

## Miami-Dade County Public Schools Office of Management and Compliance Audits



### AUDIT OF INVENTORIES AS OF JUNE 30, 2016



The value of the inventories reported in the District's unaudited Annual Financial Report as of June 30, 2016, is fairly stated, in all material respects. In addition, our observations of physical inventory counts resulted in no significant adjustment to the inventory records. However, we made two recommendations to improve operations.

March 2017

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**THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA**

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**Superintendent of Schools**

Mr. Alberto M. Carvalho

**Office of Management and Compliance Audits**

Mr. José F. Montes de Oca, CPA  
Chief Auditor

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# Miami-Dade County Public Schools

*giving our students the world*

**Superintendent of Schools**  
Alberto M. Carvalho

**Chief Auditor**  
José F. Montes de Oca, CPA

**Miami-Dade County School Board**

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Mari Tere Rojas

December 21, 2016

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida  
Members of the School Board Audit and Budget Advisory Committee  
Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

In accordance with the 2016-17 Fiscal Year Audit Plan, we have audited the inventory balances as reported in the unaudited Annual Financial Report for the fiscal year ended June 30, 2016, for the following departments/units of Miami-Dade County Public Schools (M-DCPS):

- Food and Nutrition
- Stores and Mail Distribution
- Maintenance Materials Management
- Department of Transportation

The inventory information appearing in the unaudited Annual Financial Report is the responsibility of management. Our responsibility is to express an opinion on the inventory balances based on our audit.


Our audit consisted of observing the physical inventory counts, testing the counts, and verifying the prices at which the inventories were valued. In addition, we compared the physical inventory results to the perpetual inventory records, to the general ledger balances, and to the amounts reported in the unaudited Annual Financial Report. In our opinion, the inventories were fairly stated, in all material respects, in the unaudited Annual Financial Report.

Total year-end inventories increased six percent from \$8.5 million at June 30, 2015, to \$9 million at June 30, 2016.

While controls were mostly adequate, some of the processes involved in the inventory reconciliations of the Department of Transportation and the pricing of school cafeteria inventory of Food and Nutrition could be improved. We have reported the conditions and recommendations for improvement in our report.

We would like to thank management for the cooperation and courtesies extended to our staff during this audit.

Sincerely,

  
José F. Montes de Oca, CPA  
Chief Auditor



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## **EXECUTIVE SUMMARY**

### ***Why we did the audit...***

Annually, to augment the work of the external auditors in their audit of the District's financial statements, we perform an audit of inventories held at the four organizational units that maintain equipment, supplies, and food inventories. The purpose is to determine the accuracy of the inventory balance reported in the District's unaudited Annual Financial Report and to assess internal control over the inventory counting and reconciliation processes.

### ***What we found...***

Based on our audit, we have concluded that the inventory balance of \$8,988,222 reported in the unaudited Annual Financial Report as of June 30, 2016, was fairly stated, in all material respects. There were no material adjustments to the inventories resulting from our physical counts.

However, through the year-end reconciliation process, we noted adjustments of \$103,042 and \$(82,212) were made to the parts and diesel fuel inventory account balances in the general ledger, respectively. The adjustment to the parts inventory largely results from not reversing a journal entry recorded at the end of the prior fiscal year that resulted in the related transactions being duplicated. The cause for the variance in the diesel fuel inventory remains unidentified. Our tests indicate that despite these adjustments, the inventory as stated in the District's Annual Financial Report is fairly stated, in all material respects.

Our audit tests of Food and Nutrition school cafeteria inventory disclosed that the unit cost of some items in the inventory system was inaccurate as a result of Food and Nutrition not fully updating the required field in the MESS system.

### ***What we recommend...***

We recommend DOT management work closely with the Office of the Controller in refining the reconciliation process for identifying differences between the general ledger and perpetual inventory system, TMT. Through this cooperative partnership, staffs from both

offices could gain greater understanding of the workings of TMT and how transactions processed therein impact the general ledger.

We also recommend that unit prices in the MESS system be reviewed periodically by Food and Nutrition staff to verify that they reflect the latest price updates. This will ensure an accurate unit price and value of inventory balance.

There were certain other matters that came to our attention, which were deemed non-reportable because they were determined to be inconsequential. These were discussed with management for their information and follow-up.

## INTERNAL CONTROLS

Our overall evaluation of internal controls over the District's materials, supplies, textbooks, and fuel inventories management practices is summarized in the table below. The following index is provided to assist with the analysis of the table.

F = Department of Food and Nutrition  
 S = Stores and Mail Distribution  
 M = Maintenance Materials Management  
 T = Department of Transportation

<b>INTERNAL CONTROLS RATING</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	<b>S</b>	<b>F, M, T</b>	
<b>Policy &amp; Procedures Compliance</b>	<b>F, S, T</b>	<b>M</b>	
<b>Effect</b>	<b>F, S, M, T</b>		
<b>Information Risk</b>	<b>S, M, T</b>	<b>F</b>	
<b>External Risk</b>	<b>F, S, M, T</b>		

<b>INTERNAL CONTROLS LEGEND</b>			
<b>CRITERIA</b>	<b>SATISFACTORY</b>	<b>NEEDS IMPROVEMENT</b>	<b>INADEQUATE</b>
<b>Process Controls</b>	<b>Effective</b>	<b>Opportunities exist to improve effectiveness</b>	<b>Do not exist or are not reliable</b>
<b>Policy &amp; Procedures Compliance</b>	<b>In compliance</b>	<b>Non-Compliance issues exist</b>	<b>Non-compliance issues are pervasive, significant, or have severe consequences</b>
<b>Effect</b>	<b>Not likely to impact operations or program outcomes</b>	<b>Impact on outcomes contained</b>	<b>Negative impact on outcomes</b>
<b>Information Risk</b>	<b>Information systems are reliable</b>	<b>Data systems are mostly accurate but can be improved</b>	<b>Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions</b>
<b>External Risk</b>	<b>None or low</b>	<b>Potential for damage</b>	<b>Severe risk of damage</b>

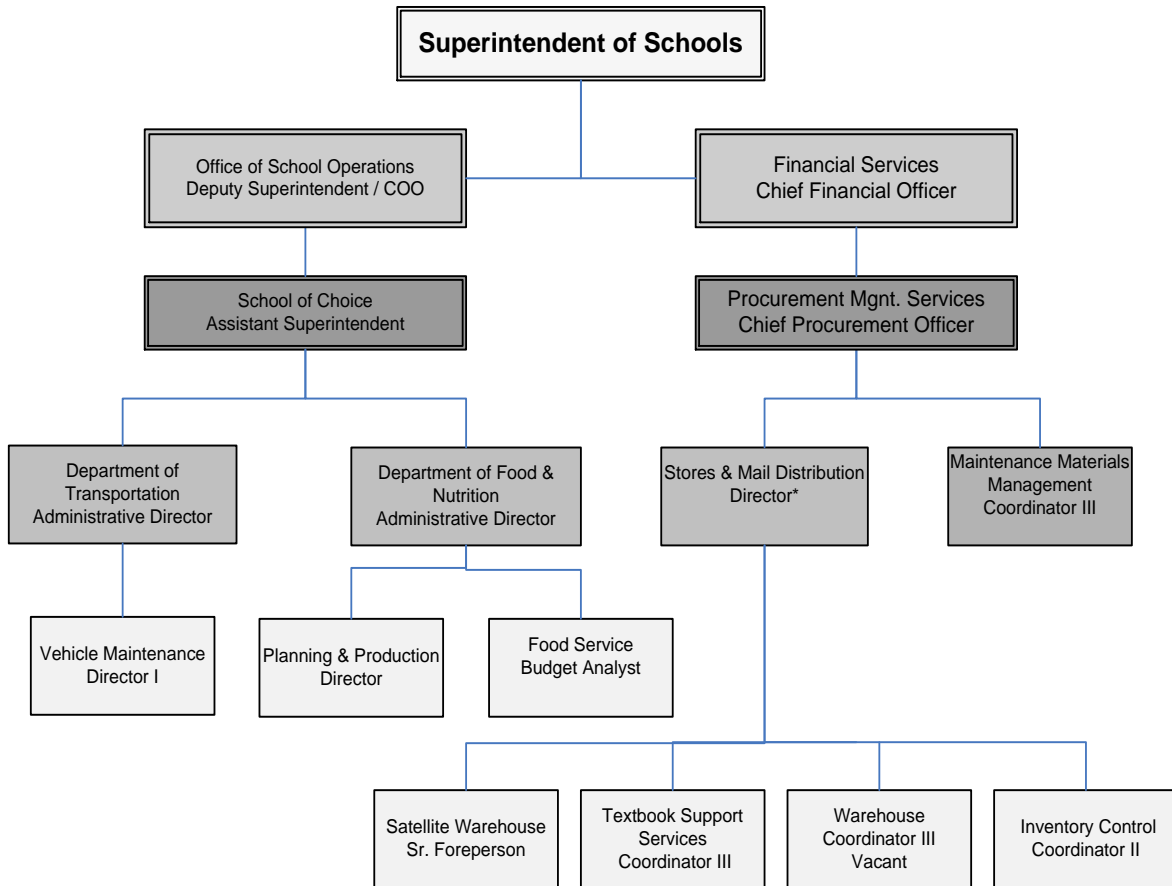


## **BACKGROUND**

Miami-Dade County Public Schools maintains inventories of food, parts, equipment, textbooks, curriculum materials, and supplies in order to facilitate its ability to educate its students. The food inventory is accounted for in the Food Service Fund, a Special Revenue Fund; whereas all other inventories are accounted for in the General Fund.

The overall responsibility for the inventories is assigned to the Office of School Operations and Financial Services. (Refer to the partial organizational chart below):

### **PARTIAL ORGANIZATIONAL CHART**



\*Effective January 1, 2016, a new director was assigned to Stores & Mail Distribution

## **Department of Food and Nutrition**

The Department of Food and Nutrition (F&N) has the responsibility of providing food services for students at all district-managed schools, with the exception of those food service programs operating at the adult/vocational education centers. These services include, but are not limited to maintaining various inventories of federally-donated and district-purchased foods and supplies, and preparing a district-wide food service program budget.

Bulk, frozen and dry commodity, canned goods, and refrigerated foods are stored at U.S. Foods, Inc., the vendor providing contracted delivery and storage services; while non-food supplies are stored at the Stores and Mail Distribution (S&MD) warehouse. Processed and purchased foods are also stored at the schools. The Department of Food and Nutrition maintains manual and computerized inventory records. Commodities stored in bulk are recorded through an automated perpetual inventory system maintained by U.S. Foods, Inc. Both the Department's records and U.S. Foods, Inc., records are reconciled monthly. Approximately 75% of the inventory as of June 30, 2016, is commodity foods donated by the Federal government, while the remaining 25% is food and supplies purchased by the District.

Donated commodities are recorded in inventory at their fair market value at the time of donation from the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution, the pass-through agency for federally-donated commodity foods. The inventory is valued using the weighted average cost method.

An F&N, Director of Planning and Production was in charge of the inventory counting and ordering process for food items, and a Food Service Budget Analyst was in charge of the reconciliation process for USDA Commodities received. The administrative office of F&N is located at 7042 West Flagler Street, Miami, Florida.

## **Stores and Mail Distribution**

Stores and Mail Distribution (S&MD) is responsible for maintaining and supplying office and teaching supplies, equipment, and printed forms used by the school system. The main warehouse is located at 7001 S.W. 4<sup>th</sup> Street, Miami, Florida. The inventory is valued using the weighted average cost method. An Inventory Control Coordinator II was in charge of the inventory counting process.

A satellite warehouse located at 12525 N.W. 28<sup>th</sup> Avenue, Miami, Florida, is also maintained to temporarily store large purchases of new equipment and furniture,

which are used to furnish newly constructed and renovated schools; and used surplus equipment pending sale at public auction. These equipment and furniture are not included in the year-end inventory.

Stores and Mail Distribution also coordinates with district schools to purchase and distribute State of Florida adopted textbooks and other instructional materials from the Florida School Book Depository (FSBD). The FSBD is the principal source from which schools requisition State-adopted textbooks and other instructional materials. At different times during the year, each school makes its individual orders from the SAP online catalogs. The textbook orders are then grouped and a composite order is electronically transmitted to FSBD.

A perpetual inventory is not maintained for textbooks. The textbook inventory as of June 30, 2016, was \$1,019,198 consisting of e-books. A Textbook Support Services Coordinator III is typically in charge of the inventory counting process.

Stores and Mail Distribution also operates the mail service for the school system and maintains a fleet of 40 trucks and vans that are used to deliver supplies to various school sites and district locations.

### **Maintenance Materials Management**

Maintenance Materials Management (MMM) is responsible for supplying Facilities Operations, Maintenance (Maintenance) with materials, parts, and equipment for routine maintenance and improvements to the school system's facilities. At June 30, 2016, there was one location storing all inventory items, the Central Warehouse located at 12525 NW 28<sup>th</sup> Avenue, Miami, Florida. However, a second warehouse at the Coral Reef Maintenance complex located at 15301 SW 117<sup>th</sup> Avenue, Miami, Florida, is sometimes used to store inventory for emergency purposes. The inventory is valued using the weighted average method.

Maintenance Materials Management maintains a fleet of 18 vehicles that are used to deliver supplies, parts, and equipment to Maintenance satellite locations and schools to support Zone Mechanics. An MMM Coordinator III was in charge of the inventory counting process.

### **Department of Transportation**

The M-DCPS Department of Transportation (DOT) operates a fleet of 1,169 school buses from eight terminals to transport the students of M-DCPS. Also, approximately 1,700 vehicles from DOT, S&MD, F&N, MMM, Maintenance, Information Technology Services (ITS), School Police, and various other district

offices are serviced at these terminals. Monthly safety inspections are also performed on 340 additional private school buses that are contracted by the District for student transportation to and from schools and/or activity trips.

To service the buses, trucks, and other vehicles, inventories of fuel are maintained at eight DOT terminals and one Maintenance satellite location. While Maintenance is responsible for the custody of the fuel and dispensing equipment at the latter location, as well as for related environmental issues, DOT oversees the ordering and dispensing of diesel and unleaded fuels at this Maintenance location. Maintenance provides DOT with the daily, weekly, and monthly fuel readings for that site.

Additionally, inventories of oil, replacement parts, and tires are maintained at seven of the eight terminals. Approximately 58% of replacement parts, including tires, are stored at the Central Warehouse located at 11601 S.W. 160<sup>th</sup> Street, Miami, Florida. The inventories are valued using the weighted average cost method. The Director of Vehicle Maintenance was in charge of the inventory counting process.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

In accordance with the 2016-17 Fiscal Year Audit Plan for the Office of Management and Compliance Audits, we have audited the inventory balances as reported in the unaudited Annual Financial Report issued by the Office of the Controller for the fiscal year ended June 30, 2016, and the related accounting records, for the purpose of determining the inventory values of the following departments/units:

- Department of Food and Nutrition
- Stores and Mail Distribution
- Maintenance Materials Management
- Department of Transportation

The audit procedures included observing the inventory-taking process by the administration at year-end and comparing the results with the amounts reported in the unaudited Annual Financial Report. The inventories and related records are the responsibility of the administration. Our responsibility is to express an opinion on the annual inventory results at year-end.

We conducted this performance audit in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. An audit includes examining, on a test basis, evidence supporting the amounts reported as inventory in the unaudited Annual Financial Report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall inventory presentation. In addition, this audit included an assessment of applicable internal controls. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

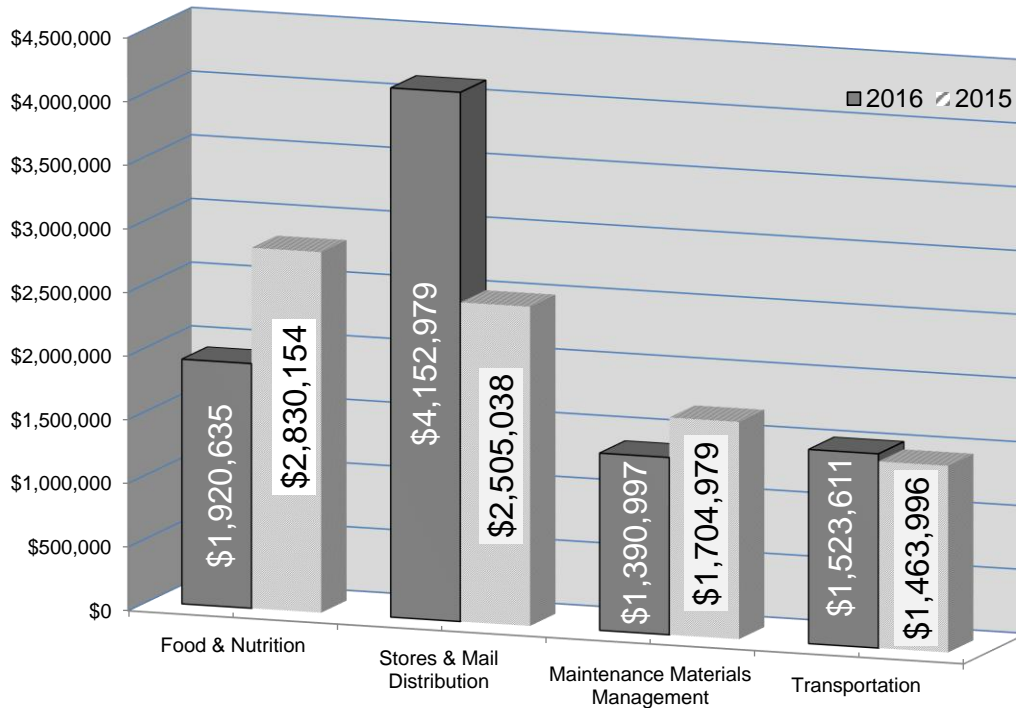
**EXHIBIT A****STATEMENT OF INVENTORIES PER UNAUDITED ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEARS ENDED JUNE 30, 2016, AND 2015<sup>1</sup>**

	<u>June 30, 2016</u>	<u>June 30, 2015</u>
<b>Food &amp; Nutrition<sup>2</sup></b>		
Commodities – Processing Plant	\$1,067,161	\$1,895,382
Public Warehouse	315,912	309,233
Schools	48,060	74,891
Purchased Food – Schools	253,165	235,698
Processed Food – Schools	1,496	399
Non-Food Supplies - Schools	<u>234,841</u>	<u>314,551</u>
Total Food and Nutrition	<u>1,920,635</u>	<u>2,830,154</u>
<b>Stores and Mail Distribution</b>		
Supplies	3,133,781	2,505,038
Textbooks	<u>1,019,198</u>	<u>-</u>
Total S&MD	<u>4,152,979</u>	<u>2,505,038</u>
<b>Maintenance Materials Management</b>		
Materials, Parts, and Supplies	<u>1,390,997</u>	<u>1,704,979</u>
<b>Department of Transportation</b>		
Parts	1,078,238	905,748
Fuel	276,435	410,413
Tires and Tubes	<u>168,938</u>	<u>147,835</u>
Total Department of Transportation	<u>1,523,611</u>	<u>1,463,996</u>
<b>Total Inventories</b>	<u><b>\$8,988,222</b></u>	<u><b>\$8,504,167</b></u>

<sup>1</sup> Please refer to EXHIBIT B – Analysis of Year-to-Year Changes in Inventory Balances for the Fiscal Years Ended June 30, 2016, and 2015 for explanations of the changes in inventory balances.

<sup>2</sup> The Department of Food and Nutrition was reported as part of the Special Revenue Fund. The other inventories were report in the General Fund.

**ANALYSIS OF YEAR-TO-YEAR CHANGES IN INVENTORY BALANCES  
FOR THE FISCAL YEARS ENDED JUNE 30, 2016, AND 2015**



**Food and Nutrition** – Food inventory as of June 30, 2016, decreased by \$909,519 or 32% from one year ago. The decrease was due to the District receiving \$11.2 million in commodities and consuming \$12.1 million commodities during the fiscal year.

**Stores and Mail Distribution** – The \$1.6 million or 66% increase in inventory as of June 30, 2016, was due to the existence of \$1.02 million textbook inventory at June 30, 2016; whereas, the textbook inventory balance at June 30, 2015, was zero; and the processing of backorders at the end of the year.

**Maintenance Materials Management** – Materials, parts, and equipment inventory as of June 30, 2016, decreased by \$313,982 or 18% from one year ago. The decrease was due to delays in the processing of backorders for out of stock items.

**Department of Transportation** – The \$59,615 or 4% increase in inventory as of June 30, 2016, corresponds to increase in parts due to the purchase of high dollar valued stock items and increase of the minimum and maximum inventory levels for reordering. This decision was made by DOT administration to maximize technicians’ productivity.

**EXHIBIT C**

**ANALYSIS OF INVENTORY RESULTS AND COMPOSITION  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Department/Unit	Perpetual Inventory Prior to Count	Adjustment to Perpetual	Adjusted Perpetual Inventory June 30, 2016	Unadjusted General Ledger	Adjustment to General Ledger	Adjusted General Ledger June 30, 2016	Annual Financial Report June 30, 2016
Food & Nutrition	\$1,920,635	\$ -	\$1,920,635	\$1,920,635	\$ -	\$1,920,635	\$1,920,635
Stores and Mail Distribution <sup>1</sup>							
Supplies	3,101,267	32,514	3,133,781	3,131,920	1,861	3,133,781	3,133,781
Textbooks	-	-	-	1,019,198	-	1,019,198	1,019,198
Maintenance Materials Management <sup>2</sup>	1,390,995	2	1,390,997	1,388,847	2,150	1,390,997	1,390,997
Transportation <sup>3</sup>	<u>1,523,611</u>	<u>-</u>	<u>1,523,611</u>	<u>1,477,639</u>	<u>45,972</u>	<u>1,523,611</u>	<u>1,523,611</u>
<b>Total Inventory</b>	<b><u>\$7,936,508</u></b>	<b><u>\$32,516</u></b>	<b><u>\$7,969,024</u></b>	<b><u>\$8,938,239</u></b>	<b><u>\$49,983</u></b>	<b><u>\$8,988,222</u></b>	<b><u>\$8,988,222</u></b>

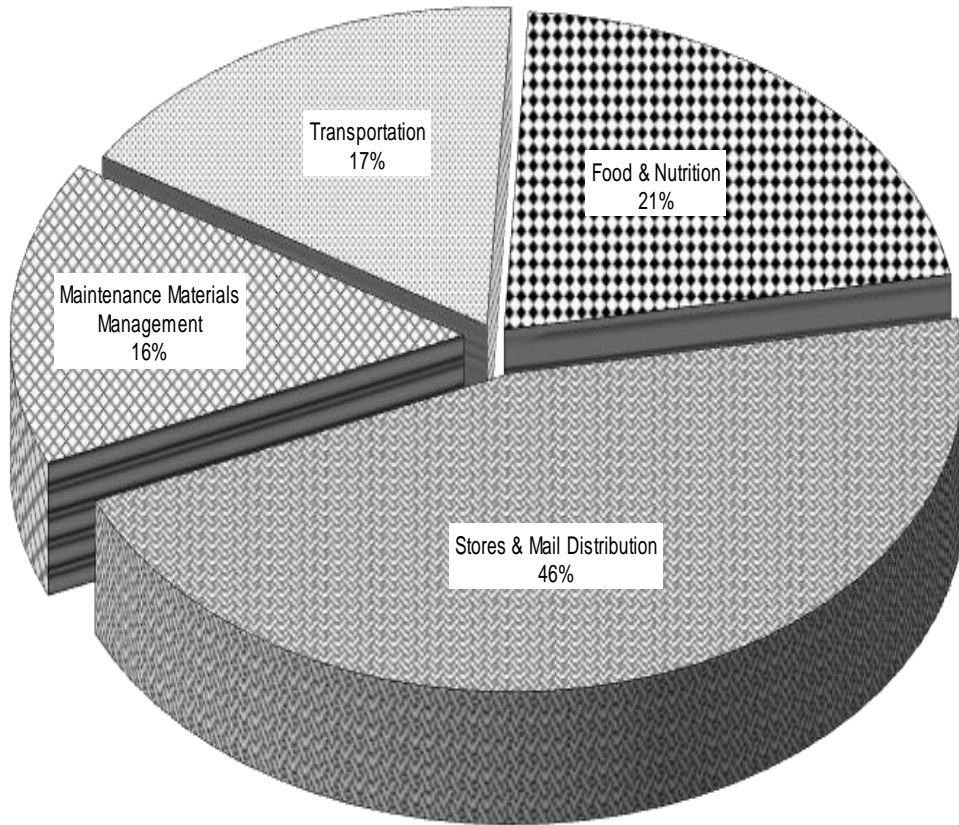
<sup>1</sup> Adjustments consisted of \$32,942 from inventory items received after the cut-off date, but before June 30, 2016, \$(233) net adjustments resulting from department counts after the cut-off date, but before the auditors' count and inventory pricing changes, and \$(195) resulting from the auditors' count.

<sup>2</sup> Adjustment consisted of \$2 in a department count adjustment.

<sup>3</sup> Adjustments to the general ledger consisted of \$(82,212) for diesel fuel, \$1,502 for unleaded fuel, \$103,042 for repair parts, and \$23,640 for tires and tubes. The parts adjustment is a result of a reversing entry not made at the beginning of the 2015-16 fiscal year and the cause for diesel fuel variance is unidentified.



Composition of Inventory as of June 30, 2016



## **RESULTS OF THE AUDIT**

### **1. INVENTORY OBSERVATIONS AND RECONCILIATION OF PHYSICAL COUNTS WERE SATISFACTORY AT VARIOUS DEPARTMENTS AND UNITS**

#### **Stores and Mail Distribution**

The annual physical inventory count was conducted on June 30, 2016. Using Cumulative Monetary Amount (CMA) sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$2,303,802 and additional randomly selected items valued at \$31,999, for a total of \$2,335,801 or 75% of the total inventory on hand. Our counts resulted in two immaterial adjustments to the perpetual inventory records. Prior to our counts, the department made net adjustments of \$(233) resulting from its count of the inventory. Adjustments of \$32,942 were also made to the perpetual inventory records for stock items received between the cut-off and year-end dates. The process of reconciling the perpetual inventory to the general ledger resulted in an adjustment of \$1,861. The associated inventory items were subject to our counting procedures. The value of the textbooks at S&MD warehouse consisted of \$1,019,198 for online books. We concluded that the \$4,152,979 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

#### **Maintenance Materials Management**

The annual physical inventory count was conducted on June 30, 2016. Using CMA sampling methodology with a confidence level of 95%, we test-counted inventory valued at \$648,039 as well as \$7,367 additional randomly selected items, for a total of \$655,406 or 47% of the total inventory value on hand. Our counts resulted in one immaterial adjustment to the perpetual inventory records. An adjustment of \$2,150 was required to adjust the general ledger balance of \$1,388,847 as of June 30, 2016, to the perpetual inventory records after our counts. We concluded that the \$1,390,997 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

#### **Department of Food and Nutrition**

The annual physical inventory count of the public warehouse inventory was conducted by F&N staff and observed by the Office of Management and Compliance Audits. During our observation, we test-counted \$316,160 or 100% of the warehoused inventory on hand. Our counts resulted in no adjustments to the warehouse inventory. We obtained positive confirmations for 100% of the \$1,067,161 of inventory located at the food processing plants. We concluded

that the \$1,920,635 of inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

### **Department of Transportation**

The annual physical inventory counts were conducted on June 30, 2016. Using CMA sampling methodology with a confidence level of 95%, we test-counted \$230,496 of inventory, as well as an additional \$19,381 randomly selected items and \$276,435 of fuel inventory for a total of \$526,312 or 41% of the total inventory on hand. The process of reconciling the perpetual inventory to the general ledger resulted in net adjustments of \$45,972. The details related to this adjustment are discussed in Finding No. 3 in page 17 of this report. Notwithstanding this adjustment, we concluded that the \$1,523,611 in inventory was accurately reported in the District's unaudited Annual Financial Report, in all material respects.

### **RECOMMENDATION**

#### **1.1 NONE**

## **2. THE UNIT COST OF SOME ITEMS IN THE FOOD AND NUTRITION INVENTORY RECORDS WAS INCORRECTLY REPORTED**

During our annual inventory audit of Food & Nutrition (F&N), we verified the unit cost of a sample of items held in school cafeteria inventory. Our sample consisted of 45 items from different inventory groups at five schools. Inventory groups include:

- Group 1 - dry foods,
- Groups 2 and 4 - refrigeration and frozen foods,
- Group 5 - perishable foods, and
- Group 6 - supplies

Our test revealed that the unit cost reported in the perpetual inventory system (MESS) for six of the 10 “Group 5” items tested was incorrect. For purposes of cash disbursement, the District did correctly pay the invoiced amount. Group 5 items include seasonal produce, whose prices fluctuate throughout the year, as well as milk, whose price fluctuates monthly. The cost of inventory items is updated in the MESS system, maintained by Information Technology Services (ITS), as prices fluctuate during the year.

According to ITS, in order to update the unit price in MESS, F&N staff would need to input the new price for an item and change the setting from “NO” to “YES” in the “update next inventory price” field. The change in price will not take effect unless the “update next inventory price” field is flagged “Y” (Yes). F&N staff indicated they were not aware of this critical step.

However, we noted that price updates were effectively done at the beginning of the school year for items whose prices did not change during the school year. Once the matter was brought to F&N’s attention, they immediately took corrective action.

## **RECOMMENDATION**

- 2.1** We recommend that F&N staff periodically review the inventory unit prices of items in the MESS system to verify that they reflect the latest price updates. This will ensure an accurate unit price and value of inventory balance.

**Responsible Department:**

**Food & Nutrition**

**Management Response:** *As noted in the finding, it was brought to the attention of Food and Nutrition staff that when staff entered changes in unit price in the MESS item update screen, the price change in the item screen was not taking effect in the inventory system due to the omission of a “Y” in the “update next inventory price” field. Once notified, Food and Nutrition staff took corrective action immediately. Food and Nutrition staff will continue to review the inventory unit price of items in the MESS system to ensure that inventory unit prices reflect the latest item price updates.*

**3. SATISFACTORILY IDENTIFYING  
VARIANCES BETWEEN THE DEPARTMENT  
OF TRANSPORTATION'S INVENTORY  
RECORDS AND THE GENERAL LEDGER  
ENHANCES INTERNAL CONTROL**

Generally accepted accounting principles (GAAP) and standard inventory management practices require inventory balances reported in the financial statements, general ledger, and subsidiary records all be in agreement.

There was no adjustment to the inventory values recorded in the Transman perpetual inventory system, resulting from our test counts. There was agreement between the physical inventory and the perpetual inventory records; however, an adjustment was necessary to bring the general ledger balance in agreement with the physical and perpetual inventory as of June 30, 2016. See Exhibit C and related Note 3 on page 11.

**Parts Inventory**

As of June 30, 2016, the general ledger parts inventory account was adjusted (increased) by \$103,042 to agree with the physical inventory counts as recorded in the Fleet Management Software (TMT). The Office of the Controller used the Department of Transportation's (DOT) memorandum dated July 20, 2016, submitted for the purpose of adjusting the general ledger balance to the year-end physical count, as the underlying support for the adjusting entry. The memorandum, however, did not satisfactorily identify the underlying cause of the variance.

Due to the material amount of the adjustment, 10% of the parts inventory year-end balance, we requested from DOT an explanation for the adjustment. DOT administration provided a memorandum dated November 14, 2016, that indicated the difference in the parts inventory resulted from a prior year-end adjustment of \$(124,244) posted to the general ledger to record unfunded vehicle work orders in progress at June 30, 2015, that were eventually funded and posted to the general ledger during July 2015 through the normal accounting routine. The nature of these transactions were explained in a July 28, 2015, DOT memorandum to the Office of the Controller. Given the nature of the transactions, the entry should have been reversed in the subsequent accounting period, but was not. Had this reversing entry been made, the overall end of the year adjustment would have been \$(21,202).

## **Diesel Fuel Inventory**

In addition to the adjustment above, the general ledger diesel fuel inventory account was adjusted (decreased) by \$(82,212). The Office of the Controller relied upon the July 20, 2016, and August 3, 2016, memoranda mentioned above as its underlying support for the adjusting entry. The November 14, 2016, memorandum mentioned above cited that the only procedural change during the 2015-16 fiscal year, was diesel fueling at two locations between March 2016 and June 2016 and recording of the inventory with a cost of \$0.25 above the Oil Price Index Service (OPIS) price as the source for this variance. Based on the explanation provided by DOT, both the general ledger and TMT inventory system would be impacted by the same amount and not causing a variance resulting in this adjustment. Based on this fact, the variance for the diesel fuel inventory as of June 30, 2016, remains unidentified.

## **RECOMMENDATION**

- 3.1** We recommend DOT management work closely with the Office of the Controller in refining the reconciliation process for identifying differences between the general ledger and perpetual inventory system, TMT. Staffs from both offices should take steps to gain greater understanding of the workings of TMT and how transactions processed therein impact the general ledger.

**Responsible Department:** Department of Transportation

**Management Response:**

• ***Diesel Fuel Adjustment:***

*At the year-end physical inventory count, the value of the Diesel fuel in storage was \$185,391.28. This value was based on the volume of all fuel storage tanks combined. This total was determined by 94,802.0 gallons in storage @ \$1.95563 average cost for the week ending on June 30, 2016.*

*The General Ledger (GL) value for the Diesel Inventory account structure was \$267,603.43. For that reason, the GL value had to be adjusted by \$82,212.15.*

*In an attempt to identify the cause of this variance, a review of all interface events was conducted for the year. This analysis revealed that a number of transactions did not post on the GL. The cumulative value of these Diesel transactions was \$111,933.78. It is unclear at this time why these transactions did not post on the GL. (See attachments A- I).*

*DOT staff recognizes that these transactions should have been listed as a reconciling item at the fiscal year-end. Had they been identified and recorded, the net adjustment for the Diesel account would have been only \$29,721.63.*

*Unfortunately, the missing transactions were discovered when an in depth review of all exported transactions was conducted. Going forward, DOT staff will monitor the interface more closely attempting to identify any transactions that do not post on the GL.*

**• Parts & Tires Adjustment:**

*On June 30, 2016 the value of the physical inventory count was \$1,247,176.36. This is based on the cumulative value of all Transportation Centers for the Parts and Tires inventory accounts; \$1,078,238.10 in Parts and \$168,938.26 in Tires. The GL value for the Inventory Parts Account was \$975,195.97 and \$145,298.09 in the Tires account, which required adjustments to the GL of \$103,042.13 for the Parts account and \$23,640.17 for the Tires account.*

*DOT Management believes that the cause of this variance were a number of completed repair orders that were never closed and exported at the end of FY 2014-2015. These transactions were held due to the lack of funds in various Transportation accounts and eventually posted on the GL once the new fiscal budget was granted. Management did not realize that these transactions would ultimately affect the fiscal year-end for 2015-2016. The adjustment made at the fiscal year-end FY 2014-2015 to reconcile the GL with the physical count, accounted for the held transactions. Once the transactions posted on the GL at the start of FY 2015-2016 a reversal should have been requested.*

*Had a reversal been done at the beginning of FY 2015-2016, the end of year adjustment would have been \$21,201.68 for parts and \$12,070.40 for tires which would have been much more in line with differences in average cost throughout the fiscal year.*



*Moving forward, DOT Management will evaluate existing processes and consult with the Accounting Office whenever any adjustment is needed to reconcile the physical inventory with the GL.*

## **MANAGEMENT'S RESPONSE**

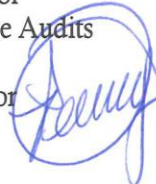
**DEPARTMENT OF FOOD AND NUTRITION**

**MEMORANDUM**

December 16, 2016  
PP/2016-2017/M400  
786-275-0420

**TO:** Mr. Jose Montes De Oca, Chief Auditor  
Office of Management and Compliance Audits

**FROM:** Penny Parham, Administrative Director  
Department of Food and Nutrition



**SUBJECT: RESPONSE TO YEAR-END AUDIT OF INVENTORIES – DEPARTMENT OF FOOD AND NUTRITION**

The Department of Food and Nutrition has reviewed the audit report and is providing the following response to the finding presented:

**FINDING**

During our annual inventory audit of Food & Nutrition (F&N), we verified the unit cost of a sample of items held in school cafeteria inventory. Our sample consisted of 45 inventory items from different inventory groups at five schools. Inventory groups include:

- Group 1 - dry foods,
- Groups 2 and 4 - refrigeration and frozen foods,
- Group 5 - perishables foods, and
- Group 6 - supplies [stored at Stores and Mail Distribution (S&D)]

Our test revealed that the unit cost reported in the perpetual inventory system (MESS) for six of the 10 “Group 5” items tested was incorrect. For purposes of cash disbursement, the District did correctly pay the invoiced amount. Group 5 items include seasonal produce, which prices fluctuate throughout the year, as well as milk, which price fluctuates monthly. Inventory items cost are updated in the MESS system, maintained by Information Technology Services (ITS), as prices fluctuate during the year.

Based on our inquiry with ITS, it was determined that to update the unit price in MESS, F&N staff would need to input the new price for an item and change the setting from “NO” to “YES” in the “update next inventory price” field. The change in price will not take effect unless the “update next inventory price” field is flagged “Y” (Yes), which F&N was not aware of.

However, we noted that price updates were effectively done at the beginning of the school year for items which prices did not change during the school year. Once the matter was brought to F&N’s attention, they immediately took corrective action.

December 16, 2016

Page 2

Year-End Inventory – F&N

**RECOMMENDATION:**

We recommend that Food and Nutrition staff periodically review the inventory unit prices of items in the MESS system to verify that they reflect the latest price updates. This will ensure an accurate unit price and value of inventory balance.

**MANAGEMENT RESPONSE:**

As noted in the finding, it was brought to the attention of Food and Nutrition staff that when staff entered changes in unit price in the MESS item update screen, the price change in the item screen was not taking effect in the inventory system due to the omission of a “Y” in the “update next inventory price” field. Once notified, Food and Nutrition staff took corrective action immediately. Food and Nutrition staff will continue to review the inventory unit price of items in the MESS system to ensure that inventory unit prices reflect the latest item price updates.

PP:bc

cc: Ms. Valtena G. Brown  
Mr. Steffond L. Cone  
Mr. Trevor Williams  
Mr. Richard Yanez  
Ms. Susan Rothstein  
Ms. Teresita Rodriguez  
Ms. Alice Margolis

December 15, 2016  
JH#16-897  
(305) 278-5111

**MEMORANDUM**

**TO:** Mr. Jose Montes de Oca, Chief Auditor  
Operations & Performance Audits/Office of Management and  
Compliance Audits

**FROM:** James Hicks, Director I   
Department of Transportation/Vehicle Maintenance

**SUBJECT: YEAR-END ADJUSTMENTS VARIANCES BETWEEN GENERAL  
LEDGER AND TRANSPORTATION PHYSICAL INVENTORY**

- **Diesel Fuel Adjustment:**

At the year-end physical inventory count, the value of the Diesel fuel in storage was \$185,391.28. This value was based on the volume of all fuel storage tanks combined. This total was determined by 94,802.0 gallons in storage @ \$1.95563 average cost for the week ending on June 30, 2016.

The General Ledger (GL) value for the Diesel Inventory account structure was \$267,603.43. For that reason, the GL value had to be adjusted by \$82,212.15.

In an attempt to identify the cause of this variance, a review of all interface events was conducted for the year. This analysis revealed that a number of transactions did not post on the GL. The cumulative value of these Diesel transactions was \$111,933.78. It is unclear at this time why these transactions did not post on the GL. (See attachments A- I).

DOT staff recognizes that these transactions should have been listed as a reconciling item at the fiscal year-end. Had they been identified and recorded, the net adjustment for the Diesel account would have been only \$29,721.63. Unfortunately, the missing transactions were discovered when an in depth review of all exported transactions was conducted. Going forward, DOT staff will monitor the interface more closely attempting to identify any transactions that do not post on the GL.

- **Parts & Tires Adjustment:**

On June 30, 2016 the value of the physical inventory count was \$1,247,176.36. This is based on the cumulative value of all Transportation Centers for the Parts and Tires inventory accounts; \$1,078,238.10 in Parts and \$168,938.26 in Tires. The GL value for the Inventory Parts Account was \$975,195.97 and \$145,298.09 in the Tires account, which required adjustments to the GL of \$103,042.13 for the Parts account and \$23,640.17 for the Tires account.

DOT Management believes that the cause of this variance were a number of completed repair orders that were never closed and exported at the end of FY 2014-2015. These transactions were held due to the lack of funds in various Transportation accounts and eventually posted on the GL once the new fiscal budget was granted. Management did not realize that these transactions would ultimately affect the fiscal year-end for 2015-2016. The adjustment made at the fiscal year-end FY 2014-2015 to reconcile the GL with the physical count, accounted for the held transactions. Once the transactions posted on the GL at the start of FY 2015-2016 a reversal should have been requested.

Had a reversal been done at the beginning of FY 2015-2016, the end of year adjustment would have been \$21,201.68 for parts and \$12,070.40 for tires which would have been much more in line with differences in average cost throughout the fiscal year.

Moving forward, DOT Management will evaluate existing processes and consult with the Accounting Office whenever any adjustment is needed to reconcile the physical inventory with the GL.

Should you have any questions, please do not hesitate to call me.

JH/rmb-attachments

cc: Mr. Steffond Cone  
Mr. Orlando Alonso  
Ms. Regina Brown



12/14/2016

MDCPS DEPARTMENT of TRANSPORTATION  
FUEL COST DISTRIBUTION REPORT

Page 1 of 1

A

From: 6/25/2016 To: 6/30/2016

ACCOUNT	DEBITS
INVENTORY ACCOUNT(DIESEL)	\$ 0.00
INVENTORY ACCOUNT(UNLEADED)	\$ 0.00
GASOLINE FOR OFFICE OF INSPECTOR GENERAL	\$ 48.63
GASOLINE FOR DEPT. OF SUPERINTENDENT	\$ 8.49
GASOLINE FOR BUILDING OPERATIONS	\$ 50.36
GAS FOR ITS	\$ 343.66
GASOLINE FOR DEPT. OF SAFETY	\$ 207.24
DIESEL FOR S&D	\$ 427.40
GASOLINE FOR S&D	\$ 126.17
GASOLINE FOR MAINT. MATERIALS MGMT.	\$ 80.28
GASOLINE FOR DEPT. OF ENERGY PROGRAMS	\$ 28.95
GASOLINE FOR ADA FACILITIES	\$ 12.74
GASOLINE FOR TRADE MASTERS	\$ 103.43
GASOLINE FOR DOT	\$ 436.20
DIESEL FOR FOM	\$ 1,826.67
GASOLINE FOR FOM	\$ 7,771.03
Gasoline for Central Reg. Office	\$ 32.60
GASOLINE ATHLETICS/ACTIVITIES	\$ 34.16
GASOLINE FOR SCHOOL POLICE	\$ 5,632.36
DIESEL FOR DOT	\$ 4,508.83
DIESEL FOR FOOD & NUTRITION	\$ 128.05
GASOLINE FOR FOOD & NUTRITION	\$ 694.94

TRANSPORTATION DIESEL \* \$ 6,890.95 = 3,526.4 @ \$1.954103  
 TRANSPORTATION UNLEADED GAS \$ 15,611.24 = 8,091.3 @ \$1.929386

GRAND TOTAL \$ 22,502.19 Both fuels

Crystal Report from TMT

B

Order No.	Trk. No.	Type	Unit No.	Shipped	Vendor ID	Tip	Batch	Meter Type	Reading
20000107546	007733905	COMPANY	124004	6/27/2016	9232	\$13.89		0.000METER	182467
20000107546	007733905	COMPANY	37476	6/27/2016	9232	\$27.40		0.000METER	134413
20000107546	007733905	COMPANY	126005	6/27/2016	9232	\$110.53		0.000METER	124577
20000107544	007733807	COMPANY	125100	6/27/2016	9232	\$38.98		0.000METER	47225
20000107544	007733807	COMPANY	108891	6/27/2016	9232	\$28.37		0.000METER	59085
20000107544	007733810	COMPANY	108891	6/27/2016	9232	\$28.37		0.000METER	59085
20000107541	007733810	COMPANY	108891	6/27/2016	9232	\$31.46		0.000METER	55554
40000116917	007733829	COMPANY	124102	6/25/2016	9234	\$23.36		0.000METER	68528
40000116916	007733830	COMPANY	125129	6/25/2016	9234	\$19.69		0.000METER	143577
40000116915	007733831	COMPANY	126005	6/25/2016	9234	\$23.74		0.000METER	121043
40000116914	007733832	COMPANY	128023	6/25/2016	9234	\$19.49		0.000METER	24138
40000116913	007733833	COMPANY	124109	6/25/2016	9234	\$13.51		0.000METER	84567
40000116912	007733834	COMPANY	128034	6/26/2016	9234	\$23.35		0.000METER	127730
40000116911	007733835	COMPANY	128021	6/26/2016	9234	\$15.44		0.000METER	40347
40000116910	007733836	COMPANY	124103	6/27/2016	9234	\$25.67		0.000METER	8886
40000116909	007733837	COMPANY	125128	6/27/2016	9234	\$12.74		0.000METER	187557
40000116908	007733838	COMPANY	151412	6/27/2016	9234	\$31.26		0.000METER	70202
40000116907	007733839	COMPANY	125130	6/27/2016	9234	\$28.95		0.000METER	80232
40000116906	007733840	COMPANY	108891	6/27/2016	9234	\$27.06		0.000METER	115192
40000116905	007733841	COMPANY	108891	6/27/2016	9234	\$43.88		0.000METER	115197
80000031688	007733855	COMPANY	128027	6/25/2016	9238	\$19.29		0.000METER	58121
80000031687	007733856	COMPANY	125024	6/25/2016	9238	\$30.64		0.000METER	145152
80000031685	007733857	COMPANY	128042	6/26/2016	9238	\$9.64		0.000METER	95280
80000031686	007733858	COMPANY	128033	6/26/2016	9238	\$10.22		0.000METER	127629
80000031726	007733859	COMPANY	128021	6/27/2016	9238	\$15.24		0.000METER	9095
80000031725	007733860	COMPANY	125104	6/27/2016	9238	\$16.39		0.000METER	7914
80000031724	007733861	COMPANY	202014	6/27/2016	9238	\$16.39		0.000METER	4243
80000031723	007733862	COMPANY	202190	6/27/2016	9238	\$8.90		0.000METER	3021
80000031722	007733863	COMPANY	14601	6/27/2016	9238	\$23.34		0.000METER	63688
80000031721	007733864	COMPANY	125104	6/27/2016	9238	\$18.57		0.000METER	95398
80000031720	007733865	COMPANY	108906	6/27/2016	9238	\$13.85		0.000METER	18214
80000031719	007733866	COMPANY	108906	6/27/2016	9238	\$3.90		0.000METER	18214
80000031718	007733867	COMPANY	128033	6/26/2016	9238	\$19.19		0.000METER	82010
5000016247	007733922	COMPANY	128033	6/26/2016	9238	\$19.19		0.000METER	82010
Count is 827						\$22,932.19	Both fuels		

Fuel ticket inquiry from TMT





**Fuel Ticket Query Listing**  
**Miami-Dade Co. Schools DOT**

198-9200D

Type	Order No.	Ticket No.	Ticket Type	Unit ID	Shop ID	Date	Part Number	Fuel Type	Quantity	Lines Total
Vendor ID : (Records: 98), (Total: \$5,094.13), (Quantity: 2,613.20)										
FUEL TICKET	2-0000107605	001733802	COMPANY	104146	9232	6/25/2016	198-9200D	DIESEL-N	4.20	\$8.19
FUEL TICKET	2-0000107606	001733801	COMPANY	104146	9232	6/25/2016	198-9200D	DIESEL-N	15.00	\$29.24
FUEL TICKET	2-0000107731	001734368	COMPANY	104146	9232	6/29/2016	198-9200D	DIESEL-N	11.80	\$23.00
FUEL TICKET	2-0000107732	001734367	COMPANY	104146	9232	6/29/2016	198-9200D	DIESEL-N	15.00	\$29.24
FUEL TICKET	4-0000116984	001734065	COMPANY	104148	9234	6/28/2016	198-9200D	DIESEL-N	15.60	\$30.41
FUEL TICKET	2-0000107635	001734016	COMPANY	104150	9232	6/27/2016	198-9200D	DIESEL-N	13.20	\$25.73
FUEL TICKET	2-0000107654	001734028	COMPANY	104175	9232	6/28/2016	198-9200D	DIESEL-N	15.60	\$30.41
FUEL TICKET	4-0000116982	001734067	COMPANY	104176	9234	6/28/2016	198-9200D	DIESEL-N	8.20	\$15.99
FUEL TICKET	4-0000117029	001734311	COMPANY	104176	9234	6/29/2016	198-9200D	DIESEL-N	4.60	\$8.97
FUEL TICKET	7-0000098546	001733950	COMPANY	104180	9237	6/28/2016	198-9200D	DIESEL-N	29.40	\$57.31
FUEL TICKET	7-0000098547	001733949	COMPANY	104180	9237	6/28/2016	198-9200D	DIESEL-N	0.30	\$0.58
FUEL TICKET	2-0000107729	001734370	COMPANY	104181	9232	6/29/2016	198-9200D	DIESEL-N	27.50	\$53.61
FUEL TICKET	2-0000107730	001734369	COMPANY	104181	9232	6/29/2016	198-9200D	DIESEL-N	19.10	\$37.23
FUEL TICKET	M-0000019765	001734410	COMPANY	105143	9281	6/29/2016	198-9200D	DIESEL-N	30.40	\$59.26
FUEL TICKET	M-0000019766	001734408	COMPANY	105143	9281	6/29/2016	198-9200D	DIESEL-N	0.00	\$0.00
FUEL TICKET	M-0000019767	001734409	COMPANY	105143	9281	6/29/2016	198-9200D	DIESEL-N	0.00	\$0.00
FUEL TICKET	7-0000098576	001734586	COMPANY	105146	9237	6/30/2016	198-9200D	DIESEL-N	24.70	\$48.15
FUEL TICKET	M-0000019756	001734419	COMPANY	105290	9281	6/29/2016	198-9200D	DIESEL-N	17.00	\$33.14
FUEL TICKET	2-0000107630	001734021	COMPANY	105292	9232	6/27/2016	198-9200D	DIESEL-N	25.30	\$49.32
FUEL TICKET	2-0000107680	001734691	COMPANY	105293	9232	6/30/2016	198-9200D	DIESEL-N	20.50	\$39.96
FUEL TICKET	2-0000107670	001734196	COMPANY	107034	9232	6/28/2016	198-9200D	DIESEL-N	28.60	\$55.75
FUEL TICKET	4-0000116951	001734052	COMPANY	107040	9234	6/27/2016	198-9200D	DIESEL-N	19.50	\$38.01
FUEL TICKET	4-0000117018	001734717	COMPANY	107040	9234	6/30/2016	198-9200D	DIESEL-N	15.20	\$29.63
FUEL TICKET	2-0000107642	001733809	COMPANY	107055	9232	6/27/2016	198-9200D	DIESEL-N	26.40	\$51.46
FUEL TICKET	4-0000117030	001734310	COMPANY	107056	9234	6/29/2016	198-9200D	DIESEL-N	26.50	\$51.66
FUEL TICKET	M-0000019748	001734427	COMPANY	107068	9281	6/29/2016	198-9200D	DIESEL-N	20.30	\$39.57
FUEL TICKET	4-0000117003	001734286	COMPANY	107074	9234	6/28/2016	198-9200D	DIESEL-N	26.20	\$51.07
FUEL TICKET	2-0000107604	001733803	COMPANY	107075	9232	6/25/2016	198-9200D	DIESEL-N	36.00	\$70.18
FUEL TICKET	2-0000107655	001734027	COMPANY	107080	9232	6/28/2016	198-9200D	DIESEL-N	11.70	\$22.81
FUEL TICKET	4-0000116972	001733840	COMPANY	107081	9234	6/27/2016	198-9200D	DIESEL-N	25.20	\$49.12
FUEL TICKET	4-0000116985	001734064	COMPANY	107082	9234	6/28/2016	198-9200D	DIESEL-N	18.20	\$35.48

Generated by: 275134  
Version: 13.30.4

TRANSMAN by TMT Software

Type	Order No.	Ticket No.	Ticket Type	Unit ID	Shop ID	Date	Part Number	Fuel Type	Quantity	Line/s Total
FUEL TICKET	2-0000107641	001733810	COMPANY	108881	9232	6/27/2016	198-9200D	DIESEL-N	46.90	\$91.43
FUEL TICKET	2-0000107661	001734362	COMPANY	108881	9232	6/28/2016	198-9200D	DIESEL-N	41.10	\$80.12
FUEL TICKET	2-0000107650	001734032	COMPANY	108882	9232	6/28/2016	198-9200D	DIESEL-N	29.86	\$58.09
FUEL TICKET	M-0000019725	001734181	COMPANY	108895	9281	6/28/2016	198-9200D	DIESEL-N	13.00	\$25.34
FUEL TICKET	7-0000098563	001734599	COMPANY	110044	9237	6/30/2016	198-9200D	DIESEL-N	28.60	\$55.75
FUEL TICKET	7-0000098564	001734598	COMPANY	110044	9237	6/30/2016	198-9200D	DIESEL-N	24.60	\$47.96
FUEL TICKET	4-0000116963	001734040	COMPANY	110045	9234	6/27/2016	198-9200D	DIESEL-N	33.60	\$65.50
FUEL TICKET	4-0000116964	001734039	COMPANY	110045	9234	6/27/2016	198-9200D	DIESEL-N	27.10	\$52.83
FUEL TICKET	7-0000098591	001734219	COMPANY	110049	9237	6/29/2016	198-9200D	DIESEL-N	21.10	\$41.13
FUEL TICKET	7-0000098584	001734391	COMPANY	111078	9237	6/29/2016	198-9200D	DIESEL-N	26.90	\$52.44
FUEL TICKET	2-0000107726	001734373	COMPANY	111082	9232	6/29/2016	198-9200D	DIESEL-N	30.40	\$59.26
FUEL TICKET	2-0000107637	001734014	COMPANY	160158	9232	6/27/2016	198-9200D	DIESEL-N	8.20	\$15.99
FUEL TICKET	2-0000107647	001734193	COMPANY	160158	9232	6/28/2016	198-9200D	DIESEL-N	4.70	\$9.16
FUEL TICKET	2-0000107722	001734377	COMPANY	160158	9232	6/29/2016	198-9200D	DIESEL-N	4.50	\$8.77
FUEL TICKET	7-0000098533	001733936	COMPANY	160182	9237	6/27/2016	198-9200D	DIESEL-N	27.40	\$53.41
FUEL TICKET	7-0000098534	001733935	COMPANY	160182	9237	6/27/2016	198-9200D	DIESEL-N	0.30	\$0.58
FUEL TICKET	7-0000098578	001734584	COMPANY	27142	9237	6/30/2016	198-9200D	DIESEL-N	0.00	\$0.00
FUEL TICKET	2-0000107702	001734562	COMPANY	27153	9232	6/29/2016	198-9200D	DIESEL-N	46.60	\$90.84
FUEL TICKET	2-0000107703	001734561	COMPANY	27154	9232	6/29/2016	198-9200D	DIESEL-N	32.70	\$63.75
FUEL TICKET	6-0000044829	001734440	COMPANY	27219	9236	6/29/2016	198-9200D	DIESEL-N	48.30	\$94.16
FUEL TICKET	6-0000044831	001734439	COMPANY	27219	9236	6/29/2016	198-9200D	DIESEL-N	0.30	\$0.58
FUEL TICKET	6-0000044823	001734446	COMPANY	27220	9236	6/29/2016	198-9200D	DIESEL-N	49.80	\$97.08
FUEL TICKET	6-0000044824	001734445	COMPANY	27220	9236	6/29/2016	198-9200D	DIESEL-N	0.00	\$0.00
FUEL TICKET	6-0000044841	001734313	COMPANY	27223	9236	6/29/2016	198-9200D	DIESEL-N	34.40	\$67.06
FUEL TICKET	6-0000044840	001734314	COMPANY	27228	9236	6/29/2016	198-9200D	DIESEL-N	26.10	\$50.88
FUEL TICKET	2-0000107707	001734557	COMPANY	27231	9232	6/29/2016	198-9200D	DIESEL-N	42.60	\$83.04
FUEL TICKET	2-0000107713	001734386	COMPANY	27241	9232	6/29/2016	198-9200D	DIESEL-N	33.70	\$65.69
FUEL TICKET	4-0000116968	001734035	COMPANY	27253	9234	6/27/2016	198-9200D	DIESEL-N	47.90	\$93.38
FUEL TICKET	7-0000098579	001734583	COMPANY	32076	9237	6/30/2016	198-9200D	DIESEL-N	0.00	\$0.00
FUEL TICKET	6-0000044832	001734437	COMPANY	32091	9236	6/29/2016	198-9200D	DIESEL-N	52.70	\$102.73
FUEL TICKET	7-0000098537	001734160	COMPANY	32093	9237	6/28/2016	198-9200D	DIESEL-N	34.70	\$67.64
FUEL TICKET	7-0000098577	001734585	COMPANY	32094	9237	6/30/2016	198-9200D	DIESEL-N	2.70	\$5.26
FUEL TICKET	6-0000044828	001734441	COMPANY	32103	9236	6/29/2016	198-9200D	DIESEL-N	23.80	\$46.40
FUEL TICKET	6-0000044822	001734447	COMPANY	32122	9236	6/29/2016	198-9200D	DIESEL-N	50.20	\$97.86

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Version: 13.30.4

TRANSMAN by TMT Software

Type	Order No.	Ticket No.	Ticket Type	Unit ID	Shop ID	Date	Part Number	Fuel Type	Quantity	Line's Total
FUEL TICKET	6-0000044825	001734444	COMPANY	32122	9236	6/29/2016	198-9200D	DIESEL-N	34.90	\$68.03
FUEL TICKET	6-0000044827	001734442	COMPANY	32124	9236	6/29/2016	198-9200D	DIESEL-N	47.50	\$92.60
FUEL TICKET	6-0000044830	001734438	COMPANY	32132	9236	6/29/2016	198-9200D	DIESEL-N	50.10	\$97.66
FUEL TICKET	4-0000116965	001734038	COMPANY	32149	9234	6/27/2016	198-9200D	DIESEL-N	24.60	\$47.96
FUEL TICKET	4-0000116966	001734037	COMPANY	32149	9234	6/27/2016	198-9200D	DIESEL-N	0.00	\$0.00
FUEL TICKET	4-0000117012	001734723	COMPANY	32149	9234	6/30/2016	198-9200D	DIESEL-N	41.00	\$79.93
FUEL TICKET	2-0000107719	001734380	COMPANY	32205	9232	6/29/2016	198-9200D	DIESEL-N	40.00	\$77.98
FUEL TICKET	2-0000107723	001734376	COMPANY	32208	9232	6/29/2016	198-9200D	DIESEL-N	30.40	\$59.26
FUEL TICKET	2-0000107720	001734379	COMPANY	32209	9232	6/29/2016	198-9200D	DIESEL-N	55.20	\$107.61
FUEL TICKET	2-0000107721	001734378	COMPANY	32211	9232	6/29/2016	198-9200D	DIESEL-N	25.50	\$49.71
FUEL TICKET	4-0000117034	001734306	COMPANY	32213	9234	6/29/2016	198-9200D	DIESEL-N	71.50	\$139.38
FUEL TICKET	7-0000098580	001734395	COMPANY	32220	9237	6/30/2016	198-9200D	DIESEL-N	0.00	\$0.00
FUEL TICKET	2-0000107718	001734381	COMPANY	32221	9232	6/29/2016	198-9200D	DIESEL-N	24.10	\$46.98
FUEL TICKET	2-0000107710	001734554	COMPANY	32222	9232	6/29/2016	198-9200D	DIESEL-N	25.20	\$49.12
FUEL TICKET	2-0000107648	001734192	COMPANY	32225	9232	6/28/2016	198-9200D	DIESEL-N	73.60	\$143.48
FUEL TICKET	6-0000044821	001734448	COMPANY	33055	9236	6/29/2016	198-9200D	DIESEL-N	33.40	\$65.11
FUEL TICKET	2-0000107678	001734693	COMPANY	37226	9236	6/30/2016	198-9200D	DIESEL-N	53.00	\$103.32
FUEL TICKET	6-0000044826	001734443	COMPANY	37282	9236	6/29/2016	198-9200D	DIESEL-N	67.70	\$131.97
FUEL TICKET	6-0000044838	001734316	COMPANY	37338	9236	6/29/2016	198-9200D	DIESEL-N	76.90	\$149.91
FUEL TICKET	2-0000107699	001734565	COMPANY	37362	9232	6/29/2016	198-9200D	DIESEL-N	48.60	\$94.74
FUEL TICKET	6-0000044833	001734436	COMPANY	37406	9236	6/29/2016	198-9200D	DIESEL-N	39.20	\$76.42
FUEL TICKET	6-0000044834	001734435	COMPANY	37406	9236	6/29/2016	198-9200D	DIESEL-N	0.20	\$0.39
FUEL TICKET	6-0000044835	001734434	COMPANY	37406	9236	6/29/2016	198-9200D	DIESEL-N	0.10	\$0.19
FUEL TICKET	6-0000044836	001734318	COMPANY	37406	9236	6/29/2016	198-9200D	DIESEL-N	4.10	\$7.99
FUEL TICKET	2-0000107706	001734559	COMPANY	37465	9232	6/29/2016	198-9200D	DIESEL-N	49.80	\$97.08
FUEL TICKET	2-0000107645	001733806	COMPANY	37476	9232	6/27/2016	198-9200D	DIESEL-N	56.70	\$110.53
FUEL TICKET	2-0000107628	001734023	COMPANY	37479	9232	6/27/2016	198-9200D	DIESEL-N	52.60	\$102.54
FUEL TICKET	2-0000107653	001734029	COMPANY	37534	9232	6/28/2016	198-9200D	DIESEL-N	22.20	\$43.28
FUEL TICKET	6-0000044837	001734317	COMPANY	85114	9236	6/29/2016	198-9200D	DIESEL-N	23.10	\$45.03
FUEL TICKET	6-0000044839	001734315	COMPANY	85115	9236	6/29/2016	198-9200D	DIESEL-N	30.80	\$60.04
FUEL TICKET	4-0000117032	001734308	COMPANY	85122	9234	6/29/2016	198-9200D	DIESEL-N	36.70	\$71.54
FUEL TICKET	6-0000044820	001734449	COMPANY	85131	9236	6/29/2016	198-9200D	DIESEL-N	13.90	\$27.10
FUEL TICKET	6-0000044819	001734450	COMPANY	85132	9236	6/29/2016	198-9200D	DIESEL-N	14.70	\$28.66
Count is 98									2,613.20	\$5,094.13

E

Fuel Ticket Query Listing  
Miami-Dade Co. Schools DOT 198-9201 D

Type	Order No.	Ticket No.	Company	Unit ID	Shop ID	Date	Part Number	Fuel Type	Quantity	Line's Total
Vendor ID : (Records: 41), (Total: \$1,796.82), (Quantity: 913.20)										
FUEL TICKET	8-0000031738	001734347	COMPANY	100003	9238	6/29/2016	198-9201D	DIESEL-S	15.00	\$29.51
FUEL TICKET	8-0000031739	001734346	COMPANY	100003	9238	6/29/2016	198-9201D	DIESEL-S	15.20	\$29.91
FUEL TICKET	8-0000031760	001734345	COMPANY	100003	9238	6/29/2016	198-9201D	DIESEL-S	0.20	\$0.39
FUEL TICKET	5-0000165942	001734518	COMPANY	101005	9235	6/29/2016	198-9201D	DIESEL-S	13.90	\$27.35
FUEL TICKET	5-0000165817	001734129	COMPANY	104138	9235	6/27/2016	198-9201D	DIESEL-S	8.50	\$16.72
FUEL TICKET	5-0000165870	001734144	COMPANY	104138	9235	6/28/2016	198-9201D	DIESEL-S	3.60	\$7.08
FUEL TICKET	8-0000031713	001734073	COMPANY	104144	9238	6/27/2016	198-9201D	DIESEL-S	6.10	\$12.00
FUEL TICKET	5-0000165816	001734130	COMPANY	104167	9235	6/27/2016	198-9201D	DIESEL-S	9.10	\$17.91
FUEL TICKET	5-0000165866	001734150	COMPANY	104169	9235	6/28/2016	198-9201D	DIESEL-S	4.80	\$9.44
FUEL TICKET	3-0000076399	001734093	COMPANY	105144	9233	6/27/2016	198-9201D	DIESEL-S	25.00	\$49.19
FUEL TICKET	5-0000165953	001734507	COMPANY	107043	9235	6/29/2016	198-9201D	DIESEL-S	12.50	\$24.60
FUEL TICKET	5-0000165956	001734504	COMPANY	107043	9235	6/29/2016	198-9201D	DIESEL-S	10.00	\$19.68
FUEL TICKET	5-0000165958	001734502	COMPANY	107043	9235	6/29/2016	198-9201D	DIESEL-S	0.00	\$0.00
FUEL TICKET	3-0000076401	001734091	COMPANY	107052	9233	6/27/2016	198-9201D	DIESEL-S	16.40	\$32.27
FUEL TICKET	5-0000165947	001734513	COMPANY	107053	9235	6/29/2016	198-9201D	DIESEL-S	27.80	\$54.70
FUEL TICKET	5-0000165845	001734101	COMPANY	107058	9235	6/27/2016	198-9201D	DIESEL-S	5.80	\$11.41
FUEL TICKET	5-0000165864	001734152	COMPANY	107070	9235	6/28/2016	198-9201D	DIESEL-S	7.80	\$15.35
FUEL TICKET	5-0000165943	001734517	COMPANY	107070	9235	6/29/2016	198-9201D	DIESEL-S	10.60	\$20.86
FUEL TICKET	5-0000165871	001734143	COMPANY	107077	9235	6/28/2016	198-9201D	DIESEL-S	15.40	\$30.30
FUEL TICKET	5-0000165872	001734142	COMPANY	107077	9235	6/28/2016	198-9201D	DIESEL-S	0.20	\$0.39
FUEL TICKET	5-0000165833	001734113	COMPANY	107079	9235	6/27/2016	198-9201D	DIESEL-S	28.30	\$55.68
FUEL TICKET	8-0000031714	001734072	COMPANY	107873	9238	6/27/2016	198-9201D	DIESEL-S	5.90	\$11.61
FUEL TICKET	8-0000031715	001734071	COMPANY	107873	9238	6/27/2016	198-9201D	DIESEL-S	10.60	\$20.86
FUEL TICKET	5-0000165965	001734494	COMPANY	111077	9235	6/29/2016	198-9201D	DIESEL-S	26.70	\$52.53
FUEL TICKET	5-0000165838	001734108	COMPANY	160183	9235	6/27/2016	198-9201D	DIESEL-S	20.40	\$40.14
FUEL TICKET	3-0000076400	001734092	COMPANY	27166	9233	6/27/2016	198-9201D	DIESEL-S	27.90	\$54.90
FUEL TICKET	3-0000076411	001734349	COMPANY	27170	9233	6/28/2016	198-9201D	DIESEL-S	25.10	\$49.39
FUEL TICKET	5-0000165810	001734136	COMPANY	32010	9235	6/27/2016	198-9201D	DIESEL-S	50.70	\$99.76
FUEL TICKET	3-0000076409	001734351	COMPANY	32115	9233	6/28/2016	198-9201D	DIESEL-S	40.20	\$79.10
FUEL TICKET	3-0000076405	001734094	COMPANY	34026	9233	6/27/2016	198-9201D	DIESEL-S	50.00	\$98.38
FUEL TICKET	5-0000165907	001734553	COMPANY	37330	9235	6/29/2016	198-9201D	DIESEL-S	8.70	\$17.12

Type	Order No.	Ticket No.	Ticket Type	Unit ID	Shop ID	Date	Part Number	Fuel Type	Quantity	Line/s Total
FUEL TICKET	3-0000076425	001734734	COMPANY	37402	9233	6/30/2016	198-9201D	DIESEL-S	69.00	\$135.76
FUEL TICKET	3-0000076428	001734745	COMPANY	37432	9233	6/30/2016	198-9201D	DIESEL-S	56.60	\$111.37
FUEL TICKET	3-0000076429	001734740	COMPANY	37434	9233	6/30/2016	198-9201D	DIESEL-S	0.80	\$1.57
FUEL TICKET	3-0000076430	001734739	COMPANY	37435	9233	6/30/2016	198-9201D	DIESEL-S	38.40	\$75.56
FUEL TICKET	3-0000076421	001734738	COMPANY	37436	9233	6/30/2016	198-9201D	DIESEL-S	25.60	\$50.37
FUEL TICKET	3-0000076422	001734737	COMPANY	37437	9233	6/30/2016	198-9201D	DIESEL-S	43.60	\$85.79
FUEL TICKET	3-0000076424	001734735	COMPANY	37440	9233	6/30/2016	198-9201D	DIESEL-S	32.60	\$64.14
FUEL TICKET	3-0000076423	001734736	COMPANY	37441	9233	6/30/2016	198-9201D	DIESEL-S	73.30	\$144.23
FUEL TICKET	3-0000076415	001734352	COMPANY	37453	9233	6/28/2016	198-9201D	DIESEL-S	30.10	\$59.22
FUEL TICKET	5-0000165835	001734111	COMPANY	37470	9235	6/27/2016	198-9201D	DIESEL-S	40.80	\$80.28
Count is 41									913.20	\$1,796.82

Diesel North 5094.13  
 Diesel South 1796.82  
6890.95

Transactions that  
 should have  
 interfaced.



Period 12 Diesel 212 F

9401130767	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116892000001	06/29/2016	-0.02
9401130770	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076378000001	06/29/2016	-110.97
9401130771	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076379000001	06/29/2016	-82.48
9401130772	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076380000001	06/29/2016	-52.53
9401130773	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076381000001	06/29/2016	-49.19
9401130774	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076382000001	06/29/2016	-1.18
9401130789	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165713000001	06/29/2016	-38.56
9401130790	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076383000001	06/29/2016	-157.21
9401130796	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165719000001	06/29/2016	-61.39
9401130800	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165723000001	06/29/2016	-23.02
9401130806	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165728000001	06/29/2016	-46.44
9401130831	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165743000001	06/29/2016	-115.10
9401130832	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165744000001	06/29/2016	-0.20
9401130860	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116900000001	06/29/2016	-21.83
9401130881	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098493000001	06/29/2016	-50.29
9401130884	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107593000001	06/29/2016	-8.97
9401130885	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107594000001	06/29/2016	-56.73
9401130887	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107595000001	06/29/2016	-8.77
9401130890	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098496000001	06/29/2016	-60.24
9401130909	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107599000001	06/29/2016	-147.96
9401130910	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098497000001	06/29/2016	-87.14
9401130912	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116909000001	06/29/2016	-10.72
9401130913	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116910000001	06/29/2016	-64.33
9401130915	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107600000001	06/29/2016	-124.57
9401130922	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098498000001	06/29/2016	-53.41
9401130928	99500000	161600	DIESEL	115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098500000001	06/29/2016	-46.01

9401130930	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107502000001	06/29/2016	-67.25
9401130949	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076988000001	06/29/2016	-66.31
9401130954	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165752000001	06/29/2016	-38.76
9401130974	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165769000001	06/29/2016	-66.31
9401130976	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165771000001	06/29/2016	-31.98
9401130982	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076392000001	06/29/2016	-59.22
9401130985	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165777000001	06/29/2016	-60.60
9401130986	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165778000001	06/29/2016	-2.75
9401131008	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165789000001	06/29/2016	-23.61
9401131011	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165794000001	06/29/2016	-17.71
9401131012	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165795000001	06/29/2016	-60.80
9401131016	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165799000001	06/29/2016	-21.64
9401131017	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165800000001	06/29/2016	-15.74
9401131022	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165805000001	06/29/2016	-115.10
9401131023	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076396000001	06/29/2016	-85.39
9401131024	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076397000001	06/29/2016	-0.39
9401131053	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107604000001	06/29/2016	-70.18
9401131054	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107605000001	06/29/2016	-8.19
9401131055	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107606000001	06/29/2016	-29.24
9401131084	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107610000001	06/29/2016	-46.40
9401131085	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107611000001	06/29/2016	-51.46
9401131107	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116924000001	06/29/2016	-7.90
9401131115	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116925000001	06/29/2016	-31.39
9401131117	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	M-0000019692000001	06/29/2016	-27.88
9401131119	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116929000001	06/29/2016	-50.68
9401131126	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116931000001	06/29/2016	-27.98



9401131133	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116934000001	06/29/2016	-44.64
9401131135	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116935000001	06/29/2016	-160.44
9401131136	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	M-0000019695000001	06/29/2016	-65.89
9401131150	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098521000001	06/29/2016	-70.57
9401131153	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116936000001	06/29/2016	-39.57
9401131157	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107619000001	06/29/2016	-107.61
9401131168	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116938000001	06/29/2016	-59.40
9401131169	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107621000001	06/29/2016	-53.80
9401131177	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107622000001	06/29/2016	-53.22
9401131181	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107623000001	06/29/2016	-23.59
9401131182	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107624000001	06/29/2016	-34.70
9401131183	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107625000001	06/29/2016	-22.22
9401131184	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107626000001	06/29/2016	-23.39
9401131185	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116941000001	06/29/2016	-91.43
9401131200	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165610000001	06/29/2016	-99.76
9401131208	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165816000001	06/29/2016	-17.91
9401131209	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165817000001	06/29/2016	-16.72
9401131215	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076599000001	06/29/2016	-49.19
9401131217	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076400000001	06/29/2016	-54.90
9401131218	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076401000001	06/29/2016	-32.27
9401131226	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165833000001	06/29/2016	-55.68
9401131230	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165835000001	06/29/2016	-60.28
9401131234	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165836000001	06/29/2016	-40.14
9401131235	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	8-0000031713000001	06/29/2016	-12.00
9401131236	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	8-0000031714000001	06/29/2016	-11.61
9401131237	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	8-0000031715000001	06/29/2016	-20.86

9401131248	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165845000001	06/29/2016	-11.41
9401131281	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107626000001	06/29/2016	-102.54
9401131288	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107633000001	06/29/2016	-49.32
9401131287	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116951000001	06/29/2016	-38.01
9401131310	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107635000001	06/29/2016	-25.73
9401131329	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116963000001	06/29/2016	-65.50
9401131330	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116964000001	06/29/2016	-62.83
9401131331	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116965000001	06/29/2016	-47.96
9401131333	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107637000001	06/29/2016	-15.99
9401131334	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116968000001	06/29/2016	-83.36
9401131351	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098553000001	06/29/2016	-53.41
9401131357	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098534000001	06/29/2016	-0.58
9401131358	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107641000001	06/29/2016	-91.43
9401131365	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107642000001	06/29/2016	-51.46
9401131366	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-0000116972000001	06/29/2016	-48.12
9401131384	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107645000001	06/29/2016	-110.53
9401131395	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	3-0000076405000001	06/29/2016	-98.38
9401131402	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165864000001	06/29/2016	-15.35
9401131404	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165666000001	06/29/2016	9.44
9401131413	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165870000001	06/29/2016	-7.08
9401131414	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165571000001	06/29/2016	-30.30
9401131415	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	5-0000165572000001	06/29/2016	-0.39
9401131418	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107647000001	06/29/2016	-9.16
9401131419	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	7-0000098537000001	06/29/2016	-67.64
9401131424	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-0000107648000001	06/29/2016	-143.46
9401131438	99500000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	M-0000019725000001	06/29/2016	-25.34

9401131443	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-00001076500000001	06/29/2016	-58.09
9401131448	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-00001169820000001	06/29/2016	-15.99
9401131469	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-00001169840000001	06/29/2016	-30.41
9401131470	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	4-00001169850000001	06/29/2016	-35.48
9401131475	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	7-00000985460000001	06/29/2016	-57.31
9401131476	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-00001076530000001	06/29/2016	-43.28
9401131477	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	7-00000985470000001	06/29/2016	-0.58
9401131478	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-00001076540000001	06/29/2016	-30.41
9401131479	995000000	161600	DIESEL 115100	INVENTORY	TMT-TRAN Inbound JVs #	2-00001076550000001	06/29/2016	-22.81
								-5,485.53

6/25/16 - 6/30/16  
 Diesel Transactions  
 that actually  
 interfaced to  
 general ledger.

12/14/2016

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MDCPS DEPARTMENT of TRANSPORTATION  
FUEL COST DISTRIBUTION REPORT

From: 7/1/2015 To: 6/30/2016

ACCOUNT	DEBITS
INVENTORY ACCOUNT(DIESEL)	\$ 0.00
INVENTORY ACCOUNT(UNLEADED)	\$ 0.00
GASOLINE NORTH CENTRAL REGION	\$ 682.10
GASOLINE FOR BAKER AVIATION	\$ 1,253.71
GASOLINE LINDSEY HOPKINS TECH ED CTR	\$ 763.21
GASOLINE FOR OFFICE OF INSPECTOR GENERAL	\$ 1,267.31
GASOLINE FOR DEPT. OF SUPERINTENDENT	\$ 1,323.16
GASOLINE FOR PRE-K (PRIME TIME MTR COACH)	\$ 95.27
DIESEL FOR BUILDING OPERATIONS	\$ 45.61
GASOLINE FOR BUILDING OPERATIONS	\$ 3,177.02
DIESEL FOR ITS	\$ 822.54
GAS FOR ITS	\$ 36,343.76
DIESEL FOR SAFETY	\$ 715.36
GASOLINE FOR DEPT. OF SAFETY	\$ 10,998.96
DIESEL FOR S&D	\$ 39,823.93
GASOLINE FOR S&D	\$ 6,721.91
DIESEL FOR MAINT. MATERIALS MGMT.	\$ 3,799.66
GASOLINE FOR MAINT. MATERIALS MGMT.	\$ 11,280.31
GASOLINE FOR DEPT. OF ENERGY PROGRAMS	\$ 982.52
GASOLINE FOR ADA FACILITIES	\$ 137.35
GASOLINE FOR TRADE MASTERS	\$ 8,888.69
GASOLINE FOR DOT	\$ 38,543.41
DIESEL FOR FOM	\$ 142,811.76
GASOLINE FOR FOM	\$ 531,903.05
Gasoline for Central Reg. Office	\$ 536.90
ETO UNLEADED	\$ 3,344.84
GASOLINE FOR DIV. OF MEDIA PROG & WLNR	\$ 3,117.88
GASOLINE FOR DRIVERS EDUCATION	\$ 561.70
GASOLINE FOR SCHOOL OPERATIONS	\$ 5,625.84
GASOLINE ATHLETICS/ACTIVITIES	\$ 2,466.12
DIESEL FOR SPECIAL INVESTIGATIVE UNIT	\$ 493.43

ACCOUNT	DEBITS
GASOLINE FOR SCHOOL POLICE	\$ 400,458.65
GASOLINE FOR MIAMI LAKES TECH/SCH VEH	\$ 969.17
DIESEL FOR DOT	\$ 4,596,319.25
GASOLINE FOR FLORIDA CITY ELEMENTARY	\$ 200.80
GAS FOR PINE VILLA ELEMENTARY	\$ 178.40
GAS FOR REDLANDS MIDDLE	\$ 332.78
GASOLINE FOR HOMESTEAD SR HS	\$ 36.95
Diesel for Mast Vehicles	\$ 1,292.90
GAS FOR K12 PLC/SENIOR VEHICLES	\$ 232.09
DIESEL FOR WILLIAM H. TURNER TECH	\$ 369.27
GASOLINE FOR WILLIAM H. TURNER TECH	\$ 714.38
GASOLINE FOR MATERIALS TESTING	\$ 80.33
GAS SPECIAL EDUCATION	\$ 132.18
DIESEL FOR FOOD & NUTRITION	\$ 11,732.59
GASOLINE FOR FOOD & NUTRITION	\$ 58,340.16
GASOLINE FOR FDLRS	\$ 21.89
TRANSPORTATION DIESEL	\$ 4,800,110.33 = 2,680,213.8 @ \$1.790/
TRANSPORTATION UNLEADED GAS	\$ 1,129,828.77 = 605,724.9 @ \$1.8652
<b>GRAND TOTAL</b>	<b>\$ 5,929,939.10 Both fuels</b>

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Step ID: \_\_\_\_\_ Type: \_\_\_\_\_ Date Entered: 7/1/2015 Through: 6/30/2016  
Unit ID: \_\_\_\_\_ Vendor ID: \_\_\_\_\_

Order No	Item	Type	Unit No.	Ship ID	Quantity	Total	Vendor ID	Tip	Batch	Meter Type	Reading
1-000033226	COMPANY 37624			3/15/2016 9231	55.60	\$50.68			2380	000METER	148318
1-000033229	COMPANY 37624			3/15/2016 9231	49.00	\$78.90				000METER	141932
9-000015173	COMPANY 27240			3/15/2016 9239	55.00	\$101.71				000METER	138371
9-000015174	COMPANY 27240			3/15/2016 9239	33.00	\$81.02				000METER	138872
9-000015175	COMPANY 27240			3/15/2016 9239	7.00	\$13.36				000METER	130162
1-000033231	COMPANY 27141			4/1/2016 9231	53.30	\$85.23				000METER	142306
1-000033233	COMPANY 37219			3/15/2016 9231	50.36	\$81.55				000METER	142306
1-000033234	COMPANY 85105			3/15/2016 9231	50.00	\$123.36				000METER	124460
1-000033235	COMPANY 27139			3/15/2016 9231	77.00	\$76.67				000METER	51530
9-000015176	COMPANY 32139			3/15/2016 9239	49.00	\$72.09				000METER	123388
1-000033236	COMPANY 27222			3/15/2016 9231	45.00	\$75.11				000METER	118789
9-000015177	COMPANY 37228			3/15/2016 9239	48.00	\$104.14				000METER	76733
1-000033237	COMPANY 37612			3/15/2016 9231	55.00	\$51.02				000METER	128741
9-000015178	COMPANY 37498			3/15/2016 9239	39.00	\$106.40				000METER	73315
9-000015179	COMPANY 33100			3/15/2016 9239	80.00	\$39.88				000METER	59021
9-000015180	COMPANY 32602			3/15/2016 9239	23.00	\$35.39				000METER	101384
9-000015181	COMPANY 37229			3/15/2016 9239	5.00	\$13.36				000METER	24465
1-000033240	COMPANY 37232			3/15/2016 9231	41.00	\$85.69				000METER	118470
1-000033241	COMPANY 37219			3/15/2016 9231	48.00	\$76.90				000METER	133695
1-000033242	COMPANY 37218			3/15/2016 9231	65.00	\$105.74				000METER	46265
9-000015182	COMPANY 33892			3/15/2016 9239	32.00	\$30.07				000METER	54332
9-000015183	COMPANY 32139			3/15/2016 9239	32.00	\$50.07				000METER	52702
9-000015184	COMPANY 32139			3/15/2016 9239	14.00	\$21.91				000METER	114289
9-000015185	COMPANY 27152			3/15/2016 9239	37.00	\$57.69				000METER	116187
9-000015186	COMPANY 27165			3/15/2016 9239	34.00	\$53.20				000METER	112251
9-000015187	COMPANY 37295			3/15/2016 9239	41.00	\$64.15				000METER	73590
9-000015188	COMPANY 37295			3/15/2016 9239	27.00	\$37.69				000METER	78137
9-000015189	COMPANY 37167			3/15/2016 9238	6.00	\$10.93				000METER	62769
9-000015190	COMPANY 34022			3/15/2016 9238	38.00	\$55.33				000METER	62769
9-000015191	COMPANY 34012			3/15/2016 9238	51.00	\$79.80				000METER	73419
9-000015192	COMPANY 33010			3/15/2016 9238	65.00	\$101.71				000METER	
Subtotal						\$5,350.53					
Total						\$5,350.53					

Both fuels



YTD Diesel Fuel in SAP

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Posting Date	UPDATED Program	12/14/2016 Function	G/L Account	Document Type	Amount		
07/01/15	99500000	161600	Diesel 115100	Beginning Balance	\$ 270,196.07	110870.0	\$ 2.437053
General Ledger Activity							
07/31/15	99500000	161600	Diesel 115100	Accounting Doc	\$ 55,760.49		
					\$ 55,760.49		
07/22/15	99500000	161600	Diesel 115100	DSL ADJ	\$ 1,111.50		
07/31/15	99500000	161600	Diesel 115100	DSL ADJ	\$ 1,120.16		
09/09/15	99500000	161600	Diesel 115100	DSL ADJ	\$ 2,128.25		
10/28/15	99500000	161600	Diesel 115100	DSL ADJ	\$ (12,793.64)		
11/04/15	99500000	161600	Diesel 115100	DSL ADJ	\$ (302.15)		
01/06/16	99500000	161600	Diesel 115100	DSL ADJ	\$ 3,468.27		
04/04/16	99500000	161600	Diesel 115100	DSL ADJ	\$ (3,892.76)		
04/15/16	99500000	161600	Diesel 115100	DSL ADJ	\$ (2,326.33)		
06/01/16	99500000	161600	Diesel 115100	DSL ADJ	\$ 1,978.27		
06/29/16	99500000	161600	Diesel 115100	DSL ADJ	\$ 1,337.62		
					\$ (8,170.81)		
07/01/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 16,796.08		
07/20/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 50,495.84		
07/23/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ (111,520.98)		
07/28/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 30,709.17		
07/31/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 55,760.49		
08/04/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 61,711.07		
08/06/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 30,764.69		
09/01/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 14,042.69		
09/09/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 179,624.48		
09/24/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 132,134.62		
09/25/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 6,605.29		
09/28/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 140,080.79		
10/01/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 56,629.93		
10/05/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 56,926.84		
10/12/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 183,734.52		
10/14/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 42,828.59		
10/15/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 100,595.42		
10/20/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 43,441.42		
10/22/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 56,372.04		
10/26/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 49,190.86		
10/29/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 68,883.26		
10/30/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 54,793.75		
11/04/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 95,675.74		
11/10/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 55,813.48		
11/17/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 13,936.40		
11/18/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 155,551.02		
11/20/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 28,434.10		
11/24/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 13,591.61		
12/01/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 13,799.85		
12/02/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 110,717.54		
12/04/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 93,551.04		
12/10/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 68,070.79		
12/11/15	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 77,719.14		
01/06/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 161,923.19		
01/14/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 25,268.50		
01/21/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 190,375.21		
01/22/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 0.06		
02/02/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 107,727.43		
02/03/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 70,175.25		
02/08/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 33,368.14		
02/09/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 11,290.09		
02/11/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 57,686.41		
02/12/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 22,861.56		
02/18/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 58,768.82		
02/26/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 77,128.57		
03/09/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 112,319.55		
03/16/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 105,786.91		
03/18/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 34,835.65		
03/29/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 61,749.70		
04/05/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 24,183.46		
04/08/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 48,196.89		
04/12/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 23,599.39		
04/13/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 22,643.77		
04/18/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 51,522.24		
04/19/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 56,570.40		
04/21/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 35,059.76		
04/22/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 7,378.07		
04/26/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 12,584.17		
04/27/16	99500000	161600	Diesel 115100	Inventory Balance Reclass	\$ 71,203.73		

05/03/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 153,574.02
05/05/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 65,898.25
05/06/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 40,251.11
05/12/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 4,195.05
05/17/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 39,212.56
05/18/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 86,571.51
05/24/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 95,765.26
05/25/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 80,408.82
05/26/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 40,398.87
05/27/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 92,557.59
06/06/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 4,091.09
06/09/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 77,171.57
06/17/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 2,085.91
06/20/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 22,661.74
06/21/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 270,088.26
06/23/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 14,140.40
06/24/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 14,827.26
06/30/16	99500000	161600	Diesel	115100	Inventory Balance Reclass	\$ 14,660.30
						\$ 4,650,228.06
06/30/16	99500000	161600	Diesel	115100	Inventory Year End Adjustment	\$ (82,212.15)
						\$ (82,212.15)
06/30/16	99500000	161600	Diesel	115100	JV to correct posting date	\$ (12,235.72)
						\$ (12,235.72)
07/22/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (104,816.70)
07/24/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (22,813.39)
07/29/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (19,294.46)
07/31/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (39,538.47)
08/05/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (4,552.90)
08/07/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (4,183.82)
08/12/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (5,946.30)
08/14/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (3,126.27)
08/19/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (31,339.28)
08/21/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (4,696.36)
08/26/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (23,904.98)
08/28/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (62,769.27)
09/02/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (103,856.53)
09/04/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (104,763.21)
09/09/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (12,069.05)
09/11/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (82,052.82)
09/16/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (57,867.01)
09/23/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (149,172.86)
09/25/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (3,275.27)
09/30/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (58,853.94)
09/04/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (167.60)
09/04/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (26.53)
09/09/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (31.34)
09/11/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (311.29)
09/16/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (72.34)
09/23/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (258.07)
09/25/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (89.60)
09/30/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (119.45)
10/02/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (84,057.52)
10/07/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (33,062.55)
10/02/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (205.01)
10/07/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (33.54)
10/09/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (109,922.13)
10/14/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (59,734.54)
10/16/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (84,756.09)
10/21/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (56,942.77)
10/23/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (123,372.39)
10/28/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (12,966.52)
10/09/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (28.58)
11/04/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (138,263.20)
11/06/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (86,173.13)
11/04/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (288.41)
11/11/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (56,870.55)
11/13/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (28,912.88)
11/11/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (110.43)
11/13/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (76.73)
11/18/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (116,828.82)
11/20/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (28,087.15)
11/08/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (271.58)
11/20/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (45.40)
11/30/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (56,854.11)
12/02/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (103,553.78)
12/04/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (27,755.77)
12/09/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (76,367.33)
12/01/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (67.09)
12/02/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (266.40)
12/04/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$ (158.88)



12/09/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(128.21)
12/11/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(73,060.72)
12/16/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(88,768.02)
12/11/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(194.60)
12/16/15	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(210.41)
01/06/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(37,961.01)
01/08/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(67,341.93)
01/13/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(22,906.00)
01/15/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(44,530.06)
01/20/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(44,598.50)
01/22/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(36,617.41)
01/06/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(70.78)
01/08/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(212.45)
01/13/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(39.24)
01/15/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(71.75)
01/20/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(159.67)
01/22/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(170.67)
02/03/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(3,022.18)
02/05/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(21,043.29)
02/10/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(88,250.81)
02/12/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(159,280.08)
02/19/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(61,292.93)
02/10/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(247.96)
02/12/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(381.13)
02/19/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(197.93)
02/10/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(39.13)
02/24/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(126,992.80)
02/26/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(83,201.18)
03/02/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(37,357.30)
03/04/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(43,693.38)
03/01/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(267.03)
03/09/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(64,504.10)
03/16/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(40,784.51)
03/30/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(86,113.02)
04/01/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(3,020.82)
04/06/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(69,609.13)
04/08/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(40,461.38)
04/13/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(168,718.87)
04/15/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(1,251.81)
04/20/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(988.51)
04/22/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(45,498.47)
04/27/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(65,916.22)
04/29/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(22,562.25)
05/04/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(25,821.96)
05/06/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(91,325.76)
05/11/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(97,825.92)
05/13/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(76,946.40)
05/18/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(173,244.77)
05/20/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(23,881.03)
05/25/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(101,248.88)
05/27/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(11,077.79)
06/01/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(96,623.89)
06/03/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(25,332.60)
06/08/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(28,663.79)
06/15/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	392.01
06/17/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(76,013.99)
06/22/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(14,922.52)
06/24/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(2,411.80)
06/29/16	99500000	161600	Diesel	115100	TP TMT-Tran Inbound	\$	(5,485.53)

\$ (4,688,174.66)

*Transactions actually interfaced with SAP*

06/30/16	99500000	161600	Diesel	115100	Transportation Location Reclss	\$	
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\$ 185,391.28 End of year balance in g/l



## Anti-Discrimination Policy

### Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

**Title VI of the Civil Rights Act of 1964** - prohibits discrimination on the basis of race, color, religion, or national origin.

**Title VII of the Civil Rights Act of 1964 as amended** - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

**Title IX of the Education Amendments of 1972** - prohibits discrimination on the basis of gender.

**Age Discrimination in Employment Act of 1967 (ADEA) as amended** - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

**The Equal Pay Act of 1963 as amended** - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

**Section 504 of the Rehabilitation Act of 1973** - prohibits discrimination against the disabled.

**Americans with Disabilities Act of 1990 (ADA)** - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

**The Family and Medical Leave Act of 1993 (FMLA)** - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

**The Pregnancy Discrimination Act of 1978** - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

**Florida Educational Equity Act (FEEA)** - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

**Florida Civil Rights Act of 1992** - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

**Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)** - prohibits discrimination against employees or applicants because of genetic information.

**Boy Scouts of America Equal Access Act of 2002** – no public school shall deny equal access to, or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*

#### **In Addition:**

**School Board Policies 1362, 3362, 4362, and 5517** - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

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**INTERNAL AUDIT REPORT**

**Audit of Inventories as of June 30, 2016**



**MIAMI-DADE COUNTY PUBLIC SCHOOLS**  
**Office of Management and Compliance Audits**  
**1450 N.E. 2<sup>nd</sup> Avenue, Room 415**  
**Miami, Florida 33132**

Telephone: (305)995-1318 ♦ Fax: (305)995-1331

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