



DALLAS COUNTY
COUNTY AUDITOR

Memorandum

To: Honorable Dr. Elba Garcia
Commissioner - Road & Bridge District No.4

From: Virginia Porter *Virginia Porter*
Dallas County Auditor

Subject: Road & Bridge District No. 4
Inventory Report

Date: Issued: September 25, 2012
Released: December 6, 2012

On August 21, 2012, our Internal Audit staff performed the annual physical inventory at Road & Bridge District No. 4.

Our specific procedures, findings and recommendations are listed in the attached report. Controls over inventory appears effective, no material findings were noted during annual review. The report is intended for information and the use of management. We believe that enhanced record keeping procedures will allow for more effective operation and control of the inventory.

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

Attachments

VP:tb

DALLAS COUNTY, TEXAS – COUNTY AUDITORS OFFICE
ROAD AND BRIDGE DISTRICT #4 INVENTORY REPORT
SEPTEMBER 25, 2012

Scope

A physical inventory of Dallas County Road and Bridge District No. 4's storeroom supplies, fuel and lube, and road materials was performed on August 21, 2012. The purpose of the review was limited to reconciliation of precinct records to physical count and the official general ledger. Other procedures for testing internal control and any findings are reported separately. The District #4 Service Center is located at 4403 West Illinois.

Background

Principal areas of responsibility include maintenance and repair of Dallas County's roads and bridges and those of other municipalities that have maintenance contracts with the County. Management consists of one commissioner, two administrative assistants, a road superintendent and an office manager. As of September 30, 2011, District #4 was responsible for 5.413 road miles (current information is pending receipt from Public Works).

Procedures

Procedures included but were not limited to:

- Generating an annual inventory list and count form
- Reviewing the storekeeper's stock cards, purchases, issues and ending balances for each item
- Physically counting items and recording any discovery items
- Measuring the stockpile of road materials
- Measuring fuel stock by reading meters or using yard stick. Fuel tickets are filled out each time fuel is issued to a vehicle. The stock card is then updated based on the fuel tickets completed.
- Comparing the physical count to the perpetual inventory balance and resolving any discrepancies
- Listing any items issued during the inventory that were not posted to the storekeeper's stock cards.
- Tracing selected purchases to stock cards.
- Comparing total amount of inventory purchases per stock cards to the general ledger.
- Testing tire and battery purchases and usage tickets tracing to vehicles and equipment with no exceptions.
- Tracing all diesel purchases to general ledger and reconciled ending inventory to purchases, disbursements and beginning balance.

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Findings

1. The physical inventory count balance of \$76,229.27 was \$1,050.11 more than the actual perpetual inventory value on the district's stock cards of \$75,179.16.
2. Generally the storekeeper's stock cards were properly maintained with only a few exceptions where the stock card balance was not consistent with the physical quantity on hand. The significant difference greater than \$300 (physical count over (under) stock card) was:
 - Salvage Base Comp was under by 117 cubic yards totaling \$411.84
 - Diesel Fuel was over by 501 gallons totaling \$1,613.24
3. Additional items (spare tires) identified during the prior year's physical inventory are not included in districts records.
4. Diesel inventory as verified through physical measuring by audit staff on the morning of August 21, 2012 was 7,569 (\$24,372.51) gallons or 501 gallons more than the District's card records. Additional review of the District's beginning FY2012 balance, FY2012 purchases, and FY2012 disbursements revealed the August 21, 2012 calculated balance of 6,680 gallons was approximately 388 gallons less than the District's card balance.
5. Accounting procedures were changed in July 2011 to reflect purchases/usage through an inventory control account versus an expenditure account. The district continues to code purchase requisitions to General Ledger account #3095 (Fuel) in error instead of General Ledger account # 15440.

Status: Diesel purchase coding errors are routinely corrected by Financial Audit.

Recommendations

1. Adjustments should be made to the stock card balances based on the physical inventory count of August 21, 2012.
2. The district should continue to perform periodic inventory reviews identifying differences and adjusting stock cards as appropriate. Adjustments or corrections should be properly documented and referenced. Any errors or material variances should be investigated and corrected as appropriate. Reconciliation and documentation should evidence supervisory review and be retained for audit.
3. Adjustment should be made to the stock card balance to include items not previously added.

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4. Districts records should be corrected to reflect actual inventory on hand at the end of month before submitting to Financial Audit.
5. Change purchase code for diesel to inventory control #15440 for outstanding purchase orders and new purchase orders. Purchase requisition for Diesel should be coded to account # 15440 and should evidence supervisory approval.

Summary

This review is intended to support management of this office in evaluating internal controls over financial issues and inventory. Controls over inventory appear effective; no material findings were noted during annual review. Adherence to and follow through with the recommendations should strengthen internal controls.

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Card Count	2012 Audited Count	2011 Rate	2012 Current Rate	Rate Variance	Total R & B Recorded Amount	2012 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	7002		GRADER BLADES (5/8 x 6 x 7ft)	LFT	8	8	\$ 60.32	\$ 60.32	\$ -	\$ 482.56	\$ 482.56	-	\$ -	
15210	7010		GASOLINE - UNLEADED	GAL	-	-	\$ 3.90	\$ 3.90	\$ -	\$ -	\$ -	-	\$ -	
15210	12000		WD 40 SPRAY 12 OZ CANS	EACH	-	-	\$ 2.74	\$ 2.74	\$ -	\$ -	\$ -	-	\$ -	
15210	12001		MOTOR OIL	QTS	419	424	\$ 1.40	\$ 1.65	\$ 0.25	\$ 689.90	\$ 698.13	5	\$ 8.23	
15210	12073		HYDRAULIC OIL	QTS	808	806	\$ 1.29	\$ 1.69	\$ 0.40	\$ 1,364.26	\$ 1,360.89	(2)	\$ (3.37)	
15210	12173		ATF	QTS	322	332	\$ 0.99	\$ 0.99	\$ -	\$ 318.78	\$ 328.68	10	\$ 9.90	
15210	16016		SPRAY PAINT/PRIMER-VARIOUS COLORS	EACH	16	16	\$ 4.44	\$ 4.03	\$ (0.41)	\$ 64.48	\$ 64.48	-	\$ -	
15210	16017		PAINT-INVERT ORANGE "SURVAY"	EACH	80	80	\$ 3.74	\$ 4.17	\$ 0.43	\$ 333.60	\$ 333.60	-	\$ -	
15210	30019		CHAMBER BRAKE-3030	EACH	3	3	\$ 50.17	\$ 50.17	\$ -	\$ 150.51	\$ 150.51	-	\$ -	
15210	30020		LENS - TAIL LIGHT/SIGNAL - STAT#9029A or #9029R	EACH	16	16	\$ 2.70	\$ 2.70	\$ -	\$ 43.20	\$ 43.20	-	\$ -	
15210	30021		BWD-S 6067 BRAKE LIGHT SWITCH	EACH	-	-	\$ 4.41	\$ 4.41	\$ -	\$ -	\$ -	-	\$ -	
15210	30022		CLUTCH PEDAL COVERS FOR FORD AND GM TRUCKS	EACH	8	8	\$ 4.12	\$ 4.12	\$ -	\$ 32.96	\$ 32.96	-	\$ -	
15210	30054		GRIT GUARD - ST390-9097 (SEAL)(D-118/D-119)	EACH	1	1	\$ 23.57	\$ 23.57	\$ -	\$ 23.57	\$ 23.57	-	\$ -	
15210	30132		RADIATOR CAP (VARIOUS)- (GATES) 31334 & 31507	EACH	10	10	\$ 5.21	\$ 5.21	\$ -	\$ 52.10	\$ 52.10	-	\$ -	
15210	30148		OIL PRESSURE KIT - 82553 (#5-1395)	EACH	1	1	\$ 12.81	\$ 12.81	\$ -	\$ 12.81	\$ 12.81	-	\$ -	
15210	30242		LAMP SIGNAL / SIGNAL STAT # 4211-3	EACH	1	1	\$ 3.05	\$ 3.05	\$ -	\$ 3.05	\$ 3.05	-	\$ -	
15210	30359		LOW AIR SWITCH - GM 795062	EACH	4	4	\$ 6.71	\$ 11.01	\$ 4.30	\$ 44.04	\$ 44.04	-	\$ -	
15210	30381		HUB CAP OIL SEAL - C/R# 1743, STE 340-4066 (GMC)	EACH	1	1	\$ 17.91	\$ 17.91	\$ -	\$ 17.91	\$ 17.91	-	\$ -	
15210	30450		WEATHER CAP EXHAUST - SIZE 3", 3-1/2", 4"	EACH	3	3	\$ 15.47	\$ 15.47	\$ -	\$ 46.41	\$ 46.41	-	\$ -	
15210	30451		WEATHER CAP EXHAUST - SIZES 4-1/2" & 5"	EACH	2	1	\$ 10.00	\$ 10.00	\$ -	\$ 20.00	\$ 10.00	(1)	\$ (10.00)	
15210	30452		WEATHER CAP EXHAUST - SIZES 2", 2-1/2", 2-3/4" (RC250)	EACH	3	3	\$ 6.91	\$ 6.91	\$ -	\$ 20.73	\$ 20.73	-	\$ -	
15210	30747		LIGHT BULB # 1003	EACH	3	3	\$ 0.74	\$ 0.74	\$ -	\$ 2.22	\$ 2.22	-	\$ -	
15210	30749		BARRICADE LIGHT W/ PHOTO CELL	EACH	-	-	\$ 13.32	\$ 13.32	\$ -	\$ -	\$ -	-	\$ -	
15210	30750		CLEARANCE LIGHT-POP IN - TL 30201	EACH	21	21	\$ 2.51	\$ 2.51	\$ -	\$ 52.71	\$ 52.71	-	\$ -	
15210	30751		HOURLY METER W/ PRESSURE SWITCH SW 85097/SW 76575	EACH	-	-	\$ 69.85	\$ 69.85	\$ -	\$ -	\$ -	-	\$ -	
15210	30752		OIL GAUGE-82323 SW-NAPA#701-1733	EACH	1	1	\$ 44.10	\$ 44.10	\$ -	\$ 44.10	\$ 44.10	-	\$ -	
15210	30755		BERRYMAN'S B-12 CHEMTOOL 200Z SPRAY/160Z LIDQ.	EACH	9	8	\$ 1.89	\$ 1.83	\$ (0.06)	\$ 16.47	\$ 14.64	(1)	\$ (1.83)	
15210	30906		BEARING-TIMKEN # 592-A	EACH	-	-	\$ 13.60	\$ 13.60	\$ -	\$ -	\$ -	-	\$ -	
15210	31094		WIPER BLADES REFILLS- 12"x14"15"x16"x20"	EACH	40	32	\$ 4.45	\$ 4.57	\$ 0.12	\$ 182.80	\$ 146.24	(8)	\$ (36.56)	
15210	31167		RADIATOR HOSE - TOP FOR ENG.377 /NAPA#8066 D-42	EACH	-	-	\$ 10.96	\$ 10.96	\$ -	\$ -	\$ -	-	\$ -	
15210	31199		SWITCH-HEATER FAN GM# 7933482 & GM# 6673528	EACH	5	5	\$ 9.95	\$ 9.95	\$ -	\$ 49.75	\$ 49.75	-	\$ -	
15210	31363		LIGHT BULB -PHILLIPS #1195 & #795X	EACH	15	15	\$ 6.00	\$ 6.00	\$ -	\$ 90.00	\$ 90.00	-	\$ -	
15210	31368		LICENSE PLATE LIGHT	EACH	6	6	\$ 2.85	\$ 2.85	\$ -	\$ 17.10	\$ 17.10	-	\$ -	
15210	31735		POWER-TAKE-OFF CABLE /10FT- 15FT FOR 20FT	BOX	3	3	\$ 61.51	\$ 61.51	\$ -	\$ 184.53	\$ 184.53	-	\$ -	
15210	31736		PTO KIT FOR MACKS	EACH	5	5	\$ 30.74	\$ 30.74	\$ -	\$ 153.70	\$ 153.70	-	\$ -	

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15210	31737		PTO INDICATOR SWITCH	EACH	3	3	\$ 16.21	\$ 16.21	\$ -	\$ 48.63	\$ 48.63	-	\$ -	
15210	31816		W/CONNECTOR	EACH	5	5	\$ 7.37	\$ 7.37	\$ -	\$ 36.85	\$ 36.85	-	\$ -	
15210	31847		LIGHT BAR CLUSTER-CLEARANCE	EACH	5	5	\$ 3.95	\$ 3.95	\$ -	\$ 19.75	\$ 19.75	-	\$ -	
15210	31891		DIAPHRAM BRAKE 6"	LFT	-	-	\$ 2.04	\$ 2.04	\$ -	\$ -	\$ -	-	\$ -	
15210	31893		HYDRAULIC HOSE 5/8"	EACH	2	2	\$ 43.91	\$ 50.20	\$ 6.29	\$ 100.40	\$ 100.40	-	\$ -	
15210	31897		BATTERY-GROUP 27	LFT	7	7	\$ 4.76	\$ 4.76	\$ -	\$ 33.32	\$ 33.32	-	\$ -	
15210	31897		FLEX PIPE-EXHAUST 4"	EACH	5	5	\$ 8.63	\$ 8.63	\$ -	\$ 43.15	\$ 43.15	-	\$ -	
15210	31907		HOOD LATCH- GM#G672295 ASSY. CATCH #G2411978	EACH	3	3	\$ 24.43	\$ 24.43	\$ -	\$ 73.29	\$ 73.29	-	\$ -	
15210	31908		HOOD LATCH ASSY.-MACK #3CM34A(Latch, Hood P)	EACH	6	6	\$ 1.45	\$ 1.45	\$ -	\$ 8.70	\$ 8.70	-	\$ -	
15210	31909		HOOD LATCH CATCH-MACK #	EACH	2	2	\$ 42.23	\$ 42.23	\$ -	\$ 84.46	\$ 84.46	-	\$ -	
15210	32001		135RB13(Socket, Hood)	EACH	1	1	\$ 0.43	\$ 0.43	\$ -	\$ 0.43	\$ 0.43	-	\$ -	
15210	32008		AIR VALVE WIPER SWITCH	EACH	2	2	\$ 0.98	\$ 0.98	\$ -	\$ 1.96	\$ 1.96	-	\$ -	
15210	32009		GM#G675362 CONTROL A	EACH	3	3	\$ 7.33	\$ 7.33	\$ -	\$ 21.99	\$ 21.99	-	\$ -	
15210	32050		MUFFLER CLAMP- SIZE 1 3/4"	EACH	-	-	\$ 38.81	\$ 38.81	\$ -	\$ -	\$ -	-	\$ -	
15210	32053		MUFFLER CLAMP- SIZE 2 1/4"	EACH	-	-	\$ 4.20	\$ 4.20	\$ -	\$ -	\$ -	-	\$ -	
15210	32059		MUFFLER CLAMP- SIZE 3"DIA.	EACH	2	2	\$ 2.50	\$ 2.50	\$ -	\$ -	\$ -	-	\$ -	
15210	32060		MUFFLER CLAMP- SIZE 3"DIA.	EACH	6	6	\$ 7.09	\$ 7.09	\$ -	\$ 42.54	\$ 42.54	-	\$ -	
15210	32061		MUFFLER CLAMP- SIZE 3"DIA.	EACH	2	2	\$ 11.53	\$ 11.53	\$ -	\$ -	\$ -	-	\$ -	
15210	32063		SIGNAL FLASHER (Elec)- IDEAL # 537 or NAPA# 263	EACH	4	4	\$ 35.50	\$ 35.50	\$ -	\$ 142.00	\$ 142.00	-	\$ -	
15210	32074		CABLE CLAMP-SIZE 1"	EACH	9	9	\$ 8.35	\$ 6.02	\$ (2.33)	\$ 54.18	\$ 54.18	-	\$ -	
15210	32160		TAIL LIGHT ASSY. SIGNAL STAT # 4027-UNI-MT (269R)	EACH	11	11	\$ 1.31	\$ 1.31	\$ -	\$ 14.41	\$ 14.41	-	\$ -	
15210	32168		TAIL LIGHT ASSY. SIGNAL STAT # 4222/GRO 525B-3	EACH	1	1	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	-	\$ -	
15210	32284		REFLECTOR'S 3" DIA. RED & AMBER	EACH	8	8	\$ 0.72	\$ 0.72	\$ -	\$ 5.40	\$ 5.40	-	\$ -	
15210	32319		STARTER - (12 VOLT) FOR 3208N636	EACH	2	2	\$ 10.25	\$ 10.25	\$ -	\$ 20.50	\$ 20.50	-	\$ -	
15210	32527		HOSE - CLEAR PLASTIC - 3/4"	LFT	77	77	\$ 4.04	\$ 4.04	\$ -	\$ 311.08	\$ 311.08	-	\$ -	
15210	32539		LENS- JOHN DEERE # U45056 (REAR)	EACH	1	1	\$ 0.74	\$ 0.74	\$ -	\$ 0.74	\$ 0.74	-	\$ -	
15210	32581		RAM NEC-JOINT SEALANT	EACH	-	-	\$ 0.65	\$ 0.65	\$ -	\$ -	\$ -	-	\$ -	
15210	32731		MUFFLER CLAMP- SIZE 2-1/2"	EACH	2	2	\$ 40.46	\$ 40.46	\$ -	\$ 80.92	\$ 80.92	-	\$ -	
15210	32741		MUFFLER CLAMP- 2"	EACH	3	3	\$ 30.40	\$ 30.40	\$ -	\$ 91.20	\$ 91.20	-	\$ -	
15210	32766		LIGHTSWITCH (FORD) - #D3TZ-11654A-STANDARD# DS-199	EACH	-	-	\$ 14.96	\$ 14.96	\$ -	\$ -	\$ -	-	\$ -	
15210	32788		VALVE - FUEL CUT-OFF/GM#2399611 OR G646439	EACH	7	7	\$ 5.00	\$ 5.49	\$ 0.49	\$ 38.43	\$ 38.43	-	\$ -	
15210	32789		SEAT AIR VALVE - WM397J (VELVAC# 032110)	EACH	1	1	\$ 7.18	\$ 7.18	\$ -	\$ 7.18	\$ 7.18	-	\$ -	
15210	32792		SEAL- STEMCO # ST380-8071 (FOR FRONT D118 & D119)	EACH	2	2	\$ 3.19	\$ 3.19	\$ -	\$ 6.38	\$ 6.38	-	\$ -	
15210	32793		HUB-WINDOW KIT STEMCO/ZANDER SEAL	EACH	1	1	\$ 15.17	\$ 15.17	\$ -	\$ 15.17	\$ 15.17	-	\$ -	
15210	32836		YOKE-END / #10-4-123 SIZE 1 1/4" X 5/16"	EACH	1	1	\$ 7.18	\$ 7.18	\$ -	\$ 7.18	\$ 7.18	-	\$ -	
15210	32988		WINDOW HANDLE - GM# 458030	EACH	2	2	\$ 3.19	\$ 3.19	\$ -	\$ 6.38	\$ 6.38	-	\$ -	
15210	32990		WINDOW HANDLE - GM# 20348200 OR HELP # 76912	EACH	1	1	\$ 15.17	\$ 15.17	\$ -	\$ 15.17	\$ 15.17	-	\$ -	

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15210	33212		HEAD LIGHT - #6052 (WAGNER# H6054)	EACH	2	2	\$ 10.37	\$ 10.37	\$ -	\$ 20.74	\$ 20.74	-	\$ -	
15210	33214		HEAD LIGHT - #4652 (LOW BEAM)	EACH	2	2	\$ 7.54	\$ 7.54	\$ -	\$ 15.08	\$ 15.08	-	\$ -	
15210	33215		HEAD LIGHT - #4651 (HIGH BEAM)	EACH	2	2	\$ 7.54	\$ 7.54	\$ -	\$ 15.08	\$ 15.08	-	\$ -	
15210	33216		HEADLIGHT BULB - #4000 (LOW BEAM)	EACH	-	-	\$ 2.83	\$ 2.83	\$ -	\$ -	\$ -	-	\$ -	
15210	33217		HEAD LIGHT - 4001 or 5001 (HIGH BEAM)	EACH	1	1	\$ 2.27	\$ 2.27	\$ -	\$ 2.27	\$ 2.27	-	\$ -	
15210	33218		HEAD LIGHT - #6014	EACH	1	1	\$ 3.72	\$ 3.72	\$ -	\$ 3.72	\$ 3.72	-	\$ -	
15210	34005		GOVERNOR-AIR COMPRESSOR	EACH	1	1	\$ 18.83	\$ 18.83	\$ -	\$ 18.83	\$ 18.83	-	\$ -	
15210	34024		SEAL - WHEEL NAT'L # 30005A	EACH	-	-	\$ 22.26	\$ 22.26	\$ -	\$ -	\$ -	-	\$ -	
15210	34038		GENERATOR/REBUILT	EACH	1	1	\$ 53.00	\$ 53.00	\$ -	\$ 53.00	\$ 53.00	-	\$ -	
15210	34045		VALVE - FOR AIR HORN	EACH	-	-	\$ 3.30	\$ 3.30	\$ -	\$ -	\$ -	-	\$ -	
15210	34070		SOCKET ASSY. (2 WIRE PIGTAIL)	SET	8	8	\$ 2.54	\$ 2.54	\$ -	\$ 20.32	\$ 20.32	-	\$ -	
15210	34071		SOCKET ASSY. (1 WIRE PIGTAIL)	SET	3	3	\$ 2.31	\$ 2.31	\$ -	\$ 6.93	\$ 6.93	-	\$ -	
15210	34093		HANDLE-DOOR (HELP #77000)	EACH	4	4	\$ 5.24	\$ 5.24	\$ -	\$ 20.96	\$ 20.96	-	\$ -	
15210	34094		HANDLE - DOOR (GM)	EACH	2	2	\$ 25.32	\$ 25.32	\$ -	\$ 50.64	\$ 50.64	-	\$ -	
15210	34110		VALVE - BRK. EMERGENCY(GM #690091)	EACH	1	1	\$ 32.16	\$ 32.16	\$ -	\$ 32.16	\$ 32.16	-	\$ -	
15210	34111		AIR VALVE - (WELDON PARTS # 287282)	EACH	-	-	\$ 31.76	\$ 31.76	\$ -	\$ -	\$ -	-	\$ -	
15210	34144		SELECTOR GEAR SHIFT VALVE 791196 (GM #28490-5006)	EACH	1	1	\$ 39.88	\$ 39.88	\$ -	\$ 39.88	\$ 39.88	-	\$ -	
15210	34145		C456525041201 HEATER BLOWER MOTOR	EACH	1	1	\$181.49	\$181.49	\$ -	\$ 181.49	\$ 181.49	-	\$ -	
15210	34323		SWITCH - LOW AIR PRESSURE (FORD #D57Z-2A574-B)	EACH	1	1	\$ 41.17	\$ 41.17	\$ -	\$ 41.17	\$ 41.17	-	\$ -	
15210	34347		COOLER HOSE FOR 3208 CAT#7W9078&7W9077	LFT	3	3	\$ 6.65	\$ 6.65	\$ -	\$ 19.95	\$ 19.95	-	\$ -	
15210	34381		HOSE - CLEAR PLASTIC 5/8" DIA.	EACH	38	38	\$ 0.49	\$ 0.49	\$ -	\$ 18.70	\$ 18.70	-	\$ -	
15210	34382		HOSE - HYDRAULIC 3/4" DIA.	LFT	7	7	\$ 4.65	\$ 4.65	\$ -	\$ 32.55	\$ 32.55	-	\$ -	
15210	34383		HOSE - GREASE WHIP 12" LONG	EACH	2	2	\$ 7.81	\$ 7.81	\$ -	\$ 15.62	\$ 15.62	-	\$ -	
15210	34384		HOSE - GREASE WHIP 18" LONG	EACH	2	2	\$ 3.25	\$ 3.25	\$ -	\$ 6.50	\$ 6.50	-	\$ -	
15210	34390		BELTS -"V" (VARIOUS APPLICATIONS)	EACH	-	-	\$ 6.83	\$ 6.83	\$ -	\$ -	\$ -	-	\$ -	
15210	34399		GAUGE - TEMPERATURE KIT(NAPA # 701-1085)	EACH	1	1	\$ 59.90	\$ 59.90	\$ -	\$ 59.90	\$ 59.90	-	\$ -	
15210	34419		BACK-UP ALARM/SIGNAL STAT # 332 90db	EACH	3	3	\$ 29.95	\$ 29.95	\$ -	\$ 89.85	\$ 89.85	-	\$ -	
15210	34429		FLASHER - SIGNAL(# 175)	EACH	2	2	\$ 12.36	\$ 8.49	\$ (3.87)	\$ 16.98	\$ 16.98	-	\$ -	
15210	34432		OIL SEALS - HUB PLUG B300	EACH	3	3	\$ 1.92	\$ 1.92	\$ -	\$ 5.76	\$ 5.76	-	\$ -	
15210	34433		COUPLING - AIR HOSE (1/4 FEMALE)	EACH	3	3	\$ 3.05	\$ 3.05	\$ -	\$ 9.15	\$ 9.15	-	\$ -	
15210	34434		COUPLING - GREASE GUN	EACH	6	5	\$ 2.37	\$ 3.35	\$ 0.98	\$ 20.10	\$ 16.75	(1)	\$ (3.35)	
15210	34449		MIRROR 7010 - TRUCK (6" X 16 1/2")	EACH	10	10	\$ 8.46	\$ 8.46	\$ -	\$ 84.60	\$ 84.60	-	\$ -	
15210	48154		HOSE - AIR 3/8" DIA.	EACH	-	-	\$ 0.42	\$ 0.42	\$ -	\$ -	\$ -	-	\$ -	
15210	48155		HOSE - AIR 1/2"	LFT	-	-	\$ 0.67	\$ 0.67	\$ -	\$ -	\$ -	-	\$ -	
15210	48156		HOSE - AIR 5/16" #3	LFT	36	36	\$ 0.40	\$ 0.40	\$ -	\$ 14.40	\$ 14.40	-	\$ -	
15210	48157		HOSE - AIR 1/4" #4	LFT	9	-	\$ 0.47	\$ 0.47	\$ -	\$ 4.23	\$ -	(9)	\$ (4.23)	
15210	48190		HANDLE - WINDOW CRANK FORD# D6DZ-5423342-A	EACH	-	-	\$ 3.29	\$ 3.29	\$ -	\$ -	\$ -	-	\$ -	
15210	48221		GAUGE - ELECTRIC WATER TEMP.	EACH	-	-	\$ 21.56	\$ 21.56	\$ -	\$ -	\$ -	-	\$ -	
15210	48222		GAUGE - AMMETER/VOLT METER # 82108	EACH	1	1	\$ 30.97	\$ 30.97	\$ -	\$ 30.97	\$ 30.97	-	\$ -	

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15210	48265		SWITCH - LIGHT FOR GM (W.P.	EACH	-	-	\$ 10.32	\$ 10.32	\$ -	\$ -	\$ -	-	\$ -	
15210	60036		DS155 OR NAPA#HL6554)	EACH	-	-	\$ 10.16	\$ 10.16	\$ -	\$ -	\$ -	-	\$ -	
15210	60037		PEDAL ACCELERATOR ASSEMBLY-	EACH	-	-	\$ 177.67	\$ 177.67	\$ -	\$ -	\$ -	-	\$ -	
15210	60113		MACK TRKS	EACH	-	-	\$ 0.60	\$ 0.60	\$ -	\$ -	\$ -	-	\$ -	
15210	60202		PUNCH LOCK BAND #9	EACH	1	1	\$ 0.60	\$ 0.60	\$ -	\$ -	\$ -	-	\$ -	
15210	60203		HOSE - 1/8 AIR TUBING	LFT	35	35	\$ 0.18	\$ 0.18	\$ -	\$ -	\$ -	-	\$ -	
15210	60203		HOSE - 3/8 AIR TUBING	FT	10	10	\$ 0.38	\$ 0.38	\$ -	\$ -	\$ -	-	\$ -	
15210	63969		PUNCH LOCK BAND #10	EACH	3	3	\$ 0.50	\$ 0.50	\$ -	\$ -	\$ -	-	\$ -	
15210	64004		RUBBER GROMMET	EACH	29	27	\$ 0.59	\$ 0.59	\$ -	\$ -	\$ -	-	\$ -	
15210	64005		FAN- 12V DC EQUIPMENT	EACH	-	-	\$ 47.80	\$ 47.80	\$ -	\$ -	\$ -	-	\$ -	
15210	64030		RUBBER GLOVES /BEST #6784	EACH	-	-	\$ 6.55	\$ 6.55	\$ -	\$ -	\$ -	-	\$ -	
15210	64171		BATTERY CABLE 2 GA.	EACH	16	16	\$ 1.30	\$ 1.30	\$ -	\$ -	\$ -	-	\$ -	
15210	64190		BATTERY CABLE 2 GA.	EACH	-	-	\$ 1.14	\$ 1.14	\$ -	\$ -	\$ -	-	\$ -	
15210	64213		HACKSAW BLADE	EACH	47	47	\$ 0.36	\$ 0.36	\$ -	\$ -	\$ -	-	\$ -	
15210	64214		HEATER HOSE 3/4"DIA.	LFT	-	-	\$ 0.30	\$ 0.30	\$ -	\$ -	\$ -	-	\$ -	
15210	64215		VACUUM HOSE 1/4"DIA.	EACH	-	-	\$ 0.94	\$ 0.94	\$ -	\$ -	\$ -	-	\$ -	
15210	64216		HEATER HOSE 5/8" DIA.	LFT	14	14	\$ 0.51	\$ 0.51	\$ -	\$ -	\$ -	-	\$ -	
15210	64227		VACUUM HOSE 3/16" DIA.	LFT	-	-	\$ 0.51	\$ 0.51	\$ -	\$ -	\$ -	-	\$ -	
15210	64230		CABLE CLAMP 1/2"	EACH	6	6	\$ 4.10	\$ 4.10	\$ -	\$ -	\$ -	-	\$ -	
15210	64230		CABLE CLAMP 3/4"	EACH	11	11	\$ 7.96	\$ 11.69	\$ 3.73	\$ 24.60	\$ 24.60	-	\$ -	
15210	64231		COLD SHUT 5/16"	EACH	2	2	\$ 1.69	\$ 1.69	\$ -	\$ -	\$ -	-	\$ -	
15210	64232		COLD SHUT 1/2"	EACH	-	-	\$ 1.14	\$ 1.14	\$ -	\$ -	\$ -	-	\$ -	
15210	64233		COLD SHUTS 7/16"	EACH	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	64235		COLD SHUT 3/8"	EACH	11	11	\$ 1.57	\$ 1.57	\$ -	\$ -	\$ -	-	\$ -	
15210	64236		COLD SHUT 3/4"	EACH	1	1	\$ 2.47	\$ 2.47	\$ -	\$ -	\$ -	-	\$ -	
15210	64237		TOGGLE SWITCHES PS128	EACH	11	10	\$ 5.45	\$ 5.45	\$ -	\$ 59.95	\$ 54.50	(1)	\$ (5.45)	
15210	64239		COLD SHUT 1/4"	EACH	-	-	\$ 1.59	\$ 1.59	\$ -	\$ -	\$ -	-	\$ -	
15210	64266		SPARK PLUG CHAMP W-125T6 RJ8	EACH	-	-	\$ 1.49	\$ 1.49	\$ -	\$ -	\$ -	-	\$ -	
15210	64404		CABLE CLAMP 1/4"	EACH	5	5	\$ 3.26	\$ 3.26	\$ -	\$ 16.30	\$ 16.30	-	\$ -	
15210	64405		CABLE CLAMP 5/16"	EACH	5	5	\$ 1.76	\$ 1.76	\$ -	\$ 8.80	\$ 8.80	-	\$ -	
15210	64406		CABLE CLAMP 7/16"	EACH	3	3	\$ 2.38	\$ 2.38	\$ -	\$ 7.14	\$ 7.14	-	\$ -	
15210	64478		HOSE CLAMP - GATES# 32052 (SIZE 52)(ITEM 249)	EACH	4	4	\$ 1.15	\$ 1.15	\$ -	\$ 4.60	\$ 4.60	-	\$ -	
15210	64481		FUEL LINE HOSE/ 5/16" - 3/8" - 1/2"	EACH	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	64510		CABLE CLAMPS 5/8"	EACH	8	8	\$ 5.26	\$ 5.26	\$ -	\$ 42.08	\$ 42.08	-	\$ -	
15210	64621		GRAB HOOK 1/2"	EACH	5	5	\$ 5.47	\$ 5.47	\$ -	\$ 27.35	\$ 27.35	-	\$ -	
15210	64625		CABLE CLAMP 3/8"	EACH	9	9	\$ 2.53	\$ 2.53	\$ -	\$ 22.77	\$ 22.77	-	\$ -	
15210	64990		MUFFLER CLAMP 3 1/2" & 4" (WALKER# 35752)	EACH	2	2	\$ 3.62	\$ 3.62	\$ -	\$ 7.24	\$ 7.24	-	\$ -	
15210	64992		HOSE CLAMPS - GATES# 32412 (SIZE 12)	EACH	2	2	\$ 0.92	\$ 0.92	\$ -	\$ 1.84	\$ 1.84	-	\$ -	
15210	65002		LENS KT 9081A - LINES/GROTE# 90922&90923	EACH	16	16	\$ 2.14	\$ 2.62	\$ 0.48	\$ 41.92	\$ 41.92	-	\$ -	
15210	65019		BULBS - #1156-1156A-3156	EACH	12	14	\$ 0.67	\$ 0.67	\$ -	\$ 9.38	\$ 9.38	2	\$ 1.34	
15210	65021		SIGNAL FLASHER #550	EACH	4	4	\$ 2.38	\$ 2.38	\$ -	\$ 9.52	\$ 9.52	-	\$ -	
15210	65052		GRAB HOOK 3/8"	EACH	-	-	\$ 9.81	\$ 9.81	\$ -	\$ -	\$ -	-	\$ -	
15210	65062		SIGNAL FLASHER #536	EACH	-	-	\$ 1.60	\$ 1.60	\$ -	\$ -	\$ -	-	\$ -	
15210	65080		LANTERN BATTERIES FOR BARRICADE LIGHTS	EACH	-	-	\$ 2.36	\$ 2.36	\$ -	\$ -	\$ -	-	\$ -	
15210	65084		SAFETY SIGN "SLOW MOVING EMBLEM" #239	EACH	4	4	\$ 11.61	\$ 11.61	\$ -	\$ 46.44	\$ 46.44	-	\$ -	
15210	65099		BULBS - #1157 - 1157A - 3157	EACH	29	29	\$ 0.40	\$ 0.65	\$ 0.25	\$ 18.85	\$ 18.85	-	\$ -	
15210	65121		BARS STOP LEAK	EACH	3	3	\$ 2.64	\$ 2.64	\$ -	\$ 7.92	\$ 7.92	-	\$ -	
15210	65124		DE-ICER	EACH	2	2	\$ 1.59	\$ 1.59	\$ -	\$ 3.18	\$ 3.18	-	\$ -	
15210	65125		BULBS - #194 (ITEM 002)	EACH	11	11	\$ 0.46	\$ 0.46	\$ -	\$ 5.06	\$ 5.06	-	\$ -	
15210	65127		BULBS - HALOGEN WAGNER #9004	EACH	11	11	\$ 6.09	\$ 6.09	\$ -	\$ 66.99	\$ 66.99	-	\$ -	

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Card Count	2012 Audited Count	2011 Rate	2012 Current Rate	Rate Variance	Total R & B Recorded Amount	2012 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	65128		STROBE LIGHT - EC 6440-A (12-24v)	EACH	1	1	\$ 63.00	\$ 63.00	\$ -	\$ 63.00	\$ 63.00	-	\$ -	
15210	65149		BOLTS 57104-4	EACH	6	6	\$ 2.18	\$ 2.18	\$ -	\$ 13.08	\$ 13.08	-	\$ -	
15210	65150		# 20089 ASPHALT TARP 7ft x 16ft	EACH	5	4	\$125.03	\$125.03	\$ -	\$ 625.15	\$ 500.12	(1)	\$ (125.03)	
15210	65152		DRAIN COCK 1/4"	EACH	1	1	\$ 4.60	\$ 4.60	\$ -	\$ 4.60	\$ 4.60	-	\$ -	
15210	65198		COLD SHUT 5/8	EACH	-	-	\$ 2.58	\$ 2.58	\$ -	\$ -	\$ -	-	\$ -	
15210	65229		IGLOO WATER COOLER (3 GALLON)	EACH	1	1	\$ 29.56	\$ 29.56	\$ -	\$ 29.56	\$ 29.56	-	\$ -	
15210	65237		FIRE EXTINGUISHER BRACKET 16OZ	EACH	4	4	\$ 3.25	\$ 3.25	\$ -	\$ 13.00	\$ 13.00	-	\$ -	
15210	65264		ELECTRICAL WIRE 14GA REMOVED-6-30-2001	EACH	-	-	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ -	-	\$ -	
15210	65266		ELECTRICAL WIRE 10GA REMOVED 6-30-2001	EACH	-	-	\$ 0.33	\$ 0.33	\$ -	\$ -	\$ -	-	\$ -	
15210	65267		ELECTRICAL WIRE 16GA REMOVED 6-30-2001	EACH	-	-	\$ 0.11	\$ 0.11	\$ -	\$ -	\$ -	-	\$ -	
15210	65268		ELECTRICAL WIRE 12GA REMOVED 6-30-2001	EACH	-	-	\$ 0.18	\$ 0.18	\$ -	\$ -	\$ -	-	\$ -	
15210	65357		EMERGENCY FLASHERS (MULTI 711H-700H)	EACH	1	1	\$ 45.13	\$ 45.13	\$ -	\$ 45.13	\$ 45.13	-	\$ -	
15210	65358		SIGNAL FLASHERS #552	EACH	1	1	\$ 3.69	\$ 3.69	\$ -	\$ 3.69	\$ 3.69	-	\$ -	
15210	65359		SIGNAL FLASHERS - GM# 11516051	EACH	2	2	\$ 6.70	\$ 6.70	\$ -	\$ 13.40	\$ 13.40	-	\$ -	
15210	65408		BATTERY CABLE 2-0 GA	EACH	-	-	\$ 1.36	\$ 1.36	\$ -	\$ -	\$ -	-	\$ -	
15210	65412		ANTI-FREEZE COOLANT (GALLON)	GAL	15	15	\$ 8.18	\$ 8.18	\$ -	\$ 122.70	\$ 122.70	-	\$ -	
15210	65414		AIR BRAKE - ALCOHOL FLUID (QUART)	EACH	6	6	\$ 4.35	\$ 4.35	\$ -	\$ 26.10	\$ 26.10	-	\$ -	
15210	65427		MUD FLAPS (24" X 36")	EACH	10	10	\$ 7.49	\$ 6.35	\$ (1.14)	\$ 63.50	\$ 63.50	-	\$ -	
15210	65459		STICK ON REFLECTORS - VARIOUS SHAPES/SIZES	EACH	49	49	\$ 1.16	\$ 1.16	\$ -	\$ 56.84	\$ 56.84	-	\$ -	
15210	65469		PUNCH LOCK BAND SIZE #18	EACH	-	-	\$ 1.64	\$ 1.64	\$ -	\$ -	\$ -	-	\$ -	
15210	65470		PUNCH LOCK BAND SIZE #14	EACH	2	2	\$ 0.72	\$ 0.72	\$ -	\$ 1.44	\$ 1.44	-	\$ -	
15210	65493		BULB - #1816	EACH	8	9	\$ 0.67	\$ 0.67	\$ -	\$ 5.36	\$ 6.03	1	\$ 0.67	
15210	65532		MOUNTING PANEL	EACH	1	1	\$ 6.06	\$ 6.06	\$ -	\$ 6.06	\$ 6.06	-	\$ -	
15210	65622		IGLOO WATER COOLER - 2 GALLON	EACH	-	-	\$ 19.81	\$ 19.81	\$ -	\$ -	\$ -	-	\$ -	
15210	65666		BUG SCREEN FOR GM TRUCKS	EACH	1	1	\$ 20.23	\$ 20.23	\$ -	\$ 20.23	\$ 20.23	-	\$ -	
15210	65721		HOSE CLAMP - SIZE 24 (7/8" - 1-3/8") (PN# 32424)	EACH	21	21	\$ 1.12	\$ 1.07	\$ (0.05)	\$ 22.47	\$ 22.47	-	\$ -	
15210	65743		STICK ON MIRROR - 3" & 2-1/2"	EACH	8	8	\$ 1.99	\$ 1.99	\$ -	\$ 15.92	\$ 15.92	-	\$ -	
15210	65765		ELECTRICAL WIRE 18GA REMOVED 6-30-2001	EACH	-	-	\$ 0.13	\$ 0.13	\$ -	\$ -	\$ -	-	\$ -	
15210	65780		BULBS - #1176	EACH	6	6	\$ 0.18	\$ 0.18	\$ -	\$ 1.08	\$ 1.08	-	\$ -	
15210	65781		HOSE CLAMP - SIZE 32	EACH	20	20	\$ 1.16	\$ 1.16	\$ -	\$ 23.20	\$ 23.20	-	\$ -	
15210	65782		HOSE CLAMP - SIZE 10 (7/16" - 1")	EACH	24	4	\$ 0.43	\$ 0.71	\$ 0.28	\$ 17.04	\$ 2.84	(20)	\$ (14.20)	
15210	65783		HOSE CLAMP - SIZE 32 & 40	EACH	20	19	\$ 1.28	\$ 1.28	\$ -	\$ 25.60	\$ 24.32	(1)	\$ (1.28)	
15210	65784		HOSE CLAMP - SIZE 28 (#32428)	EACH	8	8	\$ 0.60	\$ 0.40	\$ (0.20)	\$ 3.20	\$ 3.20	-	\$ -	
15210	65785		HOSE CLAMP - #5248	EACH	7	7	\$ 1.35	\$ 1.35	\$ -	\$ 9.45	\$ 9.45	-	\$ -	
15210	65786		HOSE CLAMP # 32420	EACH	-	-	\$ 0.18	\$ 0.18	\$ -	\$ -	\$ -	-	\$ -	
15210	65790		HOSE CLAMP - #32001	EACH	4	3	\$ 0.73	\$ 0.73	\$ -	\$ 2.92	\$ 2.19	(1)	\$ (0.73)	
15210	65792		HOSE CLAMP - 1/4" to 7/16" (#32407)	EACH	15	15	\$ 0.65	\$ 0.76	\$ 0.11	\$ 11.40	\$ 11.40	-	\$ -	
15210	65793		HOSE CLAMP - Size 10 (#505-1210)(7/16" - 1-1/4")	EACH	13	12	\$ 0.33	\$ 0.92	\$ 0.59	\$ 11.96	\$ 11.04	(1)	\$ (0.92)	
15210	65817		BULBS - #57 (12 VOLT), #1895	EACH	14	14	\$ 0.49	\$ 0.49	\$ -	\$ 6.86	\$ 6.86	-	\$ -	
15210	65818		BULBS - #67	EACH	8	8	\$ 0.70	\$ 0.70	\$ -	\$ 5.60	\$ 5.60	-	\$ -	
15210	65819		BULBS - #1662/1683 (24 VOLT)	EACH	14	14	\$ 3.46	\$ 3.46	\$ -	\$ 48.44	\$ 48.44	-	\$ -	
15210	65820		LIGHT - CLEARANCE - PM124A & PM124R	EACH	5	5	\$ 3.79	\$ 3.79	\$ -	\$ 18.95	\$ 18.95	-	\$ -	

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Card Count	2012 Audited Count	2011 Rate	2011 Current Rate	Rate Variance	Total R & B Recorded Amount	2012 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	65868		COMMERCIAL BATTERY 31-S 12V	EACH	4	4	\$ 65.10	\$ 65.49	\$ 0.39	\$ 261.96	\$ 261.96	-	\$ -	
15210	65869		BATTERY - GROUP 24-500	EACH	1	1	\$ 37.69	\$ 48.70	\$ 11.01	\$ 48.70	\$ 48.70	-	\$ -	
15210	65870		BATTERY - GROUP 78 12v SIDE MOUNT	EACH	2	2	\$ 62.78	\$ 59.95	\$ (2.83)	\$ 119.90	\$ 119.90	-	\$ -	
15210	65871		HOSE CLAMP 1 1/16" TO 1 1/4" # 62012	EACH	6	6	\$ 0.27	\$ 0.27	\$ -	\$ 1.62	\$ 1.62	-	\$ -	
15210	65944		ENGINE DEGREASER	EACH	8	8	\$ 7.96	\$ 7.35	\$ (0.61)	\$ 58.80	\$ 58.80	-	\$ -	
15210	65970		BATTERY TERMINAL	EACH	25	21	\$ 1.95	\$ 1.95	\$ -	\$ 48.75	\$ 40.95	(4)	\$ (7.80)	
15210	66023		PUMP DRIVE - JOHN DEERE	EACH	1	1	\$177.44	\$177.44	\$ -	\$ 177.44	\$ 177.44	-	\$ -	
15210	66034		HAND CLEANER - LAN-LIN	EACH	-	-	\$ 1.69	\$ 1.69	\$ -	\$ -	\$ -	-	\$ -	
15210	66161		LENS, G.M. TAILLIGHT	EACH	2	2	\$ 8.50	\$ 8.50	\$ -	\$ 17.00	\$ 17.00	-	\$ -	
15210	66278		STARTING FLUID - SPRAY	EACH	3	3	\$ 4.59	\$ 4.66	\$ 0.07	\$ 13.98	\$ 13.98	-	\$ -	
15210	66281		ELECTRICAL WIRE - 7MM REMOVED 6-30-2001	EACH	-	-	\$ 0.43	\$ 0.43	\$ -	\$ -	\$ -	-	\$ -	
15210	80013		REFRIG-A/C REFRIGERANT R-12 & R134A	EACH	93	92	\$ 5.63	\$ 5.63	\$ -	\$ 523.59	\$ 517.96	(1)	\$ (5.63)	
15210	80015		MARVEL MYSTERY OIL	EACH	-	-	\$ 2.71	\$ 2.71	\$ -	\$ -	\$ -	-	\$ -	
15210	80024		REFRIG OIL CHARGE - A/C - R-12 & R134A	EACH	5	5	\$ 4.94	\$ 4.94	\$ -	\$ 24.70	\$ 24.70	-	\$ -	
15210	98000		TIRE - 9.00R x 20	EACH	2	2	\$156.05	\$156.05	\$ -	\$ 312.10	\$ 312.10	-	\$ -	
15210	98002		TIRE - 1100R-22.5 (TRUCK)	EACH	8	8	\$215.68	\$220.62	\$ 4.94	\$ 1,764.96	\$ 1,764.96	-	\$ -	
15210	98003		TIRE - 1000 x R20 (TRUCK RADIALS)	EACH	1	1	\$175.14	\$175.14	\$ -	\$ 175.14	\$ 175.14	-	\$ -	
15210	98006		TIRE - 10.00 x 20 "RECAP"	EACH	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	98011		TIRE - 1400 x 24 (GRADER)	EACH	2	2	\$775.54	\$775.54	\$ -	\$ 1,551.08	\$ 1,551.08	-	\$ -	
15210	98012		TIRE - 225 x 75R-15 (TRUCK)	EACH	-	-	\$ 44.50	\$ 44.50	\$ -	\$ -	\$ -	-	\$ -	
15210	98021		TIRE - 750 x 15 (SLICK)	EACH	-	-	\$ 89.41	\$ 89.41	\$ -	\$ -	\$ -	-	\$ -	
15210	98023		TIRE - 235 x 75R-15 (TRUCK)	EACH	3	3	\$ 60.30	\$ 96.08	\$ 35.78	\$ 288.24	\$ 288.24	-	\$ -	
15210	98024		TIRE - 245 x 75R-16 (TRUCK)	EACH	4	3	\$ 80.94	\$109.44	\$ 28.50	\$ 437.76	\$ 328.32	(1)	\$ (109.44)	
15210	98025		TIRE 9.50 x R16.5 (D116 TRAILER)	EACH	7	8	\$ 87.23	\$128.87	\$ 41.64	\$ 902.09	\$ 1,030.96	1	\$ 128.87	
15210	98027		TIRE - 255 x 70R-22.5 (LOW PROFILE)	EACH	8	8	\$707.05	\$307.57	\$ 128.52	\$ 2,460.56	\$ 2,460.56	-	\$ -	
15210	98028		TIRE - 235 x 85R-16 (TRUCK)	EACH	5	5	\$ 66.82	\$118.00	\$ 51.18	\$ 590.00	\$ 590.00	-	\$ -	
15210	98031		TIRE - 1100R-24.5 (RADIALS)	EACH	12	12	\$241.56	\$241.56	\$ -	\$ 2,898.72	\$ 2,898.72	-	\$ -	
15210	99000		TUBE - 1100 x 22	EACH	2	2	\$ 14.86	\$ 14.86	\$ -	\$ 29.72	\$ 29.72	-	\$ -	
15210	99001		TUBE - 1100 x 20	EACH	4	4	\$ 15.83	\$ 15.83	\$ -	\$ 63.32	\$ 63.32	-	\$ -	
15210	99003		TUBE - 750 x 15	EACH	1	2	\$ 5.86	\$ 5.86	\$ -	\$ 5.86	\$ 11.72	1	\$ 5.86	
15210	99005		TUBE - 9.00 x 20	EACH	-	-	\$ 8.06	\$ 8.06	\$ -	\$ -	\$ -	-	\$ -	
15210	99006		TUBE - 112 x 12.4 x 28 (CHD TRACTOR)	EACH	1	1	\$ 13.80	\$ 13.80	\$ -	\$ 13.80	\$ 13.80	-	\$ -	
15210	99008		TUBE - 1300 x 1400 x 24 (GRADER)	EACH	2	2	\$ 18.63	\$ 18.63	\$ -	\$ 37.26	\$ 37.26	-	\$ -	
15210	99010		TUBE - 10.00 x R20	EACH	-	1	\$ 9.59	\$ 9.59	\$ -	\$ -	\$ 9.59	1	\$ 9.59	
15210	99008a		Tires 10 x 20	EACH	-	5	\$ -	\$ -	\$ -	\$ -	\$ -	5	\$ -	
15210	AF-30008		AIR FILTER - WIX# 42098 or NAPA# 2098	EACH	2	2	\$ 3.48	\$ 3.48	\$ -	\$ 6.96	\$ 6.96	-	\$ -	
15210	AF-30170		AIR FILTER - WIX# 46366 or NAPA# 6366	EACH	2	2	\$ 11.76	\$ 11.76	\$ -	\$ 23.52	\$ 23.52	-	\$ -	
15210	AF-30176		AIR FILTER - WIX# 42020 or NAPA# 2020	EACH	-	-	\$ 4.27	\$ 4.27	\$ -	\$ -	\$ -	-	\$ -	
15210	AF-30178		AIR FILTER - "ONAN" #140-2379 AIR CLEANER	EACH	2	2	\$ 8.40	\$ 8.40	\$ -	\$ 16.80	\$ 16.80	-	\$ -	
15210	AF-30197		AIR FILTER - WIX# 6316 or NAPA #6316	EACH	3	3	\$ 27.22	\$ 27.22	\$ -	\$ 81.66	\$ 81.66	-	\$ -	
15210	AF-31886		AIR FILTER - WIX# 42489 or NAPA# 2489	EACH	1	1	\$ 11.47	\$ 11.47	\$ -	\$ 11.47	\$ 11.47	-	\$ -	
15210	AF-31899		AIR FILTER - WIX# 42700 or NAPA# 2700	EACH	1	1	\$ 31.67	\$ 31.67	\$ -	\$ 31.67	\$ 31.67	-	\$ -	

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Card Count	2012 Audited Count	2011 Rate	2012 Current Rate	Rate Variance	Total R & B Recorded Amount	2012 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	AF-32066		AIR FILTER - WIX# 42335 or NAPA# 2335	EACH	4	4	\$ 18.30	\$ 18.30	\$ -	\$ 73.20	\$ 73.20	-	\$ -	
15210	AF-34008		AIR FILTER - WIX# 56174 or NAPA# 6174	EACH	2	2	\$ 4.25	\$ 4.25	\$ -	\$ 8.50	\$ 8.50	-	\$ -	
15210	AF-34009		AIR FILTER - WIX# 46315 or NAPA# 6315	EACH	1	1	\$ 26.20	\$ 26.20	\$ -	\$ 26.20	\$ 26.20	-	\$ -	
15210	AF-34011		AIR FILTER - WIX# 6204 or NAPA# 6204	EACH	1	1	\$ 8.75	\$ 8.75	\$ -	\$ 8.75	\$ 8.75	-	\$ -	
15210	AF-34380		AIR FILTER - WIX# 42947 or NAPA# 2947	EACH	2	2	\$ 12.52	\$ 12.52	\$ -	\$ 25.04	\$ 25.04	-	\$ -	
15210	AF-42237		AIR FILTER - WIX# 42237 or NAPA# 2237	EACH	1	1	\$ 17.63	\$ 17.63	\$ -	\$ 17.63	\$ 17.63	-	\$ -	
15210	AF-42238		AIR FILTER - WIX# x6440 or NAPA #6440	EACH	3	3	\$ 8.82	\$ 8.82	\$ -	\$ 26.46	\$ 26.46	-	\$ -	
15210	AF-42628		AIR FILTER - WIX# 42628 or NAPA# 2628	EACH	5	5	\$ 17.23	\$ 17.23	\$ -	\$ 86.15	\$ 86.15	-	\$ -	
15210	AF-48159		AIR FILTER - WIX# x6001 or NAPA# 6001	EACH	3	3	\$ 1.64	\$ 1.64	\$ -	\$ 4.92	\$ 4.92	-	\$ -	
15210	AF-64000		AIR FILTER - WIX# 42334 or NAPA# 2334	EACH	1	1	\$ 21.57	\$ 21.57	\$ -	\$ 21.57	\$ 21.57	-	\$ -	
15210	AF-65068		AIR FILTER - WIX# 42336 or NAPA# 2336	EACH	1	1	\$ 18.57	\$ 18.57	\$ -	\$ 18.57	\$ 18.57	-	\$ -	
15210	AF-65134		AIR FILTER - WIX# 42948 or NAPA# 2948	EACH	2	2	\$ 18.58	\$ 18.58	\$ -	\$ 37.16	\$ 37.16	-	\$ -	
15210	AF-65139		AIR FILTER - WIX# 46517 or NAPA# 6517	EACH	1	1	\$ 11.08	\$ 11.08	\$ -	\$ 11.08	\$ 11.08	-	\$ -	
15210	AF-65141		AIR FILTER - WIX# x6417 or NAPA# 6417	EACH	1	-	\$ 10.80	\$ 10.80	\$ -	\$ 10.80	\$ -	(1)	\$ (10.80)	
15210	AF-65349		AIR FILTER - WIX# 42471 or NAPA# 2471	EACH	3	3	\$ 18.57	\$ 18.57	\$ -	\$ 55.71	\$ 55.71	-	\$ -	
15210	AF-66037		AIR FILTER - WIX# 42512 or NAPA# 2512	EACH	-	-	\$ 41.58	\$ 41.58	\$ -	\$ -	\$ -	-	\$ -	
15210	AF-66042		AIR FILTER - WIX# x6800 or NAPA# 4800	EACH	1	1	\$ 31.28	\$ 31.28	\$ -	\$ 31.28	\$ 31.28	-	\$ -	
15210	AF-66043		AIR FILTER - NAPA#6556 or GM#V117576	EACH	1	1	\$ 39.58	\$ 39.58	\$ -	\$ 39.58	\$ 39.58	-	\$ -	
15210	AF-80019		AIR FILTER - WIX# 42510 or MACK# 57MD26	EACH	3	3	\$ 32.86	\$ 32.86	\$ -	\$ 98.58	\$ 98.58	-	\$ -	
15210	AF-80049		AIR FILTER - WIX# 42119 or NAPA# 2119	EACH	2	2	\$ 19.36	\$ 19.36	\$ -	\$ 38.72	\$ 38.72	-	\$ -	
15210	AF-80060		AIR FILTER - WIX# 42014 or NAPA# 2014	EACH	1	1	\$ 16.80	\$ 16.80	\$ -	\$ 16.80	\$ 16.80	-	\$ -	
15210	AF-88024		AIR FILTER - WIX# 42627 or NAPA# 2627	EACH	2	2	\$ 30.06	\$ 30.06	\$ -	\$ 60.12	\$ 60.12	-	\$ -	
15210	FF-30198		FUEL FILTER - NAPA # 3376	EACH	4	4	\$ 10.70	\$ 10.70	\$ -	\$ 42.80	\$ 42.80	-	\$ -	
15210	FF-30199		FUEL FILTER - NAPA# 3517	EACH	4	5	\$ 14.57	\$ 14.57	\$ -	\$ 58.28	\$ 72.85	1	\$ 14.57	
15210	FF-30865		FUEL FILTER - NAPA # 3054	EACH	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-31390		FUEL FILTER - WIX# 33371 or NAPA# 3371	EACH	2	2	\$ 9.83	\$ 9.83	\$ -	\$ 19.66	\$ 19.66	-	\$ -	
15210	FF-31391		FUEL FILTER - NAPA# 3122	EACH	-	-	\$ 9.48	\$ 9.48	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-31888		FUEL FILTER - "ONAN" # 149-2341	EACH	1	2	\$ 4.15	\$ 4.15	\$ -	\$ 4.15	\$ 8.30	1	\$ 4.15	
15210	FF-32016		FUEL FILTER - WIX# 33481 or NAPA# 3481	EACH	1	1	\$ 6.38	\$ 6.38	\$ -	\$ 6.38	\$ 6.38	-	\$ -	
15210	FF-32047		FUEL FILTER - WIX# 33383 or NAPA# 3383	EACH	2	2	\$ 4.73	\$ 4.73	\$ -	\$ 9.46	\$ 9.46	-	\$ -	

Dallas County, Texas
Road and Bridge District 4
FY2012 Inventory

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Card Count	2012 Audited Count	2011 Rate	2012 Current Rate	Rate Variance	Total R & B Recorded Amount	2012 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	FF-32064		FUEL FILTER - WIX# 33032 or NAPA# 3032	EACH	-	-	\$ 1.87	\$ 1.87	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-33075		FUEL FILTER - WIX# 33369 or NAPA# 3369 or CAT#6N7617	EACH	2	2	\$ 9.26	\$ 9.26	\$ -	\$ 18.52	\$ 18.52	-	\$ -	
15210	FF-33077		FUEL FILTER - WIX# 33352 or NAPA# 3352	EACH	1	1	\$ 3.32	\$ 3.32	\$ -	\$ 3.32	\$ 3.32	-	\$ -	
15210	FF-34012		FUEL FILTER - WIX# 33811 or NAPA# 3811	EACH	2	1	\$ 4.37	\$ 4.56	\$ 0.19	\$ 9.12	\$ 4.56	(1)	\$ (4.56)	
15210	FF-34013		FUEL FILTER - WIX# 33439 or NAPA# 3439	EACH	1	1	\$ 6.90	\$ 6.90	\$ -	\$ 6.90	\$ 6.90	-	\$ -	
15210	FF-48163		FUEL FILTER - WIX# 33357 or NAPA# 3357	EACH	5	5	\$ 4.49	\$ 4.49	\$ -	\$ 22.45	\$ 22.45	-	\$ -	
15210	FF-48164		FUEL FILTER - WIX# 33358 or NAPA# 3358	EACH	4	4	\$ 4.47	\$ 4.47	\$ -	\$ 17.88	\$ 17.88	-	\$ -	
15210	FF-48165		FUEL FILTER - WIX# 33121 or NAPA# 3121	EACH	1	1	\$ 4.70	\$ 4.70	\$ -	\$ 4.70	\$ 4.70	-	\$ -	
15210	FF-65197		FUEL FILTER - WIX# 33415 or NAPA# 3405	EACH	2	2	\$ 6.17	\$ 6.17	\$ -	\$ 12.34	\$ 12.34	-	\$ -	
15210	FF-65736		FUEL FILTER - WIX# 33074 or NAPA# 3074	EACH	2	2	\$ 2.69	\$ 2.69	\$ -	\$ 5.38	\$ 5.38	-	\$ -	
15210	FF-65914		FUEL FILTER - WIX# 95511 or NAPA# 3511	EACH	1	1	\$ 2.05	\$ 2.05	\$ -	\$ 2.05	\$ 2.05	-	\$ -	
15210	FF-65915		FUEL FILTER - NAPA #3472	EACH	2	2	\$ 5.25	\$ 5.25	\$ -	\$ 10.50	\$ 10.50	-	\$ -	
15210	FF-66027		FUEL FILTER - WIX# 33271 or NAPA#3271	EACH	1	1	\$ 1.14	\$ 1.14	\$ -	\$ 1.14	\$ 1.14	-	\$ -	
15210	FF-66053		FUEL FILTER - WIX# 33166/95166 or NAPA# 3166	EACH	-	-	\$ 5.29	\$ 5.29	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-80020		FUEL FILTER - WIX# 33351 or NAPA# 3351	EACH	2	2	\$ 2.80	\$ 2.80	\$ -	\$ 5.60	\$ 5.60	-	\$ -	
15210	FF-80038		FUEL FILTER - WIX# 33370 or NAPA# 3370	EACH	1	1	\$ 5.73	\$ 5.73	\$ -	\$ 5.73	\$ 5.73	-	\$ -	
15210	FF-80039		FUEL FILTER - NAPA #3097	EACH	1	1	\$ 4.03	\$ 4.03	\$ -	\$ 4.03	\$ 4.03	-	\$ -	
15210	FF-80040		FUEL FILTER - NAPA # 3118	EACH	-	-	\$ 4.05	\$ 4.05	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-80041		FUEL FILTER - WIX# 33120 or NAPA# 3120	EACH	1	1	\$ 4.06	\$ 4.06	\$ -	\$ 4.06	\$ 4.06	-	\$ -	
15210	HF-30096		HYDRAULIC FILTER - NAPA # 1113	EACH	1	1	\$ 9.62	\$ 9.62	\$ -	\$ 9.62	\$ 9.62	-	\$ -	
15210	HF-30149		HYDRAULIC FILTER - WIX# 91163 or NAPA# 1163	EACH	3	3	\$ 4.59	\$ 4.59	\$ -	\$ 13.77	\$ 13.77	-	\$ -	
15210	HF-30151		OIL FILTER (Pwr Steer) - WIX# 51612/92612 or NAPA# 1612	EACH	2	2	\$ 3.53	\$ 3.53	\$ -	\$ 7.06	\$ 7.06	-	\$ -	
15210	HF-30168		HYDRAULIC FILTER - NAPA# 1664	EACH	2	2	\$ 3.80	\$ 3.80	\$ -	\$ 7.60	\$ 7.60	-	\$ -	
15210	HF-42073		HYDRAULIC FILTER - WIX# 51194 or NAPA# 1194	EACH	4	4	\$ 8.03	\$ 8.03	\$ -	\$ 32.12	\$ 32.12	-	\$ -	
15210	HF-42119		HYDRAULIC FILTER - NAPA# 1758	EACH	1	1	\$ 5.79	\$ 5.79	\$ -	\$ 5.79	\$ 5.79	-	\$ -	
15210	HF-51823		HYDRAULIC FILTER - NAPA# 1823	EACH	3	3	\$ 11.23	\$ 11.23	\$ -	\$ 33.69	\$ 33.69	-	\$ -	
15210	HF-64895		HYDRAULIC FILTER - NAPA# 1197 or 2197	EACH	3	3	\$ 5.21	\$ 5.21	\$ -	\$ 15.63	\$ 15.63	-	\$ -	
15210	HF-65611		HYDRAULIC FILTER - WIX# 51147 or NAPA# 1147	EACH	2	2	\$ 3.53	\$ 3.53	\$ -	\$ 7.06	\$ 7.06	-	\$ -	
15210	HF-66046		HYDRAULIC FILTER - NAPA# 1551	EACH	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	HF-80021		HYDRAULIC FILTER - WIX# 51759 or NAPA# 1759	EACH	2	2	\$ 5.77	\$ 5.77	\$ -	\$ 11.54	\$ 11.54	-	\$ -	
15210	OF-30177		OIL FILTER NAPA # 1068	EACH	2	1	\$ 2.45	\$ 2.45	\$ -	\$ 4.90	\$ 2.45	(1)	\$ (2.45)	
15210	OF-30180		OIL FILTER - "ONAN" #122-0800	EACH	3	3	\$ 7.30	\$ 7.30	\$ -	\$ 21.90	\$ 21.90	-	\$ -	
15210	OF-32732		OIL FILTER - NAPA #5414 (for filter 1750)	EACH	3	3	\$ 2.53	\$ 2.53	\$ -	\$ 7.59	\$ 7.59	-	\$ -	

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Card Count	2012 Audited Count	2011 Rate	2012 Current Rate	Rate Variance	Total R & B Recorded Amount	2012 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	OF-33062		OIL FILTER - WIX# 51748 or NAPA# 1748	EACH	1	1	\$ 18.77	\$ 18.77	\$ -	\$ 18.77	\$ 18.77	-	\$ -	
15210	OF-34006		OIL FILTER - WIX# 51085 or NAPA# 1085	EACH	-	-	\$ 2.88	\$ 2.88	\$ -	\$ -	\$ -	-	\$ -	
15210	OF-34010		OIL FILTER - WIX# 51742 or NAPA# 1742	EACH	1	1	\$ 5.19	\$ 5.19	\$ -	\$ 5.19	\$ 5.19	-	\$ -	
15210	OF-42056		OIL FILTER - NAPA# 1749	EACH	2	2	\$ 9.74	\$ 9.74	\$ -	\$ 19.48	\$ 19.48	-	\$ -	
15210	OF-51070		OIL FILTER - WIX# 51268 or NAPA# 1268	EACH	2	2	\$ 2.47	\$ 2.47	\$ -	\$ 4.94	\$ 4.94	-	\$ -	
15210	OF-51071		OIL FILTER - NAPA# 1060	EACH	5	5	\$ 2.65	\$ 2.65	\$ -	\$ 13.25	\$ 13.25	-	\$ -	
15210	OF-51072		OIL FILTER - NAPA# 1734	EACH	3	2	\$ 8.72	\$ 8.72	\$ -	\$ 26.16	\$ 17.44	(1)	\$ (8.72)	
15210	OF-51824		OIL FILTER - WIX# 51824 or NAPA# 1824	EACH	1	1	\$ 8.03	\$ 8.03	\$ -	\$ 8.03	\$ 8.03	-	\$ -	
15210	OF-65036		OIL FILTER - WIX# 51242 or NAPA# 1242	EACH	2	2	\$ 2.09	\$ 2.09	\$ -	\$ 4.18	\$ 4.18	-	\$ -	
15210	OF-65037		OIL FILTER - WIX# 51243 or NAPA# 1243	EACH	1	1	\$ 2.61	\$ 2.61	\$ -	\$ 2.61	\$ 2.61	-	\$ -	
15210	OF-66001		OIL FILTER - WIX# 51750 or NAPA# 1750	EACH	-	-	\$ 4.93	\$ 4.93	\$ -	\$ -	\$ -	-	\$ -	
15210	OF-66035		OIL FILTER - WIX# 51133 or NAPA# 1133	EACH	2	2	\$ 2.80	\$ 2.80	\$ -	\$ 5.60	\$ 5.60	-	\$ -	
15210	OF-66092		OIL FILTER - NAPA# 5658 (for filter 1810)	EACH	2	2	\$ 1.01	\$ 1.01	\$ -	\$ 2.02	\$ 2.02	-	\$ -	
15210	OF-80030		OIL FILTER - MACK#57GC2134A	EACH	3	3	\$ 10.57	\$ 10.57	\$ -	\$ 31.71	\$ 31.71	-	\$ -	
15210	OF-80031		OIL FILTER - NAPA# 1794 or MACK# 485GB3191C	EACH	8	8	\$ 5.11	\$ 5.11	\$ -	\$ 40.88	\$ 40.88	-	\$ -	
15210	OF-80032		OIL FILTER - MACK KIT #57GC2177	EACH	1	1	\$ 45.87	\$ 45.87	\$ -	\$ 45.87	\$ 45.87	-	\$ -	
15210	OF-80033		OIL FILTER - MACK KIT #57GC2187(D-47 & D-55)	EACH	2	2	\$ 14.27	\$ 14.27	\$ -	\$ 28.54	\$ 28.54	-	\$ -	
15210	OF-80034		OIL FILTER - MACK KIT#57GC2188A (D-47&D-55)	EACH	4	4	\$ 51.53	\$ 51.53	\$ -	\$ 206.12	\$ 206.12	-	\$ -	
15210	OF-80042		OIL FILTER - WIX# 51810 or NAPA# 1810	EACH	2	2	\$ 11.34	\$ 11.34	\$ -	\$ 22.68	\$ 22.68	-	\$ -	
15210	OF-80044		OIL FILTER - WIX# 51515 or NAPA# 1515	EACH	3	3	\$ 2.44	\$ 2.44	\$ -	\$ 7.32	\$ 7.32	-	\$ -	
15210	OF-80047		OIL FILTER - WIX# 51970 or NAPA# 1970	EACH	1	1	\$ 8.88	\$ 8.88	\$ -	\$ 8.88	\$ 8.88	-	\$ -	
15210	OF-80050		OIL FILTER - NAPA# 1061	EACH	-	-	\$ 2.72	\$ 2.72	\$ -	\$ -	\$ -	-	\$ -	
15210	WF-24060		WATER FILTER - NAPA # 4071 & # 4072	EACH	3	3	\$ 6.75	\$ 6.75	\$ -	\$ 20.25	\$ 20.25	-	\$ -	
15234	3009		RIP-RAP	EACH	92	92	\$ 3.12	\$ 3.12	\$ -	\$ 287.04	\$ 287.04	-	\$ -	
15248	1032		PRIME MCS600	GAL	-	-	\$ 0.81	\$ 0.81	\$ -	\$ -	\$ -	-	\$ -	
15255	15255		PH-PM-50	GAL	-	-	\$ 3.41	\$ 3.41	\$ -	\$ -	\$ -	-	\$ -	
15291	3158		SALVAGE BASE COMP.	CYD	8,088	7,971	\$ 3.52	\$ 3.52	\$ -	\$ 28,469.76	\$ 28,057.92	(117)	\$ (411.84)	
15440	15001		DIESEL FUEL	GAL	7,068	7,569	\$ 3.39	\$ 3.22	\$ (0.17)	\$ 22,759.27	\$ 24,372.51	501	\$ 1,613.24	
			TOTAL		18,420	18,775				\$ 75,179.16	\$ 76,229.27	355	\$ 1,050.11	
			15210		3,172	3,143				\$ 23,663.09	\$ 23,511.80	(29)	\$ (151.29)	
			Other than 15210		15,248	15,632				\$ 51,516.07	\$ 52,717.47	384	\$ 1,201.40	