



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 16, 2013
Released: November 25, 2013

On July 24, 2013, 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 appear effective and no material findings were noted during the 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 16, 2013

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 July 24, 2013. 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, 2012, 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 selected inventory purchases per stock cards to the general ledger.
- Testing selected tire and battery purchases and usage tickets by tracing to vehicles and equipment with no exceptions.
- Tracing all diesel purchases to general ledger and reconciling ending inventory to purchases, disbursements and beginning balance.

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Findings

1. The physical inventory count balance of \$70,809.34 was \$807.21 more than the actual perpetual inventory value on the district's stock cards of \$70,002.13.
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:
 - Diesel Fuel was over by 242 gallons totaling \$798.60
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 July 24, 2013 was 5,957 (\$19,658.10) gallons or 242 gallons more than the District's card records. Additional review of the District's beginning FY 2013 balance, FY 2013 purchases, and FY 2013 disbursements revealed no additional findings.
5. Accounting procedures were changed in July 2011 to reflect purchases/usage through an inventory control account versus an expenditure account. As of fiscal year end, all purchases are recorded to general ledger account #15440 consistent with current policy.
6. All tire purchases and battery purchases were coded to General Ledger account #2650 (Special Equipment Maintenance). Use of separate account numbers could improve budget control/tracking of automobile supplies.

Recommendations

1. Adjustments should be made to the stock card balances based on the physical inventory count of July 24, 2013.
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. Purchase requisition for Diesel should be coded to account # 15440 and should evidence supervisory approval.
6. Consider appropriating funds and code corresponding requisitions for stock items, such as tires and batteries, to General Ledger account #2610 (Auto Parts & Supplies) or #2590 (County Auto Maintenance).

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 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15248	1032	0	PRIME MCS600	GAL	-	125	125	\$ 0.81	\$ 0.91	\$ 0.10	\$ 113.75	\$ 113.75	-	\$ -	
15234	3009	03008	RIP-RAP	EACH	92	65	65	\$ 3.12	\$ 3.12	\$ -	\$ 202.80	\$ 202.80	-	\$ -	
15291	3158	0	SALVAGE BASE COMP.	CYD	7,971	7,971	7,979	\$ 3.52	\$ 3.52	\$ -	\$ 28,057.92	\$ 28,086.08	8	\$ 28.16	
15210	7002	0	GRADER BLADES (5/8 x 6 x 7ft)	LFT	8	4	4	\$ 60.32	\$ 60.32	\$ -	\$ 241.28	\$ 241.28	-	\$ -	
15210	7010	0	GASOLINE - UNLEADED	GAL	-	-	-	\$ 3.90	\$ 3.47	\$ (0.43)	\$ -	\$ -	-	\$ -	
15210	12000	0	W-D 40 SPRAY 12 OZ CANS	EACH	-	-	-	\$ 2.74	\$ 2.74	\$ -	\$ -	\$ -	-	\$ -	
15210	12001	0	MOTOR OIL	QTS	424	906	928	\$ 1.65	\$ 1.88	\$ 0.23	\$ 1,703.28	\$ 1,744.64	22	\$ 41.36	
15210	12073	0	HYDRAULIC OIL	QTS	806	887	904	\$ 1.69	\$ 1.79	\$ 0.10	\$ 1,587.73	\$ 1,618.16	17	\$ 30.43	
15210	12173	0	ATF	QTS	332	303	304	\$ 0.99	\$ 0.99	\$ -	\$ 299.97	\$ 300.96	1	\$ 0.99	
15440	15001	0	DIESEL FUEL	GAL	7,569	5,715	5,957	\$ 3.22	\$ 3.30	\$ 0.08	\$ 18,859.50	\$ 19,658.10	242	\$ 798.60	
15255	15255	0	PH-PM-50	GAL	-	350	350	\$ 3.41	\$ 3.57	\$ 0.16	\$ 1,249.50	\$ 1,249.50	-	\$ -	
15210	16016	0	SPRAY PAINT/PRIMER-VARIOUS COLORS	EACH	16	28	28	\$ 4.03	\$ 1.88	\$ (2.15)	\$ 52.59	\$ 52.59	-	\$ -	
15210	16017	0	PAINT-INVERT ORANGE "SURVEY"	EACH	80	17	17	\$ 4.17	\$ 4.17	\$ -	\$ 70.89	\$ 70.89	-	\$ -	
15210	30019	0	CHAMBER BRAKE-3030	EACH	3	3	2	\$ 50.17	\$ 50.17	\$ -	\$ 150.51	\$ 100.34	(1)	\$ (50.17)	
15210	30020	0	LENS - TAIL LIGHT/SIGNAL - STAT#9029A or #9029R	EACH	16	16	16	\$ 2.70	\$ 2.70	\$ -	\$ 43.20	\$ 43.20	-	\$ -	
15210	30021	0	BAWD-S 6067 BRAKE LIGHT SWITCH	EACH	-	-	-	\$ 4.41	\$ 4.41	\$ -	\$ -	\$ -	-	\$ -	
15210	30022	0	CLUTCH PEDAL COVERS FOR FORD AND GM TRUCKS	EACH	8	8	8	\$ 4.12	\$ 4.12	\$ -	\$ 32.96	\$ 32.96	-	\$ -	
15210	30054	0	GRIT GUARD - ST390-9097 (SEAL)(D-118/D-119)	EACH	1	1	1	\$ 23.57	\$ 23.57	\$ -	\$ 23.57	\$ 23.57	-	\$ -	
15210	30132	0	RADIATOR CAP (VARIOUS)- (GATES) 31334 & 31507	EACH	10	9	9	\$ 5.21	\$ 5.21	\$ -	\$ 46.89	\$ 46.89	-	\$ -	
15210	30148	0	OIL PRESSURE KIT - 82553 (#5-1395)	EACH	1	1	1	\$ 12.81	\$ 12.81	\$ -	\$ 12.81	\$ 12.81	-	\$ -	
15210	30242	0	LAMP SIGNAL / SIGNAL STAT # 4211-3	EACH	1	1	1	\$ 3.05	\$ 3.05	\$ -	\$ 3.05	\$ 3.05	-	\$ -	
15210	30359	0	LOW AIR SWITCH - GM 795062	EACH	4	4	4	\$ 11.01	\$ 11.01	\$ -	\$ 44.04	\$ 44.04	-	\$ -	
15210	30381	0	HUB CAP OIL SEAL - C/R# 1743, STE 340-4066 (GMC)	EACH	1	1	1	\$ 17.91	\$ 17.91	\$ -	\$ 17.91	\$ 17.91	-	\$ -	
15210	30450	0	WEATHER CAP EXHAUST - SIZE 3", 3-1/2", 4"	EACH	3	3	3	\$ 15.47	\$ 15.47	\$ -	\$ 46.41	\$ 46.41	-	\$ -	
15210	30451	0	WEATHER CAP EXHAUST - SIZES 4-1/2" & 5"	EACH	1	1	1	\$ 10.00	\$ 10.00	\$ -	\$ 10.00	\$ 10.00	-	\$ -	
15210	30452	0	WEATHER CAP EXHAUST - SIZES 2", 2-1/2", 2-3/4" (RC250)	EACH	3	3	2	\$ 6.91	\$ 6.91	\$ -	\$ 20.73	\$ 13.82	(1)	\$ (6.91)	
15210	30747	0	LIGHT BULB # 1003	EACH	3	3	3	\$ 0.74	\$ 0.74	\$ -	\$ 2.22	\$ 2.22	-	\$ -	
15210	30749	0	BARRICADE LIGHT W/ PHOTO CELL	EACH	-	-	-	\$ 13.32	\$ 13.32	\$ -	\$ -	\$ -	-	\$ -	
15210	30750	0	CLEARANCE LIGHT-POP IN - TL 30201	EACH	21	15	15	\$ 2.51	\$ 2.51	\$ -	\$ 37.65	\$ 37.65	-	\$ -	
15210	30751	0	HOOR METER W/ PRESSURE SWITCH SW 85097/SW 76575	EACH	-	-	-	\$ 69.85	\$ 69.85	\$ -	\$ -	\$ -	-	\$ -	
15210	30752	0	OIL GAUGE-82323 SW-NAPA#701-1733	EACH	1	1	1	\$ 44.10	\$ 44.10	\$ -	\$ 44.10	\$ 44.10	-	\$ -	
15210	30755	0	BERRYMAN'S B-12 CHEMTOL 200Z SPRAY/16OZ LIDQ.	EACH	8	11	11	\$ 1.83	\$ 1.86	\$ 0.03	\$ 20.46	\$ 20.46	-	\$ -	
15210	30906	0	BEARING-TIMKEN # 592-A	EACH	-	-	-	\$ 13.60	\$ 13.60	\$ -	\$ -	\$ -	-	\$ -	

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Prepared by: RL
Reviewed by: TB

R&B 4

11/21/2013

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	31094	0	WIPER BLADES REFILLS-12"14"15"16"18"&20"	EACH	32	31	31	\$ 4.57	\$ 4.12	\$ (0.45)	\$ 127.72	\$ 127.72	-	\$ -	
15210	31167	0	RADIATOR HOSE - TOP FOR ENG.377 /NAPA#8066 D-42	EACH	-	-	-	\$ 10.96	\$ 10.96	\$ -	\$ -	\$ -	-	\$ -	
15210	31199	0	SWITCH-HEATER FAN GM# 7933482 & GM# G673528	EACH	5	5	5	\$ 9.95	\$ 9.95	\$ -	\$ 49.75	\$ 49.75	-	\$ -	
15210	31363	0	LIGHT BULB -PHILLIPS #1195 & #795X	EACH	15	15	16	\$ 6.00	\$ 6.00	\$ -	\$ 90.00	\$ 96.00	1	\$ 6.00	
15210	31368	0	LICENSE PLATE LIGHT	EACH	6	6	6	\$ 2.85	\$ 2.85	\$ -	\$ 17.10	\$ 17.10	-	\$ -	
15210	31735	0	POWER-TAKE-OFF CABLE /10FT-15FT FOR 20FT	BOX	3	3	3	\$ 61.51	\$ 61.51	\$ -	\$ 184.53	\$ 184.53	-	\$ -	
15210	31736	0	PTO KIT FOR MACKS	EACH	5	5	5	\$ 30.74	\$ 30.74	\$ -	\$ 153.70	\$ 153.70	-	\$ -	
15210	31737	0	PTO INDICATOR SWITCH W/CONNECTOR	EACH	3	3	3	\$ 16.21	\$ 16.21	\$ -	\$ 48.63	\$ 48.63	-	\$ -	
15210	31816	0	LIGHT BAR CLUSTER-CLEARANCE	EACH	5	4	4	\$ 7.37	\$ 7.37	\$ -	\$ 29.48	\$ 29.48	-	\$ -	
15210	31847	0	DIAPHRAGM BRAKE 6"	EACH	5	5.0	5	\$ 3.95	\$ 3.95	\$ -	\$ 19.75	\$ 19.75	-	\$ -	
15210	31891	0	HYDRAULIC HOSE 5/8"	LFT	-	-	-	\$ 2.04	\$ 2.04	\$ -	\$ -	\$ -	-	\$ -	
15210	31893	0	BATTERY- GROUP 27	EACH	2	1	1	\$ 50.20	\$ 50.20	\$ -	\$ 50.20	\$ 50.20	-	\$ -	
15210	31897	0	FLEX PIPE-EXHAUST- 4 "	LFT	7	7	7	\$ 4.76	\$ 4.72	\$ (0.04)	\$ 34.93	\$ 34.93	-	\$ -	
15210	31907	0	HOOD LATCH- GM#G672295 ASSY. CATCH #G2411978	EACH	5	5	5	\$ 8.63	\$ 8.63	\$ -	\$ 43.15	\$ 43.15	-	\$ -	
15210	31908	0	HOOD LATCH ASSY.-MACK #3QM34A(Latch, Hood P)	EACH	3	1	1	\$ 24.43	\$ 24.43	\$ -	\$ 24.43	\$ 24.43	-	\$ -	
15210	31909	0	HOOD LATCH CATCH-MACK # 135RB13(Socket, Hood)	EACH	6	6	6	\$ 1.45	\$ 1.45	\$ -	\$ 8.70	\$ 8.70	-	\$ -	
15210	32001	0	AIR VALVE WIPER SWITCH GM#G675362 CONTROL A	EACH	2	2	2	\$ 42.23	\$ 42.23	\$ -	\$ 84.46	\$ 84.46	-	\$ -	
15210	32008	0	MUFFLER CLAMP- SIZE 1 3/4"	EACH	1	1	1	\$ 0.43	\$ 0.43	\$ -	\$ 0.43	\$ 0.43	-	\$ -	
15210	32009	0	MUFFLER CLAMP- SIZE 2 1/4"	EACH	2	2	2	\$ 0.98	\$ 0.98	\$ -	\$ 1.96	\$ 1.96	-	\$ -	
15210	32050	0	AIR TANK DRAIN COCK- SIZE 3/8"	EACH	3	3	3	\$ 7.33	\$ 7.33	\$ -	\$ 21.99	\$ 21.99	-	\$ -	
15210	32053	0	IGNITION SWITCH - FERGUSON MAN. #P266611	EACH	-	-	-	\$ 38.81	\$ 38.81	\$ -	\$ -	\$ -	-	\$ -	
15210	32059	0	MUFFLER CLAMP- U-BOLT TYPE 5"DIA	EACH	-	-	-	\$ 4.20	\$ 4.20	\$ -	\$ -	\$ -	-	\$ -	
15210	32060	0	MUFFLER CLAMP- SIZE 2 3/4"	EACH	2	2	2	\$ 1.48	\$ 1.48	\$ -	\$ 2.96	\$ 2.96	-	\$ -	
15210	32061	0	MUFFLER CLAMP- SIZE 3"DIA.	EACH	-	-	-	\$ 2.50	\$ 2.50	\$ -	\$ -	\$ -	-	\$ -	
15210	32063	0	SIGNAL FLASHER (Elec)- IDEAL# 537 or NAPA# 263	EACH	6	5	5	\$ 7.09	\$ 7.09	\$ -	\$ 35.45	\$ 35.45	-	\$ -	
15210	32074	0	CABLE CLAMP-SIZE 1"	EACH	2	2	2	\$ 11.53	\$ 11.53	\$ -	\$ 23.06	\$ 23.06	-	\$ -	
15210	32160	0	TAIL LIGHT ASSY. SIGNAL STAT # 4027-UNI-MT (269R)	EACH	4	4	4	\$ 35.50	\$ 35.50	\$ -	\$ 142.00	\$ 142.00	-	\$ -	
15210	32168	0	TAIL LIGHT ASSY. SIGNAL STAT # 4222/GRO 525B-3	EACH	9	9	9	\$ 6.02	\$ 6.01	\$ (0.01)	\$ 54.09	\$ 54.09	-	\$ -	
15210	32284	0	REFLECTOR'S 3" DIA. RED & AMBER	EACH	11	11	11	\$ 1.31	\$ 1.31	\$ -	\$ 14.41	\$ 14.41	-	\$ -	
15210	32319	0	STARTER - (12 VOLT) FOR 3208/V636	EACH	1	1	1	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	-	\$ -	
15210	32527	0	HOSE - CLEAR PLASTIC - 3/4"	LFT	8	8	8	\$ 0.72	\$ 0.72	\$ -	\$ 5.40	\$ 5.40	-	\$ -	
15210	32539	0	LENS- JOHN DEERE # U45056 (REAR)	EACH	2	2	2	\$ 10.25	\$ 10.25	\$ -	\$ 20.50	\$ 20.50	-	\$ -	

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15210	32581	0	RAM NEC-JOINT SEALANT	EACH	77	77	77	\$ 4.04	\$ 4.04	\$ -	\$ 311.08	\$ 311.08	-	\$ -	
15210	32731	0	MUFFLER CLAMP-SIZE 2-1/2"	EACH	1	1	1	\$ 0.74	\$ 0.74	\$ -	\$ 0.74	\$ 0.74	-	\$ -	
15210	32741	0	MUFFLER CLAMPS 2"	EACH	-	-	-	\$ 0.65	\$ 0.65	\$ -	\$ -	\$ -	-	\$ -	
15210	32766	0	LIGHT SWITCH (FORD) - #D31Z-11654A-STANDARD# DS-199	EACH	2	2	2	\$ 40.46	\$ 40.46	\$ -	\$ 80.92	\$ 80.92	-	\$ -	
15210	32788	0	VALVE - FUEL CUT-OFF/GM#2399611 OR G646439	EACH	3	3	3	\$ 30.40	\$ 30.40	\$ -	\$ 91.20	\$ 91.20	-	\$ -	
15210	32789	0	SEAT AIR VALVE - WM3971 (VELVAC# 032110)	EACH	-	-	-	\$ 14.96	\$ 14.96	\$ -	\$ -	\$ -	-	\$ -	
15210	32792	0	SEAL-STEMCO # 5T380-8071 (FOR FRONT D118 & D119)	EACH	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	32793	0	HUB-WINDOW KIT STEMCO/ZANDER SEAL	EACH	7	6	6	\$ 5.49	\$ 5.49	\$ -	\$ 32.94	\$ 32.94	-	\$ -	
15210	32836	0	YOKE-END / #10-4-123 SIZE 1 1/4" X 5/16"	EACH	1	1	1	\$ 7.18	\$ 7.18	\$ -	\$ 7.18	\$ 7.18	-	\$ -	
15210	32988	0	WINDOW HANDLE - GM# 458030	EACH	2	2	2	\$ 3.19	\$ 3.19	\$ -	\$ 6.38	\$ 6.38	-	\$ -	
15210	32990	0	WINDOW HANDLE - GM# 20348200 OR HELP # 76912	EACH	1	1	1	\$ 15.17	\$ 15.17	\$ -	\$ 15.17	\$ 15.17	-	\$ -	
15210	33212	0	HEAD LIGHT - #6052 (WAGNER# H6054)	EACH	2	2	2	\$ 10.37	\$ 12.62	\$ 2.25	\$ 25.24	\$ 25.24	-	\$ -	
15210	33214	0	HEAD LIGHT - #4652 (LOW BEAM)	EACH	2	2	2	\$ 7.54	\$ 7.54	\$ -	\$ 15.08	\$ 15.08	-	\$ -	
15210	33215	0	HEAD LIGHT - #4651 (HIGH BEAM)	EACH	2	2	2	\$ 7.54	\$ 7.54	\$ -	\$ 15.08	\$ 15.08	-	\$ -	
15210	33216	0	HEADLIGHT BULB - #4000 (LOW BEAM)	EACH	-	-	-	\$ 2.83	\$ 2.83	\$ -	\$ -	\$ -	-	\$ -	
15210	33217	0	HEAD LIGHT - 4001 or 5001 (HIGH BEAM)	EACH	1	1	1	\$ 2.27	\$ 2.27	\$ -	\$ 2.27	\$ 2.27	-	\$ -	
15210	33218	0	HEAD LIGHT - #6014	EACH	1	1	1	\$ 3.72	\$ 3.72	\$ -	\$ 3.72	\$ 3.72	-	\$ -	
15210	34005	0	GOVERNOR- AIR COMPRESSOR	EACH	1	1	1	\$ 18.83	\$ 18.83	\$ -	\$ 18.83	\$ 18.83	-	\$ -	
15210	34024	0	SEAL - WHEEL /NAT'L # 30005A	EACH	-	-	-	\$ 22.26	\$ 22.26	\$ -	\$ -	\$ -	-	\$ -	
15210	34038	0	GENERATOR, REBUILT MODEL#1100316-12VT	EACH	1	1	1	\$ 53.00	\$ 53.00	\$ -	\$ 53.00	\$ 53.00	-	\$ -	
15210	34045	0	VALVE - FOR AIR HORN	EACH	-	-	-	\$ 3.30	\$ 3.30	\$ -	\$ -	\$ -	-	\$ -	
15210	34070	0	SOCKET ASSY. (2 WIRE PIGTAIL)	SET	8	8	8	\$ 2.54	\$ 2.54	\$ -	\$ 20.32	\$ 20.32	-	\$ -	
15210	34071	0	SOCKET ASSY. (1 WIRE PIGTAIL)	SET	3	3	3	\$ 2.31	\$ 2.31	\$ -	\$ 6.93	\$ 6.93	-	\$ -	
15210	34093	0	HANDLE-DOOR (HELP #77000)	EACH	4	2	2	\$ 5.24	\$ 5.24	\$ -	\$ 10.48	\$ 10.48	-	\$ -	
15210	34094	0	HANDLE - DOOR (GM)	EACH	2	1	1	\$ 25.32	\$ 34.58	\$ 9.26	\$ 34.58	\$ 34.58	-	\$ -	
15210	34110	0	VALVE - BRK. EMERGENCY(GM #690091)	EACH	1	1	1	\$ 32.16	\$ 32.16	\$ -	\$ 32.16	\$ 32.16	-	\$ -	
15210	34111	0	AIR VALVE - (WELDON PARTS # 287282)	EACH	-	-	-	\$ 31.76	\$ 31.76	\$ -	\$ -	\$ -	-	\$ -	
15210	34144	0	SELECTOR GEAR SHIFT VALVE 791196 (GM #28490-5006)	EACH	1	1	1	\$ 39.88	\$ 39.88	\$ -	\$ 39.88	\$ 39.88	-	\$ -	
15210	34145	0	C456525041201 HEATER BLOWER MOTOR	EACH	1	1	1	\$ 181.49	\$ 181.49	\$ -	\$ 181.49	\$ 181.49	-	\$ -	
15210	34323	0	SWITCH - LOW AIR PRESSURE (FORD #D5TZ-2A574-B)	EACH	1	1	1	\$ 41.17	\$ 41.17	\$ -	\$ 41.17	\$ 41.17	-	\$ -	

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15210	34347	0	COOLER HOSE FOR 3208 CAT#7W9078&7W9077	LFT	3	2	2	\$ 6.65	\$ 6.65	\$ -	\$ 13.30	\$ 13.30	-	\$ -	
15210	34381	0	HOSE - CLEAR PLASTIC 5/8" DIA.	EACH	38	38	38	\$ 1.65	\$ 1.65	\$ -	\$ 62.70	\$ 62.70	-	\$ -	
15210	34382	0	HOSE - HYDRAULIC 3/4" DIA.	LFT	7	-	-	\$ 4.65	\$ 4.65	\$ -	\$ -	\$ -	-	\$ -	
15210	34383	0	HOSE - GREASE WHIP 12" LONG	EACH	2	2	2	\$ 7.81	\$ 7.81	\$ -	\$ 15.62	\$ 15.62	-	\$ -	
15210	34384	0	HOSE - GREASE WHIP 18" LONG	EACH	2	2	2	\$ 3.25	\$ 3.25	\$ -	\$ 6.50	\$ 6.50	-	\$ -	
15210	34390	0	BELTS -"V" (VARIOUS APPLICATION'S)	EACH	-	-	-	\$ 6.83	\$ 6.83	\$ -	\$ -	\$ -	-	\$ -	
15210	34399	0	GAUGE - TEMPERATURE KIT(NAPA # 701-1085)	EACH	1	1	1	\$ 59.90	\$ 59.90	\$ -	\$ 59.90	\$ 59.90	-	\$ -	
15210	34419	0	BACK-UP ALARM/SIGNAL STAT # 332 90db	EACH	3	3	3	\$ 23.37	\$ 23.37	\$ -	\$ 70.11	\$ 70.11	-	\$ -	
15210	34429	0	FLASHER - SIGNAL(# 175)	EACH	2	1	1	\$ 8.49	\$ 8.49	\$ -	\$ 8.49	\$ 8.49	-	\$ -	
15210	34432	0	OIL SEALS - HUB PLUG B300	EACH	3	3	3	\$ 1.92	\$ 1.92	\$ -	\$ 5.76	\$ 5.76	-	\$ -	
15210	34433	0	COUPLING - AIR HOSE (1/4 FEMALE)	EACH	3	3	3	\$ 3.05	\$ 3.05	\$ -	\$ 9.15	\$ 9.15	-	\$ -	
15210	34434	0	COUPLING - GREASE GUN	EACH	5	4	4	\$ 3.35	\$ 3.35	\$ -	\$ 13.40	\$ 13.40	-	\$ -	
15210	34449	0	MIRROR 7010 - TRUCK (6" X 16 1/2")	EACH	10	8	7	\$ 8.46	\$ 8.46	\$ -	\$ 67.68	\$ 59.22	(1)	\$ (8.46)	
15210	48154	0	HOSE - AIR 3/8" DIA.	EACH	-	-	-	\$ 0.42	\$ 0.42	\$ -	\$ -	\$ -	-	\$ -	
15210	48155	0	HOSE - AIR 1/2"	LFT	-	-	-	\$ 0.67	\$ 0.67	\$ -	\$ -	\$ -	-	\$ -	
15210	48156	0	HOSE - AIR 5/16" #3	LFT	36	36	36	\$ 0.40	\$ 0.40	\$ -	\$ 14.40	\$ 14.40	-	\$ -	
15210	48157	0	HOSE - AIR 1/4" #4	LFT	-	-	-	\$ 0.47	\$ 0.47	\$ -	\$ -	\$ -	-	\$ -	
15210	48190	0	HANDLE - WINDOW CRANK FORD# D6DZ 5423342-A	EACH	-	-	-	\$ 3.29	\$ 3.29	\$ -	\$ -	\$ -	-	\$ -	
15210	48221	0	GAUGE - ELECTRIC WATER TEMP.	EACH	-	-	-	\$ 21.56	\$ 21.56	\$ -	\$ -	\$ -	-	\$ -	
15210	48222	0	GAUGE - AMMETER/VOLT METER # 82108	EACH	1	1	1	\$ 30.97	\$ 30.97	\$ -	\$ 30.97	\$ 30.97	-	\$ -	
15210	48265	0	SWITCH - LIGHT FOR GM (W.P. DS155 OR NAPA#HL6554)	EACH	-	-	-	\$ 10.32	\$ 10.32	\$ -	\$ -	\$ -	-	\$ -	
15210	60036	0	EYE BOLT FOR FORD TAILGATE	EACH	-	-	-	\$ 10.16	\$ 10.16	\$ -	\$ -	\$ -	-	\$ -	
15210	60037	0	PEDAL ACCELERATOR ASSEMBLY-MACK TRKS	EACH	-	-	-	\$ 177.67	\$ 177.67	\$ -	\$ -	\$ -	-	\$ -	
15210	60113	0	PUNCH LOCK BAND # 9	EACH	1	6	1	\$ 0.60	\$ 0.43	\$ (0.17)	\$ 2.58	\$ 0.43	(5)	\$ (2.15)	
15210	60202	0	HOSE - 1/8 AIR TUBING	LFT	35	35	35	\$ 0.18	\$ 0.18	\$ -	\$ 6.26	\$ 6.26	-	\$ -	
15210	60203	0	HOSE - 3/8 AIR TUBING	FT	10	10	10	\$ 0.38	\$ 0.38	\$ -	\$ 3.80	\$ 3.80	-	\$ -	
15210	63969	0	PUNCH LOCK BAND #10	EACH	3	3	8	\$ 0.50	\$ 0.50	\$ -	\$ 1.50	\$ 4.00	5	\$ 2.50	
15210	64004	0	RUBBER GROMMET	EACH	27	27	27	\$ 0.59	\$ 0.59	\$ -	\$ 15.93	\$ 15.93	-	\$ -	
15210	64005	0	FAN- 12V DC EQUIPMENT	EACH	-	-	-	\$ 24.06	\$ 24.06	\$ -	\$ -	\$ -	-	\$ -	
15210	64030	0	RUBBER GLOVES / BEST #6784	EACH	-	-	-	\$ 6.55	\$ 6.55	\$ -	\$ -	\$ -	-	\$ -	
15210	64171	0	BATTERY CABLE 2 GA.	EACH	16	16	16	\$ 1.30	\$ 1.30	\$ -	\$ 21.32	\$ 21.32	-	\$ -	
15210	64190	0	HACKSAW BLADE	EACH	-	-	-	\$ 1.14	\$ 1.14	\$ -	\$ -	\$ -	-	\$ -	
15210	64213	0	HEATER HOSE 3/4"DIA.	LFT	47.0	47.0	47.0	\$ 0.36	\$ 0.36	\$ -	\$ 16.92	\$ 16.92	-	\$ -	
15210	64214	0	VACUUM HOSE 1/4" DIA.	EACH	-	-	-	\$ 0.30	\$ 0.30	\$ -	\$ -	\$ -	-	\$ -	
15210	64215	0	HEATER HOSE 5/8" DIA.	LFT	14	14	14	\$ 0.94	\$ 0.94	\$ -	\$ 13.54	\$ 13.54	-	\$ -	
15210	64216	0	VACUUM HOSE 3/16" DIA.	LFT	-	-	-	\$ 0.51	\$ 0.51	\$ -	\$ -	\$ -	-	\$ -	
15210	64227	0	CABLE CLAMP 1/2"	EACH	6	6	6	\$ 4.10	\$ 4.10	\$ -	\$ 24.60	\$ 24.60	-	\$ -	
15210	64230	0	CABLE CLAMP 3/4"	EACH	11	11	11	\$ 11.69	\$ 11.69	\$ -	\$ 128.59	\$ 128.59	-	\$ -	

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Prepared by: RL
Reviewed by: TB

R&B 4

11/21/2013

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GL Account	Stock Number	New Stock Number	Description	Unit	2012 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	64231	0	COLD SHUT 5/16"	EACH	2	1	1	\$ 1.69	\$ 1.69	\$ -	\$ 1.69	\$ 1.69	-	\$ -	
15210	64232	0	COLD SHUT 1/2"	EACH	-	6	6	\$ 1.14	\$ 5.15	\$ 4.01	\$ 30.90	\$ 30.90	-	\$ -	
15210	64233	0	COLD SHUTS 7/16"	EACH	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	64235	0	COLD SHUT 3/8"	EACH	11	11	10	\$ 1.57	\$ 1.57	\$ -	\$ 17.27	\$ 15.70	(1)	\$ (1.57)	
15210	64236	0	COLD SHUT 3/4"	EACH	1	-	-	\$ 2.47	\$ 2.47	\$ -	\$ -	\$ -	-	\$ -	
15210	64237	0	TOGGLE SWITCHES PS128	EACH	10	9	8	\$ 5.45	\$ 5.45	\$ -	\$ 49.05	\$ 43.60	(1)	\$ (5.45)	
15210	64239	0	COLD SHUT 1/4"	EACH	-	6	5	\$ 1.59	\$ 2.20	\$ 0.61	\$ 13.20	\$ 11.00	(1)	\$ (2.20)	
15210	64266	0	SPARK PLUG CHAMP W-125T6 R/8	EACH	-	-	-	\$ 1.49	\$ 1.49	\$ -	\$ -	\$ -	-	\$ -	
15210	64404	0	CABLE CLAMP 1/4"	EACH	5	4	4	\$ 3.26	\$ 3.26	\$ -	\$ 13.04	\$ 13.04	-	\$ -	
15210	64405	0	CABLE CLAMP 5/16"	EACH	5	5	5	\$ 1.76	\$ 1.76	\$ -	\$ 8.80	\$ 8.80	-	\$ -	
15210	64406	0	CABLE CLAMP 7/16"	EACH	3	3	3	\$ 2.38	\$ 2.38	\$ -	\$ 7.14	\$ 7.14	-	\$ -	
15210	64478	0	HOSE CLAMP - GATES# 32052 (SIZE 52)(ITEM 249)	EACH	4	2	2	\$ 1.15	\$ 1.15	\$ -	\$ 2.30	\$ 2.30	-	\$ -	
15210	64481	0	FUEL LINE HOSE 5/16" - 3/8" - 1/2"	EACH	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	64510	0	CABLE CLAMPS 5/8"	EACH	8	4	4	\$ 5.26	\$ 5.26	\$ -	\$ 21.04	\$ 21.04	-	\$ -	
15210	64621	0	GRAB HOOK 1/2"	EACH	5	5	5	\$ 5.47	\$ 5.47	\$ -	\$ 27.35	\$ 27.35	-	\$ -	
15210	64625	0	CABLE CLAMP 3/8"	EACH	9	8	8	\$ 2.53	\$ 2.53	\$ -	\$ 20.24	\$ 20.24	-	\$ -	
15210	64990	0	MUFFLER CLAMP 3 1/2" & 4" (WALKER# 35752)	EACH	2	2	2	\$ 3.62	\$ 3.62	\$ -	\$ 7.24	\$ 7.24	-	\$ -	
15210	64992	0	HOSE CLAMPS - GATES# 32412 (SIZE 12)	EACH	2	6	6	\$ 0.92	\$ 0.49	\$ (0.43)	\$ 2.94	\$ 2.94	-	\$ -	
15210	65002	0	LENS KT 9081A - LENES/GROTE# 90922&90923	EACH	16	16	15	\$ 2.62	\$ 2.62	\$ -	\$ 41.92	\$ 39.30	(1)	\$ (2.62)	
15210	65019	0	BULBS - #1156-1156A-3156	EACH	14	12	14	\$ 0.67	\$ 0.67	\$ -	\$ 8.04	\$ 9.38	2	\$ 1.34	
15210	65021	0	SIGNAL FLASHER #550	EACH	4	4	4	\$ 2.38	\$ 2.38	\$ -	\$ 9.52	\$ 9.52	-	\$ -	
15210	65052	0	GRAB HOOK 3/8"	EACH	-	12	12	\$ 9.81	\$ 9.57	\$ (0.24)	\$ 114.84	\$ 114.84	-	\$ -	
15210	65062	0	SIGNAL FLASHER #536	EACH	-	-	-	\$ 1.60	\$ 1.60	\$ -	\$ -	\$ -	-	\$ -	
15210	65080	0	LANTERN BATTERIES FOR BARRICADE LIGHTS	EACH	-	-	-	\$ 2.36	\$ 2.36	\$ -	\$ -	\$ -	-	\$ -	
15210	65084	0	SAFETY SIGN "SLOW MOVING EMBLEM" #239	EACH	4	4	4	\$ 11.61	\$ 11.61	\$ -	\$ 46.44	\$ 46.44	-	\$ -	
15210	65099	0	BULBS - #1157 - 1157A - 3157	EACH	29	13	13	\$ 0.65	\$ 0.65	\$ -	\$ 8.45	\$ 8.45	-	\$ -	
15210	65121	0	BARS STOP LEAK	EACH	3	2	2	\$ 2.64	\$ 2.64	\$ -	\$ 5.28	\$ 5.28	-	\$ -	
15210	65124	0	DE-ICER	EACH	2	6	6	\$ 1.59	\$ 1.86	\$ 0.27	\$ 11.16	\$ 11.16	-	\$ -	
15210	65125	0	BULBS - #194 (ITEM 002)	EACH	11	10	8	\$ 0.46	\$ 0.46	\$ -	\$ 4.60	\$ 3.68	(2)	\$ (0.92)	
15210	65127	0	BULBS - HALOGEN WAGNER #9004	EACH	11	11	11	\$ 6.09	\$ 6.09	\$ -	\$ 66.99	\$ 66.99	-	\$ -	
15210	65128	0	STROBE LIGHT - EC 6440-A (12-24v)	EACH	1	1	1	\$ 63.00	\$ 84.00	\$ 21.00	\$ 84.00	\$ 84.00	-	\$ -	
15210	65149	0	BOLTS 57104-4	EACH	6	6	6	\$ 2.18	\$ 2.18	\$ -	\$ 13.08	\$ 13.08	-	\$ -	
15210	65150	0	# 20089 ASPHALT TARP 7ft x 16ft	EACH	4	1	1	\$ 125.03	\$ 125.03	\$ -	\$ 125.03	\$ 125.03	-	\$ -	
15210	65152	0	DRAIN COCK 1/4"	EACH	1	1	1	\$ 4.60	\$ 4.60	\$ -	\$ 4.60	\$ 4.60	-	\$ -	
15210	65198	0	COLD SHUT 5/8	EACH	-	5	5	\$ 2.58	\$ 6.00	\$ 3.42	\$ 30.00	\$ 30.00	-	\$ -	
15210	65229	0	IGLOO WATER COOLER (3 GALLON)	EACH	1	1	1	\$ 29.56	\$ 29.56	\$ -	\$ 29.56	\$ 29.56	-	\$ -	
15210	65237	0	FIRE EXTINGUISHER BRACKET 16OZ	EACH	4	4	4	\$ 3.25	\$ 3.25	\$ -	\$ 13.00	\$ 13.00	-	\$ -	
15210	65264	0	ELECTRICAL WIRE 14GA REMOVED-6-30-2001	EACH	-	-	-	\$ 0.07	\$ 0.07	\$ -	\$ -	\$ -	-	\$ -	

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	65266	0	ELECTRICAL WIRE 10GA REMOVED 6-30-2001	EACH	-	-	-	\$ 0.33	\$ 0.33	\$ -	\$ -	\$ -	-	\$ -	
15210	65267	0	ELECTRICAL WIRE 16GA REMOVED 6-30-2001	EACH	-	-	-	\$ 0.11	\$ 0.11	\$ -	\$ -	\$ -	-	\$ -	
15210	65268	0	ELECTRICAL WIRE 12GA REMOVED 6-30-2001	EACH	-	-	-	\$ 0.18	\$ 0.18	\$ -	\$ -	\$ -	-	\$ -	
15210	65357	0	EMERGENCY FLASHERS (MULTI 711H-700H)	EACH	1	1	1	\$ 45.13	\$ 45.13	\$ -	\$ 45.13	\$ 45.13	-	\$ -	
15210	65358	0	SIGNAL FLASHERS #552	EACH	1	1	1	\$ 3.69	\$ 3.69	\$ -	\$ 3.69	\$ 3.69	-	\$ -	
15210	65359	0	SIGNAL FLASHERS - GM# 11516051	EACH	2	2	2	\$ 6.70	\$ 6.70	\$ -	\$ 13.40	\$ 13.40	-	\$ -	
15210	65408	0	BATTERY CABLE 2-0 GA.	EACH	-	-	-	\$ 1.36	\$ 1.36	\$ -	\$ -	\$ -	-	\$ -	
15210	65412	0	ANTI-FREEZE COOLANT (GALLON)	GAL	15	42	42	\$ 8.18	\$ 7.54	\$ (0.64)	\$ 316.68	\$ 316.68	-	\$ -	
15210	65414	0	AIR BRAKE - ALCOHOL FLUID (QUART)	EACH	6	5	5	\$ 4.35	\$ 4.35	\$ -	\$ 21.75	\$ 21.75	-	\$ -	
15210	65427	0	MUD FLAPS (24" X 36")	EACH	10	3	3	\$ 6.35	\$ 6.35	\$ -	\$ 19.05	\$ 19.05	-	\$ -	
15210	65459	0	STICK ON REFLECTORS - VARIOUS SHAPES/SIZES	EACH	49	49	49	\$ 1.16	\$ 1.16	\$ -	\$ 56.84	\$ 56.84	-	\$ -	
15210	65469	0	PUNCH LOCK BAND SIZE #18	EACH	-	-	-	\$ 1.64	\$ 1.64	\$ -	\$ -	\$ -	-	\$ -	
15210	65470	0	PUNCH LOCK BAND SIZE #14	EACH	2	2	2	\$ 0.72	\$ 0.72	\$ -	\$ 1.44	\$ 1.44	-	\$ -	
15210	65493	0	BULB - #1816	EACH	9	9	9	\$ 0.67	\$ 0.67	\$ -	\$ 6.03	\$ 6.03	-	\$ -	
15210	65532	0	MOUNTING PANEL	EACH	1	1	1	\$ 6.06	\$ 6.06	\$ -	\$ 6.06	\$ 6.06	-	\$ -	
15210	65622	0	IGLOO WATER COOLER - 2 GALLON	EACH	-	-	-	\$ 19.81	\$ 19.81	\$ -	\$ -	\$ -	-	\$ -	
15210	65666	0	BUG SCREEN FOR GM TRUCKS	EACH	1	1	1	\$ 20.23	\$ 20.23	\$ -	\$ 20.23	\$ 20.23	-	\$ -	
15210	65721	0	HOSE CLAMP - SIZE 24 (7/8" - 1-3/8") (PN# 32424)	EACH	21	21	21	\$ 1.07	\$ 1.07	\$ -	\$ 22.47	\$ 22.47	-	\$ -	
15210	65743	0	STICK ON MIRROR - 3" & 2-1/2"	EACH	8	8	8	\$ 1.99	\$ 1.99	\$ -	\$ 15.92	\$ 15.92	-	\$ -	
15210	65765	0	ELECTRICAL WIRE 18GA REMOVED 6-30-2001	EACH	-	-	-	\$ 0.13	\$ 0.13	\$ -	\$ -	\$ -	-	\$ -	
15210	65780	0	BULBS - #1176	EACH	6	6	6	\$ 0.18	\$ 0.18	\$ -	\$ 1.08	\$ 1.08	-	\$ -	
15210	65781	0	HOSE CLAMP - SIZE 32	EACH	20	20	20	\$ 1.16	\$ 1.16	\$ -	\$ 23.20	\$ 23.20	-	\$ -	
15210	65782	0	HOSE CLAMP - SIZE 10 (7/16" - 1")	EACH	4	14	14	\$ 0.71	\$ 0.49	\$ (0.22)	\$ 6.86	\$ 6.86	-	\$ -	
15210	65783	0	HOSE CLAMP - SIZE 32 & 40	EACH	19	17	18	\$ 1.28	\$ 1.28	\$ -	\$ 21.76	\$ 23.04	1	\$ 1.28	
15210	65784	0	HOSE CLAMP - SIZE 28 (#32428)	EACH	8	8	8	\$ 0.40	\$ 0.20	\$ (0.20)	\$ 1.60	\$ 1.60	-	\$ -	
15210	65785	0	HOSE CLAMP - #5248	EACH	7	10	10	\$ 1.35	\$ 1.25	\$ (0.10)	\$ 12.50	\$ 12.50	-	\$ -	
15210	65786	0	HOSE CLAMP # 32420	EACH	-	-	-	\$ 0.18	\$ 0.18	\$ -	\$ -	\$ -	-	\$ -	
15210	65790	0	HOSE CLAMP - #32001	EACH	3	19	19	\$ 0.73	\$ 0.37	\$ (0.36)	\$ 7.03	\$ 7.03	-	\$ -	
15210	65792	0	HOSE CLAMP - 1/4" to 7/16" (#52407)	EACH	15	12	12	\$ 0.76	\$ 0.76	\$ -	\$ 9.12	\$ 9.12	-	\$ -	
15210	65793	0	HOSE CLAMP - Size 10 (#505-1210)(7/16" - 1-1/4")	EACH	12	12	12	\$ 0.92	\$ 0.92	\$ -	\$ 11.04	\$ 11.04	-	\$ -	
15210	65817	0	BULBS - #57 (12 VOLT), #1895	EACH	14	12	12	\$ 0.49	\$ 0.49	\$ -	\$ 5.88	\$ 5.88	-	\$ -	
15210	65818	0	BULBS - #67	EACH	8	8	8	\$ 0.70	\$ 0.70	\$ -	\$ 5.60	\$ 5.60	-	\$ -	
15210	65819	0	BULBS - #1662/1683 (24 VOLT)	EACH	14	14	14	\$ 3.46	\$ 3.46	\$ -	\$ 48.44	\$ 48.44	-	\$ -	
15210	65820	0	LIGHT - CLEARANCE - PM124A & PM124R	EACH	5	11	11	\$ 3.79	\$ 3.80	\$ 0.01	\$ 41.80	\$ 41.80	-	\$ -	
15210	65868	0	COMMERCIAL BATTERY 31-S 12V	EACH	4	1	1	\$ 65.49	\$ 65.20	\$ (0.29)	\$ 65.20	\$ 65.20	-	\$ -	
15210	65869	0	BATTERY - GROUP 24-500	EACH	1	1	1	\$ 48.70	\$ 48.70	\$ -	\$ 48.70	\$ 48.70	-	\$ -	

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GL Account	Stock Number	New Stock Number	Description	Unit	2012 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	65870	0	BATTERY - GROUP 78 12vt SIDE MOUNT	EACH	2	1	1	\$ 59.95	\$ 59.95	\$ -	\$ 59.95	\$ 59.95	-	\$ -	
15210	65871	0	HOSE CLAMP 11/16" TO 1 1/4" # 62012	EACH	6	15	15	\$ 0.27	\$ 0.35	\$ 0.08	\$ 5.25	\$ 5.25	-	\$ -	
15210	65944	0	ENGINE GREASER	EACH	8	10	10	\$ 7.35	\$ 7.37	\$ 0.02	\$ 73.70	\$ 73.70	-	\$ -	
15210	65970	0	BATTERY TERMINAL	EACH	21	19	10	\$ 1.95	\$ 1.93	\$ (0.02)	\$ 36.67	\$ 19.30	(9)	\$ (17.37)	
15210	66023	0	PUMP DRIVE - JOHN DEERE	EACH	1	1	1	\$ 177.44	\$ 177.44	\$ -	\$ 177.44	\$ 177.44	-	\$ -	
15210	66034	0	HAND CLEANER - LAN-LIN	EACH	-	-	-	\$ 1.69	\$ 1.69	\$ -	\$ -	\$ -	-	\$ -	
15210	66161	0	LENS, G.M. TAILLIGHT	EACH	2	2	2	\$ 8.50	\$ 8.50	\$ -	\$ 17.00	\$ 17.00	-	\$ -	
15210	66278	0	STARTING FLUID - SPRAY	EACH	3	1	1	\$ 4.66	\$ 4.87	\$ 0.21	\$ 4.87	\$ 4.87	-	\$ -	
15210	66281	0	ELECTRICAL WIRE - 7MM REMOVED 6-30-2001	EACH	-	-	-	\$ 0.43	\$ 0.43	\$ -	\$ -	\$ -	-	\$ -	
15210	80013	0	FREON-A/C REFRIGERANT R-12 & R134A	EACH	92	85	84	\$ 5.63	\$ 5.63	\$ -	\$ 478.55	\$ 472.92	(1)	\$ (5.63)	
15210	80015	0	MARVEL MYSTERY OIL	EACH	-	-	-	\$ 2.71	\$ 2.71	\$ -	\$ -	\$ -	-	\$ -	
15210	80024	0	FREON OIL CHARGE - A/C - R-12 & R134A	EACH	5	5	5	\$ 4.94	\$ 4.94	\$ -	\$ 24.70	\$ 24.70	-	\$ -	
15210	98000	0	TIRE - 9.00R x 20	EACH	2	2	2	\$ 156.05	\$ 156.05	\$ -	\$ 312.10	\$ 312.10	-	\$ -	
15210	98002	0	TIRE - 1100R-22.5 (TRUCK)	EACH	8	1	1	\$ 220.62	\$ 220.62	\$ -	\$ 220.62	\$ 220.62	-	\$ -	
15210	98003	0	TIRE - 1000 x R20 (TRUCK RADIALS)	EACH	1	1	1	\$ 175.14	\$ 175.14	\$ -	\$ 175.14	\$ 175.14	-	\$ -	
15210	98005	0	TIRE - 10.00 R20 RADIALS TRUCK (MUD GRIPS CHARGED OUT)	EACH	-	6	6	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	98006	0	TIRE - 10.00 x 20 "RECAP"	EACH	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	98011	0	TIRE - 1400 x 24 (GRADER)	EACH	2	2	2	\$ 775.54	\$ 775.54	\$ -	\$ 1,551.08	\$ 1,551.08	-	\$ -	
15210	98012	0	TIRE - 225 x 75R-15 (TRUCK)	EACH	-	-	-	\$ 44.50	\$ 44.50	\$ -	\$ -	\$ -	-	\$ -	
15210	98021	0	TIRE - 750 x 15 (SLICK)	EACH	-	-	-	\$ 89.41	\$ 89.41	\$ -	\$ -	\$ -	-	\$ -	
15210	98023	0	TIRE - 235 x 75R-15 (TRUCK)	EACH	3	3	3	\$ 96.08	\$ 96.08	\$ -	\$ 288.24	\$ 288.24	-	\$ -	
15210	98024	0	TIRE - 245 x 75R-16 (TRUCK)	EACH	3	2	2	\$ 109.44	\$ 109.44	\$ -	\$ 218.88	\$ 218.88	-	\$ -	
15210	98025	0	TIRE 9.50 x R16.5 (D116 TRAILER)	EACH	8	7	7	\$ 128.87	\$ 128.87	\$ 0.00	\$ 902.09	\$ 902.09	-	\$ -	
15210	98027	0	TIRE - 255 x 70R-22.5 (LOW PROFILE)	EACH	8	7	7	\$ 307.57	\$ 307.57	\$ -	\$ 2,152.99	\$ 2,152.99	-	\$ -	
15210	98028	0	TIRE - 235 x 85R-16 (TRUCK)	EACH	5	5	5	\$ 118.00	\$ 118.00	\$ -	\$ 590.00	\$ 590.00	-	\$ -	
15210	98031	0	TIRE - 1100R-24.5 (RADIALS)	EACH	12	8	8	\$ 241.56	\$ 367.19	\$ 125.63	\$ 2,937.52	\$ 2,937.52	-	\$ -	
15210	99000	0	TUBE - 1100 x 22	EACH	2	2	2	\$ 14.86	\$ 14.86	\$ -	\$ 29.72	\$ 29.72	-	\$ -	
15210	99001	0	TUBE - 1100 x 20	EACH	4	4	4	\$ 15.83	\$ 15.83	\$ -	\$ 63.32	\$ 63.32	-	\$ -	
15210	99003	0	TUBE - 750 x 15	EACH	2	2	2	\$ 5.86	\$ 7.19	\$ 1.33	\$ 14.38	\$ 14.38	-	\$ -	
15210	99005	0	TUBE - 9.00 x 20	EACH	-	-	-	\$ 8.06	\$ 8.06	\$ -	\$ -	\$ -	-	\$ -	
15210	99006	0	TUBE - 112 x 12.4 x 28 (CHD TRACTOR)	EACH	1	1	1	\$ 13.80	\$ 13.80	\$ -	\$ 13.80	\$ 13.80	-	\$ -	
15210	99008	0	TUBE - 1300 x 1400 x 24 (GRADER)	EACH	2	2	2	\$ 18.63	\$ 18.63	\$ -	\$ 37.26	\$ 37.26	-	\$ -	
15210	99010	0	TUBE - 10.00 x R20	EACH	1	-	-	\$ 9.59	\$ 9.59	\$ -	\$ -	\$ -	-	\$ -	
15210	AF-30008	0	AIR FILTER - WIX# 42098 or NAPA# 2098	EACH	2	2	2	\$ 3.48	\$ 3.48	\$ -	\$ 6.96	\$ 6.96	-	\$ -	
15210	AF-30170	0	AIR FILTER - WIX# 46366 or NAPA# 6366	EACH	2	2	2	\$ 11.76	\$ 11.76	\$ -	\$ 23.52	\$ 23.52	-	\$ -	
15210	AF-30176	0	AIR FILTER - WIX# 42020 or NAPA# 2020	EACH	-	-	-	\$ 4.27	\$ 4.27	\$ -	\$ -	\$ -	-	\$ -	

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	AF-30178	0	AIR FILTER - "ONAN" #140-2379 AIR CLEANER	EACH	2	1	1	\$ 8.40	\$ 8.40	\$ -	\$ 8.40	\$ 8.40	-	\$ -	
15210	AF-30197	0	AIR FILTER - WIX# x6316 or NAPA #6316	EACH	3	2	2	\$ 27.22	\$ 27.22	\$ -	\$ 54.44	\$ 54.44	-	\$ -	
15210	AF-31886	0	AIR FILTER - WIX# 42489 or NAPA# 2489	EACH	1	1	1	\$ 11.47	\$ 11.47	\$ -	\$ 11.47	\$ 11.47	-	\$ -	
15210	AF-31899	0	AIR FILTER - WIX# 42700 or NAPA# 2700	EACH	1	1	1	\$ 31.67	\$ 31.67	\$ -	\$ 31.67	\$ 31.67	-	\$ -	
15210	AF-32066	0	AIR FILTER - WIX# 42335 or NAPA# 2335	EACH	4	4	4	\$ 18.30	\$ 18.30	\$ -	\$ 73.20	\$ 73.20	-	\$ -	
15210	AF-34008	0	AIR FILTER - WIX# 56174 or NAPA# 6174	EACH	2	2	2	\$ 4.25	\$ 4.25	\$ -	\$ 8.50	\$ 8.50	-	\$ -	
15210	AF-34009	0	AIR FILTER - WIX# 46315 or NAPA# 6315	EACH	1	1	1	\$ 26.20	\$ 26.20	\$ -	\$ 26.20	\$ 26.20	-	\$ -	
15210	AF-34011	0	AIR FILTER - WIX# 6204 or NAPA# 6204	EACH	1	1	1	\$ 8.75	\$ 8.75	\$ -	\$ 8.75	\$ 8.75	-	\$ -	
15210	AF-34380	0	AIR FILTER - WIX# 42947 or NAPA# 2947	EACH	2	2	2	\$ 12.52	\$ 12.52	\$ -	\$ 25.04	\$ 25.04	-	\$ -	
15210	AF-42237	0	AIR FILTER - WIX# 42237 or NAPA# 2237	EACH	1	1	1	\$ 17.63	\$ 17.63	\$ -	\$ 17.63	\$ 17.63	-	\$ -	
15210	AF-42238	0	AIR FILTER - WIX# x6440 or NAPA #6440	EACH	3	3	3	\$ 8.82	\$ 8.82	\$ -	\$ 26.46	\$ 26.46	-	\$ -	
15210	AF-42628	0	AIR FILTER - WIX# 42628 or NAPA# 2628	EACH	5	5	5	\$ 17.23	\$ 17.23	\$ -	\$ 86.15	\$ 86.15	-	\$ -	
15210	AF-48159	0	AIR FILTER - WIX# x6001 or NAPA# 6001	EACH	3	3	3	\$ 1.64	\$ 1.64	\$ -	\$ 4.92	\$ 4.92	-	\$ -	
15210	AF-64000	0	AIR FILTER - WIX# 42334 or NAPA# 2334	EACH	1	1	1	\$ 21.57	\$ 21.57	\$ -	\$ 21.57	\$ 21.57	-	\$ -	
15210	AF-65068	0	AIR FILTER - WIX# 42336 or NAPA# 2336	EACH	1	1	1	\$ 18.57	\$ 18.57	\$ -	\$ 18.57	\$ 18.57	-	\$ -	
15210	AF-65134	0	AIR FILTER - WIX# 42948 or NAPA# 2948	EACH	2	2	2	\$ 18.58	\$ 18.58	\$ -	\$ 37.16	\$ 37.16	-	\$ -	
15210	AF-65139	0	AIR FILTER - WIX# 46517 or NAPA# 6517	EACH	1	1	1	\$ 11.08	\$ 11.08	\$ -	\$ 11.08	\$ 11.08	-	\$ -	
15210	AF-65141	0	AIR FILTER - WIX# x6417 or NAPA# 6417	EACH	-	-	-	\$ 10.80	\$ 10.80	\$ -	\$ -	\$ -	-	\$ -	
15210	AF-65349	0	AIR FILTER - WIX# 42471 or NAPA# 2471	EACH	3	3	3	\$ 18.57	\$ 18.57	\$ -	\$ 55.71	\$ 55.71	-	\$ -	
15210	AF-66037	0	AIR FILTER - WIX# 42512 or NAPA# 2512	EACH	-	-	-	\$ 41.58	\$ 41.58	\$ -	\$ -	\$ -	-	\$ -	
15210	AF-66042	0	AIR FILTER - WIX# x6800 or NAPA# 4800	EACH	1	1	1	\$ 31.28	\$ 31.28	\$ -	\$ 31.28	\$ 31.28	-	\$ -	
15210	AF-66043	0	AIR FILTER - NAPA#6556 or GM#V1117576	EACH	1	1	1	\$ 39.58	\$ 39.58	\$ -	\$ 39.58	\$ 39.58	-	\$ -	
15210	AF-80019	0	AIR FILTER - WIX# 42510 or MACK# 57MD26	EACH	3	3	3	\$ 32.86	\$ 32.86	\$ -	\$ 98.58	\$ 98.58	-	\$ -	

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Prepared by: RL
Reviewed by: TB

R&B 4

11/21/2013

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	AF-80049	0	AIR FILTER - WIX# 42119 or NAPA# 2119	EACH	2	1	1	\$ 19.36	\$ 19.36	\$ -	\$ 19.36	\$ 19.36	-	\$ -	
15210	AF-80060	0	AIR FILTER - WIX# 42014 or NAPA# 2014	EACH	1	1	1	\$ 16.80	\$ 16.80	\$ -	\$ 16.80	\$ 16.80	-	\$ -	
15210	AF-88024	0	AIR FILTER - WIX# 42627 or NAPA# 2627	EACH	2	2	2	\$ 30.06	\$ 30.06	\$ -	\$ 60.12	\$ 60.12	-	\$ -	
15210	FF-30198	0	FUEL FILTER - NAPA # 3376	EACH	4	3	3	\$ 10.70	\$ 10.70	\$ -	\$ 32.10	\$ 32.10	-	\$ -	
15210	FF-30199	0	FUEL FILTER - NAPA# 3517	EACH	5	5	5	\$ 14.57	\$ 13.99	\$ (0.58)	\$ 69.95	\$ 69.95	-	\$ -	
15210	FF-30865	0	FUEL FILTER - NAPA # 3054	EACH	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-31390	0	FUEL FILTER - WIX# 33371 or NAPA# 3371	EACH	2	2	2	\$ 9.83	\$ 9.83	\$ -	\$ 19.66	\$ 19.66	-	\$ -	
15210	FF-31391	0	FUEL FILTER - NAPA# 3122	EACH	-	1	1	\$ 9.48	\$ 9.48	\$ -	\$ 9.48	\$ 9.48	-	\$ -	
15210	FF-31888	0	FUEL FILTER - "ONAN" # 149-2341	EACH	2	-	-	\$ 4.15	\$ 4.15	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-32016	0	FUEL FILTER - WIX# 33481 or NAPA# 3481	EACH	1	1	1	\$ 6.38	\$ 6.38	\$ -	\$ 6.38	\$ 6.38	-	\$ -	
15210	FF-32047	0	FUEL FILTER - WIX# 33383 or NAPA# 3383	EACH	2	2	2	\$ 4.73	\$ 4.73	\$ -	\$ 9.46	\$ 9.46	-	\$ -	
15210	FF-32064	0	FUEL FILTER - WIX# 33032 or NAPA# 3032	EACH	-	-	-	\$ 1.87	\$ 1.87	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-33075	0	FUEL FILTER - WIX# 33369 or NAPA# 3369 or CAT#N7617	EACH	2	2	2	\$ 9.26	\$ 9.26	\$ -	\$ 18.52	\$ 18.52	-	\$ -	
15210	FF-33077	0	FUEL FILTER - WIX# 33352 or NAPA# 3352	EACH	1	1	1	\$ 3.32	\$ 3.32	\$ -	\$ 3.32	\$ 3.32	-	\$ -	
15210	FF-34012	0	FUEL FILTER - WIX# 33811 or NAPA# 3811	EACH	1	1	1	\$ 4.56	\$ 4.56	\$ -	\$ 4.56	\$ 4.56	-	\$ -	
15210	FF-34013	0	FUEL FILTER - WIX# 33439 or NAPA# 3439	EACH	1	1	1	\$ 6.90	\$ 6.90	\$ -	\$ 6.90	\$ 6.90	-	\$ -	
15210	FF-48163	0	FUEL FILTER - WIX# 33357 or NAPA# 3357	EACH	5	5	5	\$ 4.49	\$ 4.49	\$ -	\$ 22.45	\$ 22.45	-	\$ -	
15210	FF-48164	0	FUEL FILTER - WIX# 33358 or NAPA# 3358	EACH	4	4	4	\$ 4.47	\$ 4.47	\$ -	\$ 17.88	\$ 17.88	-	\$ -	
15210	FF-48165	0	FUEL FILTER - WIX# 33121 or NAPA# 3121	EACH	1	1	1	\$ 4.70	\$ 4.70	\$ -	\$ 4.70	\$ 4.70	-	\$ -	
15210	FF-65197	0	FUEL FILTER - WIX# 33415 or NAPA# 3405	EACH	2	2	2	\$ 6.17	\$ 6.17	\$ -	\$ 12.34	\$ 12.34	-	\$ -	
15210	FF-65736	0	FUEL FILTER - WIX# 33074 or NAPA# 3074	EACH	2	2	2	\$ 2.69	\$ 2.69	\$ -	\$ 5.38	\$ 5.38	-	\$ -	
15210	FF-65914	0	FUEL FILTER - WIX# 95511 or NAPA# 3511	EACH	1	1	1	\$ 2.05	\$ 2.05	\$ -	\$ 2.05	\$ 2.05	-	\$ -	
15210	FF-65915	0	FUEL FILTER - NAPA #3472	EACH	2	2	2	\$ 5.25	\$ 5.25	\$ -	\$ 10.50	\$ 10.50	-	\$ -	
15210	FF-66027	0	FUEL FILTER - WIX# 33271 or NAPA#3371	EACH	1	1	1	\$ 1.14	\$ 1.14	\$ -	\$ 1.14	\$ 1.14	-	\$ -	
15210	FF-66053	0	FUEL FILTER - WIX# 33166/95166 or NAPA# 3166	EACH	-	-	-	\$ 5.29	\$ 5.29	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-80020	0	FUEL FILTER - WIX# 33351 or NAPA# 3351	EACH	2	2	2	\$ 2.80	\$ 2.80	\$ -	\$ 5.60	\$ 5.60	-	\$ -	

GL Account	Stock Number	New Stock Number	Description	Unit	2012 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	FF-80038	0	FUEL FILTER - WIX# 33370 or NAPA# 3370	EACH	1	1	1	\$ 5.73	\$ 5.73	\$ -	\$ 5.73	\$ 5.73	-	\$ -	
15210	FF-80039	0	FUEL FILTER - NAPA #3097	EACH	1	1	1	\$ 4.03	\$ 4.03	\$ -	\$ 4.03	\$ 4.03	-	\$ -	
15210	FF-80040	0	FUEL FILTER - NAPA # 3118	EACH	-	-	-	\$ 4.05	\$ 4.05	\$ -	\$ -	\$ -	-	\$ -	
15210	FF-80041	0	FUEL FILTER - WIX# 33120 or NAPA# 3120	EACH	1	1	1	\$ 4.06	\$ 4.06	\$ -	\$ 4.06	\$ 4.06	-	\$ -	
15210	HF-30096	0	HYDRAULIC FILTER - NAPA # 1113	EACH	1	1	1	\$ 9.62	\$ 9.62	\$ -	\$ 9.62	\$ 9.62	-	\$ -	
15210	HF-30149	0	HYDRAULIC FILTER - WIX# 91163 or NAPA# 1163	EACH	3	3	3	\$ 4.59	\$ 4.59	\$ -	\$ 13.77	\$ 13.77	-	\$ -	
15210	HF-30151	0	OIL FILTER (Pwr Steer) - WIX# 51612/92612 or NAPA# 1612	EACH	2	2	2	\$ 3.53	\$ 3.53	\$ -	\$ 7.06	\$ 7.06	-	\$ -	
15210	HF-30168	0	HYDRAULIC FILTER - NAPA# 1664	EACH	2	2	2	\$ 3.80	\$ 3.80	\$ -	\$ 7.60	\$ 7.60	-	\$ -	
15210	HF-42073	0	HYDRAULIC FILTER - WIX# 51194 or NAPA# 1194	EACH	4	4	4	\$ 8.03	\$ 8.03	\$ -	\$ 32.12	\$ 32.12	-	\$ -	
15210	HF-42119	0	HYDRAULIC FILTER - NAPA# 1758	EACH	1	1	1	\$ 5.79	\$ 5.79	\$ -	\$ 5.79	\$ 5.79	-	\$ -	
15210	HF-51823	0	HYDRAULIC FILTER - NAPA# 1823	EACH	3	3	3	\$ 11.23	\$ 11.23	\$ -	\$ 33.69	\$ 33.69	-	\$ -	
15210	HF-64895	0	HYDRAULIC FILTER - NAPA# 1197 or 2197	EACH	3	3	3	\$ 5.21	\$ 5.21	\$ -	\$ 15.63	\$ 15.63	-	\$ -	
15210	HF-65611	0	HYDRAULIC FILTER - WIX# 51147 or NAPA# 1147	EACH	2	2	2	\$ 3.53	\$ 3.53	\$ -	\$ 7.06	\$ 7.06	-	\$ -	
15210	HF-66046	0	HYDRAULIC FILTER - NAPA# 1551	EACH	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
15210	HF-80021	0	HYDRAULIC FILTER - WIX# 51759 or NAPA# 1759	EACH	2	2	2	\$ 5.77	\$ 5.77	\$ -	\$ 11.54	\$ 11.54	-	\$ -	
15210	OF-30177	0	OIL FILTER NAPA # 1068	EACH	1	1	1	\$ 2.45	\$ 2.45	\$ -	\$ 2.45	\$ 2.45	-	\$ -	
15210	OF-30180	0	OIL FILTER - "ONAN" #122-0800	EACH	3	2	2	\$ 7.30	\$ 7.30	\$ -	\$ 14.60	\$ 14.60	-	\$ -	
15210	OF-32732	0	OIL FILTER - NAPA #5414 (for filter 1750)	EACH	3	3	3	\$ 2.53	\$ 2.53	\$ -	\$ 7.59	\$ 7.59	-	\$ -	
15210	OF-33062	0	OIL FILTER - WIX# 51748 or NAPA# 1748	EACH	1	1	1	\$ 18.77	\$ 18.77	\$ -	\$ 18.77	\$ 18.77	-	\$ -	
15210	OF-34006	0	OIL FILTER - WIX# 51085 or NAPA# 1085	EACH	-	-	-	\$ 2.88	\$ 2.88	\$ -	\$ -	\$ -	-	\$ -	
15210	OF-34010	0	OIL FILTER - WIX# 51742 or NAPA# 1742	EACH	1	1	1	\$ 5.19	\$ 5.19	\$ -	\$ 5.19	\$ 5.19	-	\$ -	
15210	OF-42056	0	OIL FILTER - NAPA# 1749	EACH	2	2	2	\$ 9.74	\$ 9.74	\$ -	\$ 19.48	\$ 19.48	-	\$ -	
15210	OF-51070	0	OIL FILTER - WIX# 51268 or NAPA# 1268	EACH	2	2	2	\$ 2.47	\$ 2.47	\$ -	\$ 4.94	\$ 4.94	-	\$ -	
15210	OF-51071	0	OIL FILTER - NAPA# 1060	EACH	5	3	3	\$ 2.65	\$ 2.65	\$ -	\$ 7.95	\$ 7.95	-	\$ -	
15210	OF-51072	0	OIL FILTER - NAPA# 1734	EACH	2	2	2	\$ 8.72	\$ 8.72	\$ -	\$ 17.44	\$ 17.44	-	\$ -	
15210	OF-51824	0	OIL FILTER - WIX# 51824 or NAPA# 1824	EACH	1	1	1	\$ 8.03	\$ 8.03	\$ -	\$ 8.03	\$ 8.03	-	\$ -	
15210	OF-65036	0	OIL FILTER - WIX# 51242 or NAPA# 1242	EACH	2	2	2	\$ 2.09	\$ 2.09	\$ -	\$ 4.18	\$ 4.18	-	\$ -	
15210	OF-65037	0	OIL FILTER - WIX# 51243 or NAPA# 1243	EACH	1	1	1	\$ 2.61	\$ 2.61	\$ -	\$ 2.61	\$ 2.61	-	\$ -	
15210	OF-66001	0	OIL FILTER - WIX# 51750 or NAPA# 1750	EACH	-	-	-	\$ 4.93	\$ 4.93	\$ -	\$ -	\$ -	-	\$ -	

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GL Account	Stock Number	New Stock Number	Description	Unit	2012 Audited Count	2013 Card Count	2013 Audited Count	2012 Rate	2013 Current Rate	Rate Variance	Total R & B Recorded Amount	2013 Audited Amount	Quantity Variance	Amount Variance	Remarks
15210	OF-66035	0	OIL FILTER - WIX# 51133 or NAPA# 1133	EACH	2	2	2	\$ 2.80	\$ 2.80	\$ -	\$ 5.60	\$ 5.60	-	\$ -	
15210	OF-66092	0	OIL FILTER - NAPA# 5658 (for filter 1810)	EACH	2	2	2	\$ 1.01	\$ 1.01	\$ -	\$ 2.02	\$ 2.02	-	\$ -	
15210	OF-80030	0	OIL FILTER - MACK#57GC2134A	EACH	3	3	3	\$ 10.57	\$ 10.57	\$ -	\$ 31.71	\$ 31.71	-	\$ -	
15210	OF-80031	0	OIL FILTER - NAPA# 1794 or MACK# 485GB3191C	EACH	8	8	8	\$ 5.11	\$ 5.11	\$ -	\$ 40.88	\$ 40.88	-	\$ -	
15210	OF-80032	0	OIL FILTER - MACK KIT #57GC2177	EACH	1	1	1	\$ 45.87	\$ 45.87	\$ -	\$ 45.87	\$ 45.87	-	\$ -	
15210	OF-80033	0	OIL FILTER - MACK KIT #57GC2187(D-47 & D-55)	EACH	2	2	2	\$ 14.27	\$ 14.27	\$ -	\$ 28.54	\$ 28.54	-	\$ -	
15210	OF-80034	0	OIL FILTER - MACK KIT#57GC2188A (D-47&D-55)	EACH	4	4	4	\$ 51.53	\$ 51.53	\$ -	\$ 206.12	\$ 206.12	-	\$ -	
15210	OF-80042	0	OIL FILTER - WIX# 51810 or NAPA# 1810	EACH	2	2	2	\$ 11.34	\$ 11.34	\$ -	\$ 22.68	\$ 22.68	-	\$ -	
15210	OF-80044	0	OIL FILTER - WIX# 51515 or NAPA# 1515	EACH	3	3	3	\$ 2.44	\$ 2.44	\$ -	\$ 7.32	\$ 7.32	-	\$ -	
15210	OF-80047	0	OIL FILTER - WIX# 51970 or NAPA# 1970	EACH	1	1	1	\$ 8.88	\$ 8.88	\$ -	\$ 8.88	\$ 8.88	-	\$ -	
15210	OF-80050	0	OIL FILTER - NAPA# 1061	EACH	-	-	-	\$ 2.72	\$ 2.72	\$ -	\$ -	\$ -	-	\$ -	
15210	98006a	0	Tires 10 x 20	EACH	5	-	5	\$ -	\$ -	\$ -	\$ -	\$ -	5	\$ -	Memo Only - Spare Tires
15210	WF-24060	0	WATER FILTER - NAPA # 4071 & # 4072	EACH	3	3	3	\$ 6.75	\$ 6.75	\$ -	\$ 20.25	\$ 20.25	-	\$ -	
			TOTAL		18,775	17,852	18,132				\$ 70,002.13	\$ 70,809.34	280	\$ 807.21	
			15210		3,143	3,626	3,656				\$ 21,518.66	\$ 21,499.11	30	\$ (19.55)	
			Other than 15210		15,632	14,226	14,476				\$ 48,483.47	\$ 49,310.23	250	\$ 826.76	

Legend
 ⚡ Amount variance > \$300.00
 ⚡ Rate variance < (\$3.00) and > \$3.00