
Adjusted ASC Kovar Parts Inventory Total as of 8/24-25, 2010		4,008.59	
Adjusted ASC East Parts Inventory Total as of 8/24/2010		<u>40,447.03</u>	
Combined Adjusted ASC Parts Inventory Taken		88,552.68	
Adjusted August 2010 GL Over (Under) Count		10,629.15	
Unidentified variance possibly relates to other issues with labor invoices paid out of Account #15420, but credited against Acct#15410 when charging out to departments			

8/31/2010 120.0000.15430 Fuel Per GL Balance	(1,802.42)
29-Jul-10 PayablPurchase Purchase InvoiceSUPPLEMENT P.O.#2 Remaining Gas abandoned at ASC Main during move	(24.35) A/P coded Credit to #15420 (927.45)
24-Aug-10 MARTIN EAGLE OIL CO	18,552.14 fuel drop at ASC East
26-Aug-10 MARTIN EAGLE OIL CO	18,762.97 fuel drop at ASC R&B #1 Location
14-Sep-10 ManualInterfun PP FIN AUD ASC OJE 12234 AUG 10 A	(62,432.37) for august usage posted in September
7-Sep-10 ManualFinancia CH FIN AUD FAILEJV 5175 CH FIN AU	(2,556.14) for august usage posted in September
7-Sep-10 ManualFinancia CH FIN AUD FAILEJV 5175 CH FIN AU	(279.07) for august usage posted in September
30-Sep-10 ManualInterfun PP FIN AUD ASC OJE 12347 ASC OIL/	(9,039.03) for July usage posted in September
8-Sep-10 ManualFinancia PP FIN AUD FUELMJE 5177 FUELMAN W	(21,596.12) for fuelman purchase posted Aug
8-Sep-10 ManualFinancia PP FIN AUD FUELMJE 5177 FUELMAN W	(4,146.91) for fuelman purchase posted Aug
15-Sep-10 ManualInterfun PP FIN AUD FUELMJE 12240 FUELMAN	(2,076.98) for fuelman purchase posted Aug
15-Sep-10 ManualInterfun PP FIN AUD FUELMJE 12241 FUELMAN	<u>(559.92) for fuelman purchase posted Aug</u>
ADJUSTED AUGUST 2010 GL BALANCE	(68,125.65)
24-Aug-10 MARTIN EAGLE OIL CO	18,552.14 fuel drop at ASC East
26-Aug-10 MARTIN EAGLE OIL CO	18,762.97 fuel drop at ASC R&B #1 Location
Adjustment for estimated Aug 2010 R&B#1 usage after count	(9,487.50)
Adjustment for estimated Aug 2010 East usage after count	(7,223.37)
8/24/2010 120.0000.15430 Fuel Per Count 8/24/2010 East & R&B #1 location	<u>13,054.19</u>
Calculated ASC Fuel Balance as of 8/31/2010	33,658.43
Unidentified Variance GL Over (Under) Count	(101,784.08) overposting of fuel charges
V = Asna verified with ASC that chargeouts were thru August 31, 2010	
Need to book the \$100,856.63 (\$101,784.08 - 927.45) as an adjustment to the GL	

DALLAS COUNTY PHYSICAL INVENTORY COUNT, REPORT DATE 8 -23-2010
 Sorted by: PARTCODE Sorted by: PARTCODE
 Selection Criteria: LOCATION ASC Only

LOCATION	PARTCODE	PARTDESC	Count Per ASC MAIN Report Dated 8/23/2010	Purchases not recorded to PCS	Work Order not recorded to PCS	Charged to Shop Supplies Per Sue	ASC MAIN Adjusted Count Per Auditor on 8/25/2010	Count per Auditor 8/24/2010	ASC MAIN Count Over (Under) Audit	CC	UNITS	AVGCOST	PCS 8/23/2010 Main Value Per Report	Adjusted Value Per ASC MAIN	Value Per Audit	Adjusted ASC MAIN Value Over (Under) Audit	ONHAND PER SUE END OF PERIOD REPORT DATED 8/30/2010	VALUE PER SUE END OF PERIOD REPORT DATED 8/30/2010	Final Report Count Over (Under)	Final Report Value Over (Under)	Comment
ASC	35000-1	UNLEADED @ R&B 1	10,332		7,127		3,205	3,981	(776)		GA	\$ 2.30	\$ 23,763.60	\$ 7,371.50	\$ 9,156.30	\$ (1,784.80)	10332	\$23,763.60	6,351	\$14,607.30	usage & adj not posted
ASC	37508	235/55R17 RSA	22		13		9	21	(12)		EA	\$ 83.23	\$ 1,831.06	\$ 749.07	\$ 1,747.83	\$ (998.76)	34	\$2,829.82	13	\$1,081.99	w/o adj pending
ASC	37524	P235/70R17	0		4		(4)	3	(7)		EA	\$ 80.93	\$ -	\$ (323.72)	\$ 242.79	\$ (566.51)	7	\$566.51	4	\$323.72	w/o adj pending
ASC	37515	P255/65R17	2				2	6	(4)		EA	\$ 94.72	\$ 189.44	\$ 189.44	\$ 568.32	\$ (378.88)	6	\$568.32	0	\$0.00	
ASC	37514	LT225/75R16 41360-8	8				8	12	(4)		EA	\$ 75.12	\$ 600.96	\$ 600.96	\$ 901.44	\$ (300.48)	12	\$901.44	0	\$0.00	
ASC	35192	W/BLADES 18-1&4	24		6		18	76	(58)		EA	\$ 4.64	\$ 111.36	\$ 83.52	\$ 352.64	\$ (269.12)	82	\$380.48	6	\$27.84	w/o adj pending
ASC	37505	98 C.V. 225/60R16	12				12	9	3		EA	\$ 70.61	\$ 847.32	\$ 847.32	\$ 635.49	\$ 211.83	9	\$635.49	0	\$0.00	
ASC	36999A	TERM/CONN ELECT.	2,409				2,409	1,588	821		EA	\$ 0.40	\$ 963.60	\$ 963.60	\$ 635.20	\$ 328.40	1588	\$635.20	0	\$0.00	
ASC	122-154	SHOP SUPPLIES	272		1		271	170	101		EA	\$ 3.41	\$ 927.52	\$ 924.11	\$ 579.70	\$ 344.41	272	\$927.52	102	\$347.82	adj not posted
ASC	35001	ATF DEXRON II	439				439	0	439		PT	\$ 0.85	\$ 373.15	\$ 373.15	\$ -	\$ 373.15	439	\$373.15	439	\$373.15	adj not posted
ASC	35085CP	COURTESY PATROL	20				20	0	20		EA	\$ 22.75	\$ 455.00	\$ 455.00	\$ -	\$ 455.00	0	\$0.00	0	\$0.00	
ASC	35000	FUEL UNLEADED	207				207	0	207		GL	\$ 2.29	\$ 474.03	\$ 474.03	\$ -	\$ 474.03	207	\$474.03	207	\$474.03	adj not posted
		Totals	13,747	-	7,151	-	6,596	5,866	730				\$ 30,537.04	\$ 12,707.98	\$ 14,819.71	\$ (2,111.73)	12,988	\$32,055.56	7,122	\$17,235.65	

DALLAS COUNTY PHYSICAL INVENTORY COUNT
 Sorted by: PARTCODE
 Selection Criteria: LOCATION EAST Only

Report Date: 8/23/2010

LOCATION	PARTCODE	PARTDESC	Count Per ASC East Report Dated 8/23/2010	Purchases Not Recorded to PCS	Work Orders Not Recorded to PCS	East Adjusted PCS Count on 8/24/2010	Adjusted Count Per Auditor on 8/24/2010	ASC Count Over (Under) Audit	UNITS	AVGCOST	PCS 8/23/2010 East Value Per Report	Adjusted East Value	Value Per Audit	ASC Value Over (Under) Audit	ONHAND PER SUE END OF PERIOD REPORT DATED 8/30/2010	VALUE PER SUE END OF PERIOD REPORT DATED 8/30/2010	Final Report Count Over (Under)	Final Report Value Over (Under)	Comment
EAST	E35000	UNLEADED FUEL	9,218		8,579	639	1,687.40	A (1,048.40)	EA	\$ 2.31	\$ 21,293.58	\$ 1,476.09	\$ 3,897.89	\$ (2,421.80)	10,266	\$23,714.46	8,578.60	\$19,816.57	usage not post
EAST	E37535	295/75R22.5	0			0	1.00	(1.00)	EA	\$ 252.38	\$ -	\$ -	\$ 252.38	\$ (252.38)	1	\$252.38	-	\$0.00	
EAST	E35002D	15W40 BULK OIL	453	220.00		673	438.00	235.00	EA	\$ 1.45	\$ 656.85	\$ 975.85	\$ 635.10	\$ 340.75	218	\$316.10	(220.00)	(\$319.00)	one full drum leaked out & recd not posted pending
		Totals	9,671	220	8,579	1,312	2,126.40	(814.40)			\$ 21,950.43	\$ 2,451.94	\$ 4,785.37	\$ (2,333.43)	10,485	\$24,282.94	8,358.60	\$19,497.57	

DALLAS COUNTY PHYSICAL INVENTORY COUNT, REPORT DATE 8-23-2010
Sorted by: PARTCODE
Selection Criteria: LOCATION KOVAR Only

LOCATION	PARTCODE	PARTDESC	Count Per Kovar Report Dated 8/23/2010	Purchases not recorded to PCS	Work Order not recorded to PCS	charged to shop supply	Kovar Adjusted PCS Count on 8/23/2010	Count per Auditor 8/24/2010	Kovar Count Over (Under) Audit	UNITS	AVGCOST	PCS 8/23/2010 KOVAR Value Per Report	Adjusted Value Per Kovar	Value Per Audit	Adjusted Kovar Value Over (Under) Audit	Comment	ONHAND PER SUE END OF PERIOD REPORT DATED 8/30/2010	VALUE PER SUE END OF PERIOD REPORT DATED 8/30/2010	Final Report Count Over (Under)	Final Report Value Over (Under)
KOVAR	K35367	CV BRAKE ROTORS	17	16	12		21	10	11	EA	\$ 39.19	\$ 666.23	\$ 822.99	\$ 391.90	\$ 431.09		6	\$235.14	(4)	\$(156.76)
KOVAR	K35002	5W20 OIL	187	440	77		550	157	393	QT	\$ 1.40	\$ 261.80	\$ 770.00	\$ 219.80	\$ 550.20		157	\$219.80	0	\$ -
Grand Total			204	456	89	0	571	167	404			\$ 928.03	\$ 1,592.99	\$ 611.70	\$ 981.29		163	\$ 454.94	(4)	\$(156.76)