



## SALT LAKE COUNTY AUDITOR'S OFFICE

SEAN THOMAS

August 30, 2006

John Webster  
Fleet Director  
7125 South 600 West  
Midvale, UT 84047

### **Re: Audit of 2004 GasCard Transactions**

Dear John:

As you are aware, the Auditor's Office has been engaged in an ongoing review of GasCard. The review began in 2005 and thus far focused on 2004 transactions. Using Audit Command Language (ACL) software, a data analysis and audit tool, GasCard data was queried for transactions meeting certain characteristics. The following letter details the results of the queries and includes both findings and recommendations, in some cases, and observations in others, as appropriate. We have included feedback provided by County Fleet, in response to an initial draft of this letter. We have also included feedback from County organizations, and from outside entities that contract with the County for access to GasCard, throughout the letter. Organization responses were obtained through a questionnaire that corresponded to statements of transactions billed to their organization. County Fleet's response has been included as Attachment A. The questionnaire distributed to County organizations, and organization responses have been included as Attachment B.

### INTRODUCTION

For the year 2004, Salt Lake County GasCard expenditures totaled \$3.1 million. GasCard is used to purchase fuel and vehicle maintenance products and services through the State's Fuel Network, under a contract with the State of Utah. The State, in turn, has contracted with a private fuel management company, FleetCor Co. (FleetCor), headquartered in Atlanta. GasCard provides Salt Lake County access to participating fuel and maintenance sites, as well as data management and reporting services. As of May 2006, 511 commercial sites located in Utah were listed as part of the Fuel Network ([www.fuelman.com](http://www.fuelman.com)). FleetCor bills the County directly, and in return for its services receives a 4 percent fee on each transaction.

The Public Works Division accounted for 49 percent of 2004 GasCard expenditures, as seen in Table 1, on pages 2 and 3. Combined, Sanitation, Solid Waste Management and Operations comprised 87 percent of Public Works GasCard costs. The Operations Division maintains roads, traffic signs, street lights, bridges, and storm drains in the unincorporated County and contract cities. Sanitation and Solid Waste Management are responsible for garbage collection and disposal. Sanitation serves the unincorporated County and contract cities, while Solid Waste management serves County residents, businesses, and organizations.

The Sheriff's Office accounts for 28 percent of all charges. Fuel purchased is primarily used for patrol operations within the unincorporated County and contract cities.

Valley Mental Health (VMH), Mosquito Abatement and Holladay city are outside organizations that have contracted with the County for access to the fuel network. These organizations reimburse the County for GasCard expenditures.

2004 GasCard Expenditures by Organization					
DEPARTMENTS/ OFFICE	DIVISIONS/ OFFICE	No. of Transactions	% of total Trans.	Charges	% of total Charges
PUBLIC WORKS	SOLID WASTE MANAGEMENT	2,826	3%	\$ 489,657	16%
PUBLIC WORKS	PW OPERATIONS	12,034	11%	\$ 455,493	15%
PUBLIC WORKS	SANITATION	9,157	8%	\$ 381,394	12%
PUBLIC WORKS	FLEET MANAGEMENT	1,373	1%	\$ 87,242	3%
PUBLIC WORKS	FACILITIES SERVICES	2,506	2%	\$ 59,769	2%
PUBLIC WORKS	DEVELOP SRVS	1,580	1%	\$ 25,289	1%
PUBLIC WORKS	MOTOR POOL	1,140	1%	\$ 21,110	1%
PUBLIC WORKS	FLOOD CONTROL	310	0%	\$ 6,188	0%
PUBLIC WORKS	PW ENGINEERING	181	0%	\$ 3,247	0%
	<b>TOTAL PUBLIC WORKS</b>	<b>31,107</b>	<b>29%</b>	<b>\$1,529,390</b>	<b>49%</b>
ELECTED	SHERIFF	46,400	43%	\$ 858,606	28%
ELECTED	DISTRICT ATTORNEY	1,921	2%	\$ 33,241	1%
ELECTED	ASSESSOR	1,695	2%	\$ 24,633	1%
ELECTED	SURVEYOR	371	0%	\$ 11,181	0%
ELECTED	MAYORS OFFICE	286	0%	\$ 4,765	0%
ELECTED	ELECTIONS CLERK	3	0%	\$ 130	0%
	<b>TOTAL ELECTED OFFICIALS</b>	<b>50,676</b>	<b>47%</b>	<b>\$ 932,556</b>	<b>30%</b>
HUMAN SERVICES	VALLEY MENTAL HLTH	2,358	2%	\$ 73,248	2%
HUMAN SERVICES	AGING SERVICES	4,201	4%	\$ 70,314	2%
HUMAN SERVICES	ANIMAL SERVICES	1,740	2%	\$ 55,483	2%
HUMAN SERVICES	LIBRARY	818	1%	\$ 22,569	1%
HUMAN SERVICES	HEALTH ADMIN	757	1%	\$ 18,246	1%
HUMAN SERVICES	YOUTH SERVICES	643	1%	\$ 12,748	0%
HUMAN SERVICES	ECONOMIC DEVELOPMENT	206	0%	\$ 5,443	0%
	<b>TOTAL HUMAN SERVICES</b>	<b>10,723</b>	<b>10%</b>	<b>\$ 258,050</b>	<b>8%</b>
UFA CONTRACT	FIRE DEPARTMENT	7,830	7%	\$ 184,218	6%
UFA CONTRACT	EMERGENCY SERVICES	1,437	1%	\$ 23,955	1%
	<b>TOTAL UNITED FIRE AUTH.</b>	<b>9,267</b>	<b>9%</b>	<b>\$ 208,172</b>	<b>7%</b>
COMM. SERVICES	PARKS AND RECREATION	4,857	4%	\$ 157,295	5%
COMM. SERVICES	GOLF COURSES	180	0%	\$ 4,812	0%
COMM. SERVICES	SALT PALACE CONTRACT	125	0%	\$ 4,470	0%
COMM. SERVICES	FINE ARTS CENTER	89	0%	\$ 2,200	0%
COMM. SERVICES	CLARK PLANETARIUM	22	0%	\$ 593	0%
COMM. SERVICES	WHEELER FARM	12	0%	\$ 439	0%

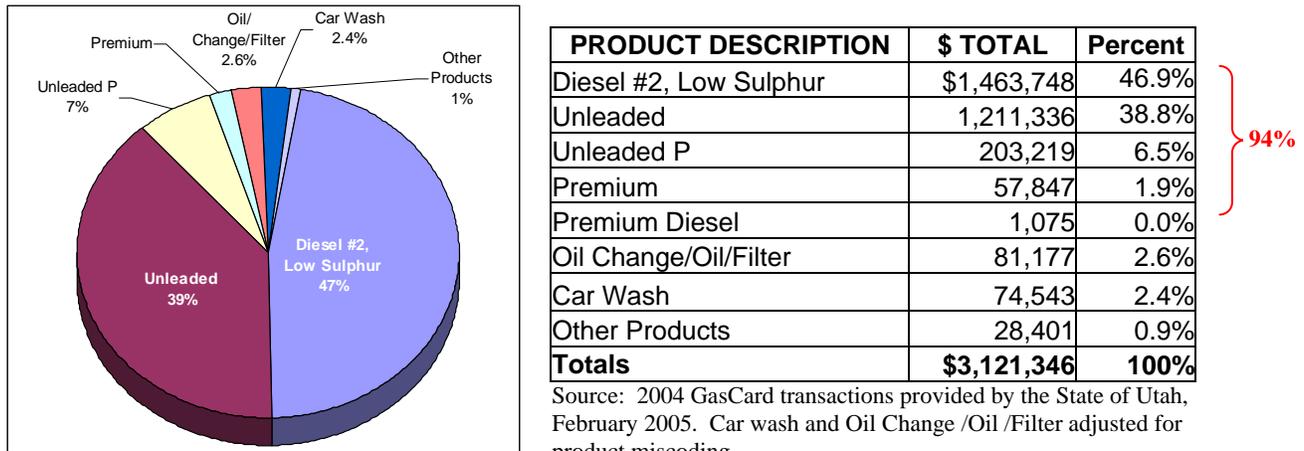
2004 GasCard Expenditures by Organization					
DEPARTMENTS/ OFFICE	DIVISIONS/ OFFICE	No. of Transactions	% of total Trans.	Charges	% of total Charges
	<b>TOTAL COMMUNITY SERVICES</b>	<b>5,285</b>	<b>5%</b>	<b>\$ 169,809</b>	<b>5%</b>
CONTRACTS	HOLLADAY CITY	56	0%	\$ 1,515	0%
CONTRACTS	MOSQUITO ABATE S VAL	386	0%	\$ 8,320	0%
	<b>TOTAL CONTRACTED USERS</b>	<b>442</b>	<b>0%</b>	<b>\$ 9,835</b>	<b>0%</b>
STAT & GENERAL	UTA VANPOOL	449	0%	\$ 13,534	0%
	<b>TOTAL STAT &amp; GENERAL</b>	<b>449</b>	<b>0%</b>	<b>\$ 13,534</b>	<b>0%</b>
<b>Totals</b>		<b>107,949</b>	<b>100%</b>	<b>3,121,346</b>	<b>100%</b>

Source: 2004 GasCard transactions provided by the State of Utah, February 2005.

**Table 1.** Public Works accounts for the bulk of all fuel charges.

Fuel accounts for 94 percent of all GasCard purchases, with car washes, oil changes, and other maintenance services comprising the remaining 6 percent. A breakdown of cost by product purchased can be seen in Chart 1, below.

### 2004 GasCard Expenditures by Product or Service



**Chart 1.** Fuel accounts for 94% of all GasCard purchases.

Oil and oil changes comprise 2.6 percent of expenditures. Car washes account for 2.4 percent with other products comprising the remaining amount. For a breakdown of the products included under “other,” see Attachment C.

## DATA MANAGEMENT AND BILLING

GasCard's fuel management services were "designed to reduce fueling costs through improved controls and management information."<sup>1</sup> Within the GasCard system, each vehicle is assigned a unique card number, which can be used at participating locations by authorized employees. Employees are assigned two identification numbers and a PIN (Personal Identification Number). The identification numbers are used internally for reporting and tracking purposes. The PIN is kept private and entered with each transaction as the user's electronic signature. Employees also enter the vehicle's odometer reading. Through the GasCard system, transactions are billed and vehicle use and maintenance can be monitored and controlled. Our findings regarding data management and billing include:

- **GasCard invoices contained double credits, double charges, price-per-gallon differences and an \$8,382 charge for 5.6 gallons of fuel.**
- **Employee names were not always entered accurately or consistently, and did not always correspond with payroll records.**
- **During and prior to 2004 more than one GasCard user had the same PIN.**
- **Some car washes and oil changes were coded as the wrong product.**
- **Product codes were duplicated or used inconsistently and the cost of services did not always correspond with the product descriptor.**

**GasCard invoices contained double credits, double charges, price-per-gallon differences and an \$8,382 charge for 5.6 gallons of fuel.** Each day, Fleet personnel download GasCard transactions from the previous day. This daily file is appended to a monthly file, which is uploaded to Fleet's vehicle maintenance program. The monthly file is also used by Fleet's fiscal manager to prepare monthly billings for County departments. These statements can be used by departments to monitor employee GasCard usage.

GasCard submitted a hardcopy invoice to the County once a month. The invoice was received by an employee in the Mayor's Office and was not compared to the data downloaded by Fleet. The invoices were also not reviewed by, or provided to, other County agencies or staff at Fleet. Our comparison of the invoices to the downloaded data revealed a difference of \$6,271, with month-to-month differences ranging from \$15,349 to -\$7,025. Invoices were found to contain additional transactions and transactions that resulted in different charges.

To facilitate analysis using audit software, we requested GasCard transactions billed to the County during 2004 from the State of Utah in electronic format. Using Audit Command Language Software (ACL) this data was tested for: 1) Transactions not included in the Fleet-provided data, 2) Transactions that resulted in a different charge in each file, 3) Transactions that were charged more than once.

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<sup>1</sup> GasCard response to the State of Utah's request for proposal, dated October 6, 2000, page 2.

Transactions Not Included in the Fleet-Provided Data

The data provided by the State contained an additional 1,430 transactions, seen in Table 2, below:

Description	Transactions
1) Price-per-gallon adjustments	976
2) October 14 <sup>th</sup>	310
3) Oil change credits	117
4) End of 2004	27
Total Additional Transactions	1,430

**Table 2.** *1,430 transactions were not included in Fleet's record of GasCard transactions.*

1) Price-per-gallon adjustments were made to purchases at the Cottonwood UDOT fueling station. Regular fuel charges were reversed and recharged as premium fuel. One of the adjustments reversed 5.6 gallons, totaling \$8.27. This transaction was followed by 5,386 gallons, totaling an illogical (\$1,234). On the hardcopy invoice, the same transaction was for 5,386 gallons, but resulted in a *charge* of \$8,382. The State of Utah's Division of Fleet and Surplus Services researched this transaction and agreed that the County was overcharged. They indicated that they would approach GasCard and request a refund in the amount of the overcharge.

In addition, for 100 of the 976 adjusted transactions, the original transaction was credited twice. We selected 24 of these credits and viewed the hardcopy invoice. In each instance, the double credit appeared on the invoice as well. The total resulting undercharge equals \$1,146. According to Fleet's Fiscal Manager, these transactions were never included in the daily transaction download they received from GasCard.

According to the State of Utah's Acting Division Director for the Division of Fleet and Surplus Services, these transactions related to a coding error at the Cottonwood location. They were distributing premium fuel but charging for regular fuel. A system upgrade was being implemented during 2004 and GasCard had the new and old system running in tandem. The data received by County Fleet in the daily download was generated by the older system and the credits and re-charges occurred in the newer system.

2) Transactions from October 14<sup>th</sup> and some from October 13<sup>th</sup> were missing from the initial data. It appears that the data was mistakenly omitted by Fleet from the monthly file they created from daily downloads and may not have been charged out to the user organizations.

3) Oil change charges were usually followed by a discount, averaging \$9.30. These credits for the month of April were not found in the data provided by Fleet. According to staff at Fleet, this anomaly did not affected agency billings, and was only a factor in our initial attempt to reconcile GasCard data.

4) Timing differences account for the remaining transactions. These transactions probably did not post until 2005 and so were not included in the data provided by Fleet.

Transactions Resulting in a Different Charge in Each File

In addition to transactions not included in the Fleet-provided data, we also tested for transactions resulting in a different *charge* in each file. The result was 4,917 fuel and 54 non-fuel transactions. Price-per-gallon differences accounted for 4,885 transactions. Differences ranged from 38 cents less, to 94 cents more per gallon. For the vast majority, 4,337 transactions, the price charged in the State data was lower, for a net difference of -\$11,065. Transactions were all dated prior to March 18, 2004 and occurred at State-owned fueling sites.

According to the State of Utah's Fuel Manager, these transactions occurred during the transition period to the new GasCard system. The State received daily download files from GasCard as well as several correction files. The State's Programmer Analyst II received a final corrected file on March 18, 2004, but may not have sent the corrected data to the County. Therefore, the price per gallon found in the County's data was from the original GasCard download, while the price found in the State's system was the corrected amount.

Thirty-two transactions that resulted in a different charge in each file were fuel purchases that did not calculate correctly in the State-provided data. For instance, one transaction for fourteen gallons priced at \$1.46 per gallon incorrectly totaled \$1.51. Fifty-four transactions that resulted in a different charge in each file were non-fuel purchases. Several had credit balances in one data file, but not in the other; others reflected a different quantity of items purchased. These eighty-six transactions resulted in a net difference between the two data sources of \$1,225.

Transactions Charged More Than Once

We restricted our query to cars, trucks and vans and tested the State's data for transactions indicating the same amount, transaction type (credit, void or sale), product description, and date. The result was 165 transactions, seen in Table 3, below.

Description	Transactions
1) Possible overcharges- duplications	57
2) Possible overcharges w/ different odometers and/or locations	41
3) Not duplicated on the GasCard invoice	32
4) Followed by a credit	25
5) Immaterial Amounts	10
Total	165

**Table 3.** Duplicate charges were found within the State's GasCard data.

1) We were unable to find offsetting credits for 57 duplicate transactions. We also confirmed that the duplicate charge was carried forward to the hardcopy invoice as well. Four of transactions were initially ruled out as overcharges, until it was discovered that the charges appeared on two invoices, for separate months. The initial charge appeared on May's invoice and a duplicate charge appeared on the invoice for August. Most of the duplicated transactions had identical odometer readings and occurred within minutes of each other—suggesting software or data processing errors. For example, on March 24, 2004 at 8:56, the GasCard for vehicle #16735 was charged for 22.18 gallons of fuel, totaling \$33.89. A second, identical charge was made one minute later, at 8:57. The cumulative effect of all of these duplications was \$622.

2) Forty-one duplicate transactions may represent excessive purchases on the part of GasCard users or overcharges. For example, on June 23, 2004 at 14:07, the GasCard for vehicle #17723 was charged for a car wash priced at \$11.26. A second car wash charge followed at 14:31, this time with a different odometer reading (928 versus 2,376).

3) to 5) Thirty-two duplicate transactions appeared on the hardcopy invoice only once, despite duplication in both the State and Fleet provided data. Twenty-five duplicate transactions were followed by a credit that month or in subsequent months. Ten duplicate transactions totaled less than \$1 and were therefore immaterial. For a full listing of duplicate charges see Attachment D.

The differences between data downloaded by Fleet, data provided by the State, and the amounts charged on the hardcopy invoices serve to highlight the necessity of reconciling the data downloaded each day to the amount paid GasCard. The lack of reconciliation created an opportunity for double charges, double credits, and overcharges to remain undetected.

However, a manual, detailed comparison of daily transactions is impractical. Each hardcopy invoice contains approximately 9,000 transactions, is several hundred pages, and over two inches thick. A more effective approach might include a monthly summary report of downloaded data by organization, compared with the same amount on the GasCard invoice. Any unusual or material differences could then be researched and corrected. In their response to our audit work, County Fleet indicated that they now receive an electronic download from Fleetcor, containing the transactions billed each month. They have attempted to reconcile this download to the daily transaction files received from the State, but current differences in State Excise tax between the two files have hampered their efforts. Fleet intends to continue the reconciliation effort.

County Fleet also stated that they currently do not have the manpower or expertise to generate reports of questionable transactions, such as those discussed in this section and in following sections. However, they plan to work with the State of Utah's programming staff to detect and report errors. Fleet also stated that they depend on user agencies to review their transactions and notify them of any problems. However, they went on to state that *"to date we have received back very few questions from the using agencies regarding their GasCard transactions."*

#### **RECOMMENDATIONS:**

- 1. We recommend that Fleet continue their effort to reconcile the amount paid to GasCard to the daily transaction downloads.***
- 2. We recommend that Fleet work with the State to detect and report duplicate transactions and overcharges and that reports be provided to user organizations.***

**Employee names were not always entered accurately or consistently, and did not always correspond with payroll records.** Within the County, user IDs for new GasCard users are requested by the organization's Fleet contact by calling or e-mailing Fleet's Utilization Specialist. The employee's name and the last four digits of their social security number are the only information required. The Fleet Utilization Specialist then fills in, by hand, the State's "Employee Worksheet." The worksheet is faxed to the State of Utah's Fuel Research Analyst. State employees then data-enter

the information into the State's GasCard (FleetCor) system. Once the employee has been assigned an employee ID and PIN, the form is faxed back to County Fleet with that information.

This process is also used for deactivating users, making changes or corrections, and issuing GasCards to new vehicles. Until the spring of 2005, the County's Utilization Specialist did not have access to the FleetCor system, so the new entries could not be reviewed. Since then, read-only access has been provided through an internet link.

In order to test for 'ghost' employees, we compared GasCard transactions to the County's payroll masterfile. The master file, provided by the County's Information Services Department, contained a record of employees active during the prior two-year period. ACL was used to compare databases using a common field, such as a standardized name or number, which acted as a link.

We had difficulty initially constructing a common data field because only the last four digits of the user's social security numbers are entered into the GasCard system. In addition, employee names were often entered into GasCard differently than they appear in the Payroll system. Therefore, creation of a "common field" was attempted, by combining the employee's last name and the last digits of their social security number.

After linking the two databases, with the "common field," 344 out of 1,815 user names could not be matched to a payroll record. These user names did not match payroll for a variety reasons, as seen in Table 4, below.

**GasCard User Names Compared to the Payroll Database**

Description	County Employees	Users
1) Last name misspelled	Yes	107
2) SSN did not match	Yes	58
3) Outside organization users	No	47
4) Name not in payroll	No/Unknown	31
5) Use of title, (i.e. Jr. or Sr.)	Yes	34
6) Data uniformity problems	Yes	24
7) Maiden versus married last name	Yes	22
8) Not assigned to one employee (master PIN #s)	No	21
Total		344

**Table 4.** Users could not be automatically matched to the County's payroll system.

1) The most common reason that a County employee's GasCard user name and number did not match to a payroll record was because of a misspelled last name. Some examples of misspelled last names include:

<u>GasCard Data</u>		<u>Payroll Database</u>
CADENAS	versus	CARDENAS
HENDDRICKS	versus	HEADRICK
BENNETTN	versus	BENNETT
PIERBANIK	versus	PLEBANIK
BARBER	versus	BARKER

Submission of Employee Worksheets in electronic format, instead of handwritten format, is a solution that would avoid data entry personnel misinterpreting a handwritten name received by fax.

- 2) Fifty-eight County employee user names and numbers did not match to a payroll record because the social security number did not match the Employee number. In most cases a different number was used for GasCard. According to the Fleet Utilization manager, when two or more employees have the same last four social security digits, a "9" or other number is added to the beginning. In other cases the number is increased by one (I.e. 8223 becomes 8224).
- 3) Forty-seven GasCard users worked for outside organizations, including Holiday City, Mosquito Abatement and VMH. These agencies have contracted with the County for access to the Fuel Network.
- 4) After manually researching user names in the County phone directory and payroll, 31 users could not be verified as County employees. Individuals billed under Aging Services accounted for over 50 percent of the users we were unable to locate. In their response to our audit work, Aging Services stated, after consultation with Fleet, that the data used in the audit was believed to erroneously include the names of some State employees. The individuals had never been employed by Aging Services, and may have been selected by the system because an Aging Services employee had the same PIN as the State employee.

Eleven individuals were billed under the Sheriff's Office. In their response to our audit work, the Sheriff's Office identified nine of the users as volunteer Chaplains. One was identified as a Recreation employee that terminated in 2002. The remaining four individuals were billed under the following organizations: Public Works, the United Fire Authority (UFA), Facilities, and Solid Waste Management. These user names probably represent instances where the GasCard system did not correctly identify the County employee that completed the transaction.

- 5) Thirty-four County employee user names and numbers did not match to a payroll record because of a surname that included a title, such as Jr. or Sr., which was not included in each file.
- 6) Twenty-four County employee user names and numbers did not match payroll due to a technical problem. Data uniformity problems such as leading zeros and user name fields which contained punctuation marks or leading spaces were the cause.
- 7) Twenty-two County employee user names and numbers did not match to a payroll record because of the use of a maiden or married was not consistent in each system.
- 8) Twenty-one user names and numbers were used as County master PINs, and were not assigned to any one employee. According to Fleet's Utilization manager, master PINs are used as temporary PINs for new employees, some temporary employees, and in the case of emergencies, such as the failure of the employee's assigned PIN to work. Some concerns have been expressed regarding the use of master PINs because the transaction is not tied to one individual. Fleet plans to eliminate the use of master PIN numbers, except in the case of emergencies, due to the additional risk they create.

In their response to our audit work, County Fleet indicated that they were working to “coordinate a process with the County Personnel Division, and County Information Services to insure that the name associated with each County GasCard pin directly correlates with the same employee name used on the County’s official active employee payroll data system.” Fleet also plans to require that an application form be completed by organizations requesting a new GasCard user PIN. Fleet would also obtain an approving organization-level signature and users would be required to display a valid County ID at the time the PIN is issued.

**RECOMMENDATIONS:**

- 1. We recommend that Fleet continue their efforts to improve the process by which new user names are submitted, including the use of application forms, supervisory signatures and electronic submission of user names to the State.*
- 2. We recommend that employee names be entered into GasCard to conform with the way that they appear in County payroll, and that a system to validate be developed.*
- 3. We recommend that Fleet require and maintain information regarding volunteer, new hire, or private contractor status of all GasCard users.*

**During and prior to 2004 more than one GasCard user had the same PIN.** Each GasCard user is assigned three numbers: 1) An *employee number* is assigned by County Fleet based on the last four digits of the user’s social security number. 2) An *employee ID* is assigned by the State and consists of a random, five digit number. 3) A *PIN* is assigned by the State and also consists of a five digit number. Out of these three numbers, only the PIN is entered by the employee with each fueling.

During and prior to 2004, two or more County employees, working in different departments, could be assigned the same PIN. The GasCard system differentiated employees based on the department to which the GasCard was assigned. PINs could only be used in conjunction with GasCards assigned to the same department. For example, an employee working for Development Services and a Sheriff’s Deputy may have shared PIN 12345. Purchases made by the Development Services employee were correctly identified because the GasCards used were assigned to Development Services vehicles. Both employees would have been prevented from using their PIN to fuel a Library vehicle, assuming that no one in the Library had PIN 12345, because the PIN would have only worked in departments to which it had been assigned.

During 2004 GasCard was implementing a system upgrade. Subsequent to the upgrade, the control mechanism based on the vehicle’s organization number was removed from the data. According to the Fleet Utilization manager, 304 employees were identified with PIN numbers shared by another County employee. Around July 2004 half of the 304 employees (152) were assigned new PIN numbers in order to eliminate the duplication. As the largest user group, employees from the Sheriff’s Office were allowed to retain their PIN. Problems continued to arise, however, as some of the 152 employees reverted to using their old PIN. The outdated PIN still worked because it remained active, assigned to another employee. As these problems were identified, individual PINs were re-assigned on a case-by-case basis.

In November 2004 Fleet began working with the State to reissue all user IDs and PINs. As part of this process, restrictions by department were reinstated. Eventually, all GasCards were reissued as well. The State instructed Fleet that the existing data could not be modified to include the new fields and restrictions. Thus, records were submitted by Fleet and data-entered into the FleetCor system by State employees. The Sheriff's Office was reissued PINs and GasCards first. The remaining organizations followed, with the change over to new PINs and GasCards completed by February 2005.

The 2004 data provided by the State contained the employee name, ID, and number. Using the employee ID field in combination with the user name, we found 2,186 unique GasCard users. We then queried ACL for employee names with more than one employee ID. We also reviewed the remaining user names for duplications that ACL had missed due to spelling variations. The combined result was 462 employees that used 2 ID numbers during 2004 and 13 employees that had used 3 ID numbers. After accounting for the duplication, there were 1,698 GasCard users (including master PINs) during 2004.

Approximately 80 percent of the 475 (462+13) individuals were Sheriff's Office employees with second IDs. We judgmentally selected 10 of these employees for further research. We found that the second ID had been used for transactions after December 13<sup>th</sup>. We also researched several Sheriff's deputies that had not used two or more IDs during 2004. We found that in each case, the deputy had not used GasCard during December 2004. This test of the data corresponds to the reports of GasCard and PIN replacements, described by the Fleet Utilization Manager.

Of the remaining 103 employees, 8 were selected for additional research. No pattern was noted. In one example the two IDs were used intermittently, in another example one ID was used until August 24<sup>th</sup> and in a third example, the second ID was used solely for the month of March. How the intermittent use of IDs relates to the existence of duplicate PIN numbers has not been fully researched.

Issuing duplicate PINs and the loss of controls following the system upgrade compromised the integrity of 2004 data and contributed to an environment where abuse of GasCard may have occurred undetected. An employee database provided by the Fleet Utilization Manager as of October 3, 2005, reflected 2,074 active GasCard users and contained no duplicate PINs.

#### **ACTION TAKEN:**

***Working with the State, Fleet management was able to eliminate the use of duplicate PINs within the County.***

**Some car washes and oil changes were coded as the wrong product.** We noted that 4,785 car washes had been miscoded as purchases of oil and that at least 39 oil changes had been miscoded as car washes.

#### **Car washes miscoded as oil**

During the audit we noted 5,785 transactions, totaling \$39,302, were coded as purchases of extra oil. Product descriptors included: "Motor Oil" (83.16 percent), "Oil Extra" (10.08 percent),

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“Oil/Quarts” (6.21 percent), “Oil 4Qt/Gal” (.26 percent), “Oil/Treatment” (.14 percent), “oil and lube service”<sup>2</sup> (.12 percent), and “Oil Extra-parts” (.03 percent). 134 employee IDs and one master pin number were used to purchase more than \$100 of “extra oil” each, up to \$560 for one employee.

According to the Fleet Utilization Specialist similar purchases were brought to her attention by the Fleet coordinator from the UFA (then the Fire Department) during 2003. He noted purchases of oil on the Fire Department’s monthly GasCard statement that employees had not made. Further research revealed that the transactions corresponded to purchases of car washes. The Fleet Utilization manager reportedly communicated the miscoding to the Fuel Research Analyst at the State of Utah. Interestingly, no other County departments questioned or complained to Fleet about the apparent mistakes on their monthly billing statements.

The Sheriff’s Office accounted for 75 percent of the “extra oil” purchases. The Fleet coordinator for the Sheriff’s Office confirmed that the purchases corresponded with car washes. He also indicated that Sheriff’s Deputies would have no legitimate reason to purchase extra oil.

Sixty-seven percent of the “extra oil” was purchased at 15 branches of one commercial gas station. There were no purchases reported as “car washes” for these 15 stations, even though customers can purchase a car wash at the pump. Conversely, three other branches of the same gas station chain did report “car washes” and had no purchases of “extra oil.” This pattern is consistent with the use of inaccurate product codes at certain locations and not at others.

Fifteen percent of “extra oil” purchases occurred at another commercial station with one location. The station similarly reported no car washes even though they were available. When contacted, the station indicated that the most expensive car wash they offer is \$6.00. Therefore, we queried ACL for “extra oil” transactions at this location costing more than \$6.00. The result was 147 out of 370 “oil” transactions, totaling \$4,593. Further research revealed that all of the 147 transactions occurred in March and April 2004 and that the station had a significant drop in “fuel” purchases at the same time. This would appear to indicate that, for this station, fuel and car washes were erroneously coded as “extra oil.”

Thirteen percent of the “extra oil” purchases occurred at various branches of a commercial oil change company. Car washes were not available at this location.

After removing transactions that occurred at the company that only provides oil changes, the 147 purchases that appeared to be purchases of fuel, and some purchases with prices inconsistent with a car wash, there were 4,785 miscoded car washes, totaling \$28,755. Inaccurate coding of products purchased undermines oversight of GasCard purchases and makes analysis by product type much more difficult.

#### Oil changes miscoded as car washes

Oil changes are entered into the Fleet Maintenance system as work orders by Service Writers using receipts turned into Fleet by assigned drivers. We compared this record to GasCard oil changes using vehicle number and transaction date as a common field. 193 work order oil changes did not have a matching oil change in the GasCard data. In researching the discrepancy it was noted that

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<sup>2</sup> Charge for “oil and lube service” transactions ranged from \$2.60 to \$5.20—too low to be a full oil change.

some work orders matched transactions, based on date and odometer, under the product description of “car wash” in the GasCard file. The “car washes” were all purchased at one location of a company best known for car washes. Their website, however, does advertise oil changes as a service available at one branch at a cost of \$31.75. We queried GasCard data for all transactions at the advertised location and amount, \$31.75. Nineteen of the resulting “car washes” at \$31.75 corresponded to a work order for an oil change. An additional 20 work orders for oil changes matched “car washes” at the same retail chain, but at prices other than \$31.75.

Miscoding of products continues during 2006 and has been attributed to the retailer’s poor cashier training and out dated equipment. When GasCard users enter a retail location to make a GasCard purchase, the retailer’s employee (usually a cashier) enters the code of the product purchased. Cashiers are often young and/or experience frequent turn-over, making training an on-going challenge. For car washes purchased at the pump, software automatically codes the purchases. It has been reported that car washes purchased at the pump at one retail location were misreported due to antiquated equipment.

In their response to our audit work, County Fleet proposed limiting GasCard use to purchases of fuel. Oil changes would be obtained and billed separately, through a contract with a single provider. Under the Fleet proposal, car washes would be purchased and controlled at the organization level, not through County Fleet. Limiting use of GasCard to purchases of fuel would help to eliminate coding problems involving car washes and oil changes.

#### **RECOMMENDATIONS:**

- 1. We recommend that the County and the State of Utah work with Fleetcor to resolve retailer problems with coding errors through updated equipment, better training and software programming or,*
- 2. We recommend that, in accordance with County Fleet’s proposal, use of GasCard be restricted to purchases of fuel, and that controls be developed to prevent GasCard from being used to purchase other products.*

**Product codes were duplicated or used inconsistently and the cost of services did not always correspond with the product descriptor.** The products database, as provided by County Fleet in January 2005, contained 783 different product codes and descriptors. Data from 2004 reflected use of 95 product descriptors, 89 for non-fuel items. Depending on the location of the sale, the product code is either entered automatically, or by cashiers.

There were 1,712 transactions totaling \$28,401 for products other than fuel, car washes, oil or oil changes—less than one percent of total GasCard charges. Air filters, inspection tags, fuel filters and windshield wipers accounted for the largest dollar amount. Other products and services were less routine and included: “Modulated Lock-Up Valve, Body,” and “Hydraulic Inspection Major.”

The cost of the item purchased did not always appear to match the product descriptor. For instance, twelve transactions were recorded under “3,000 mile service.” The cost of each of these transactions was \$7.28. Sales occurred at four branches of one commercial gas station. Another

vehicle's GasCard was used to purchase "87,000 mile service"—costing \$6.23. These prices, along with others, appear inconsistent with the product descriptor.

Some service descriptors were difficult to differentiate from each other. For example, the following descriptors were used during 2004:

- "Automatic Transmission Service" versus "Auto.Transmissn.R&R Or Renew,"
- "Antifreeze (Radiator)" versus "ANTIFREEZE,"
- "Filters," versus "Air Filter Element,Serv/Renew," "Secondary Air Filter," "Filter Purchases" or "Air Filter-parts."

Other descriptors were vague such as "TBA/Service." Eighty-nine purchases were made under this descriptor, 65 at one location. Purchases ranged from \$1 to \$7 and averaged \$5.29. Limiting use of GasCard to purchases of fuel would eliminate current problems with vague and duplicated product codes.

### **RECOMMENDATIONS:**

- 1. We recommend that the County develop and implement policies dictating the products and related charges allowed for Salt Lake County GasCard users, or,*
- 2. We recommend that, in accordance with County Fleet's proposal, use of GasCard be restricted to purchases of fuel.*
- 3. We recommend that the County and the State of Utah work with Fleetcor to provide product coding restrictions that correspond to the adopted policy.*

### **PURCHASES**

As stated earlier, 96 percent of GasCard charges were for fuel, followed by oil and oil changes, car washes and other products. In addition to assessing the accuracy and effectiveness of the current billing and data management of GasCard, we also wanted to evaluate how County employees and others use GasCard. We analyzed 107,334 purchases using ACL software to reveal unusual patterns, such as the time a purchase was made. The initial results did not reveal whether the transaction was for an appropriate business use, incorrect billing or misuse. ACL results are designed to provide the basis for further inquiry. Our findings and observations regarding GasCard purchases include:

- **No employees received a vehicle allowance while using GasCard to purchase fuel.**
- **Eleven employee ID numbers assigned to terminated employees were used in 124 transactions.**
- **The GasCard for eight vehicles was used after the vehicle was sold.**
- **An inaccurate odometer reading was entered for 2,128 fuel purchases.**

- **Over 140 users IDs and 6 master PINs were used to purchase fuel more than once during a day with unusual miles per gallon or other characteristics.**
- **There were 1,074 purchases made outside of Salt Lake County.**
- **Fuel was purchased in excess of the vehicle's tank capacity for 418 transactions.**

**No employees received a vehicle allowance while using GasCard to purchase fuel.**

Countywide Policy #1025 "Executives Monthly Auto Allowance," which was in effect during 2004, Section 1.1, stated, "*1.1 It is the policy of the County to grant elected officials, their chief deputies, and county directors a monthly allowance to compensate for all or part of the cost of operating and maintaining a personal automobile for use on official county business. 1.2 Automobile allowances are intended to be in lieu of use of a county-owned vehicle.*" Auto allowances were discontinued in 2005.

We compared employees that received a vehicle allowance to employees who used GasCard during 2004. Eleven employees were identified as having received each benefit some time during 2004, including:

- Eight employees' pay periods containing a vehicle allowance did not overlap their use of GasCard. For instance, a Corrections Captain made purchases using GasCard from January 5<sup>th</sup> to July 9<sup>th</sup>. The employee received a vehicle allowance from July 31<sup>st</sup> through December 31<sup>st</sup>.
- Two employees used GasCard once while receiving a vehicle allowance. One use was not considered significant.
- One employee, who served as a Councilman and in the Fire Department, used GasCard while receiving a vehicle allowance. GasCard transactions were for vehicles assigned to the Fire Department. The vehicle allowance was paid in connection with the employee's duty as a Councilman for use of his personal vehicle.

**Eleven employee ID numbers assigned to terminated employees were associated with 124 transactions.** Once an employee terminated, their GasCard ID and PIN were locked within the GasCard system. The County's fleet utilization manager reviewed a report, generated using the County's payroll information, of terminated employees and used that information to disable the employee's PIN. A statement was also periodically sent to County organizations listing employees authorized to use GasCard. Agencies were instructed to review the statement for terminated employees, duplicated employees or users that no longer need access. Within the 2004 data we found eleven user names that corresponded to terminated County employees. Employees that had not been paid by the County for three days to eight months prior were associated with 124 transactions, as seen in Table 5, on page 16.

**Transactions Reported as Incurred by Terminated Employees**

Organization	Employee Title	Last Pay Date	Trans. Dates	Avg. Days Since Last Paid	TOTAL \$	Year, Make & Model
1) PW OPERATIONS	TEMPORARY POSITION	8/15/2003	1/6/2004 to 8/9/2004	250	\$570.69	2003 Ford Ranger Super
2) PW OPERATIONS	TEMPORARY POSITION	8/15/2003	3/12/2004	210	\$30.36	2003 Ford Ranger Super
3) PARKS	CONST. & MAINT. SPECIALIST 15	4/15/2004	9/17/2004	155	\$39.92	2003 Ford F250 XLT Sup 8
4) FLEET MANAGEMENT	Animal Services TEMPORARY POSITION	7/31/2003	1/8/2004	161	\$30.15	Department Master PIN
5) FLEET MANAGEMENT	Parks TEMPORARY POSITION	10/31/2003	6/11/2004	224	\$26.20	2003 Ford F150 XLT Sup 6
6) Library, Development Services, Valley Mental Health (1)	SHERIFF DEPUTY P05/P07/P09	12/15/2003	1/2/2004 to 6/11/2004	48	\$1,371.92	Various
7) FIRE DEPARTMENT	Parks TEMPORARY POSITION	5/15/2004	9/22/2004	130	\$15.28	2003 Chevrolet Suburban 2500 LS
8) FIRE DEPARTMENT	Aging Services TEMPORARY POSITION	11/15/2003	2/18/2004	95	\$64.24	2003 Ranger Super
9) RECREATION	Parks and Recreation TEMPORARY POSITION	2/15/2004	3/24/2004	38	\$10.66	E350 XLT, 15Pass
10) RECREATION	Parks and Recreation TEMPORARY POSITION	10/15/2004	10/18/2004	3	\$37.62	32 PASS BUS
11) SHERIFF'S OFFICE	RECREATION	6/30/2002	6/25/2004	726	\$20.86	Crown Vic
				<b>Total:</b>	\$2,217.90	

**Table 5.** The ID of a terminated County employee was associated with a transaction that occurred two years after their termination.

We examined the transactions and payroll history for each of the employees and found that:

1) The Public Works temporary terminated on July 31, 2003. The employee ID was associated with 33 transactions occurring 144 to 360 days after the employee's last paycheck. In their response to our audit work, Public Works indicated that the employee was re-hired through an outside temporary agency, after they terminated from the County.

2) The second Public Works temporary also terminated on July 31, 2003. The employee ID was associated with an oil change on March 12, 2004—210 days after the employee's last pay check. In their response to our audit work, Public Works indicated that the employee was re-hired through an outside temporary agency, after they terminated from the County.

3) The Construction and Maintenance Specialist for Parks terminated on March 31, 2005. Excepting a final payment of \$26 on May 15, 2005, the employee had not been paid since April 2004—155 days prior to the purchase of an oil change. All other transactions for this vehicle during 2004 were associated with a Lead Construction and Maintenance Specialist. In their response to our audit work, Parks and Recreation speculated that employees may have shared their PIN with other employees.

4) The Animal Services temporary terminated on July 14, 2003. The employee ID was associated with an oil change on January 8, 2004—161 days after the employee received their final paycheck. The GasCard used was designated for preparing vehicles for sale. Other transactions using the same card, including five more on the same day, were made using the ID of a Fleet Car Sales Manager with the same last name. This transaction, and others, may represent a failure of the GasCard system to correctly identify the user associated with the transaction.

5) The Parks and Recreation temporary terminated on October 15, 2003. The employee ID was associated with an oil change on June 11, 2004—244 days after the employee received their final paycheck. This employee shares the same name and address as a Fleet employee associated with 38 out of 48 transactions for this vehicle. This, in combination with the difference in their birth dates, suggests a father – son relationship. Again, the user's PIN may have been shared or the system may have incorrectly identified the user.

6) The Sheriff's Deputy terminated on November 30, 2003. The employee ID was associated with 75 transactions from January to June 2004—18 to 179 days after the employee received their final paycheck. The transactions involved 20 vehicles that were assigned to the Library or Development Services. We found 3 other employees in the payroll system with the same first and last name. None were current employees during 2004, and had termination dates ranging from 1988 to 2000. In their response to our audit work, Development Services indicated that the vehicle used in the majority of the transactions should not have been assigned to their organization. Both the Library and Development Services reported that they never employed the individual. Although not a factor in this case, the Library also indicated that driver information has sometimes migrated with a vehicle, when the vehicle was shifted to a new organization.

7) The Parks and Recreation temporary terminated on April 30, 2004. The employee ID associated with a fuel purchase on September 22, 2004—130 days after the employee received their final paycheck. Other transactions for the same vehicle were completed by UFA employees and a District Attorney investigator.

8) The Aging Services temporary terminated on October 9, 2003. The employee ID was associated with an oil change and air filter purchase on February 18, 2004—95 days after the employee received their last paycheck. Other transactions for the same vehicle were completed by a Fire Fighter Specialist with a similar-sounding last name. In their response to our audit work, the UFA indicated that they believed this to be an example of GasCard misidentifying the individual completing the transaction. They also speculated that an employee may have been miss-entering their PIN.

9) The Parks and Recreation Temporary terminated on January 31, 2004. The employee ID was associated with a car wash purchased on March 24, 2004—38 days after the employee received their last paycheck. Subsequent transactions for this vehicle were completed by Fleet Personnel. Again, employees may have shared their PIN with another employee, or the system may have misidentified the user.

10) The Parks and Recreation Temporary terminated on September 30, 2004. The employee ID was associated with a fuel purchase on October 18, 2004—3 days after the employee received their last paycheck. All transactions for this vehicle during 2004 were completed by the same employee. No vehicle turn-in date or disposal date was found in the data.

11) The Parks and Recreation employee terminated on June 14, 2002. The employee ID was associated with a fuel purchase on June 25, 2004— almost two years after the employee received their last paycheck. This employee was initially listed as not found and was identified as a terminated employee by the Sheriff's Office in their response to our audit work. They indicated that the individual had never been employed by the Sheriff's Office.

The majority of these anomalies probably relate to GasCard's system upgrade (see page 5) and the subsequent data management challenges. According the State of Utah's Acting Division Director, if two employees had the same PIN during the upgrade, the system would look for the first employee name that matched the PIN entered. This may not have been the correct person.

In their response to our audit work, County Fleet indicated that they are working in conjunction with County personnel to develop an automatic process that would notify Fleet, in a timely manner, in the event that an individual terminates County employment.

**RECOMMENDATION:**

*We recommend that Fleet work to ensure that PINs assigned to terminated employees, volunteers and subcontractors are promptly disabled after they no longer work for the County.*

**The GasCard for eight vehicles was used after the vehicle was sold.** In order to test for use of GasCards after the County no longer owned the vehicle, we queried for transaction dates greater than the vehicle's date of sale. The result was 13 transactions, using 8 GasCards, and totaling \$576. The number of days since the vehicle had been sold ranged from 1 to 41 and averaged 13.

Four of the transactions had no associated employee ID (see page 36 for additional transactions with no employee ID). Three of these occurred at 12:00 p.m. on April 12, 13 and 30th

and were for oil changes. Four transactions were completed by Fleet employees and five were completed by Public Works employees. Transactions that occurred after the vehicle's date of sale can be seen in Table 6, below.

**Transactions Using GasCards Assigned to Sold Vehicles**

MODEL	DATE SOLD	TRANS. DATE	TRANS. TIME	Days After Sold	EMPLOYEE TITLE	VEHICLE DEPT	Total	PRODUCT or SERVICE
PU ¾ T	3/20/04	4/12/04	1200	23	EMPTY	PW OPERATIONS	\$26.20	Oil Change labor
Dump 10-W	1/23/04	1/26/04	1307	3	TRUCK DRIVER/ OPERATOR 16	PW OPERATIONS	\$90.46	Diesel #2, Low Sulphur
Dump 10-W	1/23/04	2/5/04	1134	13	TRUCK DRIVER/ OPERATOR 16	PW OPERATIONS	\$104.10	Diesel #2, Low Sulphur
Dump 10-W	1/23/04	1/27/04	0930	4	DISTRICT WORKER 10/12/14	PW OPERATIONS	\$74.27	Diesel #2, Low Sulphur
Dump 10-W	1/23/04	2/8/04	0515	16	LEAD DISTRICT WORKER 19	PW OPERATIONS	\$77.15	Diesel #2, Low Sulphur
Dump 10-W	1/23/04	3/4/04	1427	41	LEAD DISTRICT WORKER 19	PW OPERATIONS	\$66.37	Diesel #2, Low Sulphur
Escape XLTSport	8/23/04	8/30/04	0950	7	FLEET SERVICES SPECIALIST 13	FIRE DEPARTMENT	\$9.53	Unleaded
Escape XLTSport	8/23/04	8/30/04	0904	7	FLEET SERVICES SPECIALIST 13	FIRE DEPARTMENT	\$8.58	Car Wash
F150 XLT Sup 8	6/2/04	6/4/04	1317	2	EMPTY	PW OPERATIONS	\$23.61	Unleaded
Crown Victoria	5/20/04	5/21/04	0904	1	FLEET CAR SALES MANAGER 22	SHERIFF	\$19.23	Unleaded
Crown Victoria	5/20/04	5/21/04	0834	1	FLEET CAR SALES MANAGER 22	SHERIFF	\$7.54	Car Wash
Crown Victoria	4/19/04	4/30/04	1200	11	EMPTY	SHERIFF	\$27.24	Oil Filter, Renew
Explor XLT Sprt 4D	3/3/04	4/13/04	1200	41	EMPTY	RECREATION	\$42.20	Oil Change labor

**Table 6.** The GasCard for vehicles sold one to 41 days prior was used to purchase fuel or other services.

According to Fleet’s Fiscal Manager, vehicles are sometimes sold and remain in the custody of the County for a period of time.

**An inaccurate odometer reading was entered for 2,128 fuel purchases.**<sup>3</sup> The GasCard system requires users to enter an odometer reading with each fueling. This odometer reading is used to track miles-per-gallon, plan vehicle maintenance, assess vehicle utilization, and monitor for system abuse. Without accurate mileage reporting, vehicle utilization statistics become useless and an important defense against fraud is lost.

In order to assess the accuracy of odometer readings entered during 2004, we queried ACL for vehicles with odometer readings that decreased from one fuel purchase to the next. A negative change in mileage between fuel purchases indicates an inaccurate odometer reading was entered, either for that transaction or the one preceding it. The result was 2,128 transactions, out of 87,545, or approximately 2.4 percent of all fuel purchases. The break-down of inaccurate odometer entries by organization can be seen in Table 7, below. It is reasonable to expect organizations with a high volume of transactions to have a proportionally higher number of odometer entry errors. Therefore, each organization’s share of all fuel purchases has been included for comparison. For instance, the Sheriff’s Office is 35.2 percent of all odometer entry errors, but is 42.4 percent of all fuel purchases.

#### Inaccurate Odometer Entries by Organization

Organization	# of Trans	% of Trans.	% of all fuelings
SHERIFF	750	35.2%	42.4%
PW OPERATIONS	296	13.9%	12.5%
SANITATION	187	8.8%	10.4%
FIRE DEPARTMENT	288	13.5%	7.5%
PARKS AND RECREATION	81	3.8%	4.3%
AGING SERVICES	67	3.1%	3.6%
FLEET MANAGEMENT	22	1.0%	0.7%
VALLEY MENTAL HLTH	139	6.5%	2.6%
FACILITIES SERVICES	23	1.1%	2.0%
SOLID WASTE MANAGEMENT	37	1.7%	1.8%
ANIMAL SERVICES	16	0.8%	1.7%
DISTRICT ATTORNEY	28	1.3%	1.6%
ASSESSOR	18	0.8%	1.4%
DEVELOPSRVS	24	1.1%	1.3%
EMERGENCY SERVICES	21	1.0%	1.2%
MOTOR POOL	30	1.4%	0.8%
LIBRARY	17	0.8%	0.8%
HEALTH ADMIN	17	0.8%	0.7%
YOUTH SERVICES	5	0.2%	0.5%
MOSQUITO ABATE S VAL	16	0.8%	0.4%
UTA VANPOOL	5	0.2%	0.4%

<sup>3</sup> Excludes vehicles with the following class codes: Z - "Pony Motor" or "Department", N-"Non-Self Propelled", S-"Engines/ Pumps", R-"Generators", L-"Landscape", T-"Tools" and X-"Rail"

Organization	# of Trans	% of Trans.	% of all fuelings
SURVEYOR	2	0.1%	0.3%
FLOOD CONTROL	3	0.1%	0.3%
MAYOR'S OFFICE	12	0.6%	0.20%
PW ENGINEERING	3	0.1%	0.2%
ECONOMIC DEVELOPMENT	5	0.2%	0.2%
GOLF COURSES	3	0.1%	0.1%
SALT PALACE CONTRACT	2	0.1%	0.1%
FINE ARTS CENTER	1	0.0%	0.1%
HOLLADAY CITY	8	0.4%	0.1%
CLARK PLANETARIUM	2	0.1%	0.0%
Totals	2128	100%	100%

**Table 7.** *Eleven organizations had a higher proportion of odometer entry errors than their over-all percentage of fuel transactions.*

Organizations with an increased proportion of odometer entry errors in comparison with their proportion of all fuel purchases have been highlighted. It is interesting to note that two organizations with a higher percentage of odometer entry errors than expected, the Fire Department and Public Works, also utilize 'shared' vehicles, where more than one employee may fuel the vehicle. This may contribute to a diffused sense of accountability.

The State of Utah has addressed erroneous odometer readings in their Fleet policies. State of Utah Policy "Rule R27-6. Fuel Dispensing Program," Section 9, states, "(1) Drivers of state vehicles are required to enter the correct mileage, excluding tenths of miles, when using the fuel card assigned to the vehicle. (2) In the event that the driver makes an error in the mileage update, the driver or the agency's contact shall provide designated DFO personnel with a correct mileage update. (3) In the event that an individual operating a state vehicle inputs a blatant error meter reject, DFO will impose on the agency, a one time charge (OTC) in accordance with applicable rate schedule. A blatant error meter reject occurs when the operator enters the same number as the mileage (e.g., 000000) or enters a fictitious number that is not close to the current odometer reading (e.g., 123456)." Currently, Countywide Policy does not address the topic of odometer entry or the proper use of GasCard.

Employees who fueled more than 15 times during 2004, and entered an incorrect odometer for 14.5 percent or more of those transactions are shown in Table 8, on pages 22 and 23. For a more detailed listing of odometer errors by employee and vehicle, see Attachment E.

**Incorrect Odometer Entries by Employee:**

*Fueled at Least 15 Times & With an Incorrect Odometer at Least 14.5% of the Time*

Employee Title	PAY RATE	PAY GRADE	# of times odometer decreased at a fueling	Total Fuelings	% where odometer decreased	Organization	Vehicle/ Vehicles
TEMPORARY POSITION	9.50	13	12	19	63%	SANITATION	W4 Tilt Cab, F350 XLT Reg 8, F350 XLT Sup 8
FIREFIGHTER SPECIALIST P13/P17	16.15	17	10	39	26%	FIRE DEPARTMENT	Pumper Dash
EVIDENCE TECHNICIAN 17	17.65	17	4	16	25%	SHERIFF	E150 XLT 8Pass
FIREFIGHTER SPECIALIST P13/P17	13.36	13	4	16	25%	FIRE DEPARTMENT	Pumper Lance, Suburban 2500LS
TEMPORARY POSITION	8.01	14	16	70	23%	PARKS	F250 XLT Sup 6
NOT FOUND	0		5	22	23%	SHERIFF	Crown Victoria
FIREFIGHTER SPECIALIST P13/P17	17.05	17	4	18	22%	FIRE DEPARTMENT	F450 DRW RegCab, Pumper Dash
PROTECTIVE SERVICES OFF. P4/P6/P8	17.96	08	4	18	22%	SHERIFF	F250 XLT Sup 6, Crown Victoria
CONST. & MAINT. SPECIALIST 15	14.80	15	4	19	21%	HEALTH ADMIN	F350 XLT Sup 8
MAINTENANCE & REPAIR SPECIALIST 17	14.67	17	5	24	21%	SHERIFF	PU 3/4 T , CK2500, F150 RegCab 8, F350 Cab/Ch, Windstar LX 4dr
FIREFIGHTER SPECIALIST P13/P17	16.60	17	7	37	19%	FIRE DEPARTMENT	Pumper Lance, Pumper Saber, Ambulance F350
FIREFIGHTER SPECIALIST P13/P17	19.01	17	6	33	18%	FIRE DEPARTMENT	Ambulance F350, Pumper E254102, Pumper Lance, AerPump Dash
TEMPORARY POSITION	7.61	13	6	35	17%	RECREATION	E350 XLT, 15Pass
FIREFIGHTER P09/P11	12.66	11	8	48	17%	FIRE DEPARTMENT	Suburban 2500LS, AerPmpHurricane, Boom Lift, Pumper Lance
FIREFIGHTER SPECIALIST P13/P17	19.01	17	3	18	17%	FIRE DEPARTMENT	Pumper E254101, Pumper Lance
HVAC PM SPECIALIST 16/18	13.60	16	3	18	17%	FACILITIES SERVICES	E150 1/2T Cargo, E350 Cargo Supr

Employee Title	PAY RATE	PAY GRADE	# of times odometer decreased at a fueling	Total Fuelings	% where odometer decreased	Organization	Vehicle/ Vehicles
AREA MAINTENANCE SUPERVISOR 22	22.77	22	9	58	16%	PARKS	F250 XLT Sup 6, F350 XLT Cab/Ch
HOLLADAY CITY EMPLOYEE	N/A	N/A	4	26	15%	HOLLADAY CITY	F150 SuperCab 6
CAPTAIN P22	28.98	22	5	34	15%	FIRE DEPARTMENT	F350 XLT Crew 8
CHIEF FINANCIAL OFFICER (Former)	35.35	30	6	41	15%	MAYOR'S OFFICE	ExplorXLTSp4D, Explorer XLT

**Table 8.** Twenty employees entered an incorrect odometer 14.5 percent or more of the time.

“Master PINs,” not assigned to any one employee, were also used to purchase fuel. A negative change in mileage was reported for 210 fuel purchases made using a master PIN. Table 9, below, contains master PINs that were used in at least 15 fuel purchases, with a negative change in odometer reported for at least 5 percent of those purchases.

**Incorrect Odometer Entries by Master PIN:**

*Fueled at Least 15 Times & With an Incorrect Odometer at Least 5% of the Time*

Master PIN Title	Total <0s	# of times odometer decreased at fueling	% where odometer decreased	Organization	Vehicle/ Vehicles
ARETCWESTMASTERPIN	40	556	7%	VALLEY MENTAL HLTH	E350 1T 15Pass, Van Aerostar, E350, E350 XLT, 15Pass, F150 SuperCab 6
SAFEHAVEN, MASTERPIN	7	25	28%	VALLEY MENTAL HLTH	Van 7 Pass
VALLEYPLAZA, MASTERPIN	10	136	7%	VALLEY MENTAL HLTH	E350 1T 15Pass
VALLEYWOODSMATERPIN	10	122	8%	VALLEY MENTAL HLTH	E350 1T 15Pass
SRS&SAT, MASTERPIN	3	55	5%	VALLEY MENTAL HLTH	E350 1T 15Pass
WCRP, MASTERPIN	9	76	12%	VALLEY MENTAL HLTH	Van Exprss12Pas
ADT, MASTERPIN	8	107	7%	VALLEY MENTAL HLTH	E350 1T 15Pass, E350
CTP, MASTERPIN	8	129	6%	VALLEY MENTAL HLTH	E350 1T 15Pass, E350, Intrepid
A&DCAMI, MASTERPIN	5	42	12%	VALLEY MENTAL HLTH	E350 1T 15Pass

Master PIN Title	Total <0s	# of times odometer decreased at fueling	% where odometer decreased	Organization	Vehicle/ Vehicles
MOTORPOOL, MASTER	19	274	7%	MOTOR POOL	E350 XLT, 15Pass, Windstar LX 4dr, F150 XLT Sup 6, Crown Victoria, Escape XLT, Van Freestar SES, E150 1/2T Cargo
SOLIDWASTE, MASTERPIN	3	43	7%	SOLID WASTE MGT	RollOff LT9513
FIREMASTERPIN	2	38	5%	FIRE DEPARTMENT	Ambulance E350

**Table 9.** Five percent or more of the transactions for 12 master PINs contained incorrect odometer entries.

In their response to our audit work, County organizations indicated that they will continue to reinforce the recording of correct odometer entries with their staff. The County Fleet vehicle maintenance program monitors odometer entries and flags changes in odometer greater than 500 miles or less than 0. These errors are compiled in a spreadsheet by the Fleet Systems Coordinator and used by the Vehicle Utilization Manager to send out letters to vehicle users. The letter instructs the user that an incorrect entry has been made and that, *“When an incorrect odometer/ meter reading is received, preventative maintenance that is performed on the basis of mileage/use may not be performed when required. Also, odometer/ meter readings are vital for monitoring usage, miles per gallon, and establishing vehicle utilization history.”* Historically, these reports were sent to the Division Directors. As of October 2005, Fleet sends the exception reports to the individual GasCard user.

**RECOMMENDATIONS:**

- 1. We recommend that Fleet continue to monitor odometer entries and report users that frequently enter incorrect odometers to their Division Director.*
- 2. We recommend that the County consider implementing a fee with each odometer error. The fee would represent the added data-management costs involved with correcting odometer entries for accurate vehicle maintenance and for providing odometer error reports.*

**Over 140 user IDs and 6 master PINs were used to purchase fuel more than once during a day with unusual miles per gallon or other characteristics.** We queried ACL for transactions with matching vehicle numbers, transaction dates and product descriptions for all cars, trucks, and vans. The result was 3,130 records which included 1,639 duplicates. Some of the transactions had offsetting credits or were voided. Others corresponded with out-of-town travel or had already been detected under previous testing for duplicate transactions (see page 6). The data was filtered to eliminate such transactions and to find transactions that: 1) Resulted in unusual miles per hour calculations 2) Occurred within one hour and exceeded the vehicle’s fuel tank capacity, 3) Were for

non-fuel products or services that appeared unusual and 4) Resulted in unusual miles per gallon statistics. We found that:

- 1) Two transactions were more than one hour apart, but the implied miles per hour was greater than 70.
  - Vehicle 18042 purchased fuel twice on March 5, 2004 at 12:22 and 3:43 for \$22.80 and \$23.75. The first odometer entered was 30,125 and the second odometer was 30,588—creating an implied miles per hour of 138. The transactions were billed to the Mayor’s Office.
- 2) Eighty-five transactions occurred less than one hour apart and exceeded the fuel tank capacity. Thirty-one occurred at the Midvale fueling station and may have been the result of a faulty pump (see page 29). Some examples of transactions that did *not* occur at the Midvale fueling station include:
  - Vehicle 17853 purchased fuel twice on August 9, 2004 at 1:43 and 1:45 for \$64.15 and \$62.59. In total, the vehicle’s tank capacity was exceeded by 43.6 gallons. The purchases were billed to County Parks.
  - Vehicle 17788 purchased fuel twice on June 3, 2004 at 9:56 and 9:58 for \$41.56 and \$25.10. In total, the vehicle’s tank capacity was exceeded by 15.1 gallons. The purchases were billed to Public Works Operations.
  - Vehicle 18050 purchased fuel twice on October 22, 2004 at 1:05 and 1:07 for \$33.28 and \$28.29. In total, the vehicle’s tank capacity was exceeded by 1.8 gallons. The purchases were billed to the Fire Department.
- 3) 41 non-fuel transactions had unusual characteristics that may represent miscoding, over-billing or abuse. For example:
  - Vehicle 17540 purchased two car washes on May 14, 2004 at 10:17 and 3:52 for \$9.88 and \$8.58. The transactions were billed to Aging Services.
  - Vehicle 16947 purchased two air filters, oil changes and fuel filters on July 2, 2004, at 2:08 and 2:31, costing \$235 in total. Purchases were billed to Fleet Management.
  - Vehicle 17946 purchased two car washes on March 3, 2004, at 8:49 and 8:57, costing \$7.54 and \$12.74. “Accessories” in the amount of \$7.54 were also purchased. Purchases were billed to the Sheriff’s Office.
- 4) 374 transactions were more than one hour apart, but the implied miles per gallon between the first and second transaction was less than 10 or greater than 30. For example:
  - Vehicle 17816 purchased fuel twice on February 27, 2004 at 4:57 and 9:22 for \$14.57 and \$33.68. The first odometer entered was 10,419 and the second was 10,493—creating an implied miles per gallon of 3. The purchases were billed to the Sheriff’s Department.
  - Vehicle 18116 purchased fuel twice on December 27, 2004 at 6:54 and 2:40 for \$20.14 and \$24.88. The first odometer entered was 48,852 and the second odometer was 48,977—creating an implied miles per gallon of 8.5. The transactions were billed to Sanitation.
  - Vehicle 16420 purchased fuel twice on January 16, 2004 at 9:57 and 11:43 for \$29.15 and \$28.89. The first odometer entered was 10,717 and the second odometer was 18,803—creating an inaccurate miles per gallon statistic. The transactions were billed to the District Attorney’s Office.

In their response to our audit work, the Library reported that a transaction billed to their organization, fitting the criteria cited under #2 above, appeared to be the result of one employee fueling two vehicles with one GasCard. Animal Services expressed concern that a similar purchase billed to their organization was somehow made by a second party, after the Animal Control Officer left the gas station.

Mosquito Abatement cited fueling of portable containers. Similarly, Public Works cited fueling of equipment using the GasCard assigned to a vehicle. Solid Waste Management indicated they will occasionally ask one employee to have the oil changed for several vehicles. They speculated that the employee may have used the same GasCard for two different vehicles, instead of the GasCard assigned to each vehicle.

Aging Services indicated that multiple fuelings on the same day, fitting the criteria cited under #4 above, were the result of employees trying unsuccessfully to fuel at the Government Center and then fueling again later. Facilities Management stated that pumps are slow during the winter and employees fuel again later when pumps are faster.

Similarly, the Sheriff's Office noted that the majority of the same day purchases cited using criteria under #4 appeared to be employees simply fueling at the beginning and ending of their shift. They also indicated that the majority of the vehicles with low miles per gallon were assigned to deputies that patrol the canyons, in which case low miles per gallon would be expected.

However, the Sheriff's Office and other organizations also expressed concerns regarding billing accuracy for some transactions cited. In some cases, the County may have been over billed. In other cases, multiple purchases labeled as the same product may have actually been purchases of two or more different products that had been miss coded.

The Sheriff's Office requested that ongoing exception reports containing similar information be generated on a quarterly basis to assist in monitoring billing accuracy and employee usage. In their response to our audit work, County Fleet indicated that they currently do not have the manpower or expertise to generate such reports. However, they stated that they would work with State Fleet programming staff to identify and report errors.

For a complete listing of duplicate fuel and non-fuel transactions with unusual characteristics see Attachments F and G.

### **RECOMMENDATIONS:**

- 1. We recommend that transactions be monitored for duplicate charges and overcharges.*
- 2. We recommend that Fleet work with the State to develop ongoing reports of unusual or duplicate transactions and that those reports be distributed to user organizations.*
- 3. We recommend that employees who purchase excess fuel, products or services be required to reimburse the County.*

**There were 1,074 GasCard purchases made outside of Salt Lake County.** \$27,773 was incurred in GasCard expenditures made outside of Salt Lake County or .89 percent of the total \$3.1 million in GasCard charges for 2004. The 1,074 transactions were made by 167 employees and 13 master PINS. Employees made purchases out of State in 92 transactions. In their response to our audit work, County organizations indicated that the purchases were predominantly made to conduct County business or to engage in training. Other purchases outside the County were made by employees who live outside the County and have permission to take vehicles home at night. They also noted that purchases made at two retail locations, one reported by GasCard as being located in Bountiful and one reported as being located in North Salt Lake, actually reside within the County limits.

The number and cost of all out-of-County transactions, by organization, can be seen below in Table 10.

### Purchases Outside Salt Lake County by Organization

Organization	# of Trans.	% of Trans.	Total Charge	% of Charges
SHERIFF	368	34.26%	\$9,057	32.61%
FIRE DEPARTMENT	145	13.48%	4,157	14.97%
PARAMED/AMBULANCE	127	11.80%	3,230	11.63%
VALLEY MENTAL HLTH	117	10.87%	3,034	10.92%
UTA VANPOOL	97	9.01%	3,046	10.97%
DISTRICT ATTORNEY	98	9.11%	2,315	8.34%
JTP ADMIN	18	1.67%	554	1.99%
COMMISSION	11	1.02%	290	1.04%
CLARK PLANETARIUM	11	1.02%	276	1%
RECREATION	9	0.84%	231	0.83%
FACILITIES SERVICES	6	0.56%	217	0.78%
ANIMAL SERVICES	6	0.56%	175	0.63%
HEALTH ADMIN	12	1.12%	192	0.69%
PW OPERATIONS	9	0.84%	235	0.85%
MOTOR POOL	7	0.65%	181	0.65%
FINE ARTS CENTER	4	0.37%	100	0.36%
DEVELOPSRVS	6	0.56%	79	0.28%
FLEET MANAGEMENT	4	.37%	78	.28%
MOSQUITO ABATE S VAL	5	0.46%	76	0.27%
PARKS	4	0.37%	67	0.24%
SURVEYOR	5	0.46%	72	0.26%
SOLID WASTE MGT	2	0.19%	39	0.14%
HOLLADAY CITY	1	0.09%	30	0.11%
MEALS ON WHEELS	1	0.09%	22	0.08%
ASSESSOR	1	0.09%	20	0.07%
<b>Totals</b>	<b>1,074</b>	<b>100%</b>	<b>\$27,773</b>	<b>100%</b>

**Table 10.** Sheriff's Office employees travel outside the County more than any other department.

The Sheriff's Office had 368, or 34.3 percent, out-of-town purchases. The Sheriff's Office is responsible for prisoner transportation to prison, jail, court and other appointments. Thirty-seven percent of the Sheriff's Office transactions, or 135 out of 368, were for employees assigned to Court Services or the Jail. Over 90 percent of the purchases made by Court Services or Jail employees were to fuel passenger vans.

Deputies currently assigned to law enforcement within the unincorporated area, the contract cities, or countywide investigations and support services completed 226 Sheriff's Office out-of-County transactions. Overall, 60 cities outside Salt Lake County were visited, with Bountiful, St. George, North Salt Lake, and Cedar City appearing most frequently.

Out of the remaining seven Sheriff's Office transactions, three were made using a master PIN, one was made using "gascard assistance" PIN, one was associated with a user that could not be located in payroll and two were associated with an employee from Development Services (4050). In their response to our audit work the Sheriff's Office cited the need for out-of-county travel for prisoner transport, and conducting investigations. As mentioned above, they also indicated that a location listed as Bountiful is in fact within the County. Overall, the travel was within Sheriff's Office policy.

The UFA accounts for 145, or 13.5 percent, of out-of-town purchases. Members of the Wildland Fire team travel to assist other localities within the Great Basin area in fighting fires. 53 percent of the UFA's 145 transactions outside the County occurred in July and August, which are periods of high fire risk. Overall, 29 cities were traveled to, with Lake Point, Elko, and St. George appearing most frequently, and accounting for 35.16% of the total transactions. For 14 transactions, the city where the vehicle was fueled matched that of the employee's home.

Emergency Services (also part of the UFA) accounts for 127, or 11.8 percent, of out-of-town purchases. Under Emergency Services, a total of nine employees were found to have fueled outside the County. Two employees accounted for 89.8 percent of the transactions. Both employees reside outside of Salt Lake County. Fifty-nine transactions, or 46.5 percent of all Emergency Services out-of-town transactions, occurred in the same city as that of the employee's home address. All vehicles fueled were sport utility or pick-up trucks. In their response to our audit work, the UFA indicated that several employees that live outside the County have take home vehicles so that they can respond 24 hours a day.

Valley Mental Health (VMH) accounts for 117, or 10.9 percent, of out-of-town purchases. VMH is a private, non-profit, entity which contracts with Salt Lake County to provide mental health services. They also contract with the State of Utah, Summit and Tooele County. VMH transactions occurred at 23 different cities throughout the State of Utah, with Hanksville, Tooele and Park City being the most frequent locations. VMH reimburses the County for GasCard charges incurred. In their response to our audit work VMH indicated that they maintain vans in Park City and Tooele. Other purchases were made by their adolescent units for outings throughout the State.

The UTA Vanpool accounts for 97, or 9 percent, of out-of-town purchases. Salt Lake County supports Trip Reduction Efforts. One option available to employees is use of the UTA vanpool. The vanpool picks up employees in Weber/Davis County, Tooele, and Utah County. Each of the out-of-town transactions for the vanpool occurred in Tooele, Utah or Davis County.

The remaining 220, or 20 percent, of out-of-town purchases were made by 20 organizations, using 46 employee IDs and 4 master PINs. For these organizations, fuel was purchased most frequently in North Salt Lake, Bountiful, Tooele, and St. George. In responding to our audit work, organizations reported the 2004 out-of-County travel to be appropriate, and in accordance with the policy and objectives for their division.

**Fuel was purchased in excess of the vehicle's tank capacity in 418 transactions.** A total of 1,743 gallons of fuel, costing \$2,483, was purchased in excess of the vehicle's gas tank capacity. The majority, or 73 percent, resulted from a faulty pump at the Midvale fueling location, which reported more fuel than was actually purchased. Members of County Fleet met with the State's manager of GasCard on October 19, 2004, along with the State's calibration specialist, in order to resolve the problem. The average overcapacity per month dropped from 36.6 during January through August to 2.75 during September through December. One employee's purchases over capacity extended beyond August and into December. No credit was requested from the State and none was received.

Out of the remaining 114 transactions, 32 occurred at other State fueling sites and 82 occurred at commercial stations. Employees who purchased at least one gallon in excess of capacity (cumulatively), or that fueled in excess of capacity more than once, can be seen in Table 11, below. The table excludes fueling at the Midvale location.

**Fueled Beyond Capacity by Employee:**  
*At Least One Gallon, Cumulatively, or Any Amount More Than Once*

ORGANIZATION	TITLE	Count	Cumulative Gallons Over	Cumulative \$ Over
SOLID WASTE MGT	HEAVY EQUIPMENT SERVICE TECH 17	1	50.10	\$79.38
MOTOR POOL	COUNTY AUDITOR (former)	21	44.49	\$58.39
PARKS	PLUMBER 17/19	1	31.60	\$54.31
PARKS	HEAVY EQUIPMENT MECHANIC 17/19	7	22.40	\$35.75
PARKS	LEAD CONSTRUCTION & MAINT. SPEC. 20	1	19.20	\$31.92
MOTOR POOL	MASTER PIN	4	16.40	\$25.42
RIVERBEND GOLF CRS	LEAD GROUNDSWORKER 16	1	15.46	\$18.96
PARKS	CONST. & MAINT. SPECIALIST 17/19	1	12.80	\$14.97
HOLLADAY CITY	HOLLADAY CITY EMPLOYEE	10	9.84	\$14.20
FIRE DEPARTMENT	FACILITIES MANAGER 26	3	8.66	\$11.74
FLEET MANAGEMENT	SHERIFF DEPUTY P05/P07/P09	1	8.39	\$12.47
MOTOR POOL	MASTER PIN	1	8.00	\$12.59
VALLEY MENTAL HLTH	MASTER PIN	1	7.10	\$10.24
SHERIFF	SHERIFF DEPUTY P05/P07/P09	5	7.02	\$10.01
PARKS	CONST. & MAINT. SPECIALIST 17/19	1	6.50	\$8.43

ORGANIZATION	TITLE	Count	Cumulative Gallons Over	Cumulative \$ Over
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	1	6.50	\$8.00
FIRE DEPARTMENT	CAPTAIN P22	3	6.17	\$9.29
PW OPERATIONS <sup>4</sup>	DISTRICT WORKER 10/12/14	1	5.00	\$6.66
PARAMED/AMBULANCE	FIREFIGHTER SPECIALIST P13/P17	1	4.10	\$6.88
FIRE DEPARTMENT	COURT CORRECTIONS OFFICER P5/P7/P9	1	3.74	\$5.67
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	3	3.19	\$4.29
MOTOR POOL	NO USER NAME GIVEN	1	2.67	\$3.00
LIBRARY	CUSTODIAL MAINT. SUPERVISOR 14	1	2.63	\$3.56
PARKS	CONST. & MAINT. SPECIALIST 15	1	2.40	\$3.73
SHERIFF	NOT FOUND	3	2.31	\$3.22
SHERIFF	EVIDENCE TECHNICIAN 17	1	2.00	\$3.08
FIRE DEPARTMENT	CAPTAIN P22	2	1.96	\$2.90
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	3	1.90	\$2.22
PW OPERATIONS	FIELD SUPERVISOR 23	3	1.41	\$2.03
UTA VANPOOL	PAYROLL & CONTRACTS COORDINATOR 16	1	1.40	\$2.28
PARKS	CONST. & MAINT. SPECIALIST 15	1	1.00	\$1.30
AGING TRANSPORTATION	NOT FOUND	1	1.00	\$1.63
SHERIFF	SHERIFF DEPUTY P05/P07/P09	4	0.76	\$1.15

**Table 11.** *Thirty user IDs and three Master PIN numbers were used at least one gallon in excess of capacity (cumulatively), or to fuel in excess of capacity more than once.*

The former County Auditor, listed above, resigned in 2004 after admitting to abuse of GasCard.

In their responses to our audit work, County organizations offered a variety of circumstances under which fuel might be purchased in excess of capacity. The UFA indicated that when crew carriers fill, they also purchase fuel for drip torches, which are mounted on the trucks. The UFA and other organizations reported filling fuel containers for equipment such as chain saws, generators and lawn mowers. Parks and Recreation and Public Works reported similar purchases, but indicated that they now fuel equipment from a secondary storage tank used for non-fleet equipment, instead of using the GasCard assigned to a vehicle.

Solid Waste Management speculated that the purchase listed in Table 11, above, as 50 gallons over capacity occurred due to an employee fueling a fuel tank with the GasCard for a truck. They indicated that the fuel tank capacity is 2,000 gallons. VMH had no explanation for the purchase seven gallons in excess of capacity, but speculated that the capacity listed may not be accurate.

<sup>4</sup> All transactions for this equipment exceeded the tank's capacity, most by 5 gallons. The other transactions do not appear because they occurred at the Midvale fueling station. The capacity recorded in the system may be inaccurate.

For minimal purchases over capacity, explanations included expansion or contraction of fuel due to outside temperatures, fueling of the gas tank “neck,” spillage of fuel, and miss calibration of fuel pumps.

The Sheriff’s Office requested ongoing reporting of amounts purchased in excess of capacity so that they can better monitor employee purchases. They also intend to continue monitoring employees that purchased more than one gallon in excess of capacity, although several of the users have since left County employment.

Transactions with “50” as the tank capacity were excluded from this analysis. Non-fuel purchases appear as “gallons” within the GasCard system, and some of these purchases would appear to Fleet’s vehicle maintenance software as having exceeded the tank’s capacity if an accurate capacity number had been recorded. In order to ensure these transactions posted, historically the number 50 has been entered in each of the two available capacity fields. Over the past 2 to 3 years Fleet refined this approach and entered the correct tank capacity in the first field and an additional amount in the second capacity field so that non-fuel purchases will post. The first field was used for testing using ACL. According to the Fleet System’s Coordinator a request has been submitted to the software vendor to separate fuel and non-fuel capacities. As of April 2005, the System’s Coordinator was not aware of any such scheduled enhancement on the part of the vendor. Overall, 3,288 transactions (3.7 percent) were made by vehicles with “50” entered as the fuel tank capacity. Purchases over capacity made by cards not assigned to any one vehicle, such as those assigned to “department,” were also not detectable.

### **RECOMMENDATIONS:**

- 1. We recommend that Fleet work with the State and GasCard to prevent purchases beyond the vehicle’s tank capacity.*
- 2. We recommend that transactions be continually monitored for purchases beyond capacity and that reports of amounts purchased over capacity be provided to user organizations.*
- 3. We recommend that Fleet continue to update the record of each vehicle’s capacity with an accurate figure.*

### **Car Washes**

After accounting for car washes miscoded as purchases of oil and oil changes miscoded as car washes (see page 11), we estimate that there were 10,137 car washes totaling \$74,543. The average vehicle was in use 32 weeks, as measured by the vehicle’s first and last fueling, and was washed 5.6 times. We analyzed car washes for unusual frequency and prices. We found that:

- Forty-four carwashes in excess of \$17, twelve of which cost more than \$34, were purchased.**
- 32 vehicles were washed approximately once per week or more.**

- **Eighty-three car washes cost less than three dollars.**

**Forty-four carwashes in excess of \$17, twelve of which cost more than \$34, were purchased.** Not including oil changes miscoded as car washes (see page 11), there were forty-four car washes costing more than \$17. Carpet cleaning, upholstery shampooing, or other services may account for the extra costs incurred. Conversely, these transactions may have been oil changes, but no receipt was turned into Fleet for entry into the Fleet Management system as a work order. In their response to our audit work, several County organizations cited problems with product coding and the bundling of several products together under one descriptor. The District Attorney's Office and the UFA indicated that some of the charges were for larger vehicles, including passenger vans in the District Attorney's office, which cost more to wash. Some organizations also expressed concerns regarding possible over billing. Table 14, below, contains a breakdown of these car washes by department.

#### Car Washes Costing More Than \$17 by Organization

Organization	# of Trans.	% of Trans.	Total \$	% of \$	Avg. Cost Per Wash
ANIMAL SERVICES	2	4.5%	\$ 37.44	2.8%	\$ 18.72
DEVELOPSRVS	3	6.8%	\$ 65.52	4.8%	\$ 21.84
DISTRICT ATTORNEY	5	11.4%	\$ 111.79	8.3%	\$ 22.36
FACILITIES SERVICES	2	4.5%	\$ 51.74	3.8%	\$ 25.87
FINE ARTS CENTER	1	2.3%	\$ 28.02	2.1%	\$ 28.02
FIRE DEPARTMENT	3	6.8%	\$ 93.84	6.9%	\$ 31.28
MOTOR POOL	2	4.5%	\$ 53.82	4.0%	\$ 26.91
PARAMED/AMBULANCE	3	6.8%	\$ 144.31	10.7%	\$ 48.10
SALT PALACE CONTRACT	4	9.1%	\$ 196.19	14.5%	\$ 49.04
SHERIFF	10	22.7%	\$ 307.79	22.8%	\$ 30.77
UTA VANPOOL	2	4.5%	\$ 36.40	2.7%	\$ 18.20
VALLEY MENTAL HLTH	5	11.4%	\$ 188.16	13.9%	\$ 37.63
YOUTH SERVICES	1	2.3%	\$ 18.20	1.3%	\$ 18.20
FLEET MANAGEMENT	1	2.3%	\$ 18.72	1.4%	\$ 18.72
<b>Totals</b>	<b>44</b>	<b>100.0%</b>	<b>\$1,351.93</b>	<b>100.0%</b>	<b>\$ 30.73</b>

**Table 14.** *The Sheriff's Office had the most car washes costing in excess of \$17.*

Twelve purchases in excess of \$34 were made by six employees and one individual using a master pin number, from five organizations. Table 15, on page 33, contains the detail of these transactions, sorted by department.

**Single Car Wash Costing More Than \$34 by Organization**

Office/ Department	Vehicle #	Date	Total \$	Title
FIRE DEPARTMENT	18636	7/26/2004	\$37.43	WAREHOUSE COORD/EQUIPMENT TECH 19
FIRE DEPARTMENT	18581	9/15/2004	\$37.69	CAPTAIN P22
PARAMED/AMBULANCE	16701	6/4/2004	\$84.84	EMERGENCY PLANNER 20/22/24
PARAMED/AMBULANCE	16701	5/6/2004	\$38.15	EMERGENCY PLANNER 20/22/24
SALT PALACE CONTRACT	10078	5/12/2004	\$53.96	SALT PALACE EMPLOYEE
SALT PALACE CONTRACT	10275	5/13/2004	\$67.50	SALT PALACE EMPLOYEE
SALT PALACE CONTRACT	16792	3/31/2004	\$37.37	SALT PALACE EMPLOYEE
SALT PALACE CONTRACT	16934	4/12/2004	\$37.37	SALT PALACE EMPLOYEE
SHERIFF	18156	6/17/2004	\$72.80	SHERIFF DEPUTY P05/P07/P09
VALLEY MENTAL HLTH	12714	3/6/2004	\$51.93	VMH MASTER PIN
VALLEY MENTAL HLTH	12714	4/10/2004	\$50.94	VMH MASTER PIN
VALLEY MENTAL HLTH	12714	7/31/2004	\$48.55	VMH MASTER PIN

**Table 15.** *The most expensive car wash during 2004 equaled \$84.84.*

We note that the transaction dated June 17<sup>th</sup>, found in the table above, was listed as a void. We did not exclude it from the results, however, because it resulted in a charge balance in the data and on the hardcopy invoice from GasCard. No offsetting credits were found. As previously mentioned, County Fleet has proposed that GasCard be used for fuel purchases only. They recommend that car washes be purchased and controlled at the organization level. A Countywide contract covering car washes may be beneficial, in order to achieve volume discounts and to ensure consistency in the amounts charged.

**RECOMMENDATIONS:**

- 1. We recommend that guidelines regarding car washes, including allowable price range, and approved locations, be implemented and that controls be developed to prevent transactions outside of those limits, or,*
- 2. We recommend that, in accordance with County Fleet's proposal, use of GasCard be restricted to purchases of fuel.*
- 3. We recommend that the County and the State of Utah work with Fleetcor to provide product coding restrictions that correspond to the adopted policy.*

**32 vehicles were washed approximately once per week or more.** Thirty-two vehicles were washed more than once per week, up to 1.65 times. Twenty-five of the most frequently washed vehicles were driven by Sheriff's deputies. These vehicles were also fueled more frequently—signifying greater use. For example, the most frequently washed vehicle was a Crown Vic driven by a

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patrol deputy. The vehicle was in use for five weeks during 2004, was washed eight times and fueled fifteen times. Overall, the Sheriff's vehicles that were washed more than once per week fueled an average of three times per week. It is logical that vehicles that receive greater use require more frequent car washes.

Not including Sheriff's vehicles, the most frequently washed vehicle was an Eddie Bauer Expedition assigned to the Mayor's Office. The customer field for this vehicle's transactions, however, was the "Commission" (an obsolete term). Including fuel, this vehicle had 65 transactions. The user name associated with 12 of the transactions was a last name and what appeared to be a zip code in lieu of a first name. The remaining transactions for this vehicle were under the user name, "Motor Pool Personnel."

An Expedition XLT Sport, assigned to the Mayor's Office, was also washed once per week. A car wash was purchased with each fuel purchase and cost between \$8.58 and \$8.84. The user name associated with all of the vehicle's transactions was "Motor Pool Personnel."

Two vehicles assigned to Facilities Services were also washed once per week. Vehicle #16954 was in use approximately three weeks and was washed and fueled approximately three times. Vehicle #15827 was in use approximately twenty-seven weeks and was washed twenty-five times and fueled twenty-eight times.

A vehicle assigned to the Fire Department was in use approximately 12 weeks and was washed and fueled 13 times. Car washes purchased averaged \$6.50.

An Escape XLT Sport assigned to the District Attorney's Office, driven by a DA Investigator was washed once per week, and was in use approximately 14 weeks with 13 car washes. The vehicle was fueled 48 times. Finally, vehicle #16420, also assigned to the District Attorney's office, was in use eight weeks, washed seven times, and fueled eighteen times. Both vehicles received significant use.

**Eighty-three car washes cost less than three dollars.** "Car washes" costing less than \$3 were made by 54 employees and five master PINs. Fourteen of the transactions occurred at various branches of one retail location. Eight of the transactions were for 10 cents or less and probably represent technical errors or adjustments.

We reviewed 22 transactions and found that six corresponded to the purchase of "TBA Service" ranging in price from \$3.90 to \$5.00. The amount of the "car wash" appeared to match the amount sales tax would have been. In their response to our audit work, County organizations reiterated problems with product coding as a possible explanation. For instance, Aging Services stated that the purchase was probably a dome light bulb or other low-cost maintenance item. Other organizations stated they had no explanation for the minimal charges. Again, limiting the use of GasCard to fuel purchases would help eliminate problems with product coding and possible use of GasCard for unapproved items.

## Vehicle Maintenance

There were 2,725 oil changes purchased using GasCard during 2004. An additional 243 oil changes were performed at Fleet. Over 91 percent of all oil changes occurred at various branches of one commercial oil change company. Purchases totaled \$70,324, including discounts of \$14,875. Forty-five oil changes were purchased under GasCards assigned to “department” or “pony motor” and not to any one vehicle.

Drivers are responsible for obtaining oil changes at scheduled maintenance intervals. The oil change then becomes part of Fleet’s daily transaction download from GasCard. Fleet should also receive the pink copy of the oil change receipt from the driver. Service Writers at Fleet enter the data from the receipt into Fleet’s maintenance system as a zero-dollar sublet work order. The data entered by the Service Writers is used for the vehicle’s maintenance history and for sending out maintenance reminders to the user organizations. If no pink copy of the receipt is remitted, maintenance records become inaccurate. We analyzed oil changes for unusual frequency and pricing variations. County Fleet is in the process of seeking a contract with a single provider, under which oil change prices and services would be agreed upon. The oil change company would bill the County directly, instead of through GasCard. Fleet indicated that such an arrangement would help eliminate the inconsistencies in oil change charges noted below, and may improve Fleet’s record of vehicle maintenance, because the new system would ideally include automatic uploading of all oil changes into the maintenance system, instead of the current manual entry. We found that:

- **Oil change discounts were not consistently applied.**
- **No employee ID or odometer was found for 121 transactions, totaling \$3,861.**
- **Oil changes cost in excess of \$40.80 for 104 purchases.**
- **An oil change was completed at intervals of less than every 2,700 miles for 16 vehicles.**
- **An “Air Filter Element, Service/Renew” was purchased at intervals of less than every 5,000 miles for 21 vehicles.**
- **Different sources of oil change data were inconsistent; some transactions contained errors.**

**Oil change discounts were not consistently applied.** The product description “oil/filter and grease” appeared in 2,562 transactions. Sixty-two percent of these, or 1,579, had an average cost of \$32.30, and were followed by a credit or discount which averaged \$9.30, for a net average cost of \$23. However, we noted that 37 percent of oil changes, or 936, were not followed by a discount. These oil changes averaged \$29.56, or slightly less than oil changes that were followed by a discount. The same retail locations were utilized for oil changes with discounts and without. Total potential impact is an estimated \$8,705 for 2004. However, the discrepancy may relate to inconsistent billing, in which several products and the discount may be bundled under one description on some occasions and

listed as separate transactions in others. An additional 47 “oil/filter and grease” transactions were excluded due to voids/ credits or potential errors.

As previously mentioned, there were 2,725 oil changes identified, however 163 were coded under a different product description and so were not included in this test due to the added difficulty. 121 of these are discussed in the following section because they had other unusual characteristics.

**RECOMMENDATIONS:**

- 1. We recommend that agreements with retailers be developed that would specify the amount the County will pay for oil changes and which services will be included.*
- 2. We recommend that the price of oil change be monitored for compliance with any guidelines and/or restrictions developed.*
- 3. We recommend that Fleet work with the State to develop user controls that prevent transactions outside the established parameters, or,*
- 4. We recommend that the County seek a competitively bid contract with a single provider, paid for and administered outside of GasCard, for all oil changes*

**No employee ID or odometer was found for 121 transactions, totaling \$3,861.** When a purchase is made using GasCard the date and time of the transaction are recorded. These transactions were unusual because most of them occurred at exactly noon, over the course of three days. They were also noteworthy because there was no associated employee ID or odometer entry. These transactions occurred under product descriptors of “Oil Change Labor” and “Oil Filter, Renew,” but were picked up by Fleet’s maintenance system as oil changes. Vehicles were from a variety of departments and the transactions occurred at eighteen branches of one commercial oil change business. Charges ranged from \$24.12 to \$106.47. Eighteen transactions cost more than \$40 and two transactions cost over \$100. None of the transactions coincided with a discount.

According to the State of Utah’s Fuel Manager, these transactions would have been the result of vendors letting transactions “pile up” before submitting them. Billings for all of the Salt Lake locations of the commercial oil change business are generated from one central location. Back-up documentation for these transactions has been requested from the State.

**RECOMMENDATION:**

*We recommend that Fleet monitor transactions for empty fields such as employee ID and name and odometer and that back up documentation be requested for any such transactions.*

**Oil changes cost in excess of \$40.80 for 104 purchases.**<sup>5</sup> The average oil change during 2004 cost \$25.72, after discounts. Ninety-five percent of all oil changes had a before-discount cost

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<sup>5</sup> This analysis does not include the 39 oil changes identified, that were originally coded as car washes.

ranging from \$22.04 to \$40.80. Approximately 4 percent, or 104 transactions, cost more than \$40.80, up to \$190.89. We compared the cost of these oil changes to the average cost of oil changes for vehicles with the same make, model and year. Thirty-nine combinations of make, model and year were identified.

We found that 36 oil change charges ranged from \$10.92 to \$159.92 more than the average of most other oil changes for the same make and model. Table 16, on pages 37 to 39, contains these transactions and includes a comparison to the average cost for that make, model and year. Nine of these transactions were noted in the previous section for having no associated employee ID or odometer entry. These 9 transactions are highlighted in yellow.

**Unusually Expensive Oil Change Transactions**

*Exceeding the Average for the Same Make, Model and Year by \$10.92 to \$159.92*

Department	TITLE	VEHICLE #	DATE	Year, Make, Model	TOTAL	Avg. cost of transactions UNDER \$41	Difference: Transaction cost less average cost
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18235	9/22/04	2004, Ford Crown Victoria	\$51.99	\$30.08	\$21.91
SHERIFF	SHERIFF LIEUTENANT P24	17884	10/5/04	2004, Ford Crown Victoria	\$43.68	\$30.08	\$13.60
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17282	1/22/04	2003, Ford Crown Victoria	\$82.34	\$27.55	\$54.79
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	17542	9/21/04	2003, Toyota Camry LE 4cyl	\$88.66	\$29.59	\$59.07
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	17544	1/12/04	2003, Toyota Camry LE 4cyl	\$49.07	\$29.59	\$19.48
RECREATION	TEMPORARY POSITION	18544	11/4/04	2004, Ford E350 XLT, 15Pass	\$68.35	\$31.55	\$36.80
FLEET MANAGEMENT	TRUCK SHOP SUPERVISOR 26	17791	3/10/04	2003, Ford F150 XLT Sup 6	\$52.00	\$30.46	\$21.54
PW OPERATIONS	DISTRICT SUPERVISOR 28	17789	2/17/04	2003, Ford F150 XLT Sup 6	\$46.80	\$30.46	\$16.34
PARAMED/AMBULANCE	BOMB TECHNICIAN/PLANNER 20/22/24	17574	1/17/04	2003, Ford Escape XLT Sport	\$86.53	\$29.45	\$57.08
PARAMED/AMBULANCE	BOMB TECHNICIAN/PLANNER 20/22/24	17570	1/9/04	2003, Ford Escape XLT Sport	\$51.99	\$29.45	\$22.54
FIRE DEPARTMENT	DIVISION DIRECTOR	17674	9/15/04	2003, Chevrolet Suburban 2500LS	\$44.60	\$29.27	\$15.33

Department	TITLE	VEHICLE #	DATE	Year, Make, Model	TOTAL	Avg. cost of transactions UNDER \$41	Difference: Transaction cost less average cost
PW OPERATIONS	CONSTRUCTION SPECIALIST 15/17/19	17797	4/2/04	2003, Ford F150 XLT Sup 8	\$62.40	\$29.82	\$32.58
DISTRICT ATTORNEY		16688	4/14/04	2002, Ford Escape XLT Sport	\$106.48	\$30.20	76.27
PARKS	HEAVY EQUIPMENT MECHANIC 17/19	17836	9/9/04	2003, Ford F250 XLT Sup 6	\$46.26	\$30.68	15.58
SHERIFF		17815	4/13/04	2003, Ford F250 XLT Sup 6	\$44.28	\$30.68	13.60
PARKS	RECREATION PROGRAM MANAGER 29	17833	4/29/04	2003, Ford F250 XLT Sup 6	\$42.31	\$30.68	11.63
FIRE DEPARTMENT		17596	4/14/04	2003, Ford ExplorXLT Sprt4 D	\$60.71	\$29.46	31.25
RECREATION		18036	4/13/04	2003, Ford ExplorXLT Sprt4 D	\$42.20	\$29.46	12.75
PARKS	CONST. & MAINT. SPECIALIST 15	17854	9/17/04	2003, Ford F250 XLT Sup 8	\$49.90	\$30.49	19.41
ANIMAL SERVICES	ANIMAL CONTROL FIELD SUPERVISOR 23	17181	3/10/04	2003, Ford F250 XLT Sup 8	\$42.20	\$30.49	11.71
FACILITIES SERVICES	REAL PROPERTY APPRAISER 19/21/23	18564	12/2/04	2004, Ford E150 1/2T Cargo	\$43.66	\$31.87	11.79
PW OPERATIONS	LEAD DISTRICT WORKER 19	17857	4/2/04	2003, Ford F250 XLT Crew 8	\$62.40	\$30.61	31.79
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18155	7/13/04	2003, Dodge Durango SLT 4x4	\$42.11	\$29.52	12.59
FACILITIES SERVICES	HVAC MECHANIC 20	15831	1/8/04	2001, Ford E150 1/2T Cargo	\$190.89	\$30.97	159.92
HEALTH ADMIN	COURIER 10	17726	8/11/04	2003, Ford E150 1/2T Cargo	\$46.52	\$31.75	14.77
MEALS ON WHEELS	NUTRITION PROGRAM DRIVER 13	16165	7/21/04	2001, Dodge Dakota ClubSprt	\$44.19	\$30.65	13.54
PW OPERATIONS	EQUIPMENT MANAGER 26	18659	5/4/04	2004, Ford F150XLT SupCrv5	\$55.42	\$30.62	\$24.80

Department	TITLE	VEHICLE #	DATE	Year, Make, Model	TOTAL	Avg. cost of transactions UNDER \$41	Difference: Transaction cost less average cost
ANIMAL SERVICES		16972	4/13/04	2002, Chevrolet Silverado 2500	\$64.44	\$29.74	\$34.70
PW OPERATIONS	PROJECT/MATERIAL LAB SPVR 26	16781	3/24/04	2002, Ford F250 XLT Sup 6	\$62.40	\$29.91	\$32.49
FLEET MANAGEMENT	FLEET CAR SALES MANAGER 22	94810	5/14/04	2004, Department Department	\$46.26	\$27.74	\$18.52
HEALTH ADMIN	CONSTRUCTION & MAINT. SPEC. 13	17729	5/25/04	2003, Ford E350 Cargo Supr	\$44.44	\$33.52	\$10.92
SHERIFF		16431	4/13/04	2002, Ford E350 XLT,15Pass	\$68.83	\$30.21	\$38.62
SHERIFF	SHERIFF DEPUTY P05/P07/P09	16430	2/24/04	2002, Ford E350 XLT,15Pass	\$52.00	\$30.21	\$21.79
RECREATION		16448	4/12/04	2002, Ford E350 XLT,15Pass	\$50.95	\$30.21	\$20.74
RECREATION		16482	4/13/04	2002, Ford E350 XLT,15Pass	\$48.03	\$30.21	\$17.82
RECREATION		16483	4/13/04	2002, Ford E350 XLT,15Pass	\$48.03	\$30.21	\$17.82

**Table 16.** One oil change exceeded the average cost of an oil change for that make, model and year by \$159.92.

The 68 remaining transactions were made by GasCards from 15 make model and year categories. Twelve of the 15 vehicle types were Ford F350s, for which oil changes were more expensive overall, averaging \$43.12. The 10 transactions with highest charge can be seen in Table 17, below. Two of these transactions were noted for having no associated employee ID or odometer entry and have been highlighted in yellow.

**Top 10 Most Expensive Oil Changes for F350s and F450s**  
*Exceeding the Average for all F350s by \$27.91 to \$145.08*

Department	TITLE	VEHICLE #	DATE	Year, Make, Model	TOTAL	Avg. Cost of All F350 Oil Changes	Difference: Transaction cost less average cost
PARKS	CONST. & MAINT. SPEC. 17/19	17974	1/26/04	2003, Ford F350 XLT Cab/Ch	\$188.20	\$43.12	\$145.08

Department	TITLE	VEHICLE #	DATE	Year, Make, Model	TOTAL	Avg. Cost of All F350 Oil Changes	Difference: Transaction cost less average cost
PARKS	CONST. & MAINT. SPECIALIST 15	17973	2/6/04	2003, Ford F350 XLT Cab/Ch	\$142.46	\$43.12	\$99.34
FIRE DEPARTMENT	TEMPORARY POSITION	18633	12/20/04	2004, Ford F350 XLT Sup 8	\$138.30	\$43.12	\$95.18
FIRE DEPARTMENT	TEMPORARY POSITION	16796	1/6/04	2002, Ford F350 XLT Sup 8	\$121.92	\$43.12	\$78.80
PARKS		15865	4/13/04	2001, Ford F350 Cab/Ch DRW	\$105.22	\$43.12	\$62.10
PARKS	CONST. & MAINT. SPECIALIST 17/19	17990	7/29/04	2004, Ford F350 XLT Cab/Ch	\$79.02	\$43.12	\$35.90
FIRE DEPARTMENT		16805	4/13/04	2002, Ford F450 DRW RegCab	\$83.18	\$43.12	\$40.06
FLEET MANAGEMENT	MECHANIC 18/20	16946	3/15/04	2002, Ford F450 DRW RegCab	\$79.87	\$43.12	\$36.75
PARKS	GOLF CART MECHANIC 17/19	15867	2/6/04	2001, Ford F350 Cab/Ch DRW	\$76.93	\$43.12	\$33.81
PARKS	CONST. & MAINT. SPECIALIST 17/19	17990	2/27/04	2004, Ford F350 XLT Cab/Ch	\$73.82	\$43.12	\$30.70

**Table 17.** One transaction exceeded the average for the same make, model and year by \$145.08.

For eight transactions, the vehicle's category did not have any oil changes that were less than \$40.80. These eight transactions were for five vehicle make, model and year categories, including: four ambulances, with oil changes costing from \$48.24 to \$137.79, and one 1996 Ford F350 with an oil change costing \$55.11.

It may be that several services were included under one product descriptor and/or that the product descriptor does not accurately reflect the service purchased. In their response to our audit work, several County organizations echoed this explanation. Aging Services indicated that the retail location where the majority of oil changes were purchased tended to upgrade to more expensive brands and filters than required. Public Works stated that they have noted numerous "billing problems" with the same retailer. Finally, the Sheriff's Office stated that the retailer sometimes

performed work that should have been done under the vehicle’s warranty or by County Fleet. They indicated that they would remind users of appropriate and inappropriate GasCard purchases. For a listing of all 104 oil change transactions, in comparison that vehicle type’s average, see Attachment H.

**RECOMMENDATIONS:**

- 1. We recommend that agreements with certain retailers be developed that would specify the amount the County will pay for oil changes and which services will be included.*
- 2. We recommend that the price of oil change be monitored for compliance with any guidelines and/or restrictions developed.*
- 3. We recommend that Fleet work with State to develop user controls that prevent transactions outside the established parameters, or,*
- 4. We recommend that the County seek a competitively bid contract with a single provider, paid for and administered outside of GasCard, for all oil changes.*

**An oil change was completed at intervals of less than every 2,700 miles for 16 vehicles.<sup>6</sup>** We queried ACL for vehicle numbers that received an oil change more frequently than every 11 weeks or 2,700 miles, on average. We also restricted the search to vehicles with two or more oil changes purchased during the year. We selected 11 weeks instead of 12 (3 months), and 2,700 miles instead of 3,000, in order to provide users with some leeway. In order to avoid specialized vehicles and GasCards assigned to “department,” we restricted our query to vehicles with A, B or C class codes (cars, trucks and vans). The initial result was 39 vehicles, shown by department in Table 18, below:

<b>Vehicles with Frequent Oil Changes by Organization</b>			
<b>ORG #</b>	<b>Organization Name</b>	<b>Vehicles</b>	<b>Oil Changes</b>
1415	Sheriff	11	41
3630	Parks	8	33
2300	Aging Services	4	30
2200	Animal Services	3	12
4300	Fire Department	3	13
2100	Youth Services	2	8
1210	District Attorney	2	7
3300	Facilities Services	1	7
1020	Mayor's Office	2	6
4050	Development Services	1	3
2500	Library	1	6
7777	Motor Pool	1	6
		36	172

**Table 18.** Our initial query revealed 39 vehicles with oil changes more often than every 2,700 miles.

<sup>6</sup> Restricted to A, B and C (cars, trucks and vans) class codes.

Overall, these vehicles were billed for 172 oil changes, of which 19 were performed by mechanics at Fleet. Using these initial results, we reviewed each vehicle's history to determine, to the extent possible, if the frequent oil changes billed were the result of over-billing, technical problems or excess purchases. We found the following possible errors or overcharges:

- Nineteen of the 39 vehicles were charged for oil changes with no associated odometer or employee name (see finding on page 36). At least four of these occurred within eight days of another oil change for the same car. Two vehicles were billed for two such transactions.
- Seven of the 39 vehicles were charged for more than one oil change on the same day:
  - Two of the vehicles had oil changes performed under different employee IDs. Vehicle number 17548 had two oil changes on March 24<sup>th</sup>, at two different locations of one commercial oil-change business at 11:46 and 3:13 pm. One was coded to an Aging Services employee and the second was coded to a Parks and Recreation employee. Vehicle number 18410 also had two oil changes on May 6, 2004, at the same location, at 12:30 and 3:20 pm. One was associated with a Public Works Operations employee and the second with Flood Control Engineering employee.
  - Four vehicles were charged for two oil changes on the same day, for the same amount. For three of these, the odometer reading and associated employee were identical. One had an odometer reading with one extra digit. No offsetting credits or voiding transactions were found.
  - One vehicle was charged twice, with the same location, odometer reading and employee ID. The price charged for each, however, was \$1 different.
- Five vehicles had two work orders for in-house oil changes with the same day or on different days, but with the same odometer.
  - Three vehicles had two work orders for in-house oil changes on the same day, with the same odometer
  - One vehicle had a work order dated July 21, 2004 and July 30, 2004. The odometer for each transaction was the same.
  - One vehicle had work order dated November 3, 2004 and a second dated December 1, 2004, with the same odometer entered for both.

After accounting for the possible over-billing or technical errors above, sixteen of the 39 vehicles had one or more oil changes at odometer intervals of less than 2,700 miles.<sup>7</sup>

- Vehicle # 18042- Received an in-house oil change after an interval of 2,151 miles and three months.
- Vehicle # 17378- Received an in-house oil change after 1,383 miles and four months.
- Vehicle # 17821- Received sublet oil changes at odometer intervals of 1,902, 904 and 698 miles. Each purchase was three months apart.
- Vehicle # 16972- Received a sublet oil change after an odometer interval of 1,946 miles and two months. A subsequent oil change occurred two months later. However, the odometer was entered approximately 5,865 miles lower on May 21, 2004, and then increased from the lower number—making the oil change per miles driven statistic meaningless.

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<sup>7</sup> This portion of the analysis assumes that transactions with no employee name and no odometer did not actually occur and that only one duplicate transaction occurred. Where an incorrect odometer entry was made the odometer used that day for another transaction or the odometer from the day before or after was substituted.

- Vehicle # 18666- Received sublet oil changes after odometer intervals of 2,502, 1,025 and 2,605 miles. Two, one and three months elapsed between each purchase.
- Vehicle # 17551- Received an in-house oil change after an interval of 1,631 miles and one month.
- Vehicle # 10081- Received sublet oil changes after odometer intervals of 1,030, and 1,757 miles. Two and three months elapsed between the purchases. An in-house oil change was then performed after six miles and one month. This oil change was followed by a sublet oil change after an interval of 1,713 miles and one month.
- Vehicle # 15875- Received a sublet oil change after an interval of 2,639 miles and two months.
- Vehicle # 15876- Received an in-house oil change after an interval of 500 miles and four months.
- Vehicle # 17796- Received a sublet oil change after an interval of 2,688 miles and three months.
- Vehicle # 17829- Received a sublet oil change after an interval of 2,554 miles and two months.
- Vehicle # 17971- Received a sublet oil change after an interval of 2,590 miles and three months. Another sublet oil change for this vehicle was purchased after an interval of 2,614 miles and two months.
- Vehicle # 17985- Received a sublet oil change after an odometer interval of 2,686 miles and two months.
- Vehicle # 16700- Received an in-house oil change after an interval of 1,330 miles and two months.
- Vehicle # 17740- Received a sublet oil change after an interval of 2,174 miles and four months.
- Vehicle # 16702- Received a sublet oil change after an interval of 1,677 miles and one month.

It is important to note that the forty-five oil changes purchased under GasCards assigned to “department” or “pony motor” may have been for some of the vehicles listed above.

County Fleet has indicated that the manual entry of oil change transactions makes maintaining a current and accurate record of vehicle maintenance history more difficult. An oil-change contract with a single provider may help Fleet achieve better maintenance data.

**RECOMMENDATIONS:**

- 1. We recommend that Fleet develop and communicate written guidelines regarding oil changes and other maintenance services.*
- 2. We recommend that vehicle maintenance be monitored and that warning letters or statements be issued to employees or agencies that purchase oil changes more frequently than necessary.*

**An “Air Filter Element, Service/Renew” was purchased at intervals of less than every 5,000 miles for 21 vehicles.** Air Filter Element, Service/ Renew accounted for \$8,953 of total expenditures. The price of this service ranged from a high of \$101.92 to a low of \$3.11, with an average of \$17.27<sup>8</sup>. Over 80 percent of the air filter charges were priced between \$8.99 and \$27.49. All but two transactions occurred at branches of one commercial business best known for oil-changes. According to this company’s website, “Air Filtration Replacement Service” consists of *“replacement of: The Air Filter to improve gas mileage and acceleration; The Breather Element to help keep contaminants out of oil; and the PCV Valve to reduce fumes, engine part wear and air pollution.”*

The Kansas Department of Highway Patrol replaces air filters at 15,000 mile intervals, or more often depending on conditions such as dust.<sup>9</sup> Other websites similarly recommend air filter changes between 12,000 and 15,000 miles. The County Fleet department did not maintain written guidelines instructing departments on Air Filter replacement. Guidelines for maintenance of Toyota Camrys were provided to Aging Services, at their request. They specify inspection and replacement of the air filter, if needed, beginning at 9,000 miles and at various intervals (9,000 to 12,000 miles) thereafter.

The manual for each vehicle make and model is necessary to determine actual requirements. Due to time constraints, however, we selected a conservative odometer change of 5,000 miles or less between air filter replacement charges. The result was 21 vehicles that received more than one air filter every 5,000 miles or less. Solid Waste Management accounts for 8 vehicles, which may be due to the high levels of dust and debris at the Landfill and transfer station. Vehicles noted include the following:

- Vehicle #18044, a van assigned to Aging Services, received a new air filter after an interval of 3,006 miles.
- Vehicle #10157, a truck owned by the Library, received a new air filter after odometer intervals of 3,315 and 2,271 miles.
- Vehicle #10489, a truck owned by the Library, received new air filters after odometer intervals of 1,218, 3,973 and 2,055 miles.
- Vehicle #15864, a truck assigned to Parks and Recreation, received a new air filter after an odometer interval of 4,132 miles.
- Vehicle #15868, a truck assigned to Parks and Recreation, received a new air filter after an odometer interval of 2,970 miles.
- Vehicle #15871, a truck assigned to Parks and Recreation, received a new air filter after an odometer interval of 3,042 miles.
- Vehicle #16796, a truck assigned to the Fire Department, received a new air filter after an odometer interval of 3,342 miles.
- Vehicle #17511, a Camry assigned to the Assessors Office, received a new air filter after an odometer interval of 3,042 miles.
- Vehicle #17538, a Camry assigned to the Assessors Office, received a new air filter after an odometer interval of 3,657 miles.
- Vehicle #17523, a Camry assigned to the Assessors Office, received a new air filter after an odometer interval of 1,341 miles.
- Vehicle #17714, a van assigned to the Motor Pool, received a new air filter after an odometer interval of 3,643 miles.

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<sup>8</sup> Not including one transaction with a credit balance and one with a zero balance.

<sup>9</sup> <http://www.kansashighwaypatrol.org/fleet/maintenance.htm>

- Vehicle #17746, a truck assigned to Public Works, received a new air filter after an odometer interval of 3,682 miles.
- Vehicle #17861, a truck assigned to Public Works, received a new air filter after an odometer interval of 4,450 miles.
- Vehicle #17842, a truck assigned to Solid Waste Management, received new air filters after odometer intervals of 2,136 and 957 miles.
- Vehicle #17844, a truck assigned to Solid Waste Management, received new air filters after odometer intervals of 2,285, 2,597 and 2,149 miles.
- Vehicle #17963, a truck assigned to Solid Waste Management, received new air filters after odometer intervals of 5,414 and 3,901 miles.
- Vehicle #17964, a truck assigned to Solid Waste Management, received new air filters after odometer intervals of 3,379, 886, and 565 miles.
- Vehicle #18626 a truck assigned to Solid Waste Management, received a new air filter after an odometer interval of 3,338 miles.
- Vehicle #18631, a truck assigned to Solid Waste Management, received a new air filter after an odometer interval of 2,294 miles.
- Vehicle #16785, a truck assigned to Solid Waste Management, received a new air filter after an odometer interval of 3,427 miles.
- Vehicle #16787, a truck assigned to Solid Waste Management, received a new air filter after an odometer interval of 2,758 miles.

For nine of the vehicles, more than one employee made the GasCard purchases. The GasCard for Vehicle #17964, for instance, was used to purchase an air filter by four different employees. This may indicate a lack of communication between staff.

Again an oil change contract with a single provider, under which transactions are automatically uploaded into the vehicle maintenance system, may help track and control vehicle maintenance more effectively.

#### **RECOMMENDATIONS:**

- 1. We recommend that Fleet develop and communicate written guidelines regarding air filters and other maintenance services.*
- 2. We recommend that vehicle maintenance be monitored and that warning letters or statements be issued to employees or agencies that purchase air filters more frequently than necessary.*

**Different sources of oil change data were inconsistent; some transactions contained errors.** Oil changes are entered into the Fleet Maintenance system as work orders by Service Writers using receipts turned into Fleet by assigned drivers. We compared this record to the GasCard data using vehicle number and transaction date as a common field. 193 work order oil changes did not have a matching oil change in the GasCard data. Fifteen of the 193 transactions were coded to motorcycles and related to sublet maintenance done outside of GasCard.

As stated earlier (see page 11), in researching the remaining discrepancy it was noted that some transactions appeared under the product description of “car wash” in the GasCard file. Nineteen

of the resulting “car washes” were priced at the advertised charge for an oil change at that retailer. At least 20 additional transactions were identified at other prices, based on date and vehicle number, that also corresponded to a work order for an oil change.

We also judgementally selected 22 transactions for research. Seven out of the 22 were recorded under “department” or “pony motor” within the GasCard data, and therefore were not linked to the work order, which was entered for a specific vehicle. Nine transactions could not be found in GasCard data, using the vehicle number and odometer entry to find possible matches. Four transactions had been recorded under a different vehicle number, including:

- A work order dated March 8, 2004 for unit #17842, with an odometer reading of 5,287. GasCard data contained the same odometer entry and date for unit #16786. The odometer entry of 5,287 was most consistent with unit #17842, making the work order data the more correct record. Unit #16786 had odometer reading entries in the range of 38,000 during that time period, which is far out of the expected range.
- A work order dated April 5, 2004 was entered under unit #17707, with an odometer reading of 6,768. GasCard contained the same odometer entry and date for unit #17536. The odometer entry of 6,768 best matches unit #17707, making the work order the more correct record. Unit #17536 had odometer entries in the range of 10,000 during that time period, which is far out of the expected range. In addition, the unit found in the GasCard data was assigned to the Assessor’s Office, which was inconsistent with the employee who performed the oil change—an Evidence Technician for the Sheriff’s Office. Unit #17707 was assigned to the Sheriff’s Office.
- A work order dated May 21, 2004 was entered under unit #16975, with an odometer reading of 14,648. GasCard contained the same odometer entry and date for unit #16972. The odometer entry best matches unit #16972, making GasCard the more correct record. Both units were assigned to Animal Services.
- A work order dated May 27, 2004 was entered under unit #18238, with an odometer reading of 7494. GasCard contained the same odometer entry and date for unit #18235. The odometer entry best matches unit #18235, making GasCard the more correct record.

Another work order for unit #17657 on February 14, 2004 with an odometer reading of 10,041 may correspond to a car wash purchase under the same unit number on February 19, 2004, with an odometer reading of 10,035. Finally, one work order dated September 27, 2004 was entered under unit #17549, with an odometer reading of 29,976. An oil change was found for the same vehicle, with the same odometer entry within the GasCard data. However, the transaction was dated August 27, 2004. The sequence of the odometer is consistent with the August and not the September date.

Not all 193 transactions were researched. Therefore additional records may have been recorded to the wrong vehicle or coded as car washes.

We also noted that for the 1,873 work orders that did have corresponding oil change with the same unit number and date in the GasCard data, 302 (16 percent) of the odometers did not match.

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Fleet Management Division  
August 30, 2006  
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Some vehicles did not have an odometer reading in the GasCard data. Others had one or more digits missing, digits inverted, etc. Some examples include: 11,050 versus 11,850, 66,615 versus 66,651, 2,154 versus 28,154, and 36,111 versus 31,611.

It is also noteworthy that there were 2,066 oil changes entered as work orders. GasCard transactions reflected 2,686 oil changes. The Fleet Maintenance system is set up to reject duplicate entries and does not record credits or voided transactions. However, there were only three credits and one void found among the GasCard oil changes. Duplicate records were noted within GasCard, but the volume would not significantly alter the 600+ record differences. This may indicate that drivers are not consistently submitting the receipt to Fleet for data-entry.

Use of a single provider, outside of GasCard, would help to eliminate the data-management problems inherent in the current system.

**RECOMMENDATIONS:**

- 1. We recommend that drivers submit all their receipts for oil changes and that they do so on a timely basis.*
- 2. We recommend that oil changes be coded to a specific vehicle and not to cards assigned to "department," etc.*
- 3. We recommend that Fleet periodically compare oil change receipts to oil changes reported by GasCard to ensure that all receipts have been submitted and entered, or,*
- 4. We recommend that the County seek a competitively bid contract with a single provider, paid for and administered outside of GasCard, for all oil changes and that driver receipts be compared to transactions billed by the contractor.*

In closing, we express appreciation to your staff, including Fleet's fiscal manager, fleet system's coordinator and vehicle utilization manager, for the time they spent providing information and assistance during the project. We also express our appreciation to the State of Utah for their willingness to provide data and discuss ongoing changes and concerns. We also appreciate the valuable feedback we received from organizations throughout the County and from outside the County. We confident that our work will be of benefit to you and help you to strengthen internal controls over GasCard and thereby increase the efficiency and effectiveness of vehicle management. If we can be of further assistance to you in this regard, please contact us.

Sincerely,

James B. Wightman, CPA  
Director, Internal Audit Division

John Webster, Division Director  
Fleet Management Division  
August 30, 2006  
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Enclosures

cc: April Townsend  
Craig Miller  
Leslie Workman  
Darrin Casper  
Margaret Chambers  
Jeff Done  
Doug Willmore  
David Delquadro  
John Schaff  
Auston G. Johnson

## **Fleet Response to County Auditor's report on 2004 transactions provided through the State GasCard fueling network.**

In addition to providing County agencies vehicle and equipment maintenance services, and vehicle replacement services, Salt Lake County Fleet Management also provides the means to meet the fueling needs for the vehicles and other motorized equipment units operated by the various agencies which comprise Salt Lake County Government. County Fleet also sells fueling service to other quasi-county agencies such as Valley Mental Health, the Unified Fire Authority, the Salt Palace, Mosquito Abatement, and to Holladay City.

Prior to the year 1998, County Fleet Management met the County's fueling needs through County owned and operated fuel sites located at seven County facilities throughout the Salt Lake Valley. At that time, County Fleet was contracting with a company called MultiForce for computerized fleet maintenance record keeping, and with its sister company, FuelForce, for computerized fuel management record keeping. County Fleet at that time employed a fueling supervisor whose job was not only to order fuel for and maintain the fueling equipment at these County sites, but also to provide the daily monitoring and regulatory record keeping requirements imposed by State and Federal agencies pertaining to the monitoring of underground fuel storage tanks against the possibility of tank leakage and soil contamination.

In 1998, Salt Lake County made the decision to join the State of Utah's fuel network, managed by the State's Fleet Department. One of the reasons behind this decision was the perceived need to provide a broader fuel site network for the County Sheriff to avoid the need to have Sheriff Deputies leave their patrol areas to travel to the limited County fueling sites then in existence. Also, the Sheriff's Office needed to often have deputies and investigators travel to and fuel outside of the County area, which joining the State system would accommodate. County decision makers also liked the idea that the State system also provided, in addition to fuel, a means to easily obtain oil changes, washes, and minor repair items without having to go to the specific limited County sites that were then available for these services.

The County terminated its relationship with FuelForce, and the County's fuel site supervisor retired. The State of Utah's Fleet organization took over management of all the County fueling sites, and assumed the responsibility for all County under-ground fuel tanks and their regulatory requirements. The County fueling sites then became part of the overall State of Utah government fueling network available to any State network agency. Joining the State Fueling network also involved receiving computerized fueling record keeping services from a private fueling company known as GasCard which had the State of Utah contract for fueling system service. The State replaced all FuelForce fuel monitoring equipment, with GasCard fuel monitoring equipment, and Salt Lake County moved from FuelForce's card-less dispensing system to a GasCard dispensing system. County fueling data now came to County Fleet by way of the State of Utah Fleet Department. Computerized files were set up with State Fleet for each County vehicle or equipment item requiring fuel service. It was arranged with State Fleet to provide County Fleet with a daily computerized file of all GasCard transactions associated with the County. County Fleet employed an individual whose duties were, in part, to coordinate the GasCards and County employee identification numbers (pin numbers) needed by each County fueling agency and to work with the State to communicate County GasCard needs and the

ongoing changes which occur with the coming and going of employees and the acquisition and retirement of vehicles and equipment needing fueling service.

In the fall of 2003, GasCard was sold to another national private fuel system service provider known as FleetCor. For the portion of the now-FleetCor system that was once part of the GasCard system, the name of GasCard was retained by the new owner, FleetCor.

Overall, County Fleet has relied upon the management of the State Fleet, who administers the State Fuel network and the GasCard system contract, to supply the County with good and accurate information from which County Fleet could account for fuel usage and bill its County fleet customers. While the broadness and ease of service objective was obtained through joining the State of Utah Fueling network, we have found that the realization of good and accurate data has been much harder to achieve than was originally expected.

The GasCard system, as we have learned by experience, is a much more labor intensive system to manage, and has fewer controls in place to avoid errors than the FuelForce system which the County had used previously. Where we once were able to avoid most erroneous mileage entries, because the system monitored each new fueling mileage entry against the previous existing mileage entry, with an acceptance parameter that had to be met, with the GasCard system there was no longer such a mileage monitoring system in place. The GasCard system accepts any mileage entered when fueling. The absence of a mileage acceptance monitoring system has proven to be a real headache for us as so many maintenance decisions are based upon accurate mileage data.

We believe that State Fleet does work hard to provide us with the best data that they can; but the inherent nature of the GasCard system makes that job an extremely difficult one. Getting what we purchase through the system accurately recorded under the proper product code has presented another big stumbling block to us. Currently there are 799 product codes available in the GasCard (FleetCor) system, and as was pointed out in the Auditor's Report, many of these product codes are for very similar products or services. At the time a GasCard transaction takes place at a privately owned commercial site the product code assigned to the transaction is selected and entered by a cashier or technician at the commercial fueling site. As a result, the accuracy of the product code associated with the transaction is completely dependent on the willingness or ability of the cashier to exercise great care in selecting a correct product code for the type of product or service obtained. As can be seen by results obtained from an audit of 2004 transactions by the County Auditor, the degree of care needed is apparently not being exercised at the service provider level. It is important to a Fleet organization to accurately know just how much we are spending on fuel versus oil changes, versus washes, versus any other product that might be received.

The change in the ownership of the GasCard system, which occurred late in the Fall of 2003 when FleetCor acquired GasCard, precipitated many of the problems discovered by the County Auditors during their 2004 audit. Many changes in GasCard data tables that were initiated in the takeover by FleetCor resulted in all kinds of personal identification number (pin) problems to be resolved.

For example, under the system changes made by FleetCor, employee pin numbers which had once been personally and organizationally unique became no-longer-unique employee identification numbers. User name data tables and user organization data tables became co-mingled, and a massive effort had to be undertaken to locate and correct these problems as they surfaced. These problems were being identified and rectified throughout 2004. This is the same time-frame for which the County Auditors were conducting an audit review of 2004 County GasCard transactions. This is not to infer that had the County Auditors focused instead on 2005 or 2006 GasCard transactions that they would not have found many of the same issues to report; only that in 2004 the volume of these problems was most likely much larger due to all of the data conversion changes that were taking place by FleetCor to convert the GasCard system and coordinate it into the overall FleetCor data management system.

As a Fleet organization, we do appreciate all of the difficult work performed by the County Auditor's Audit staff to perform an audit review of 2004 GasCard transactions. We know this audit was performed in an effort to help identify and quantify problem areas and to make recommendations that will be helpful to Fleet in working with the State of Utah Fleet personnel to address and find solutions to the problems noted by the County Audit staff. We accept the Auditor's recommendations and will we work with the State Fleet personnel on solutions to GasCard problems and issues.

There are some GasCard problems and issues that may best be addressed by utilizing GasCard in a different way rather than trying to resolve all past and current GasCard issues. These recommendations include:

1. Limiting GasCard transactions to fuel-only transactions. This would eliminate all (or most) of the product coding problems that we have experienced, and are now experiencing, due to the hundreds of product codes that are now allowed and available to be chosen for Salt Lake County GasCard. This would mean that we would need a different method of providing for oil changes and car washes, and would require that all other miscellaneous products now being obtained by County agencies with their GasCards be obtained instead only through the County Fleet maintenance shop. Fleet does not have the manpower to make it possible to do all oil changes at the County Fleet shops for the County's light-duty vehicles. However, Fleet is currently in the process of working to obtain an oil-change contract that can be directly administered and better controlled by Fleet than can be controlled through the open GasCard system.
2. Washing a vehicle, we believe, should no longer be a function administered under County Fleet, but a function to be administered by the vehicle user agency. Fleet needs to concentrate on maintenance and repair issues and leave it up to each organization as to when and where vehicles they use are cleaned. Car wash tokens purchased and controlled at the vehicle user organization level, or through the use of an organization's petty cash fund for such purposes would, in our opinion, be a much superior solution to car washing than use of the GasCard system as the process for obtaining vehicle washes.

3. For agencies such as the County Sheriff's office, the GasCard system may be the best alternative to provide the necessary flexibility in fueling sites required to keep patrol deputy vehicles on patrol in their assigned area, and to accommodate fueling for out-of-County travel. However, this type of flexibility is not needed by all County fleet user organizations.

We do not believe that GasCard (FleetCor) is the best computerized fleet fueling system to meet all County needs. We feel that the FuelForce system provided much better internal controls over fuel distribution and usage monitoring in areas where the County could operate its own fueling site(s). Fleet is currently looking into the possibility of reclaiming the Public Works fueling facility at 7200 South and the County Government Center located at 2100 South State Street from the State GasCard network and making these facilities once again a County operated and maintained fueling sites. The vast majority of fuel used by Salt Lake County vehicles and equipment is actually pumped from the 7200 South Public Works fueling site.

Fleet has relied on and utilized the computerized GasCard daily transaction files supplied to us by the State Fleet GasCard system as the basis for making billings to County fuel users. The County's volume of GasCard transactions (approximately 8,000 to 9,000 transactions per month) makes it impossible to readily find and locate through manual review by any single individual those transactions which may have a problem prior to sending out timely transaction billings.

At the end of each month, County Fleet sends detailed GasCard transaction reports to each agency that had GasCard transactions during the month. These reports are specific to the using agency and are organized by vehicle or equipment. Each detail line provides the date and time of the transaction, the mileage or meter at the time entered at the time of the transaction, where the transaction took place, the product or service obtained (according to the product code entered at the time of the transaction), the amount of the transaction, the employee who incurred the transaction, etc. If there are erroneous transactions listed, we have depended on the using agency to question the transactions and bring any problems encountered to our attention to be addressed. We are willing to issue credits for any amounts that may be determined to be double-charged, over-charged, or are otherwise incorrect. To date, we have received back very few questions from the using agencies regarding their GasCard transactions.

Unfortunately, County Fleet does not have the manpower resources and expertise to do the type of audit research that was done by the County Auditor's staff on 2004 transactions. To find and quickly identify questionable transactions would take computer programming expertise which Fleet currently does not have. We have been given to understand that the State programming force is willing to help us in the effort of locating questionable GasCard transactions, and we will put additional effort into working with the State Fleet programming staff to come up with better methods of finding and identifying GasCard reporting errors.

We rely on and utilize the State's daily GasCard transaction files to bill our County Fleet fuel customers. We also upload these transaction files into our Fleet Management software system. However, the actual GasCard billing that is sent to Salt Lake County for payment to GasCard comes directly from FleetCor rather than through the State of Utah Fleet Department from which

we get the daily transaction files. Until late in 2005 we were not able to obtain any type of computerized data files from FleetCor that would support their monthly billing to Salt Lake County. We had asked both State Fleet and FleetCor directly that we be given an electronic copy of the monthly billing report sent by FleetCor that would give us the same transaction number for each transaction on the FleetCor billing report that exists for each transaction provided to us on the daily GasCard transaction files received from State Fleet. We were told that FleetCor would not re-program their billing report to include this unique transaction number on the actual billing reports they send us; but, rather, they would supply us with a separate data file from which we could obtain this information and tie transactions to the actual billing report given to Salt Lake County. We have now been able to obtain this additional file as an electronic download from FleetCor. However, we are still having some difficulty performing the reconciliation of data transactions, between FleetCor data files received and State Fleet GasCard data files received. One of the biggest reconciliation problems occurs in accounting for the amount of State Excise tax which is originally charged and later deducted as part of the billing process. State Tax figures on the FleetCor data file, presently do not reconcile to State Tax Charges and deduction on the actual FleetCor billing. We will keep working on this reconciliation process as recommended in the County Auditor's report.

Working with the GasCard system means working within a four-tier data system. The information or data comes from 1) a multitude of individual GasCard authorized private and public vendor stations, 2) FleetCor, 3) State of Utah Fleet, and 4) Salt Lake County Fleet. Problems that occur at levels 1, 2 and 3 become problems that must be dealt with by Salt Lake County Fleet at level 4. On several fronts, County Fleet is actively working on improved ways to deal with this multi-tiered GasCard system.

Previously in this document, we have addressed our goal to make GasCard a fuel-only system. This step alone will solve a multitude of other challenging GasCard product coding and transaction timing problems. The number one obstacle in achieving this goal is moving from a GasCard-controlled oil change acquisition system to a County-directed oil change provider, utilizing a straight forward pricing and billing mechanism. We also need a service provider capable of providing to County Fleet electronic oil change transaction and cost data that can be uploaded on a daily basis into the County Fleet's overall Fleet Management database system. At this time, oil change data received through the GasCard system must be handled separately using a labor-intensive process of separating the data and re-entering it manually into the Fleet Management database system in order for the oil changes to be tracked accurately. Current and accurate oil change data is an integral part of an efficiently working Fleet preventative maintenance and cost containment system. We are currently working with County Contracts and Procurement personnel to make it possible for Fleet to achieve this very important goal.

County Fleet is making a greater effort to insure that County GasCards are more tightly controlled. In order to successfully implement these controls, we need a good working relationship with, and help from, a Fleet contact person within each County agency with whom we can work closely to insure that GasCards are only available to their current employees, and that GasCard transactions cannot occur through terminated or otherwise unauthorized people. We are working to coordinate a process with the County Personnel Division, and County Information Services to insure that the name associated with each County GasCard pin directly

correlates with the same employee name used on the County's official active employee payroll data system. We also need help from each County agency's Fleet contact person to implement a process that will insure that County Fleet receives a completed application form for each individual to be issued a GasCard authorization pin number, and that the pin recipient's authorization is acknowledged through signature by his/her employing agency. As part of this authorization process, each agency's contact person must work with Fleet to insure that a current and valid County ID is presented at the time an operating GasCard pin number is actually given to a County employee. Once a person is terminated from County employment, we need a process put in place, in conjunction with County Personnel, to notify Fleet in a timely manner, preferably automatically, that an individual has been terminated so that GasCard authorization pin numbers are immediately de-activated.

Fleet is currently reviewing the need behind the issuance of any GasCard master-pin numbers. The use of these numbers makes the system subject to abuse because the use of master-pin numbers prevents GasCard transactions from being specifically identified to any one person. We will seek the elimination of master-pin numbers as much as possible, except when needed for emergency purposes. In such emergency situations, we will provide a means to issue the master-pin number for short-term use only before the pin is de-activated.

Fuel is a major cost to organizations which utilize vehicles and other motorized equipment to carry out their service missions to the citizens of Salt Lake County. Fleet Management desires to do all it reasonably can to keep County fuel costs down and to have a fueling system which is honestly and properly used. Fleet is dedicated and committed to take every step we can to help Salt Lake County service agencies receive the best value for the services which County Fleet can help supply to them. We appreciate the efforts of the County Auditor's Office Audit Division to help us analyze and find areas where improvements to that service delivery system can be made.

Sincerely,

John Webster, Fleet Director



## 2004 GASCARD QUESTIONNAIRE

The following numbered questions correspond with the numbered spreadsheets attached to this e-mail in a PDF (Adobe Acrobat) file. Your organization may not have had GasCard transactions matching the criteria used in some of the numbered questions, in which case "NOT APPLICABLE" appears in the comment box following the questions below. Please do not hesitate to contact us with any questions or concerns that you might have.

Note: During the audit we became aware of problems with data management, including incorrect product coding and billing errors. In addition, the GasCard upgrade implemented in 2004 impacted the ability of the GasCard system to correctly identify the user name associated with some transactions. You may note some of these anomalies as you review the attached statements.

- 1) There were 11 usernames within 2004 GasCard transactions that corresponded to County employees who had previously terminated.

Transactions associated with former employees that were billed to your organization can be seen in the attached statement, under "1) Former County employee names associated with 2004 transactions." Please review the statement and provide any comments or suggestions in the text box below:

**Comment:**

DEVELOPMENT SERVICES

Vehicle 17563 has never been used by P & D Services nor was it part of our fleet. When we became aware that it was showing as part of our fleet, I contacted Fleet Management and made them aware of the error.

UNITED FIRE AUTHORITY

After review of these looking at the vehicles and the odometer and/or hour meter readings, I believe that this is just GasCard not identifying the right person unless someone is putting in the incorrect PIN.

LIBRARY

In every case, the employee's name was [name omitted], who is not one of our employee's, nor has he ever been one of our employee's. We have had this problem in the past. We purchase all of our vehicles, with the exception of our delivery trucks, from Fleet, as we have chosen not to participate in the Replacement program. We have found, in the past, that the driver's information has migrated with the vehicle. The vehicles in question are ours; however the employee name and organization are incorrect.

PARKS AND RECREATION

Employees on the report may have given their pin numbers to other employees. Employees are not permitted to use other employee's pin numbers. Our policy is to validate pin numbers once a year. The County needs to develop an automated process to cancel pin numbers upon termination by the employee.

PUBLIC WORKS OPERATIONS

The two individuals work as County temporary employees for a time and were then hired through an outside temp agency. They were working for the County the whole time but were paid by an outside agency.

- 2) Using ACL, GasCard users were matched to employees in the County’s payroll database, using their last name and the last digits of their social security number. GasCard usernames did not always automatically match the payroll database due to inconsistent spelling, use of a maiden name, or a surname. Problems involving social security numbers also arose. After researching these usernames in the payroll database and County phone directory, 34 users, Countywide, could not be verified as County employees.

Individuals billed to your organization can be seen in the attached statement under, “2) GasCard users that did not match a record in payroll.” We would like your feedback regarding these usernames to help determine if the individual was an employee of the County, versus volunteer, subcontractor, or other status. Please comment on each individual using the text box below. For non-employees (volunteers or subcontractors), please provide a brief description of their duties. For employees, please verify the spelling of their name and provide their job title.

**Comment:**

AGING

See attached memo from [Fleet’s Fiscal Manager].  
[Employee’s name, as it appeared in payroll, was provided here. Name omitted for personnel privacy]

DISTRICT ATTORNEY

The correct name of our employee is [name omitted].

FACILITIES MANAGEMENT

We do not know who [name omitted] is. No one by that name ever worked for us or drove one of the FM vehicles.

UNITED FIRE AUTHORITY

See above explanation [under question #1]. I feel that someone in our department was probably reissued a number that was used prior.

PUBLIC WORKS

[Corrected employee’s name provided here.] Seasonal district worker  
[Corrected employee’s name provided here.] He is a truck driver.

SHERIFF’S OFFICE

[Names omitted] are all volunteer Chaplains with the Sheriff’s Office and are not employees. [Name omitted] does not appear in any payroll data base either for the Sheriff’s Office nor Salt Lake County.

[Name omitted] in the counties data base is shown as a Parks & Rec employee but was terminated in 2002. Neither are or were Sheriff's employees.

SOLID WASTE MANAGEMENT

We have never had an employee by the name of [name omitted]. We did have a "Tank Diesel" and a "rolloff truck" and a "service truck". The fuel amounts appear to be duplicated in two instances, one for \$174.51 on 2/7/04 and one for \$117.06 on the same date 2/7/04. Other than the two duplications and the name, the report could be completely accurate. **RESPONSE 2** Employee: [name omitted]. This individual does not belong to Division 4750. Do not know this individual. The GasCard system was bought out by Fleetcor during this timeframe (Feb 2004). The system was set up that each Division had its own customer number and within that customer number a person could have a PIN the same as someone in the Sheriff's customer account, but the card would not activate if the customer numbers were not mated. When these transitions took place that system was no longer in place. When this happened, Salt Lake County fell under one umbrella rather than being differentiated by Divisions/Departments. There, when someone entered their PIN there was another individual with the same PIN, but was assigned to another customer account. The system would correlate the transaction with the first customer assigned to that PIN. In turn, this new system affected our capability of distinguishing employees and the Division they were assigned to. Therefore, we were unable to provide as we have in the past a complete listing of active PINs for your Fleet Contact to review. This precipitated the entire GasCard PIN system to be replaced with new GasCards/PINs to enable Fleet to make those distinctions and differentiate customer numbers by Division/Department. (refer to [Fleet's Utilization Manager] in Fleet)

- 3) We tested for transactions that occurred outside of "normal" business hours such as, 1) Transactions that occurred on Saturday or Sunday, 2) Transactions that occurred between 8:00 pm and 4:30 am, and 3) Transactions that occurred on a legal holiday. Many County functions occur on a 24-hour basis and/or throughout the weekend. If transactions on the weekend, at night or over holidays are routine and expected for the employees listed, please indicate that, along with any other comments or suggestions, in the text box below:

**Comment:**

AGING

3a) SATURDAY/HOLIDAY FUELING - The Meals on Wheels Program for Salt Lake County Aging Services delivers meals to elderly customers on Saturdays throughout the year. In 2004, the program also delivered meals to seniors on the holidays. These staff members, [names omitted] were all employees of Aging Services in 2004.

DEVELOPMENT SERVICES

This Vehicle is a 24 hr. Emergency Response / Take-home vehicle.

DISTRICT ATTORNEY'S OFFICE

3a) The personnel listed are Legal Investigators (Category I Public Safety Officers), each with an assigned vehicle. As part of their public safety responsibilities, they remain on-call 24-hours a day, 7-days a week

ECONOMIC DEVELOPMENT

Transactions for that program are routine. However, that program has been discontinued.

#### FACILITIES

We have employees that work during snow storms, clean carpet at night and perform some construction activities during off hours

#### HEALTH DEPARTMENT

The employee using the gas card is a custodial maintenance supervisor of a night crew

#### PARKS AND RECREATION

For the three employees listed for the Parks & Recreation Division, all have non standard work schedules

#### PUBLIC WORKS OPERATIONS

The night and weekend transactions most likely occurred during a snow removal event or other emergency. We also do some work on weekends during the summer, mostly on Sunday when there is less traffic.

Sanitation leases trucks from us during the summer but they have their own card and pin code for fueling. They also work weekends and holidays

#### SANITATION

The Sanitation Division works a task system starting at 6:00 a.m. for a minimum of (8) hours per day or until the daily task is complete. We work all holidays with the exception of Thanksgiving, Christmas and New Year's Day. If these holidays fall during the weekday the following Saturdays are worked. There are a number of Saturdays and Sundays worked throughout the year for special clean-ups.

#### SOLID WASTE MANAGEMENT

The landfill is open 6 days per week from 6 am to 6:30 pm Monday through Saturday. It is also open all holidays other than Thanksgiving, Christmas and New Years Day. The report appears accurate.

#### VALLEY MENTAL HEALTH

VMH has many 24 hour 7days a week programs, and those listed in the report are within the expected usage.

- 4) The number of gallons purchased was compared to the vehicle's gas tank capacity. Countywide, fuel was purchased in excess of capacity in 418 transactions during 2004. The majority of the transactions occurred at the Midvale fueling station where a fuel pump was temporarily miss calibrated.

Fuel purchases exceeding tank capacity, *not* including those at the Midvale fueling station, that were billed to your organization can be seen in the attached statement under, "4) Fuel purchased in excess of the vehicle's tank capacity." Some transactions exceeded tank capacity by a negligible amount. We report these transactions to help generate discussion and awareness and because gas tanks typically are not completely empty at the time of fueling. Please review the attached statement and provide any comments or suggestions in the text box below:

**Comment:**

AGING SERVICES

This individual was not an employee of our transportation program- listed as USU employee

UNITED FIRE AUTHORITY

Some of these were very minimal. However, for those instances where they are larger: 1). When the crew carriers fill, they also need diesel for their drip torches which are mounted on the trucks. 2). Some of the individuals also fill small fuel containers for chainsaws, lawnmowers, etc. They have other generic cards, but at times add to their vehicle fillings. 3) The Haz-mat labe also takes fuel for a generator that is mounted on it.

LIBRARY

The employee assigned to this vehicle, [name omitted], has been on sick leave for over two months, so we were unable to question him as to his explanation for this overage. However, in his absence, I would attribute it to either fuel pump miscalibration at Midvale or to perhaps filling a gas can for equipment.

PARKS AND RECREATION

In 2004 the customary practice was to fill up the piece of equipment being towed with the vehicle at the same time the vehicle was refueled. Current practice is to have all equipment refueled from a secondary storage tank which is tracked for non fleet equipment. Further review of this practice is in process

PUBLIC WORKS OPERATIONS

Amounts are negligible, in my opinion.

We used to fuel the equipment being towed by a truck with the gas card from the truck. This showed up as exceeding tank capacity and reported mpg incorrectly. We now have separate fuel cards for each piece of equipment.

SHERIFF'S OFFICE

In reviewing this report we felt that if the excess gallons were one (1) gallon (-) that because of expansion/contraction they could be legitimate purchases. The report showed six purchases of one gallon (+) up to 8.38 gallons. Four of the purchasers (deputies) have terminated from our office, including the deputy who purchased in excess of 8 gallons. The other two are minimal (1.29 and 2.0). We have made a notation of the employees involved and will continue to monitor their purchases. We feel a monthly or quarterly report would be helpful in our monitoring.

SOLID WASTE MANAGEMENT

This truck has a fuel tank capacity of 100 gallons, however it carries a tank that has a capacity of 2000 gallons. It appears the employee may have used the wrong card to input the fuel. This employee terminated his employment about one year ago. If you check the records this employee pumped a large quantity of fuel into the large tank (part of his job). **RESPONSE 2** The transaction referenced is a purchase of fuel put into a 'fuel truck'. The 'fuel truck' will then dispense the fuel into other pieces of equipment. The GasCard system does not allow a separate gascard to record the 2<sup>nd</sup> transaction (the fueling from the fuel truck to the equipment)

### UTA VANPOOL

The fuel capacity of unit 18184 was 1.40 over the vehicle capacity which may be contributed to following factors:

1. The fuel fill has an extended neck to the fuel tank itself which would slightly increase the amount of fuel held. It has been estimated that the neck may hold up to 1.6 gallons in addition to tank capacity.
2. More fuel may be dispensed in the winter months as opposed to warmer months; as fuel expands when temperatures are warmer.
3. It is not uncommon for drivers to allow their tank to become empty.
4. Fuel pumps metering system calibration may be slightly incorrect when metering how much fuel is dispensed. According to State law pump metering must be checked once a year by weight and measures to ensure correct calibration. If needed at that time, the pumps metering system will be calibrated according to standards.
4. Fuel spillage occurs when attempting to fill the tank. This may occur by human error or by a pumping malfunction (example: One might sit in their car while fueling and the fuel fill overflows.)

### VALLEY MENTAL HEALTH

The amounts exceeding tank capacity were negligible (less than one gallon) except one that was 7 gallons over. This was not explainable. We need to check that tank capacities are listed correctly.

- 5) We tested 2004 transactions for cars, trucks and vans with two or more purchases of the same product, on the same date, for the same dollar amount. Additional tests did not require the same dollar amount, but looked for two or more purchases of the same product on the same day, with other unusual characteristics, such as low miles per gallon. Findings may be the result of billing errors, odometer entry errors, or overuse. They may also represent purchases with a reasonable business purpose.

The results of these tests for your organization can be seen in the attached spreadsheet, 5a) through 5c). Please review the attached statements and provide any comments or suggestions in the text box below:

### **Comment:**

#### AGING SERVICES

a) **DUPLICATE CHARGES** - There are two reasons why these duplicate charges may have shown up for the same employee, [name omitted], and for the same vehicle and it is believed that either one of these reasons apply in this particular process.

In 2004 State Fleet changed the gas card system to another company. In the process of downloading the entire system, somehow or the other the transactions were duplicated in some instances. It is highly likely that this could have been the situation with this particular transaction.

The second thing that may have occurred is that when a transaction has been duplicated at the site and one of the transactions has been credited, the County system looks at credits if they have the "-" in front of the number. Many of the [oil change company] sites place the "-" behind the number which results in a debit rather than a credit. Again, it is highly likely that this situation could have occurred with this particular transaction.

Either one of these scenarios that occurred in 2004 could have caused the duplicate transaction for this employee.

It is believed that the explanation for transactions credited to [name omitted] also applies to [names omitted] of the Transportation Program.

5b) MORE THAN ONE FUEL PURCHASE ON THE SAME DAY - Employee, [name omitted], on 10/8/04 and 10/20/04 tried unsuccessfully to fuel at the Salt Lake County Government Center; he then had to fuel at another location in order to have sufficient gas in his vehicle to finish his route. During 2004 there were many times that employees were unsuccessful in fueling at the Government Center; in 2006 this appears to be fixed.

5b) MORE THAN ONE FUEL PURCHASE ON THE SAME DAY. Employees [names omitted] on the dates shown tried unsuccessfully to fuel at the Salt Lake County Government Center; they then had to fuel at another location in order to have sufficient gas in the vehicles to finish their routes. During 2004 there were many time that employees were unsuccessful in fueling at the Government Center. For 2006 this apperars to be fixed.

With reference to [name omitted], Sheriff Sergeant P17, again in 2004 when State Fleet changed to another process, there were duplicate pin numbers that had been given to employees but the billing always went to the agency number first. When the change occurred, the billing was then processed by pin number so the employee with the first duplicate pin number was charged to the vehicle assigned under the new system. This would appear to be the case with Sgt. [name omitted] since he did not drive one of the Meals on Wheels vehicles as his patrol vehicle. This system has been improved and changed since then.

5c) MORE THAN ONE WASH PURCHASE ON THE SAME DAY. [Name omitted] tried one car wash facility and it did not work, so she went to another car wash facility. Public works has a car wash facility and she recalls having used it but it is possible she did not.

#### ANIMAL SERVICES

[Name omitted] 4/19/04. Code 2, this truck has a V-10 engine and may get under 10 miles per gallon. The transaction does not look correct that .6 of a gallon would be put in the truck 3 hours after it was filled. Is the 4 miles per gallon for that tank full or just for the difference between the first transaction and the second transaction? The double entries and these 2 cases on page 5b cause me concern that there is a problem with the system.

[Name omitted] 4/15/06. Code 1, Officer [name omitted] daily log does show that he got fuel from 17:10 to 17:16 at 1700 W. North Temple St. This was after he had done some calls and went on other calls after he fueled. I spoke to Officer [name omitted] about this and he stated that he fueled and left. He does not know how this would show this amount of fuel. His log shows that he completed fueling and left at 17:16. Is ther any possibility that the pump could have stayed active and someone could have fueled after he left? This is a gas station that Officer [name omitted] would have to go inside to enter his pin number. Is there any way the operators at the gas station could reactivate the pump? It is unknown how this transaction took place.

[Name omitted] 12/14/04. The name of [name omitted] & title of Recreation Program Magager is wrong. A [name omitted], Animal Control Officer, drives unit 18169. The unit 18169 was serviced at 17,965 miles that matches Officer [name omitted] mileage for 12/14/04 on his daily log. The information on the report may be wrong. Did [name omitted] service unit number ? on 12/14/04 also. or it may have been billed twice from [oil change company] at the same time.

### DEVELOPMENT SERVICES

(5b) This vehicle was inadvertently assigned to P&D Services when in fact the Sheriff's Office was the user.

(5c) Double charged for the same service

### DISTRICT ATTORNEY

5b) The first person listed [name omitted] is not a District Attorney employee. We do not know why this error occurred on the report, but believed that this had been corrected by Fleet. The other person [name omitted] is employed as a Court Shuttle Driver responsible for court and witness transport and serves our operations in West Jordan, Broadway and the Government Center.

5c) The first duplication is due to the same error-report showing [name omitted] as one of our employees and thus two car washes on one day. Again, we do not know why this error occurred, but vehicle #16420 is one of our Court Shuttles.

With reference to [name omitted], he is an Investigative Agent with our Office. On March 8, 2004, he received a \$9 car wash from [vendor] and an oil change at [another vendor]. A regular review of charges revealed that routinely, at the [second vendor], oil changes appeared on the receipt as a "car-wash," despite receiving a secondary 8.5"x11" oil change receipt. We forward these itemized oil-change receipts to the Fleet Department for record-keeping. We reported this matter to Fleet. To this day, we believe the GasCard receipt for oil-changes at [the second vendor] still shows "car-wash."

### FACILITIES MANAGEMENT

During the winter the fuel pumps are too slow. Our folks return when it is warmer and takes less time to fuel their vehicles.

### UNITED FIRE AUTHORITY

These charges do appear to be in error.

### HEALTH DEPARTMENT

Employee no longer works for the county to ask but would assume it is a data error.

### LIBRARY SERVICES

Here again, we were unable to question [name omitted] as to the circumstances, but, in looking at the spreadsheet, it was noted that, although it says that the same vehicle was used for both fill-ups, the odometer readings are vastly different. The 45,874 reading would be the more correct reading for the Taurus in question. I suspect that he filled up our old Astro Van, which was used by our Assistant Custodial Supervisor, at the same time, but used his pin number for the Taurus.

### MOSQUITO ABATEMENT

At the District, we maintain several portable gas containers (ranging in size from 1.75 to 5 gallons) to fuel our gas powered equipment. A milage entry is required when using the pump. Employees fill these containers at the same time as they refuel the District's vehicles. This would cause a reading of overuse or excess fuel amount.

## PARKS AND RECREATION

There appears to be a duplicate billing. The division will research past records to verify the transactions.  
5b) Same as #4.

## PUBLIC WORKS

5a) These appear to be billing errors.

5b) We used to fuel the equipment being towed by a truck with the gas card from the truck. This showed up as exceeding tank capacity and reported mpg incorrectly. We now have separate fuel cards for each piece of equipment.

## SANITATION

Sanitation drivers fuel mostly in the afternoon and also as needed throughout the day. Sometimes units can't be fueled due to problems, i.e., broken fuel pumps or the unit has mechanical problems. Sometimes drivers have not used enough fuel to service the vehicle in the afternoon.

## SHERIFF'S OFFICE

5a- This report was especially disturbing. Because the report is for 2004, some of the employees have terminated and current employees might not remember an individual purchase. However, some of the purchases for motor oil are for car washes. We are concerned the county may have been double billed on some purchases. Most disturbing are those exact amount purchases that show a significant time lapse between the purchases. Whether done intentionally or in error, it would appear that there are enough duplicate charges to be audited on a monthly or quarterly basis. We looked to see if the same duplicate transactions are being completed at the same vendor location, however the locations seem to be random. [Vendor names omitted] seem to be the vendors having the most duplicate billings. Again, we will continue to monitor the reports.

5b- The report on "more than one fuel purchase in the same day" revealed 110 purchases. Of that amount we felt 29 would require some explanation from the deputies. The majority (81) would appear that deputies are gassing their vehicles at the beginning and end of their shifts. The majority of those are deputies assigned to the canyons. Because of the size of the vehicle, terrain driven and idle times, the gas mileage would appear excessive but in reality is within limits of the vehicles.

Some of the deputies have since terminated and some of the purchases are over two years old. This report would be valuable if compiled on a monthly/quarterly basis.

5c- This report is similar to 5a in that it appears double billing has taken place at the [vendor names omitted]. The [vendor name omitted] show motor oil but we feel they are really car washes. From experience we know that the deputies are told the transaction did not go through and therefore they must re-enter the transaction again. The transaction with [oil change company] (Deputy [name omitted]) shows two transactions, one at 10:52 and the other at 13:00, almost 2 1/2 hours apart. This one is especially questionable. The other transactions are within minutes apart. The \$73.00 car wash for Deputy [name omitted] was shown on 6a but voided on 5c.

## SOLID WASTE MANAGEMENT

On occasion we will ask one employee to take several vehicles on one day to [oil change company] to get the oil changed. It appears that is what we did on 3/8/04. We think what happened is [name omitted] used one card to change oil in two different vehicles. Note the difference in mileage. **RESPONSE 2**

There is no explanation for the referenced transaction. The Division is still asking questions - this transaction happened over 27 months ago.

#### UTA VANPOOL

Duplicate charges using date, amount, and product purchased. Response: The data came from GasCard which would account for a data transmission error.

5c) More than one purchase of the same non-fuel item in one day. Response: At the time of these occurrences in 2004, commercial sites had one product code for all services and amenities. Therefore, an additional service or amenity was transaction occurred.

#### VALLEY MENTAL HEALTH

The one instance of double billing was noted at the time, and we thought that it had been corrected at the station.

- 6) We tested 2004 transactions for unusually-priced car washes. Car washes costing more than \$17 for your organization can be seen in the attached statement under, "6a) Car washes costing in excess of \$17." Car washes costing less than \$3 for your organization can be seen in the attached statement under, "6b) Car washes costing less than \$3." It should be noted that during the audit problems with product coding were noted, such as car washes coded as "motor oil" or oil changes coded as "car washes." Please review the attached statements and provide any comments or suggestions in the text box below:

#### **Comment:**

#### AGING SERVICES

6b) CAR WASH COSTS - The employee in question, [name omitted], either entered an incorrect code for the car wash or the employee on duty at [vendor name omitted] entered an incorrect code for the car wash. The Nutrition Program maintains a supply of oil on hand for drivers to use when needed. For [user name omitted], this appears to be a miscoding. Cost was probably for a dome light bulb or some other item of minimal cost. [Name omitted] is no longer employed by Salt Lake County.

#### ANIMAL SERVICES

[Name omitted] was questioned about the car washes and he always requests the basic car wash. This may be a problem with being billed for a more delux car wash that was not requested. It is unknown why there is a charge of \$18.72.

[Names omitted] that have car washes under \$3.00. The officers request basic car washes and this must be a code problem as indicated on your reports.

#### DEVELOPMENT SERVICES

(6a) Although it is listed as "Car wash", if the cost exceeds \$17.00 it is due to the fact that additional work was done, i.e oil change and service / air filter replacements etc. These services are done as part of a package, for example: Get the oil change and for 5 dollars more you get a car wash.

(6b) If you look to the right of the section line, it says "oil". Therefore, the vehicle either needed oil or they purchased a car wash when they fueled.

#### DISTRICT ATTORNEY'S OFFICE

6a) Two of the vehicles on the list (#18499 & 18500) are large passenger vans we use to transport public and government employees. Due to the size and the need to routinely keep the interiors clean, these vehicles cost more. See comments above regarding the confusion between "oil changes" and "car washes" at [vendor]. As an aside, office policy allow no more than two-car washes per month.

6b) [Name omitted] has never been a customer of the [vendor] station. We have no insight regarding these minimalist charges.

#### FACILITIES MANAGEMENT

Except for [name omitted], these folks no longer work for us

#### FINE ARTS

The employee listed at the time was out on leave and a temporary employee had the vehicle. The supervisor recalls that his charge was for both a car wash and an oil change.

#### UNITED FIRE AUTHORITY

These seem to be overcharges that we should have reviewed at the time of purchase. Some of these charges, however, are on larger vehicles that may have been out on a scene and needed additional cleaning done. Generally this is unknown as to why we did not review at the time.

#### LIBRARY SERVICES

Although he can't remember this specific instance, [name omitted] suspects that it was, indeed, a purchase of motor oil. Car washes are generally more expensive.

#### PARKS AND RECREATION

Under review by the division

#### PUBLIC WORKS

This was an oil purchase.

#### SHERIFF'S OFFICE

6a- Most of the charges are from the [vendor name omitted]. From experience, the [vendor] has a tendency to overcharge for a car wash or extras. If this is an habitual problem then perhaps the contract should be reconsidered. The other problem is deputies listed on the report have their car PM'd and washed, hence the combined total which only shows as a wash. The Deputy [name omitted] change for \$72.80 was an error and voided. The [name omitted] wash appears to be questionable as [vendor] does not PM cars. However, [name omitted] has terminated. It would appear we should reinforce only the basic car wash to be charged on the GasCard.

6b- We have no explanation for charges such as 0.34 when the average cost of a quart of motor oil is close to \$2.00. We do not know what these charges are. However, we are told that some gas stations will

give you a free car wash or charge a minimal fee if you buy gas from them.

#### UTA VANPOOL

At the time of these occurrences in 2004, commercial sites had one product code for all services and amenities. The difference is \$1.20. Most car washes have an additional charge for washing larger vehicles. Possibly an add-on supply purchase was made.

#### VALLEY MENTAL HEALTH

Car Washes over \$17 were by a Unit that was getting the delux wash. We have corrected this. The others that were of greater amounts were gas purchases plus a wash at [vendor name].

- 7) We tested 2004 transactions for unusually-priced oil changes. Unusually expensive oil changes for your organization can be seen in the attached statement under, “7a) Oil changes that cost more than \$40.80 and that cost more than 90% of other oil changes for the same make, model and year” and, “7b) Oil changes that cost more than \$40.80 and that are among the top 20 most expensive oil changes for F350s and F450s.” Please review the attached statements and provide any comments or suggestions in the text box below:

#### **Comment:**

#### AGING SERVICES

7a) OIL CHANGES THAT COST MORE THAN NORMAL – [Oil change company], like many businesses, has a tendency to upgrade to the more expensive oil brands, such as Valvoline, and the more expensive oil filters when replacing oil in vehicles. Unless they have been specifically told what brand to use, they will use a more expensive brand. That appears to be the case in these situations.

#### ANIMAL SERVICES

[Name omitted] unit 17181 3/10/04 and Unknown Driver unit 16972 4/13/04. It is unknown why the costs were billed as they are. The detailed service sheets from [oil change company] should be checked for the cost of the service provided. I do not have that information.

#### DISTRICT ATTORNEY’S OFFICE

This vehicle was assigned to Legal Investigator [name omitted] and was returned to Fleet on April 13, 2004. The charges cited occurred on April 14, 2004 while in the possession of the Fleet Department. We speculate that the vehicle was being prepared for sale and had all fluids including the transmission flushed.

#### FACILITIES MANAGEMENT

These folks no longer work for us.

#### UNITED FIRE AUTHORITY

These seem to be overcharges that we should have reviewed at the time of purchase again. However, since one of them is the Salt Lake County Fleet Manager, I would expect that he would have noticed if it were considered out of line. Possible other services were being performed at the same time and not coded correctly.

### HEALTH DEPARTMENT

The changes noted were 5% and 9% over the average. If a unit is getting an oil change and might need other products (such as washer fluid) the employee will get this at the same time increasing the expected cost.

### PARKS AND RECREATION

Instructions to staff are to only replace air filters, wipers and small maintenance items with an oil change and only if needed. Major maintenance is referred to Fleet for service. Our recommendation would be for Fleet to restrict gas card purchases to minor services. Staff will monitor services to insure compliance.

### PUBLIC WORKS

These appear to be either errors by [oil change company] or included additional service because the truck was being turned in for replacement. We have seen many billing problems with [oil change company].

### SHERIFF'S OFFICE

7a- Oil changes costing more than \$40.80 appear to be minimal. We have had problems with [oil change company] performing work on our vehicles that should be done under warranty or within our own fleet shops. i.e tire rotations, replace gas filters etc. Again, we should remind our deputies of what should be charged on the Gas Card.

- 8) We tested 2004 transactions for inaccurate odometer entries. An incorrect odometer entry was defined as one in which the odometer decreased from one fueling to the next.

GasCard users with multiple incorrect odometer entries for your organization can be seen in the attached statement under "8a) Employees that fueled at least 15 times, with 14.5% or more odometer-entry errors." Odometer errors entered using a "master" PIN are included under "8b) Master PINs, more than 15 fuelings in 2004 and 5 percent or more odometer errors." Please review the attached statements and provide any comments or suggestions in the text box below:

### **Comment:**

#### FACILITIES MANAGEMENT

This person will be warned to provide correct information.

#### UNITED FIRE AUTHORITY

We are aware that we need to watch our hour meter/odometers more closely. Sometimes employees put in odometer readings instead of the required hour meter readings.

#### HEALTH DEPARTMENT

This was a mistake by the employee

#### PARKS AND RECREATION

Individuals refueling are not paying attention to detail when inputting mileage. Management will work with problem employees to insure entries are correct

#### SANITATION

The employee in question has a learning disability. We worked with him in this area in addition to several other areas. The employee has since terminated

#### SHERIFF'S OFFICE

8a- Three of the four individuals mentioned in the report have terminated. We will add this item to our memo.

#### SOLID WASTE MANAGEMENT

We were under staffed so hired temporaries to drive truck on the landfill. We used the master pin number to fuel the trucks while waiting for pin numbers. **RESPONSE 2** Master PINs were created to enable Fleet Contacts to provide a temporary way of allowing someone to fuel who did not have a PIN, or a PIN was not functioning, and/or to compensate for the delay in time in requesting and/or resolving a PIN issue with the GasCard system. The concept of the Master PIN was to empower the Fleet Contact without hindering the operation.

#### VALLEY MENTAL HEALTH

We are constantly reminding drivers not to enter 1/10ths of a mile, as this is the most common error we have.

- 9) We tested 2004 transactions for purchases outside Salt Lake County. Purchases made outside the County for your organization can be seen in the attached statement under "9) Purchases outside Salt Lake County."

We would like to gain a greater understanding of the type of travel employees engage in while using GasCard. We would like your feedback regarding the various business requirements that, in general, necessitate out-of-County travel and use of GasCard. Also, please indicate any purchase that you believe to have been unusual, or to merit further investigation. Please review the attached statement and provide any comments or suggestions in the text box below:

#### **Comment:**

#### AGING SERVICES

PURCHASE OUTSIDE SALT LAKE COUNTY - I have checked the listing of this particular [Vendor] 62105 gas station in the telephone book and the address is 965 N. Beck, SLC, UT 84103. Upon calling the station and inquiring if they are located within Salt Lake County, the response was that they are. This does not appear to be a purchase made outside Salt Lake County boundaries.

#### ANIMAL SERVICES

The out of County travel that our Division would normally occur would be for training. The Utah Animal Control Officers Association meeting in January of each year in St. George. It is typical that we sent officers to this training and they drive a county vehicle.

[Name omitted] was in training in St. George Utah in January 2004 driving unit 18169 and fueled that truck.

[Name omitted] from Animal Service drove unit 17234 to St. George Utah to present a one day training. She does not have a fuel pin number and this unit was fueled by [Name omitted].

[Name omitted] was in training in St George Utah in January 2004 driving unit 16974. The name of [Name omitted] with unit 16974 is incorrect.

[Name omitted] was on duty 7/14/06 from 14:00 to 22:00 and the unit 18171 was not fueled. The mileage from Officer [Name omitted] daily logs on 7/11/04 and 7/16/04 indicate that no one else drove this unit. Officer [Name omitted] said this unit was not fuelled at [vendor] in Bountiful as indicated on the report. It is unknown as to how this transaction occurred.

#### DEVELOPMENT SERVICES

Traveling for education and training outside of Salt Lake County.

#### DISTRICT ATTORNEY'S OFFICE

All of the purchases listed were incurred by our Legal Investigators who routinely travel outside the County on job-related activities as a normal business practice.

Certain charges in Davis County are from individuals who live in Davis County. Under District Attorney internal policies for our investigators, these individuals have permission to drive their assigned vehicles to-and-from their homes, inasmuch as they must respond as needed at any hour.

With respect to Legal Investigator [name omitted] charges at [vendor] in Bountiful. [Name omitted] fuels his vehicle at a [vendor] station in Holladay, Utah. [The Bountiful vendor] is listed as the Holladay site. Fleet was notified of this error and in turn, notified GasCard (repeatedly) to fix the mistake. [Name omitted] does not fuel in Bountiful.

#### ECONOMIC DEVELOPMENT

The YES program covers Salt Lake and Tooele Counties. We have 2 Case Managers that are located in Tooele County. Therefore, the majority of the gascard purchases for [name omitted] will be in Tooele County.

#### FACILITIES MANAGEMENT

All of these people have been authorized to take vehicles home when they are on call. They lived out on that County during the reporting time.

#### FINE ARTS

As in # 7 above the employee listed was on leave during the period of the transactions. The temporary employee who replaced him was able to take the County Vehicle home and topped off the tank on his way to or from the job site at a gas station that was within blocks of his home.

#### UNITED FIRE AUTHORITY

The majority of these are for the use of the wildland fire teams that travel the entire Great Basin area. In fact our teams are in St. George and New Mexico this week. Several of our employees live outside of the county and have take home vehicles which they have because they are on call 24 hours a day/ 7 days a week.

## HEALTH DEPARTMENT

We encourage employees to take County owned vehicles when attending meetings or trainings outside Salt Lake County. Many times during the year several employees will car pool to meetings or trainings outside the county. These charges do not seem unreasonable.

## MOSQUITO ABATEMENT

Yearly, employees are required to travel out of town to conferences, meetings and trainings. As required by our policy and procedures, when possible District vehicles are used for this travel. In reference to the statement regarding purchases outside the Salt Lake County area; these were necessary meetings attended by the Director and Assistant Director as required by their jobs.

## PARKS AND RECREATION

Vehicles are only taken out of County as authorized by the Division Director and only then when it is appropriate County business. The Parks vehicles were taken to a County Fair Conference in Parowan, Utah. The Recreation vehicles are busses that are filled at the closest station to the Northwest Multi-Purpose Center which could be outside of the County

## PUBLIC WORKS

We purchase from vendors outside the County that we have to visit occasionally to verify their compliance with the contract. We also have flood control facilities at the north end of the County that are reached easier by going outside the County and coming back to them. Roosevelt and Moab purchases were made during a conference attended by the weed control supervisor. There appear to be several transactions in St. George missing from the report. These were made during several conference visits.

## SHERIFF'S OFFICE

9a- "Purchases outside Salt Lake County". Most of the charges appear to be legitimate gas purchases when deputies are traveling while on assigned training. There are also some errors in the report. Deputy [name omitted] lives in the avenues area and gasses his car at the [vendor] at 965 N Beck Street. The report shows a North Salt Lake address which is in error because the station is within Salt Lake City. Also Deputy [name omitted] oil purchases are car washes. A number of deputies show gassing their cars at [vendor] in Bountiful. In reality the [vendor] is in Salt Lake County but [the location] must clear for the other [location inside the County], so the billing is shown as Bountiful. The largest portion of the report shows our Deputies who are assigned to the Transportation Unit and transport inmates across the state. [Name omitted], who has terminated, was allowed to use her car in the Bountiful area. Other charges are Detectives who may have cases in other states or areas. We do not see anything in this report that would fall outside office policy.

## SOLID WASTE MANAGEMENT

This employee was allowed to use the vehicle as a take-home vehicle. He fueled the vehicle twice in Davis County where he lived. **Response 2** [Name omitted] lives in Centerville and fuels his vehicle on his way home or on his way to work as a matter of convenience (or necessity). [Name omitted] has had a County vehicle for 20 years.

## UTA VANPOOL

Given the customer account name is UTA Van Pool the purpose of the program would be to assist in

shuttling employees to areas of outside of Salt Lake County.

#### VALLEY MENTAL HEALTH

We have a van located at Park City and one in Tooele, so almost all their purchased are out of the County. The others were for Trips taken by our adolescent units to Lake Powell and other outings.

- 10) Finally, please provide any additional comments or suggestions you have about GasCard, the audit work performed, Fleet, or vehicle maintenance in the text box below:

#### **Comment:**

#### ANIMAL SERVICES

There are many problems with this report in different areas. These problems make it hard for me to be sure if these problems are data entry errors, computer errors or driver problems.

#### DEVELOPMENT SERVICES

During past reviews of our fleet reports I have noted a number of duplications, errors, mis-information etc. Although I reconciled the erroneous information when possible, I am quite certain that I didn't catch all of it and understand the possibility for errors in any data-base.

#### HEALTH DEPARTMENT

Salt Lake Valley Health Department reviews the fleet reports provided by the fleet division on a monthly basis. Irregularities, if identified, are addressed in a timely manner. We address issues related to fleet usage and GasCard usage.

#### MOSQUITO ABATEMENT

The South Salt Lake Valley Mosquito Abatement District appreciates the information provided by Fleet Management and the audit work performed therein. This information has been used to improve management practices in this area.

#### SANITATION

County Fleet should be in charge of anything to do with fuel including purchasing and distributing. The GasCard maintenance on fuel pumps is slow. Poor fuel quality has caused high fuel and maintenance costs to the Sanitation Division.

#### SHERIFF'S OFFICE

The most important comment we could make is we applaud your efforts for generating these reports. We acknowledge that the program is new, but if the reports could be generated on a more timely basis it would help us track our fleet useages. Perhaps the reports could be generated on a quarterly basis?

#### SOLID WASTE MANAGEMENT

If the County is going to do an audit like this it should be done more timely. It is difficult to reconstruct exact circumstances that happened two years ago. Over all the GasCard system works well for us.

**Response 2:** The personnel at Fleet are very responsive to our needs and questions about the GasCard system. A comment is to have the County Fleet look at the unit cost it charges to the different divisions. The amount charged is to intended to cover the Fleet overhead costs; can divisions cut their own deal and arrange for the purchase of fuel?

If you would like additional information, or if you have questions regarding the attached statements, please do not hesitate to contact Brenda Nelson at 468-3346 or James Wightman at 468-3577.

## Detail of "Other" Products Purchased

Excludes Fuel, Car Washes, Oil Changes and Oil

PRODUCT DESCRIPTION	Qty Purchased	# of Trans.	min price	max price	Avg	Total \$
«30 spaces»	6	6	\$ 2	\$ 25	\$ 12.10	\$ 73
3000 Mile Service	12	12	\$ 7	\$ 7	\$ 7.28	\$ 87
87000 Mile Service	1	1	\$ 6	\$ 6	\$ 6.23	\$ 6
A/C System	2	2	\$ 40	\$ 40	\$ 41.59	\$ 83
Accessories	33	33	\$ 1	\$ 16	\$ 7.54	\$ 249
Air Filter Element,Serv/Renew	540	521	\$ -	\$ 98	\$ 16.58	\$ 8,953
Air Filter-parts	1	1	\$ 40	\$ 40	\$ 41.59	\$ 42
Alternator Belt Adjust/Renew	2	1	\$ 50	\$ 50	\$ 26.00	\$ 52
ANTIFREEZE	2	2	\$ 6	\$ 6	\$ 6.23	\$ 12
Antifreeze (Radiator)	133	133	\$ 3	\$ 15	\$ 4.47	\$ 595
Auto.Transmissn.R&R Or Renew	7	7	\$ (31)	\$ 90	\$ 36.29	\$ 254
Automatic Transmission Service	16	16	\$ 4	\$ 100	\$ 85.25	\$ 1,364
Battery,R&R,Renew	1	1	\$ 70	\$ 70	\$ 72.79	\$ 73
Belt/S R&R,Renew	6	6	\$ 6	\$ 60	\$ 31.19	\$ 187
Belts/Renew	2	2	\$ 50	\$ 60	\$ 57.19	\$ 114
Brake Fluid	1	1	\$ 10	\$ 10	\$ 10.39	\$ 10
Cardholder	2	2	\$ 15	\$ 18	\$ 17.16	\$ 34
Clutch,Adjust	1	1	\$ 30	\$ 30	\$ 31.19	\$ 31
Computer Module,R&R Or Renew	1	1	\$ 17	\$ 17	\$ 17.68	\$ 18
Coolant Filter,Renew	1	1	\$ 3	\$ 3	\$ 3.11	\$ 3
Cooling Syst,Service/Winterize	6	6	\$ 7	\$ 80	\$ 49.74	\$ 298
Coupling Shaft,Renew	1	1	\$ 25	\$ 25	\$ 25.99	\$ 26
Cplngshft -parts	1	1	\$ 5	\$ 5	\$ 5.20	\$ 5
D.O.T #2 Inspection	1	1	\$ 30	\$ 30	\$ 31.19	\$ 31
Differential Carrier,Overhaul	7	7	\$ 25	\$ 47	\$ 35.80	\$ 251
Differential Carrier,R&R/Renew	16	14	\$ 25	\$ 47	\$ 33.40	\$ 534
Differential Trnsaxle Service	3	3	\$ 47	\$ 47	\$ 48.87	\$ 147
Dsl.Eng.Cylinder Head Assy/R&R	1	1	\$ (34)	\$ (34)	\$ (35.14)	\$ (35)
Dsl.Eng.Ignition Tune-Up	2	2	\$ (7)	\$ (7)	\$ (7.23)	\$ (14)
E-85	16.1	1	\$ 2	\$ 2	\$ 1.58	\$ 25
Electrical System	2	1	\$ 7	\$ 7	\$ 3.64	\$ 7
Emission System Analysis	27	24	\$ 11	\$ 42	\$ 28.84	\$ 779
engine system services	1	1	\$ 25	\$ 25	\$ 26.00	\$ 26
Engine/Computer Systems	1	1	\$ 30	\$ 30	\$ 31.19	\$ 31
Equalizer Shaft & Arm,Renew	1	1	\$ 4	\$ 4	\$ 3.90	\$ 4
Exterior Bulbs,Renew	1	1	\$ 7	\$ 7	\$ 7.27	\$ 7
Filter Purchases	5	5	\$ 10	\$ 40	\$ 23.29	\$ 116
Filters	32	32	\$ 5	\$ 15	\$ 10.10	\$ 323
Fluids/Coolant	1	1	\$ 7	\$ 7	\$ 7.27	\$ 7
Fuel Additive	23	23	\$ 2	\$ 40	\$ 23.10	\$ 531
Fuel Cap	1	1	\$ 10	\$ 10	\$ 10.39	\$ 10
Fuel Filters	58	55	\$ (50)	\$ 53	\$ 44.91	\$ 2,605
Gas Eng.Cyln,Blck/Grind Valves	1	1	\$ 6	\$ 6	\$ 6.23	\$ 6
Gas Eng.Oil Pan Or Gasket	1	1	\$ (6)	\$ (6)	\$ (6.45)	\$ (6)
Gas Eng.R&R and Overhaul	1	1	\$ (6)	\$ (6)	\$ (6.24)	\$ (6)
Glass (All)	31	31	\$ 7	\$ 12	\$ 11.72	\$ 363
Glass Repair	31	27	\$ 10	\$ 30	\$ 18.91	\$ 586
Headlamp,Renew	19	18	\$ 7	\$ 50	\$ 15.26	\$ 290
Hydraulic Command Post	1	1	\$ 6	\$ 6	\$ 6.23	\$ 6
Hydraulic Inspection.Major	1	1	\$ 31	\$ 31	\$ 32.14	\$ 32
Hydraulic Leveling Chains	1	1	\$ 3	\$ 3	\$ 2.60	\$ 3
Hydraulic Sheaves	1	1	\$ 4	\$ 4	\$ 3.90	\$ 4
Ignition System Analysis	1	1	\$ 25	\$ 25	\$ 26.00	\$ 26

## Detail of "Other" Products Purchased

Excludes Fuel, Car Washes, Oil Changes and Oil

PRODUCT DESCRIPTION	Qty Purchased	# of Trans.	min price	max price	Avg	Total \$
Inspection Tag	130	130	\$ 15	\$ 42	\$ 34.72	\$ 4,514
Lamps and Lenses	10	6	\$ 5	\$ 7	\$ 5.11	\$ 51
Misc.	4	4	\$ 5	\$ 5	\$ 5.20	\$ 21
Modulated Lock-Up Valve,Body	2	1	\$ 21	\$ 21	\$ 21.84	\$ 44
Orifice Tube,Renew	1	1	\$ 6	\$ 6	\$ 6.23	\$ 6
Pcv Valve,Renew	15	15	\$ 3	\$ 6	\$ 6.02	\$ 90
Radiator Cap R&R,Renew	42	42	\$ 1	\$ 12	\$ 10.20	\$ 428
Radiator Flush/Service	7	7	\$ 50	\$ 50	\$ 51.99	\$ 364
Radiator Hose	1	1	\$ 15	\$ 15	\$ 15.59	\$ 16
Radiator,R&R Or Renew	2	2	\$ 47	\$ 47	\$ 48.87	\$ 98
Regulator	2	2	\$ 4	\$ 4	\$ 3.90	\$ 8
Regular	5	3	\$ (6)	\$ -	\$ (1.47)	\$ (7)
Safety Check	3	3	\$ 14	\$ 17	\$ 16.50	\$ 50
Sales Tax	1	1	\$ 2	\$ 2	\$ 1.99	\$ 2
Secondary Air Filter	2	2	\$ 40	\$ 40	\$ 41.59	\$ 83
Shop Material	5	4	\$ 3	\$ 10	\$ 8.21	\$ 41
Speedometer Cable,R&R Or Renew	1	1	\$ 7	\$ 7	\$ 7.28	\$ 7
State Registration	2	2	\$ 6	\$ 17	\$ 11.96	\$ 24
Suspension System	5	4	\$ 25	\$ 80	\$ 37.43	\$ 187
Tax(Local & State)	50	222	\$ (12)	\$ 19	\$ 0.59	\$ 30
TBA/Service	89	89	\$ 1	\$ 7	\$ 5.29	\$ 470
Thermostat,Renew	1	1	\$ 50	\$ 50	\$ 51.99	\$ 52
Tire Rotation	2	2	\$ 12	\$ 20	\$ 16.64	\$ 33
Windshield Washer Fluid	46	43	\$ 2	\$ 12	\$ 2.55	\$ 117
Wiper Blade,Replace	149	107	\$ (9)	\$ 32	\$ 16.18	\$ 2,410
Totals	1,643	1,712				\$ 28,401

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18582	SALE	12/16/04	0801	o	Hardcopy inv. has 2 identical fuel charges.	\$9.32	Unleaded	2004E350 Cargo SuprFor	260233915	3821	PW OPERATIONS
18582	SALE	12/16/04	0800	o	Hardcopy inv. has 2 identical fuel charges.	\$9.32	Unleaded	2004E350 Cargo SuprFor	260232051	3821	PW OPERATIONS
18503	SALE	08/05/04	1028	o	Hardcopy inv. has 2 car wash charges.	\$9.62	Car Wash	2004E350 XLT, 15PassFo	236575257	7748	SHERIFF
18503	SALE	08/05/04	1029	o	Hardcopy inv. has 2 car wash charges.	\$9.62	Car Wash	2004E350 XLT, 15PassFo	236575419	7748	SHERIFF
18496	SALE	11/26/04	1533	o	Hardcopy inv. has 2 identical oil change charges, 1 discount of \$6.00.	\$31.19	Oil,Filter,& Grease	2004Van FreestarSESFor	256393973	2876	YOUTH SERVICES
18496	SALE	11/26/04	1531	o	Hardcopy inv. has 2 identical oil change charges, 1 discount of \$6.00.	\$31.19	Oil,Filter,& Grease	2004Van FreestarSESFor	256393777	2876	YOUTH SERVICES
18446	SALE	12/07/04	1657	o	Hardcopy inv. has 2 identical fuel charges.	\$27.61	Unleaded	2004Explorer XLT Ford	258393012	12220	SHERIFF
18446	SALE	12/07/04	1637	o	Hardcopy inv. has 2 identical fuel charges.	\$27.61	Unleaded	2004Explorer XLT Ford	258393016	12220	SHERIFF
18423	SALE	07/24/04	2030	o	Hardcopy inv. has 3 identical fuel charges.	\$24.15	Unleaded	2004Explorer XLT Ford	234629068	2676	SHERIFF
18423	SALE	07/24/04	2026	o	Hardcopy inv. has 3 identical fuel charges.	\$24.15	Unleaded	2004Explorer XLT Ford	234628978	2676	SHERIFF
18423	SALE	07/24/04	2028	o	Hardcopy inv. has 3 identical fuel charges.	\$24.15	Unleaded	2004Explorer XLT Ford	234629013	2676	SHERIFF
18304	SALE	08/25/04	1449	o	Hardcopy inv. has 2 oil changes, 2 "oil/quarts," 1 discount of \$6.75.	\$31.19	Oil,Filter,& Grease	2004Crown Victoria Ford	239807779	9768	SHERIFF
18304	SALE	08/25/04	1456	o	Hardcopy inv. has 2 oil changes, 2 "oil/quarts," 1 discount of \$6.75.	\$31.19	Oil,Filter,& Grease	2004Crown Victoria Ford	239809109	9768	SHERIFF
18304	SALE	08/25/04	1456	o	Hardcopy inv. has 2 oil changes, 2 "oil/quarts," 1 discount of \$6.75.	\$3.90	Oil/Quarts	2004Crown Victoria Ford	239809110	9768	SHERIFF
18304	SALE	08/25/04	1449	o	Hardcopy inv. has 2 oil changes, 2 "oil/quarts," 1 discount of \$6.75.	\$3.90	Oil/Quarts	2004Crown Victoria Ford	239807780	9768	SHERIFF
18258	SALE	08/26/04	0204	o	Hardcopy inv. has 2 identical fuel charges.	\$16.74	Unleaded	2004Crown Victoria Ford	239894296	5760	SHERIFF
18258	SALE	08/26/04	0203	o	Hardcopy inv. has 2 identical fuel charges.	\$16.74	Unleaded	2004Crown Victoria Ford	239894247	5760	SHERIFF
18258	SALE	09/05/04	0252	o	Hardcopy inv. has 2 identical fuel charges.	\$15.30	Unleaded	2004Crown Victoria Ford	241525964	6433	SHERIFF
18258	SALE	09/05/04	0253	o	Hardcopy inv. has 2 identical fuel charges.	\$15.30	Unleaded	2004Crown Victoria Ford	241525997	6433	SHERIFF
18221	SALE	11/25/04	1956	o	Hardcopy inv. has 2 identical fuel charges.	\$25.15	Unleaded	2004Crown Victoria Ford	256325294	7974	SHERIFF
18221	SALE	11/25/04	1957	o	Hardcopy inv. has 2 identical fuel charges.	\$25.15	Unleaded	2004Crown Victoria Ford	256325326	7973	SHERIFF
18184	SALE	12/17/04	0919	o	Hardcopy inv. has 2 identical fuel charges.	\$21.53	Unleaded	2003E350 XL 15Pass For	260499436	12435	UTA VANPOOL
18184	SALE	12/17/04	0848	o	Hardcopy inv. has 2 identical fuel charges.	\$21.53	Unleaded	2003E350 XL 15Pass For	260484890	12452	UTA VANPOOL
18146	SALE	03/30/04	1909	o	Hardcopy inv. has 2 car washes, 2 identical fuel charges.	\$7.28	Car Wash	2003Expedition XLT Ford	215579973	0	SHERIFF
18146	SALE	03/30/04	1810	o	Hardcopy inv. has 2 car washes, 2 identical fuel charges.	\$7.28	Car Wash	2003Expedition XLT Ford	215629069	18670	SHERIFF
18146	SALE	03/30/04	1909	o	Hardcopy inv. has 2 car washes, 2 identical fuel charges.	\$33.20	Unleaded P	2003Expedition XLT Ford	215579972	0	SHERIFF
18146	SALE	03/30/04	1810	o	Hardcopy inv. has 2 car washes, 2 identical fuel charges.	\$33.20	Unleaded P	2003Expedition XLT Ford	215629068	18670	SHERIFF
17817	SALE	01/15/04	1419	o	Hardcopy inv. has 2 identical fuel charges.	\$13.62	Unleaded P	2003F250 XLT Sup 6 For	203742925	10799	SHERIFF
17817	SALE	01/15/04	1805	o	Hardcopy inv. has 2 identical fuel charges.	\$13.62	Unleaded P	2003F250 XLT Sup 6 For	203730514	10799	SHERIFF

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17740	SALE	02/18/04	1145	o	Hardcopy inv. has 2 oil changes, 1 discount of \$8.20, 1 air filter.	\$30.15	Oil,Filter,& Grease	2003Ranger Super Ford	208744960	109140	FIRE DEPARTMENT
17740	SALE	02/18/04	1138	o	Hardcopy inv. has 2 oil changes, 1 discount of \$8.20, 1 air filter.	\$30.15	Oil,Filter,& Grease	2003Ranger Super Ford	208744615	10914	FIRE DEPARTMENT
17620	SALE	04/16/04	2111	o	Hardcopy inv. has 2 identical fuel charges.	\$28.66	Unleaded	2003Explorer XLT Ford	218420141	18743	SHERIFF
17620	SALE	04/16/04	2108	o	Hardcopy inv. has 2 identical fuel charges.	\$28.66	Unleaded	2003Explorer XLT Ford	218420091	18743	SHERIFF
17554	SALE	05/19/04	1624	o	Hardcopy inv. for May has 1 oil change, 1 antifreeze charge. Hardcopy invoice for August has same charges. Air Filter also purchased in May, but charge for that not repeated in August.	\$3.11	Antifreeze (Radiator	2003Camry LE Toyota	223832891	27299	AGING TRANSPORT/
17554	SALE	05/19/04	1305	o	Hardcopy inv. for May has 1 oil change, 1 antifreeze charge. Hardcopy invoice for August has same charges. Air Filter also purchased in May, but charge for that not repeated in August.	\$3.11	Antifreeze (Radiator	2003Camry LE Toyota	238629770	27299	AGING TRANSPORT/
17554	SALE	05/19/04	1624	o	Hardcopy inv. has 1 oil change, 1 antifreeze charge.	\$30.15	Oil,Filter,& Grease	2003Camry LE Toyota	223832892	27299	AGING TRANSPORT/
17554	SALE	05/19/04	1305	o	Hardcopy inv. has 1 oil change, 1 antifreeze charge.	\$30.15	Oil,Filter,& Grease	2003Camry LE Toyota	238629857	27299	AGING TRANSPORT/
17551	SALE	05/06/04	1200	o	Hardcopy inv. has 2 oil changes, discounts, and "oil/quarts."	-\$6.45	Discount	2003Camry LE Toyota	238589365	25837	AGING TRANSPORT/
17551	SALE	05/06/04	1200	o	Hardcopy inv. has 2 oil changes, discounts, and "oil/quarts."	-\$6.45	Discount	2003Camry LE Toyota	238624269	25837	AGING TRANSPORT/
17551	SALE	05/06/04	1200	o	Hardcopy inv. has 2 oil changes, discounts, and "oil/quarts."	\$30.15	Oil,Filter,& Grease	2003Camry LE Toyota	238589019	25837	AGING TRANSPORT/
17551	SALE	05/06/04	1200	o	Hardcopy inv. has 2 oil changes, discounts, and "oil/quarts."	\$30.15	Oil,Filter,& Grease	2003Camry LE Toyota	238624009	25837	AGING TRANSPORT/
17551	SALE	05/06/04	1200	o	Hardcopy inv. has 2 oil changes, discounts, and "oil/quarts."	\$2.08	Oil/Quarts	2003Camry LE Toyota	238624114	25837	AGING TRANSPORT/
17551	SALE	05/06/04	1200	o	Hardcopy inv. has 2 oil changes, discounts, and "oil/quarts."	\$2.08	Oil/Quarts	2003Camry LE Toyota	238589222	25837	AGING TRANSPORT/
16735	SALE	03/24/04	0857	o	Hardcopy inv. has 2 identical fuel charges.	\$33.90	Unleaded	2002WindstarLX 7PasFor	214537079	20128	YOUTH SERVICES
16735	SALE	03/24/04	0856	o	Hardcopy inv. has 2 identical fuel charges.	\$33.90	Unleaded	2002WindstarLX 7PasFor	214536892	20128	YOUTH SERVICES
16464	SALE	01/13/04	1421	o	Hardcopy inv. has 2 oil changes.	\$27.44	Oil,Filter,& Grease	2002E350 XLT,15PassFo	203351391	14208	RECREATION
16464	SALE	01/13/04	1344	o	Hardcopy inv. has 2 oil changes.	\$27.44	Oil,Filter,& Grease	2002E350 XLT,15PassFo	203343444	16822	RECREATION
15014	SALE	12/04/04	1650	o	Hardcopy inv. has 2 identical fuel charges.	\$43.79	Unleaded	2000E350 Ford	257898994	43848	VALLEY MENTAL HL
15014	SALE	12/04/04	1655	o	Hardcopy inv. has 2 identical fuel charges.	\$43.79	Unleaded	2000E350 Ford	257899469	36848	VALLEY MENTAL HL

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11609	SALE	12/10/04	1425	o	Hardcopy inv. has 2 oil changes, 2 Differential Overhauls (1 followed by a discount of equal amt, and 1 followed by a discount of 12.99) and 2 air filter charges.	\$10.39	Air Filter Element,Se	1999Dakota Dodge	259158837	56268	MEALS ON WHEELS
11609	SALE	12/10/04	1455	o	Hardcopy inv. has 2 oil changes, 2 Differential Overhauls (1 followed by a discount of equal amt, and 1 followed by a discount of 12.99) and 2 air filter charges.	\$10.39	Air Filter Element,Se	1999Dakota Dodge	259164354	56268	MEALS ON WHEELS
11609	SALE	12/10/04	1455	o	Hardcopy inv. has 2 oil changes, 2 Differential Overhauls (1 followed by a discount of equal amt, and 1 followed by a discount of 12.99) and 2 air filter charges.	\$25.99	Differential Carrier,C	1999Dakota Dodge	259164351	56268	MEALS ON WHEELS
11609	SALE	12/10/04	1425	o	Hardcopy inv. has 2 oil changes, 2 Differential Overhauls (1 followed by a discount of equal amt, and 1 followed by a discount of 12.99) and 2 air filter charges.	\$25.99	Differential Carrier,C	1999Dakota Dodge	259158833	56268	MEALS ON WHEELS
11609	SALE	12/10/04	1425	o	Hardcopy inv. has 2 oil changes, 2 Differential Overhauls (1 followed by a discount of equal amt, and 1 followed by a discount of 12.99) and 2 air filter charges.	\$31.19	Oil,Filter,& Grease	1999Dakota Dodge	259158836	56268	MEALS ON WHEELS
11609	SALE	12/10/04	1455	o	Hardcopy inv. has 2 oil changes, 2 Differential Overhauls (1 followed by a discount of equal amt, and 1 followed by a discount of 12.99) and 2 air filter charges.	\$31.19	Oil,Filter,& Grease	1999Dakota Dodge	259164353	56268	MEALS ON WHEELS
10049	SALE	08/24/04	0806	o	Hardcopy inv. has 2 identical fuel charges.	\$37.36	Unleaded	1990E350 1T 15Pass For	239547425	38397	HEALTH ADMIN
10049	SALE	08/24/04	0805	o	Hardcopy inv. has 2 identical fuel charges.	\$37.36	Unleaded	1990E350 1T 15Pass For	239547329	38397	HEALTH ADMIN
18287	CRED	05/21/04	1305	n	Immaterial	-\$0.46	Tax(Local & State)	2004Crown Victoria Ford	234466496	6825	SHERIFF
18287	CRED	05/21/04	1305	n	Immaterial	-\$0.46	Tax(Local & State)	2004Crown Victoria Ford	234466739	6825	SHERIFF
18253	CRED	05/11/04	1026	n	Immaterial	-\$0.26	Tax(Local & State)	2004Crown Victoria Ford	234456478	3578	SHERIFF
18253	CRED	05/11/04	1026	n	Immaterial	-\$0.26	Tax(Local & State)	2004Crown Victoria Ford	234456393	3578	SHERIFF
18206	CRED	05/12/04	1138	n	Immaterial	-\$0.13	Tax(Local & State)	2004Crown Victoria Ford	234457447	6206	SHERIFF
18206	CRED	05/12/04	1138	n	Immaterial	-\$0.13	Tax(Local & State)	2004Crown Victoria Ford	234457121	6206	SHERIFF
17901	CRED	05/14/04	0830	n	Immaterial	-\$0.46	Tax(Local & State)	2004Crown Victoria Ford	234460184	9387	SHERIFF
17901	CRED	05/14/04	0830	n	Immaterial	-\$0.46	Tax(Local & State)	2004Crown Victoria Ford	234460159	9387	SHERIFF
17700	CRED	05/17/04	1047	n	Immaterial	-\$0.26	Tax(Local & State)	2003Windstar LX 4drFord	234463423	7300	SHERIFF
17700	CRED	05/17/04	1047	n	Immaterial	-\$0.26	Tax(Local & State)	2003Windstar LX 4drFord	234464166	7300	SHERIFF
17574	SALE	02/25/04	1248	n	Hardcopy inv. has 1 motor oil purchase.	\$7.28	Motor Oil	2003Escape XLTSportFor	209936194	13108	PARAMED/AMBULAN
17574	SALE	02/25/04	1246	n	Hardcopy inv. has 1 motor oil purchase.	\$7.28	Motor Oil	2003Escape XLTSportFor	209935788	13108	PARAMED/AMBULAN

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17799	SALE	04/06/04	1439	n	Hardcopy inv. has 1 Glass charge, 1 Oil Change.	\$12.47	Glass (All)	2003F150 XLT Sup 8 For	216651983	9847	PW OPERATIONS
17799	SALE	04/06/04	1437	n	Hardcopy inv. has 1 Glass charge, 1 Oil Change.	\$12.47	Glass (All)	2003F150 XLT Sup 8 For	216651361	9847	PW OPERATIONS
17799	SALE	04/06/04	1439	n	Hardcopy inv. has 1 Glass charge, 1 Oil Change.	\$30.15	Oil,Filter,& Grease	2003F150 XLT Sup 8 For	216651984	9847	PW OPERATIONS
17799	SALE	04/06/04	1437	n	Hardcopy inv. has 1 Glass charge, 1 Oil Change.	\$30.15	Oil,Filter,& Grease	2003F150 XLT Sup 8 For	216651362	9847	PW OPERATIONS
18579	SALE	05/04/04	1630	n	Hardcopy inv. has 1 fuel purchase.	\$45.13	Unleaded	2004E350 Cargo SuprFor	221285260	3218	FACILITIES SERVICE
18579	SALE	05/04/04	1629	n	Hardcopy inv. has 1 fuel purchase.	\$45.13	Unleaded	2004E350 Cargo SuprFor	221284831	3218	FACILITIES SERVICE
18285	SALE	03/12/04	2343	n	Hardcopy inv. has 1 fuel purchase.	\$20.33	Unleaded P	2004Crown Victoria Ford	212703714	523	SHERIFF
18285	SALE	03/12/04	2340	n	Hardcopy inv. has 1 fuel purchase.	\$20.33	Unleaded P	2004Crown Victoria Ford	212703683	523	SHERIFF
18238	SALE	02/15/04	0836	n	Hardcopy inv. has 1 fuel purchase.	\$3.03	Unleaded	2004Crown Victoria Ford	208245799	966	SHERIFF
18238	SALE	02/15/04	0835	n	Hardcopy inv. has 1 fuel purchase.	\$3.03	Unleaded	2004Crown Victoria Ford	208245758	966	SHERIFF
18229	SALE	03/09/04	1605	n	Hardcopy inv. has 1 fuel purchase.	\$14.55	Unleaded P	2004Crown Victoria Ford	212074133	2400	SHERIFF
18229	SALE	03/09/04	1603	n	Hardcopy inv. has 1 fuel purchase.	\$14.55	Unleaded P	2004Crown Victoria Ford	212074132	2400	SHERIFF
18004	SALE	05/11/04	1926	n	Hardcopy inv. has 1 fuel purchase.	\$32.09	Diesel #2, Low Sulp	2003F350 XLT Crew 8For	222479454	9790	FIRE DEPARTMENT
18004	SALE	05/11/04	1922	n	Hardcopy inv. has 1 fuel purchase.	\$32.09	Diesel #2, Low Sulp	2003F350 XLT Crew 8For	222479200	9790	FIRE DEPARTMENT
17805	SALE	05/13/04	0741	n	Hardcopy inv. has 1 fuel purchase.	\$46.31	Diesel #2, Low Sulp	2003F150 XLT Sup 8 For	222928177	7847	PW OPERATIONS
17805	SALE	05/13/04	0736	n	Hardcopy inv. has 1 fuel purchase.	\$46.31	Diesel #2, Low Sulp	2003F150 XLT Sup 8 For	222927836	7849	PW OPERATIONS
17797	SALE	04/29/04	1029	n	Hardcopy inv. has 1 fuel purchase.	\$37.20	Diesel #2, Low Sulp	2003F150 XLT Sup 8 For	220580610	7794	PW OPERATIONS
17797	SALE	04/29/04	1026	n	Hardcopy inv. has 1 fuel purchase.	\$37.20	Diesel #2, Low Sulp	2003F150 XLT Sup 8 For	220579748	7794	PW OPERATIONS
17626	SALE	04/15/04	0237	n	Hardcopy inv. has 1 fuel purchase.	\$29.70	Unleaded	2003Explorer XLT Ford	218060816	12370	SHERIFF
17626	SALE	04/15/04	0236	n	Hardcopy inv. has 1 fuel purchase.	\$29.70	Unleaded	2003Explorer XLT Ford	218060751	12370	SHERIFF
17626	SALE	04/19/04	2051	n	Hardcopy inv. has 1 fuel purchase.	\$27.99	Unleaded	2003Explorer XLT Ford	218772753	12632	SHERIFF
17626	SALE	04/19/04	2050	n	Hardcopy inv. has 1 fuel purchase.	\$27.99	Unleaded	2003Explorer XLT Ford	218772703	12632	SHERIFF
17626	SALE	05/29/04	2014	n	Hardcopy inv. has 1 fuel purchase.	\$28.68	Unleaded	2003Explorer XLT Ford	225573672	13975	SHERIFF
17626	SALE	05/29/04	2012	n	Hardcopy inv. has 1 fuel purchase.	\$28.68	Unleaded	2003Explorer XLT Ford	225573595	13975	SHERIFF
15177	SALE	04/30/04	1608	n	Hardcopy inv. has 1 fuel purchase.	\$33.71	Unleaded	2000Yukon GMC	220729517	64516	SHERIFFADMIN
15177	SALE	04/30/04	1607	n	Hardcopy inv. has 1 fuel purchase.	\$33.71	Unleaded	2000Yukon GMC	220729383	64516	SHERIFFADMIN
12709	SALE	10/26/04	1241	n	Hardcopy inv. has 1 fuel purchase.	\$39.07	Unleaded	1998E350 1T 15Pass For	249636864	84007	VALLEY MENTAL HLTH
12709	SALE	10/26/04	1243	n	Hardcopy inv. has 1 fuel purchase.	\$39.07	Unleaded	1998E350 1T 15Pass For	249637229	84007	VALLEY MENTAL HLTH
17620	SALE	04/16/04	2111	n	Hardcopy inv. has 1 car wash	\$7.28	Car Wash	2003Explorer XLT Ford	218420142	18743	SHERIFF
17620	SALE	04/16/04	2108	n	Hardcopy inv. has 1 car wash	\$7.28	Car Wash	2003Explorer XLT Ford	218420092	18743	SHERIFF
18146	CRED	06/28/04	0608	n	3 fuel charges, 2 credits	-\$30.00	Unleaded	2003Expedition XLT Ford	231666099	26745	SHERIFF
18146	CRED	06/28/04	0605	n	3 fuel charges, 2 credits	-\$30.00	Unleaded	2003Expedition XLT Ford	231666167	26745	SHERIFF
18146	SALE	06/28/04	0608	n	3 fuel charges, 2 credits	\$30.00	Unleaded	2003Expedition XLT Ford	230208563	26745	SHERIFF

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18146	SALE	06/28/04	0605	n	3 fuel charges, 2 credits	\$30.00	Unleaded	2003Expedition XLT Ford	230207864	26745	SHERIFF
18146	SALE	06/28/04	0603	n	3 fuel charges, 2 credits	\$30.00	Unleaded	2003Expedition XLT Ford	230207532	26745	SHERIFF
18419	SALE	09/27/04	1356	n	2 oil changes, 2 air filters, 1 credit for each	\$10.39	Air Filter Element,Se	2004Explorer XLT Ford	244917136	6035	SHERIFF
18419	SALE	09/27/04	1353	n	2 oil changes, 2 air filters, 1 credit for each	\$10.39	Air Filter Element,Se	2004Explorer XLT Ford	244916677	6035	SHERIFF
18419	SALE	09/27/04	1356	n	2 oil changes, 2 air filters, 1 credit for each	\$31.19	Oil,Filter,& Grease	2004Explorer XLT Ford	244917135	6035	SHERIFF
18419	SALE	09/27/04	1353	n	2 oil changes, 2 air filters, 1 credit for each	\$31.19	Oil,Filter,& Grease	2004Explorer XLT Ford	244916676	6035	SHERIFF
17344	SALE	01/28/04	1536	n	2 oil change charges, 1 credit	\$24.12	Oil,Filter,& Grease	2003Crown Victoria Ford	205440658	9078	SHERIFF
17344	SALE	01/28/04	1545	n	2 oil change charges, 1 credit	\$24.12	Oil,Filter,& Grease	2003Crown Victoria Ford	205440987	9078	SHERIFF
17567	SALE	09/15/04	1038	n	2 motor oil charges, 1 credit	\$4.16	Motor Oil	2003Escape XLT SportFor	243092992	28728	DEVELOPSRVS
17567	SALE	09/15/04	1049	n	2 motor oil charges, 1 credit	\$4.16	Motor Oil	2003Escape XLT SportFor	243094755	28728	DEVELOPSRVS
18508	SALE	10/21/04	1551	n	2 fuel charges, 1 credit	\$30.00	Unleaded	2004E350 XLT, 15PassFo	248936323	8853	SHERIFF
18508	SALE	10/21/04	1552	n	2 fuel charges, 1 credit	\$30.00	Unleaded	2004E350 XLT, 15PassFo	248936660	8853	SHERIFF
18503	SALE	04/27/04	2359	n	2 fuel charges, 1 credit	\$39.84	Premium	2004E350 XLT, 15PassFo	229164444	461	SHERIFF
18503	SALE	04/27/04	2359	n	2 fuel charges, 1 credit	\$39.84	Premium	2004E350 XLT, 15PassFo	229156816	461	SHERIFF
17924	SALE	10/15/04	0813	n	2 fuel charges, 1 credit	\$22.52	Unleaded	2004Crown Victoria Ford	247925340	15851	SHERIFF
17924	SALE	10/15/04	0816	n	2 fuel charges, 1 credit	\$22.52	Unleaded	2004Crown Victoria Ford	247925894	15851	SHERIFF
17871	SALE	08/19/04	2128	n	2 fuel charges, 1 credit	\$22.82	Unleaded	2004Crown Victoria Ford	238917491	7439	SHERIFF
17871	SALE	08/19/04	2126	n	2 fuel charges, 1 credit	\$22.82	Unleaded	2004Crown Victoria Ford	238917417	7439	SHERIFF
17797	SALE	06/23/04	0743	n	2 fuel charges, 1 credit	\$48.19	Diesel #2, Low Sulph	2003F150 XLT Sup 8 For	229488264	8861	PW OPERATIONS
17797	SALE	06/23/04	0739	n	2 fuel charges, 1 credit	\$48.19	Diesel #2, Low Sulph	2003F150 XLT Sup 8 For	229487619	8861	PW OPERATIONS
15014	SALE	09/11/04	1256	n	2 fuel charges, 1 credit	\$22.86	Unleaded	2000E350 Ford	242488542	42599	VALLEY MENTAL HLTH
15014	SALE	09/11/04	1259	n	2 fuel charges, 1 credit	\$22.86	Unleaded	2000E350 Ford	242488698	42599	VALLEY MENTAL HLTH
18634	SALE	07/10/04	1607	e/o	Different odometers and 10 hrs apart	\$20.22	Diesel #2, Low Sulph	2004F350 XLT Sup 8 For	232269534	7036	SANITATION
18634	SALE	07/10/04	0636	e/o	Different odometers and 10 hrs apart	\$20.22	Diesel #2, Low Sulph	2004F350 XLT Sup 8 For	232227073	6883	SANITATION
18552	SALE	06/16/04	0902	e/o	Hardcopy inv. Has 3 car wash charges w/in 9 minutes. 1 odometer largely out of sequence.	\$8.58	Car Wash	2004E350 XLT, 15PassFo	228340838	2647	MOTOR POOL
18552	SALE	06/16/04	0858	e/o	Hardcopy inv. Has 3 car wash charges w/in 9 minutes. 1 odometer largely out of sequence.	\$8.58	Car Wash	2004E350 XLT, 15PassFo	228340016	716	MOTOR POOL
18552	SALE	06/16/04	0853	e/o	Hardcopy inv. Has 3 car wash charges w/in 9 minutes. 1 odometer largely out of sequence.	\$8.58	Car Wash	2004E350 XLT, 15PassFo	228339130	749	MOTOR POOL
18519	SALE	11/22/04	1129	e/o	2 oil changes, 1 employee and 1 master PIN. w/in 1/2 hour. Odometer 21027 largely out of sequence.	\$31.19	Oil,Filter,& Grease	2004E350 XLT, 15PassFo	255664225	5916	YOUTH SERVICES

## Duplicate Charges Using Date, Amount and Product Purchased

Cars, Trucks and Vans Only

o= overcharge, e/o= error, overcharge possible, n=immaterial or credited or charged only once on hard copy invoice.

Vehicle No.	TYPE	DATE	TIME	O, E/O, N	Comment	Total Charge	Product Description	Year, Make, Model	Transaction	ODOMETER	Department
18519	SALE	11/22/04	1156	e/o	2 oil changes, 1 employee and 1 master PIN. w/in 1/2 hour. Odometer 21027 largely out of sequence.	\$31.19	Oil,Filter,& Grease	2004E350 XLT,15PassFo	255668533	21027	YOUTH SERVICES
18410	SALE	05/06/04	1520	e/o	2 oil changes, different GasCard users and 3 hours apart.	-\$6.29	Discount	2005Escape XLT Ford	221675403	3228	PW OPERATIONS
18410	SALE	05/06/04	1230	e/o	2 oil changes, different GasCard users and 3 hours apart.	-\$6.29	Discount	2005Escape XLT Ford	238625662	3228	PW OPERATIONS
18410	SALE	05/06/04	1520	e/o	2 oil changes, different GasCard users and 3 hours apart.	\$30.15	Oil,Filter,& Grease	2005Escape XLT Ford	221675404	3228	PW OPERATIONS
18410	SALE	05/06/04	1230	e/o	2 oil changes, different GasCard users and 3 hours apart.	\$30.15	Oil,Filter,& Grease	2005Escape XLT Ford	238625360	3228	PW OPERATIONS
18294	SALE	02/17/04	1125	e/o	Hardcopy inv. Has 2 motor oil charges. Different locations and slightly different odometers. About 1 hour apart.	\$7.28	Motor Oil	2004Crown Victoria Ford	208552992	35	SHERIFF
18294	SALE	02/17/04	1026	e/o	Hardcopy inv. Has 2 motor oil charges. Different locations and slightly different odometers. About 1 hour apart.	\$7.28	Motor Oil	2004Crown Victoria Ford	208543393	12	SHERIFF
18277	SALE	04/23/04	1452	e/o	Hardcopy inv. has 2 charges for motor oil. Maybe miscoded car washes. 1 odometer has an extra digit. W/in 4 minutes.	\$7.28	Motor Oil	2004Crown Victoria Ford	219554782	2132	SHERIFF
18277	SALE	04/23/04	1448	e/o	Hardcopy inv. has 2 charges for motor oil. Maybe miscoded car washes. 1 odometer has an extra digit. W/in 4 minutes.	\$7.28	Motor Oil	2004Crown Victoria Ford	219554177	21132	SHERIFF
18254	SALE	04/23/04	1228	e/o	Hardcopy inv. has 2 charges for motor oil. Maybe miscoded car washes. Over 6 hrs between transactions.	\$7.28	Motor Oil	2004Crown Victoria Ford	219528005	2192	SHERIFF
18254	SALE	04/23/04	1848	e/o	Hardcopy inv. has 2 charges for motor oil. Maybe miscoded car washes. Over 6 hrs between transactions.	\$7.28	Motor Oil	2004Crown Victoria Ford	219581850	2219	SHERIFF
18235	SALE	09/22/04	1022	e/o	Hardcopy inv. Has 2 oil change charges, 1 @ 49.99 and 1 @ 29.99, 2 Antifreeze charges.	\$6.23	Antifreeze (Radiator	2004Crown Victoria Ford	244167102	13848	SHERIFF
18235	SALE	09/22/04	1017	e/o	Hardcopy inv. Has 2 oil change charges, 1 @ 49.99 and 1 @ 29.99, 2 Antifreeze charges.	\$6.23	Antifreeze (Radiator	2004Crown Victoria Ford	244166059	13848	SHERIFF
17799	SALE	04/06/04	1439	e/o	Hardcopy inv. Has 2 Wiper Blade purchases (2nd purchase has qty of "2")	\$20.78	Wiper Blade,Replac	2003F150 XLT Sup 8 For	216651986	9847	PW OPERATIONS
17799	SALE	04/06/04	1437	e/o	Hardcopy inv. Has 2 Wiper Blade purchases (2nd purchase has qty of "2")	\$20.78	Wiper Blade,Replac	2003F150 XLT Sup 8 For	216651363	9847	PW OPERATIONS

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Vehicle No.	TYPE	DATE	TIME	O, E/O, N	Comment	Total Charge	Product Description	Year, Make, Model	Transaction	ODOMETER	Department
17723	SALE	06/23/04	1431	e/o	Hardcopy inv. has 2 car wash charges w/in 24 minutes. One odometer largely out of sequence.	\$11.71	Car Wash	2003E350 XLT,15PassFo	229561099	2376	MOTOR POOL
17723	SALE	06/23/04	1407	e/o	Hardcopy inv. has 2 car wash charges w/in 24 minutes. One odometer largely out of sequence.	\$11.71	Car Wash	2003E350 XLT,15PassFo	229556852	928	MOTOR POOL
17713	SALE	06/16/04	0942	e/o	Hardcopy inv. has 2 car wash charges w/in 3 minutes. Odometers out of sequence for vehicle and also w/ each other.	\$8.58	Car Wash	2003Windstar LX 4drFord	228348267	223	MOTOR POOL
17713	SALE	06/16/04	0939	e/o	Hardcopy inv. has 2 car wash charges w/in 3 minutes. Odometers out of sequence for vehicle and also w/ each other.	\$8.58	Car Wash	2003Windstar LX 4drFord	228347688	2245	MOTOR POOL
17656	SALE	09/10/04	0545	e/o	Different odometers and 10 hrs apart	\$17.05	Unleaded P	2003Expedition XLT Ford	242299094	30767	SHERIFF
17656	SALE	09/10/04	1539	e/o	Different odometers and 10 hrs apart	\$17.05	Unleaded P	2003Expedition XLT Ford	242384250	30892	SHERIFF
17643	SALE	03/15/04	1504	e/o	Hardcopy inv. has 2 charges for motor oil. Maybe miscoded car washes.	\$7.28	Motor Oil	2003Explorer XLT Ford	213007143	21689	SHERIFF
17643	SALE	03/15/04	1459	e/o	Hardcopy inv. has 2 charges for motor oil. Maybe miscoded car washes.	\$7.28	Motor Oil	2003Explorer XLT Ford	213006138	216689	SHERIFF
17553	SALE	12/13/04	1613	e/o	Hardcopy inv. has 2 car wash charges, 1 car wash credit and 1 equal charge for "accessories" under a different user name w/in 6 minutes and same location.	\$8.58	Car Wash	2003Camry LE Toyota	259614493	43176	AGING TRANSPORT/
17553	SALE	12/13/04	1606	e/o	Hardcopy inv. has 2 car wash charges, 1 car wash credit and 1 equal charge for "accessories" under a different user name w/in 6 minutes and same location.	\$8.58	Car Wash	2003Camry LE Toyota	259613261	43126	AGING TRANSPORT/
17548	SALE	03/24/04	1513	e/o	Hardcopy inv. has 2 oil changes. Different employee, odometer, & hrs apart.	\$30.15	Oil,Filter,& Grease	2003Camry LE Toyota	214592098	29661	AGING TRANSPORT/
17548	SALE	03/24/04	1146	e/o	Hardcopy inv. has 2 oil changes. Different employee, odometer, & hrs apart.	\$30.15	Oil,Filter,& Grease	2003Camry LE Toyota	214555657	27574	AGING TRANSPORT/
17358	SALE	01/14/04	2149	e/o	Hardcopy inv. Has 2 motor oil charges. Different locations and slightly different odometers. W/in 7 minutes.	\$7.28	Motor Oil	2003Crown Victoria Ford	203576342	11278	SHERIFF
17358	SALE	01/14/04	2156	e/o	Hardcopy inv. Has 2 motor oil charges. Different locations and slightly different odometers. W/in 7 minutes.	\$7.28	Motor Oil	2003Crown Victoria Ford	203576567	11285	SHERIFF
17296	SALE	01/10/04	1535	e/o	2 motor oil charges. 1 charge w/ no name and no odometer.	\$7.28	Motor Oil	2003Crown Victoria Ford	203001714	14131	SHERIFF

## Duplicate Charges Using Date, Amount and Product Purchased

Cars, Trucks and Vans Only

o= overcharge, e/o= error, overcharge possible, n=immaterial or credited or charged only once on hard copy invoice.

Vehicle No.	TYPE	DATE	TIME	O, E/O, N	Comment	Total Charge	Product Description	Year, Make, Model	Transaction	ODOMETER	Department
17296	SALE	01/10/04	1529	e/o	2 motor oil charges. 1 charge w/ no name and no odometer.	\$7.28	Motor Oil	2003Crown Victoria Ford	203001456	0	SHERIFF
16686	SALE	02/03/04	2126	e/o	Different odometers and 13 hrs apart	\$9.85	Unleaded	2002Escape XLTSportFor	206408087	43760	DISTRICT ATTORNE\
16686	SALE	02/03/04	0820	e/o	Different odometers and 13 hrs apart	\$9.85	Unleaded	2002Escape XLTSportFor	206301072	43653	DISTRICT ATTORNE\
16672	SALE	04/06/04	1831	e/o	Hardcopy inv. has 1 oil change, not 2. However, followed by 4/13/2004 charge for "oil change labor" for 24.19.	\$30.15	Oil,Filter,& Grease	2002Ranger Super Ford	216687344	27512	FIRE DEPARTMENT
16672	SALE	04/06/04	1826	e/o	Hardcopy inv. has 1 oil change, not 2. However, followed by 4/13/2004 charge for "oil change labor" for 24.19.	\$30.15	Oil,Filter,& Grease	2002Ranger Super Ford	216687085	27512	FIRE DEPARTMENT

### Incorrect Odometer Entries by Employee and by Vehicle Fueled:

For Employees that Fueled at Least 10 Times & With an Incorrect Odometer at Least 10% of the Time

Employee Title	Organization Number	Pay RATE	Pay GRADE	Total <0s	Total Fuelings	% <0 change	VEHICLE	Total <0s by Emp using Vehicle	Vehicle Total <0s	Emp % of <0 change for Vehicle	Total Fuelings of Vehicle By Employee	Total Fuelings of Vehicle By All Users	Emp % of all Fuelings for Vehicle	Organization	Vehicle Model
NOT FOUND		0		3	30	10%	15023	3	4	75%	30	47	64%	AGING SERVICES	Bus 24 Pass
COMMERCIAL APPRAISER 23/25	1300	20.58	25	4	32	13%	17519	1	1	100%	1	24	4%	ASSESSOR	Camry LE 4cyl
COMMERCIAL APPRAISER 23/25	1300	20.58	25	4	32	13%	17520	1	1	100%	12	52	23%	ASSESSOR	Camry LE 4cyl
COMMERCIAL APPRAISER 23/25	1300	20.58	25	4	32	13%	17537	1	1	100%	1	16	6%	ASSESSOR	Camry LE 4cyl
COMMERCIAL APPRAISER 23/25	1300	20.58	25	4	32	13%	17539	1	1	100%	4	27	15%	ASSESSOR	Camry LE 4cyl
FISCAL MANAGER 30	4050	35.35	30	6	41	15%	18468	2	3	67%	13	50	26%	MAYOR'S OFFICE	Explorer XLT
FIREFIGHTER SPECIALIST P13/P17	4300	17.05	17	4	18	22%	16805	1	8	13%	9	115	8%	FIRE DEPARTMENT	F450 DRW RegCab
COURT CORRECTIONS OFFICER P5/P7/P9	1425	21.72	09	3	29	10%	17671	1	5	20%	18	181	10%	FIRE DEPARTMENT	Suburban 2500LS
COURT CORRECTIONS OFFICER P5/P7/P9	1425	21.72	09	3	29	10%	17672	1	2	50%	10	166	6%	FIRE DEPARTMENT	Suburban 2500LS
COURT CORRECTIONS OFFICER P5/P7/P9	1425	21.72	09	3	29	10%	17673	1	3	33%	1	139	1%	FIRE DEPARTMENT	Suburban 2500LS
FIREFIGHTER SPECIALIST P13/P17	4300	16.6	17	7	37	19%	11708	1	11	9%	1	89	1%	FIRE DEPARTMENT	Pumper Lance
FIREFIGHTER SPECIALIST P13/P17	4300	16.6	17	7	37	19%	11724	3	4	75%	14	55	25%	FIRE DEPARTMENT	Pumper Saber
FIREFIGHTER SPECIALIST P13/P17	4300	16.6	17	3	26	12%	11730	2	19	11%	20	137	15%	FIRE DEPARTMENT	Pumper Dash
FIREFIGHTER SPECIALIST P13/P17	4300	16.6	17	3	26	12%	16805	1	8	13%	4	115	3%	FIRE DEPARTMENT	F450 DRW RegCab
FIREFIGHTER P09/P11	4300	13.36	11	4	32	13%	11690	1	5	20%	1	18	6%	FIRE DEPARTMENT	Pumper ETSZ676
FIREFIGHTER P09/P11	4300	13.36	11	4	32	13%	11712	1	9	11%	9	147	6%	FIRE DEPARTMENT	Pumper Lance
FIREFIGHTER P09/P11	4300	13.36	11	4	32	13%	11715	2	14	14%	4	107	4%	FIRE DEPARTMENT	Pumper 2G
CAPTAIN P22	4300	21.77	22	2	18	11%	12810	1	5	20%	2	75	3%	FIRE DEPARTMENT	Ambulance F350
CAPTAIN P22	4300	21.77	22	2	18	11%	18003	1	4	25%	2	30	7%	FIRE DEPARTMENT	F350 XLT Crew 8
SEASONAL POSITION	4300	12.55	17	2	20	10%	11728	2	3	67%	19	38	50%	FIRE DEPARTMENT	FL70 CrewCarrie
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	3	18	17%	11708	2	11	18%	16	89	18%	FIRE DEPARTMENT	Pumper Lance
AREA MAINTENANCE SUPERVISOR 22	3560	22.77	22	9	58	16%	17974	3	3	100%	13	16	81%	PARKS	F350 XLT Cab/Ch
NO TITLE FOUND	4300	8.19	12	2	14	14%	12809	2	6	33%	5	59	8%	FIRE DEPARTMENT	Ambulance E350
FIREFIGHTER P09/P11	4300	14.49	11	4	34	12%	12811	4	7	57%	34	190	18%	FIRE DEPARTMENT	Pumper Dash
FIREFIGHTER P09/P11	4300	18.77	11	3	26	12%	11712	1	9	11%	17	147	12%	FIRE DEPARTMENT	Pumper Lance
FIREFIGHTER P09/P11	4300	18.77	11	3	26	12%	18003	1	4	25%	4	30	13%	FIRE DEPARTMENT	F350 XLT Crew 8
FIREFIGHTER P09/P11	4300	18.77	11	3	26	12%	18050	1	3	33%	4	57	7%	FIRE DEPARTMENT	F350 XLT Crew 8
FIREFIGHTER SPECIALIST P13/P17	4300	14.49	13	3	12	25%	11729	1	6	17%	3	135	2%	FIRE DEPARTMENT	Pumper Arrow
AREA MAINTENANCE SUPERVISOR 22	3560	22.77	22	9	58	16%	17980	1	1	100%	2	38	5%	PARKS	F350 XLT Cab/Ch
FIREFIGHTER P09/P11	4300	12.66	11	3	23	13%	11695	1	4	25%	2	51	4%	FIRE DEPARTMENT	Pumper E254101
FIREFIGHTER P09/P11	4300	12.66	11	3	23	13%	15130	1	7	14%	1	101	1%	FIRE DEPARTMENT	AerPump Dash
FIREFIGHTER P09/P11	4300	12.66	11	3	23	13%	16923	1	4	25%	1	27	4%	FIRE DEPARTMENT	Crew Carrier
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	6	33	18%	11694	2	5	40%	2	31	6%	FIRE DEPARTMENT	Pumper E254102
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	6	33	18%	11714	1	9	11%	1	143	1%	FIRE DEPARTMENT	Pumper Lance
LIGHT DUTY (FF/SPEC)	4300	17.79	11	5	12	42%	16923	2	4	50%	6	27	22%	FIRE DEPARTMENT	Crew Carrier
LIGHT DUTY (FF/SPEC)	4300	17.79	11	5	12	42%	16925	2	3	67%	3	27	11%	FIRE DEPARTMENT	Crew Carrier
LIGHT DUTY (FF/SPEC)	4300	17.79	11	5	12	42%	18003	1	4	25%	2	30	7%	FIRE DEPARTMENT	F350 XLT Crew 8
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	2	11	18%	11730	2	19	11%	6	137	4%	FIRE DEPARTMENT	Pumper Dash
NO TITLE FOUND	4300	9.95	17	3	23	13%	12809	2	6	33%	8	59	14%	FIRE DEPARTMENT	Ambulance E350
NO TITLE FOUND	4300	9.95	17	3	23	13%	12810	1	5	20%	13	75	17%	FIRE DEPARTMENT	Ambulance F350
FIREFIGHTER SPECIALIST P13/P17	4300	17.05	17	5	35	14%	11730	5	19	26%	27	137	20%	FIRE DEPARTMENT	Pumper Dash
FIREFIGHTER SPECIALIST P13/P17	4300	17.05	17	2	14	14%	11711	2	8	25%	12	70	17%	FIRE DEPARTMENT	Aerial Ladder
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	5	42	12%	11707	1	8	13%	9	164	5%	FIRE DEPARTMENT	Pumper Lance
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	5	42	12%	11714	1	9	11%	23	143	16%	FIRE DEPARTMENT	Pumper Lance
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	5	42	12%	11716	2	12	17%	3	88	3%	FIRE DEPARTMENT	Pumper Dash
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	5	42	12%	11726	1	3	33%	6	151	4%	FIRE DEPARTMENT	Aerial Ladder
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	5	39	13%	11694	1	5	20%	1	31	3%	FIRE DEPARTMENT	Pumper E254102
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	5	39	13%	11715	4	14	29%	37	107	35%	FIRE DEPARTMENT	Pumper 2G
FIREFIGHTER SPECIALIST P13/P17	4300	18	17	2	15	13%	11716	1	12	8%	4	88	5%	FIRE DEPARTMENT	Pumper Dash

### Incorrect Odometer Entries by Employee and by Vehicle Fueled:

For Employees that Fueled at Least 10 Times & With an Incorrect Odometer at Least 10% of the Time

Employee Title	Organization Number	Pay RATE	Pay GRADE	Total <0s	Total Fuelings	% <0 change	VEHICLE	Total <0s by Emp using Vehicle	Vehicle Total <0s	Emp % of <0 change for Vehicle	Total Fuelings of Vehicle By Employee	Total Fuelings of Vehicle By All Users	Emp % of all Fuelings for Vehicle	Organization	Vehicle Model
FIREFIGHTER SPECIALIST P13/P17	4300	18	17	2	15	13%	11717	1	5	20%	10	102	10%	FIRE DEPARTMENT	Pumper 2G
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	6	33	18%	15130	2	7	29%	26	101	26%	FIRE DEPARTMENT	AerPump Dash
FIREFIGHTER P09/P11	4300	14.49	11	4	34	12%	11695	1	4	25%	3	51	6%	FIRE DEPARTMENT	Pumper E254101
FIREFIGHTER P09/P11	4300	14.49	11	4	34	12%	11717	3	5	60%	18	102	18%	FIRE DEPARTMENT	Pumper 2G
FIREFIGHTER P09/P11	4300	13.36	11	2	19	11%	11671	1	2	50%	3	24	13%	FIRE DEPARTMENT	Ambulance F350
FIREFIGHTER P09/P11	4300	12.66	11	3	29	10%	11675	1	4	25%	1	19	5%	FIRE DEPARTMENT	Pumper CF691F
FIREFIGHTER P09/P11	4300	12.66	11	3	29	10%	11694	1	5	20%	1	31	3%	FIRE DEPARTMENT	Pumper E254102
FIREFIGHTER P09/P11	4300	12.66	11	3	29	10%	11715	1	14	7%	3	107	3%	FIRE DEPARTMENT	Pumper 2G
SEASONAL POSITION	4300	10.33	12	2	14	14%	11728	1	3	33%	1	38	3%	FIRE DEPARTMENT	FL70 CrewCarrie
SEASONAL POSITION	4300	10.33	12	2	14	14%	18049	1	6	17%	3	48	6%	FIRE DEPARTMENT	F350 XLT Crew 8
NO TITLE FOUND	4300	8.19	12	2	14	14%	16805	1	8	13%	4	115	3%	FIRE DEPARTMENT	F450 DRW RegCab
NO TITLE FOUND	4300	8.19	12	2	14	14%	18694	1	4	25%	8	121	7%	FIRE DEPARTMENT	Ambulance F450
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	2	19	11%	11708	1	11	9%	9	89	10%	FIRE DEPARTMENT	Pumper Lance
FIREFIGHTER SPECIALIST P13/P17	4300	19.01	17	2	19	11%	17678	1	5	20%	7	57	12%	FIRE DEPARTMENT	Suburban 2500LS
PROTECTIVE SERVICES OFF. P4/P6/P8	1425	17.96	08	4	18	22%	18196	1	2	50%	2	78	3%	SHERIFF	Crown Victoria
FIREFIGHTER P09/P11	4300	12.66	11	8	48	17%	11713	1	5	20%	3	187	2%	FIRE DEPARTMENT	Boom Lift
FIREFIGHTER SPECIALIST P13/P17	4300	14.89	13	4	35	11%	11712	3	9	33%	31	147	21%	FIRE DEPARTMENT	Pumper Lance
FIREFIGHTER SPECIALIST P13/P17	4300	14.89	13	4	35	11%	11724	1	4	25%	1	55	2%	FIRE DEPARTMENT	Pumper Saber
FIREFIGHTER P09/P11	4300	12.66	11	8	48	17%	11714	5	9	56%	23	143	16%	FIRE DEPARTMENT	Pumper Lance
WELDER 19	4800	19.79	19	2	20	10%	15145	1	1	100%	3	6	50%	FLEET MANAGEMENT	Forklift
WELDER 19	4800	19.79	19	2	20	10%	16187	1	1	100%	17	17	100%	FLEET MANAGEMENT	F550 Reg Cab/Ch
WELDER 19	4800	19.68	19	3	30	10%	13596	3	3	100%	7	7	100%	FLEET MANAGEMENT	F350
CONST. & MAINT. SPECIALIST 15	2500	13.07	15	3	26	12%	17953	2	7	29%	5	45	11%	HEALTH ADMIN	F350 XLT Sup 8
FIREFIGHTER P09/P11	4300	12.66	11	8	48	17%	17676	1	3	33%	1	45	2%	FIRE DEPARTMENT	Suburban 2500LS
HOLLADAY CITY EMPLOYEE		0		2	18	11%	16050	2	2	100%	18	20	90%	HOLLADAY CITY	Explorer XLS
CONST. & MAINT. SPECIALIST 15	2500	13.07	15	3	26	12%	14051	1	1	100%	2	42	5%	LIBRARY	F350 Cab/Ch
TEMPORARY POSITION	4700	9.5	13	12	19	63%	16680	3	3	100%	7	30	23%	SANITATION	F350 XLT Reg 8
TEMPORARY POSITION	4700	9.5	13	12	19	63%	17959	6	6	100%	7	99	7%	SANITATION	F350 XLT Sup 8
NOT FOUND				4	11	36%	18051	4	4	100%	11	36	31%	MAYOR'S OFFICE	Expedition Ed B
TEMPORARY POSITION	2300	8.65	13	2	19	11%	16167	1	3	33%	1	99	1%	MEALS ON WHEELS	Dakota ClubSprt
TEMPORARY POSITION	2300	8.65	13	2	19	11%	16169	1	3	33%	1	119	1%	MEALS ON WHEELS	Dakota ClubSprt
MOSQUITO ABATEMENT EMPLOYEE		0		4	35	11%	13269	2	5	40%	9	48	19%	MOSQUITO ABATE S VAL	Ranger Supr XLT
MOSQUITO ABATEMENT EMPLOYEE		0		4	35	11%	13271	1	2	50%	1	33	3%	MOSQUITO ABATE S VAL	Ranger Supr XLT
MOSQUITO ABATEMENT EMPLOYEE		0		4	35	11%	16807	1	2	50%	2	18	11%	MOSQUITO ABATE S VAL	Ranger
RECREATION PROGRAM COORD. 18/20/22	3640	20.76	22	3	21	14%	17716	2	2	100%	7	16	44%	MOTOR POOL	E350 XLT,15Pass
CONST. & MAINT. SPECIALIST 15	2500	14.52	15	2	18	11%	14061	2	4	50%	4	24	17%	PARKS	F350 Cab/Ch
LANDSCAPE ARCHITECT 23/25	3630	27.69	25	3	29	10%	18035	3	3	100%	29	29	100%	PARKS	ExplorXLTsprt4D
LEAD CONSTRUCTION & MAINT. SPEC. 20	3630	20.78	20	2	19	11%	17972	2	2	100%	9	13	69%	PARKS	F350 XLT Cab/Ch
MAINTENANCE & REPAIR SPECIALIST 17	1420	14.67	17	5	24	21%	10496	1	2	50%	2	26	8%	LIBRARY	CK2500
MAINTENANCE & REPAIR SPECIALIST 17	1420	14.67	17	5	24	21%	11546	1	1	100%	9	43	21%	LIBRARY	F150 RegCab 8
MAINTENANCE & REPAIR SPECIALIST 17	1420	14.67	17	5	24	21%	14061	1	4	25%	1	24	4%	PARKS	F350 Cab/Ch
MAINTENANCE & REPAIR SPECIALIST 17	1420	14.67	17	5	24	21%	17706	1	3	33%	1	49	2%	SHERIFF	Windstar LX 4dr
TRAFFIC SIGNAL WORKER 10/12/14	4400	11.4	14	4	40	10%	17026	2	4	50%	3	40	8%	PW OPERATIONS	Dump 6-W RDS
TRAFFIC SIGNAL WORKER 10/12/14	4400	11.4	14	4	40	10%	17442	1	1	100%	1	43	2%	PW OPERATIONS	Dump 6-W
TRAFFIC SIGNAL WORKER 10/12/14	4400	11.4	14	4	40	10%	17802	1	3	33%	4	45	9%	PW OPERATIONS	F150 XLT Sup 8
TEMPORARY POSITION	4400	9.5	12	3	12	25%	12137	3	8	38%	5	77	6%	PW OPERATIONS	Paver PF5510
CONSTRUCTION SPECIALIST 15/17/19	4400	14.49	19	2	20	10%	18006	1	1	100%	2	34	6%	PW OPERATIONS	F350 XLT Crew 8
CONSTRUCTION SPECIALIST 15/17/19	4400	14.49	19	2	20	10%	18007	1	1	100%	4	31	13%	PW OPERATIONS	F350 XLT Crew 8
ASST. TRAFFIC SIGNAL ELECT. SUPR 23	4400	20.19	23	6	54	11%	13565	1	3	33%	19	44	43%	PW OPERATIONS	Boom Lift

### Incorrect Odometer Entries by Employee and by Vehicle Fueled:

For Employees that Fueled at Least 10 Times & With an Incorrect Odometer at Least 10% of the Time

Employee Title	Organization Number	Pay RATE	Pay GRADE	Total <0s	Total Fuelings	% <0 change	VEHICLE	Total <0s by Emp using Vehicle	Vehicle Total <0s	Emp % of <0 change for Vehicle	Total Fuelings of Vehicle By Employee	Total Fuelings of Vehicle By All Users	Emp % of all Fuelings for Vehicle	Organization	Vehicle Model
ASST. TRAFFIC SIGNAL ELECT. SUPR 23	4400	20.19	23	6	54	11%	15079	3	8	38%	20	110	18%	PW OPERATIONS	F550 Cab&Chass
ASST. TRAFFIC SIGNAL ELECT. SUPR 23	4400	20.19	23	6	54	11%	17093	1	2	50%	4	26	15%	PW OPERATIONS	Aerial
ASST. TRAFFIC SIGNAL ELECT. SUPR 23	4400	20.19	23	6	54	11%	17802	1	3	33%	2	45	4%	PW OPERATIONS	F150 XLT Sup 8
CONSTRUCTION SPECIALIST 15/17/19	4400	15.69	19	2	12	17%	13569	2	5	40%	10	70	14%	PW OPERATIONS	Dump 10-W
HEAVY EQUIPMENT OPERATOR 18	4400	18.85	18	2	20	10%	11959	1	2	50%	3	20	15%	PW OPERATIONS	F800 Oil Dist
HEAVY EQUIPMENT OPERATOR 18	4400	18.85	18	2	20	10%	16929	1	3	33%	1	22	5%	PW OPERATIONS	F150 XLT Sup 8
TEMPORARY POSITION	4400	25	27	2	16	13%	17747	2	3	67%	16	49	33%	PW OPERATIONS	F150 XLT Reg 8
HEAVY EQUIPMENT OPERATOR 18	4400	18.85	18	4	40	10%	16714	1	1	100%	3	8	38%	PW OPERATIONS	Escape XLTSport
HEAVY EQUIPMENT OPERATOR 18	4400	18.85	18	4	40	10%	17429	3	8	38%	14	72	19%	PW OPERATIONS	Dump 6-W Hkflt
CONSTRUCTION SPECIALIST 15/17/19	4400	17.17	19	9	68	13%	17797	1	1	100%	52	56	93%	PW OPERATIONS	F150 XLT Sup 8
CONSTRUCTION SPECIALIST 15/17/19	4400	17.17	19	9	68	13%	17803	8	8	100%	8	62	13%	PW OPERATIONS	F150 XLT Sup 8
TEMPORARY POSITION	4400	9	13	2	11	18%	17742	1	3	33%	2	35	6%	PW OPERATIONS	Ranger Super
TEMPORARY POSITION	4400	9	13	2	11	18%	18409	1	1	100%	8	31	26%	PW OPERATIONS	Escape XLT
RECREATION PROGRAM COORD. 18/20/22	3640	20.76	22	3	21	14%	18545	1	2	50%	5	14	36%	RECREATION	E350 XLT,15Pass
TEMPORARY POSITION	3640	6.92	11	3	27	11%	16482	1	1	100%	2	15	13%	RECREATION	E350 XLT,15Pass
TEMPORARY POSITION	3640	6.92	11	3	27	11%	18544	2	6	33%	9	36	25%	RECREATION	E350 XLT,15Pass
RECREATION PROGRAM COORD. 18/20/22	3640	19.26	22	2	17	12%	18531	2	2	100%	11	23	48%	RECREATION	E350 XLT,15Pass
TEMPORARY POSITION	3640	7.61	13	6	35	17%	18544	4	6	67%	16	36	44%	RECREATION	E350 XLT,15Pass
FIREFIGHTER SPECIALIST P13/P17	4300	13.36	13	4	16	25%	17677	1	1	100%	1	41	2%	FIRE DEPARTMENT	Suburban 2500LS
FIREFIGHTER SPECIALIST P13/P17	4300	13.36	13	4	16	25%	17678	1	5	20%	3	57	5%	FIRE DEPARTMENT	Suburban 2500LS
SHERIFF DEPUTY P05/P07/P09	1425	21.5	09	4	35	11%	18206	4	4	100%	34	35	97%	SHERIFF	Crown Victoria
SHERIFF CAPTAIN P29	1430	37.36	29	3	28	11%	17907	3	3	100%	28	28	100%	SHERIFF	Crown Victoria
SHERIFF DEPUTY P05/P07/P09	1430	19.48	09	15	120	13%	50003	10	10	100%	79	79	100%	SHERIFF	Explorer XLS
SHERIFF DEPUTY P05/P07/P09	1430	19.48	09	15	120	13%	50008	5	5	100%	38	38	100%	SHERIFF	Caravan 15Pass
CRIME LAB TECHNICIAN 17/19/21	1430	19.35	21	5	50	10%	17774	2	8	25%	11	146	8%	SHERIFF	F150 XLT Sup 6
CRIME LAB TECHNICIAN 17/19/21	1430	19.35	21	5	50	10%	17775	1	8	13%	17	121	14%	SHERIFF	F150 XLT Sup 6
CRIME LAB TECHNICIAN 17/19/21	1430	19.35	21	5	50	10%	17776	2	4	50%	21	130	16%	SHERIFF	F150 XLT Sup 6
HVAC PM SPECIALIST 16/18	3300	13.6	16	3	18	17%	18580	2	2	100%	11	30	37%	FACILITIES SERVICES	E350 Cargo Supr



### More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics

Does not include transactions cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

**Exception Code 1** = Exceeds tank capacity and is less than 1 hour apart.

**Exception Code 2** = Miles per gallon is less than 10 or greater than 30.

**Exception Code 3** = Miles per gallon is greater than 10 or less than 30 but miles per hour is greater than 70

Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17541	6/21/04	11:09	SALE	6.1	\$9.60	17.2	\$27.07	19	-1.8	n/a	26053				Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17541	6/21/04	16:59	SALE	11.1	\$17.47	17.2	\$27.07	19	-1.8	5:50	26151	98	17	9	Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17549	4/30/04	7:59	SALE	4.7	\$6.78	9.7	\$13.99	19	-9.3	n/a	21790				Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17549	4/30/04	16:34	SALE	5.0	\$7.21	9.7	\$13.99	19	-9.3	8:35	21945	155	18	31	Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17549	12/28/04	8:04	SALE	10.0	\$16.31	14.0	\$22.84	19	-5.0	n/a	35522				Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17549	12/28/04	16:09	SALE	4.0	\$6.53	14.0	\$22.84	19	-5.0	8:05	35651	129	16	32	Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17550	3/10/04	8:16	SALE	11.1	\$15.45	16.0	\$22.13	19	-3.0	n/a	24674				Unleaded	WEST VALLEY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17550	3/10/04	16:41	SALE	4.9	\$6.68	16.0	\$22.13	19	-3.0	8:25	24827	153	18	31	Unleaded	WEST VALLEY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17551	11/11/04	09:01	SALE	5.60	8.61	26.10	40.13	19	7.10	n/a	37792				Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17551	11/11/04	09:02	SALE	15.40	23.68	26.10	40.13	19	7.10	n/a	2246				Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	2	17551	11/11/04	16:46	SALE	5.10	7.84	26.10	40.13	19	7.10	7:45	37928	136	17.55	6.63	Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	NO TITLE FOUND	2	17551	12/2/04	9:02	SALE	5.3	\$8.65	9.8	\$15.99	19	-9.2	n/a	39144				Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	NO TITLE FOUND	2	17551	12/2/04	16:48	SALE	4.5	\$7.34	9.8	\$15.99	19	-9.2	7:46	39281	137	18	30	Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	NO TITLE FOUND	2	17551	12/16/04	9:01	SALE	3.3	\$5.38	7.6	\$12.40	19	-11.4	n/a	40391				Unleaded	SALT LAKE CITY
AGING TRANSPORTATION	NO TITLE FOUND	2	17551	12/16/04	16:36	SALE	4.3	\$7.01	7.6	\$12.40	19	-11.4	7:35	40528	137	18	32	Unleaded	SALT LAKE CITY
ANIMAL SERVICES	ANIMAL CONTROL FIELD SUPERVISOR 23	2	18170	4/19/04	13:14	SALE	16.6	\$25.23	17.2	\$26.08	38	-20.8	n/a	1195				Unleaded	MURRAY
ANIMAL SERVICES	ANIMAL CONTROL FIELD SUPERVISOR 23	2	18170	4/19/04	16:22	SALE	0.6	\$0.86	17.2	\$26.08	38	-20.8	3:08	1197	2	1	4	Unleaded	MURRAY
ANIMAL SERVICES	ANIMAL CONTROL OFFICER 17	1	18174	4/15/04	17:15	SALE	14.5	\$21.62	45.0	\$66.95	38	7.0	n/a	397				Unleaded	SALT LAKE CITY
ANIMAL SERVICES	ANIMAL CONTROL OFFICER 17	1	18174	4/15/04	17:18	SALE	30.5	\$45.33	45.0	\$66.95	38	7.0	0:03	397	0	0	0	Unleaded	SALT LAKE CITY
ASSESSOR	PERSONAL PROPERTY AUDITOR 21/23/25	2	17508	7/28/04	9:15	SALE	13.1	\$20.62	15.6	\$24.55	19	-3.4	n/a	8870				Unleaded	SALT LAKE CITY
ASSESSOR	PERSONAL PROPERTY AUDITOR 21/23/25	2	17508	7/28/04	16:50	SALE	2.5	\$3.94	15.6	\$24.55	19	-3.4	7:35	8957	87	11	35	Unleaded	SALT LAKE CITY
ASSESSOR	AIRCRAFT TAX COLLECTOR 21/23	2	17533	1/6/04	7:32	SALE	0.8	\$0.90	14.4	\$16.24	19	-4.6	n/a	5233				Unleaded	SALT LAKE CITY
ASSESSOR	AIRCRAFT TAX COLLECTOR 21/23	2	17533	1/6/04	8:49	SALE	13.6	\$15.34	14.4	\$16.24	19	-4.6	1:17	5240	7	5	1	Unleaded	SALT LAKE CITY
COMMISSION	FISCAL MANAGER 30	3	18042	3/5/04	12:22	SALE	16.0	\$22.80	35.9	\$46.55	23	13.4	n/a	30125				Unleaded	SALT LAKE CITY
COMMISSION	FISCAL MANAGER 30	3	18042	3/5/04	15:43	SALE	19.9	\$23.75	35.9	\$46.55	23	13.4	3:21	30588	463	138	23	Unleaded	SALT LAKE CITY
DEVELOPSRVS	SHERIFF DEPUTY P05/P07/P09	1	17563	1/29/04	16:00	SALE	20.1	\$21.87	22.8	\$24.81	16	6.8	n/a	12497				Unleaded	MIDVALE
DEVELOPSRVS	SHERIFF DEPUTY P05/P07/P09	1	17563	1/29/04	16:02	SALE	2.7	\$2.94	22.8	\$24.81	16	6.8	0:02	12497	0	0	0	Unleaded	MIDVALE
DISTRICT ATTORNEY	YOUTH WORKER 17	2	16420	1/16/04	9:57	SALE	23.8	\$29.15	48.1	\$58.05	35	13.1	n/a	10717				Unleaded	SALT LAKE CITY
DISTRICT ATTORNEY	TEMPORARY POSITION	2	16420	1/16/04	11:43	SALE	24.4	\$28.89	48.1	\$58.05	35	13.1	1:46	18803	8086	4577	332	Unleaded	SALT LAKE CITY
FACILITIES SERVICES	ELECTRICIAN 21	2	16762	3/8/04	7:08	SALE	3.0	\$4.11	32.6	\$42.59	70	-37.4	n/a	20206				Unleaded	WEST JORDAN
FACILITIES SERVICES	ELECTRICIAN 21	2	16762	3/8/04	16:01	SALE	29.6	\$38.49	32.6	\$42.59	70	-37.4	8:53	20255	49	6	2	Unleaded	KEARNS
FACILITIES SERVICES	CONST. & MAINT. SPECIALIST 17/19	2	17823	1/12/04	5:52	SALE	2.1	\$2.36	25.7	\$28.98	29	-3.3	n/a	4613				Unleaded	SALT LAKE CITY
FACILITIES SERVICES	CONST. & MAINT. SPECIALIST 17/19	2	17823	1/12/04	14:30	SALE	23.6	\$26.62	25.7	\$28.98	29	-3.3	8:38	4616	3	0	0	Unleaded	SALT LAKE CITY
FACILITIES SERVICES	PLUMBING SUPERVISOR 23	2	18651	12/28/04	7:09	SALE	5.9	\$9.62	22.1	\$32.47	27	-4.9	n/a	11677				Unleaded	SALT LAKE CITY
FACILITIES SERVICES	PLUMBING SUPERVISOR 23	2	18651	12/28/04	12:49	SALE	16.2	\$22.85	22.1	\$32.47	27	-4.9	5:40	11700	23	4	1	Unleaded	SALT LAKE CITY
FIRE DEPARTMENT	NO TITLE FOUND	2	16805	1/16/04	13:23	SALE	14.3	\$15.50	25.8	\$27.94	40	-14.2	n/a	35849				Diesel #2, Low Sulph	DRAPER
FIRE DEPARTMENT	NO TITLE FOUND	2	16805	1/16/04	21:47	SALE	11.5	\$12.44	25.8	\$27.94	40	-14.2	8:24	38964	3115	371	271	Diesel #2, Low Sulph	DRAPER
FIRE DEPARTMENT	NO TITLE FOUND	2	16805	3/15/04	5:08	SALE	15.2	\$17.97	29.0	\$34.41	40	-11.0	n/a	41442				Diesel #2, Low Sulph	DRAPER
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	2	16805	3/15/04	21:30	SALE	13.9	\$16.45	29.0	\$34.41	40	-11.0	16:22	41548	106	6	8	Diesel #2, Low Sulph	DRAPER
FIRE DEPARTMENT	PARAMEDIC P9	2	16805	9/10/04	8:33	SALE	15.2	\$24.03	29.6	\$46.76	40	-10.4	n/a	46036				Diesel #2, Low Sulph	DRAPER
FIRE DEPARTMENT	PARAMEDIC P9	2	16805	9/10/04	22:13	SALE	14.4	\$22.73	29.6	\$46.76	40	-10.4	13:40	46147	111	8	8	Diesel #2, Low Sulph	DRAPER
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	2	17674	8/19/04	8:00	SALE	12.5	\$17.62	25.4	\$35.71	37	-11.6	n/a	17203				Unleaded	SALT LAKE CITY
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	2	17674	8/19/04	16:30	SALE	13.0	\$18.08	25.4	\$35.71	37	-11.6	8:30	17295	92	11	7	Unleaded	SALT LAKE CITY
FIRE DEPARTMENT	CAPTAIN P22	1	18049	5/27/04	6:31	SALE	19.1	\$32.09	30.1	\$50.73	29	1.1	n/a	13861				Diesel #2, Low Sulph	SALT LAKE CITY
FIRE DEPARTMENT	CAPTAIN P22	1	18049	5/27/04	6:35	SALE	11.1	\$18.64	30.1	\$50.73	29	1.1	0:04	13861	0	0	0	Diesel #2, Low Sulph	SALT LAKE CITY
FIRE DEPARTMENT	SEASONAL POSITION	1	18049	8/5/04	10:20	SALE	21.3	\$30.98	30.6	\$44.48	29	1.6	n/a	18840				Diesel #2, Low Sulph	SALT LAKE CITY
FIRE DEPARTMENT	SEASONAL POSITION	1	18049	8/5/04	10:23	SALE	9.3	\$13.50	30.6	\$44.48	29	1.6	0:03	18840	0	0	0	Diesel #2, Low Sulph	SALT LAKE CITY
FIRE DEPARTMENT	SEASONAL POSITION	1	18049	10/28/04	14:35	SALE	16.7	\$33.28	31.0	\$61.81	29	2.0	n/a	25132				Diesel #2, Low Sulph	SALT LAKE CITY
FIRE DEPARTMENT	SEASONAL POSITION	1	18049	10/28/04	14:39	SALE	14.3	\$28.52	31.0	\$61.81	29	2.0	0:04	25132	0	0	0	Diesel #2, Low Sulph	SALT LAKE CITY
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	1	18050	4/29/04	13:41	SALE	20.0	\$31.62	32.6	\$51.56	29	3.6	n/a	12857				Diesel #2, Low Sulph	SALT LAKE CITY

### More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics

Does not include transactions cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

Exception Code 1 = Exceeds tank capacity and is less than 1 hour apart.

Exception Code 2 = Miles per gallon is less than 10 or greater than 30.

Exception Code 3 = Miles per gallon is greater than 10 or less than 30 but miles per hour is greater than 70

Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity (+ exceeds capacity (#s))	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY	
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	1	18050	4/29/04	13:44	SALE	12.6	\$19.94	32.6	\$51.56	29	3.6	0:03	12857	0	0	Diesel #2, Low Sulph	SALT LAKE CITY	
FIRE DEPARTMENT		1	18050	6/10/04	1640	SALE	13.70	21.65	65.22	103.06	29	36.22		134419			Diesel #2, Low Sulph	SALT LAKE CITY	
FIRE DEPARTMENT		1	18050	6/10/04	1640	SALE	20.01	31.62	65.22	103.06	29	36.22		15243			Diesel #2, Low Sulph	SALT LAKE CITY	
FIRE DEPARTMENT		1	18050	6/10/04	1645	SALE	14.67	23.19	65.22	103.06	29	36.22		15243			Diesel #2, Low Sulph	SALT LAKE CITY	
FIRE DEPARTMENT		1	18050	6/10/04	1656	SALE	16.84	26.61	65.22	103.06	29	36.22	0:16	8619	-125800	n/a	n/a	Diesel #2, Low Sulph	SALT LAKE CITY
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	1	18050	10/22/04	13:05	SALE	16.7	\$33.28	30.8	\$61.57	29	1.8	n/a	23042			Diesel #2, Low Sulph	SALT LAKE CITY	
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	1	18050	10/22/04	13:07	SALE	14.2	\$28.29	30.8	\$61.57	29	1.8	0:02	23042	0	0	Diesel #2, Low Sulph	SALT LAKE CITY	
FIRE DEPARTMENT	ASSISTANT CHIEF P32	1	18157	2/26/04	12:14	SALE	8.93	11.71	35.13	44.34	35	0.13		11855			Unleaded	TAYLORSVILLE	
FIRE DEPARTMENT		1	18157	2/26/04	12:26	SALE	8.93	9.99	35.13	44.34	35	0.13		0			Unleaded	TAYLORSVILLE	
FIRE DEPARTMENT	ASSISTANT CHIEF P32	1	18157	2/26/04	12:29	SALE	17.27	22.64	35.13	44.34	35	0.13	0:15	11855	0	0.00	0.00	Unleaded	TAYLORSVILLE
HOLLADAY CITY	<a href="#">HOLLADAY CITY EMPLOYEE</a>	2	16373	9/20/04	10:55	SALE	19.0	\$27.31	39.2	\$56.26	25	14.2	n/a	53880			Unleaded	SALT LAKE CITY	
HOLLADAY CITY	<a href="#">HOLLADAY CITY EMPLOYEE</a>	2	16373	9/20/04	13:40	SALE	20.2	\$28.95	39.2	\$56.26	25	14.2	2:45	33474	-20406	-7420	-1011	Unleaded	SALT LAKE CITY
HOLLADAY CITY	<a href="#">HOLLADAY CITY EMPLOYEE</a>	2	16373	10/11/04	6:50	SALE	25.9	\$37.17	46.5	\$68.93	25	21.5	n/a	54661			Unleaded	SALT LAKE CITY	
HOLLADAY CITY	<a href="#">HOLLADAY CITY EMPLOYEE</a>	2	16373	10/11/04	8:29	SALE	20.6	\$31.76	46.5	\$68.93	25	21.5	1:39	33983	-20678	-12532	-1002	Unleaded	SALT LAKE CITY
LIBRARY	CUSTODIAL MAINT. SUPERVISOR 14	1	16120	9/27/04	5:18	SALE	20.6	\$27.89	36.6	\$49.48	18	18.6	n/a	118594			Unleaded	KEARNS	
LIBRARY	CUSTODIAL MAINT. SUPERVISOR 14	1	16120	9/27/04	5:19	SALE	16.0	\$21.60	36.6	\$49.48	18	18.6	0:01	45874	-72720	-4363200	-4551	Unleaded	KEARNS
MEALS ON WHEELS	TEMPORARY POSITION	2	11608	10/20/04	8:57	SALE	0.5	\$0.73	19.2	\$28.02	30	-10.8	n/a	76599			Unleaded	SALT LAKE CITY	
MEALS ON WHEELS	TEMPORARY POSITION	2	11608	10/20/04	13:56	SALE	18.7	\$27.29	19.2	\$28.02	30	-10.8	4:59	76694	95	19	5	Unleaded	MIDVALE
MEALS ON WHEELS	SHERIFF SERGEANT P17	2	16165	12/16/04	8:59	SALE	5.5	\$8.97	15.1	\$24.63	22	-6.9	n/a	43481			Unleaded	SALT LAKE CITY	
MEALS ON WHEELS	SHERIFF SERGEANT P17	2	16165	12/16/04	12:21	SALE	9.6	\$15.66	15.1	\$24.63	22	-6.9	3:22	43511	30	9	3	Unleaded	SALT LAKE CITY
MEALS ON WHEELS	TEMPORARY POSITION	2	16167	10/8/04	9:09	SALE	0.7	\$1.04	16.6	\$23.14	22	-5.4	n/a	41575			Unleaded	SALT LAKE CITY	
MEALS ON WHEELS	TEMPORARY POSITION	2	16167	10/8/04	12:45	SALE	15.9	\$22.10	16.6	\$23.14	22	-5.4	3:36	41624	49	14	3	Unleaded	SALT LAKE CITY
MOSQUITO ABATE S VAL	<a href="#">MOSQUITO ABATEMENT EMPLOYEE</a>	1	13269	6/16/04	12:21	SALE	20.0	\$32.52	34.2	\$55.61	20	14.2	n/a	42608			Unleaded	MIDVALE	
MOSQUITO ABATE S VAL	<a href="#">MOSQUITO ABATEMENT EMPLOYEE</a>	1	13269	6/16/04	12:23	SALE	14.2	\$23.09	34.2	\$55.61	20	14.2	0:02	42608	0	0	0	Unleaded	MIDVALE
MOSQUITO ABATE S VAL	<a href="#">MOSQUITO ABATEMENT EMPLOYEE</a>	1	13269	7/6/04	12:23	SALE	20.2	\$30.85	29.5	\$45.05	20	9.5	n/a	43488			Unleaded	MIDVALE	
MOSQUITO ABATE S VAL	<a href="#">MOSQUITO ABATEMENT EMPLOYEE</a>	1	13269	7/6/04	12:26	SALE	9.3	\$14.20	29.5	\$45.05	20	9.5	0:03	43480	-8	-160	-1	Unleaded	MIDVALE
MOSQUITO ABATE S VAL	<a href="#">MOSQUITO ABATEMENT EMPLOYEE</a>	2	18855	7/2/04	7:25	SALE	6.9	\$10.54	14.8	\$22.60	20	-5.2	n/a	41235			Unleaded	MIDVALE	
MOSQUITO ABATE S VAL	<a href="#">MOSQUITO ABATEMENT EMPLOYEE</a>	2	18855	7/2/04	13:03	SALE	7.9	\$12.07	14.8	\$22.60	20	-5.2	5:38	41294	59	10	7	Unleaded	MIDVALE
MOTOR POOL	COUNTY AUDITOR	2	17233	1/20/04	7:07	SALE	31.3	\$36.77	52.8	\$63.23	28	24.8	n/a	15085			Unleaded	SLC	
MOTOR POOL	COUNTY AUDITOR	2	17233	1/20/04	15:40	SALE	21.6	\$26.46	52.8	\$63.23	28	24.8	8:33	15190	105	12	5	Unleaded	SALT LAKE CITY
MOTOR POOL	COUNTY AUDITOR	2	17233	3/31/04	7:03	SALE	24.3	\$33.56	31.8	\$44.03	28	3.8	n/a	18037			Unleaded	SLC	
MOTOR POOL	COUNTY AUDITOR	2	17233	3/31/04	21:11	SALE	7.6	\$10.47	31.8	\$44.03	28	3.8	14:08	18076	39	3	5	Unleaded	SLC
MOTOR POOL	COUNTY AUDITOR	2	17233	4/26/04	12:51	SALE	29.3	\$46.34	51.2	\$79.15	28	23.2	n/a	19551			Unleaded	SALT LAKE CITY	
MOTOR POOL	COUNTY AUDITOR	2	17233	4/26/04	18:50	SALE	21.9	\$32.81	51.2	\$79.15	28	23.2	5:59	19654	103	17	5	Unleaded	SLC
MOTOR POOL	COUNTY AUDITOR	2	17233	5/5/04	6:25	SALE	30.4	\$45.51	60.2	\$94.21	28	32.2	n/a	19158			Unleaded	SLC	
MOTOR POOL	COUNTY AUDITOR	2	17233	5/5/04	18:41	SALE	29.8	\$48.70	60.2	\$94.21	28	32.2	12:16	20109	951	78	32	Unleaded	SALT LAKE CITY
MOTOR POOL	COUNTY AUDITOR	2	17233	5/7/04	2:59	SALE	14.8	\$22.38	28.4	\$42.88	28	0.4	n/a	20326			Unleaded	SLC	
MOTOR POOL	COUNTY AUDITOR	2	17233	5/7/04	10:01	SALE	13.6	\$20.50	28.4	\$42.88	28	0.4	7:02	20383	57	8	4	Unleaded	SLC
MOTOR POOL	FLEET SERVICES SPECIALIST 13	1	17587	6/9/04	14:08	SALE	20.1	\$31.64	33.3	\$52.41	16	17.3	n/a	11232			Unleaded	MIDVALE	
MOTOR POOL	FLEET SERVICES SPECIALIST 13	1	17587	6/9/04	14:12	SALE	13.2	\$20.78	33.3	\$52.41	16	17.3	0:04	11232	0	0	0	Unleaded	MIDVALE
MOTOR POOL	FLEET SERVICES SPECIALIST 13	1	17587	7/7/04	9:21	SALE	20.0	\$30.54	31.3	\$47.80	16	15.3	n/a	11988			Unleaded	MIDVALE	
MOTOR POOL	FLEET SERVICES SPECIALIST 13	1	17587	7/7/04	9:23	SALE	11.3	\$17.26	31.3	\$47.80	16	15.3	0:02	11988	0	0	0	Unleaded	MIDVALE
MOTOR POOL	MASTER PIN	1	17723	6/16/04	9:12	SALE	18.5	\$29.12	35.3	\$55.56	35	0.3	n/a	716			Unleaded	SALT LAKE CITY	
MOTOR POOL	MASTER PIN	1	17723	6/16/04	9:21	SALE	16.8	\$26.44	35.3	\$55.56	35	0.3	0:09	2352	1636	10907	97	Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	2	17743	3/25/04	7:14	SALE	13.1	\$18.79	22.1	\$31.70	20	2.6	n/a	7276			Unleaded	MIDVALE	
MOTOR POOL	MASTER PIN	2	17743	3/25/04	14:55	SALE	9.0	\$12.91	22.1	\$31.70	20	2.6	7:41	7328	52	7	6	Unleaded	MIDVALE
MOTOR POOL	MASTER PIN	2	17743	7/6/04	7:30	SALE	15.2	\$23.21	20.9	\$31.92	20	1.4	n/a	8880			Unleaded	MIDVALE	
MOTOR POOL	MASTER PIN	2	17743	7/6/04	15:30	SALE	5.7	\$8.71	20.9	\$31.92	20	1.4	8:00	8915	35	4	6	Unleaded	MIDVALE
MOTOR POOL	MASTER PIN	2	17743	12/15/04	6:39	SALE	9.5	\$14.76	17.6	\$27.34	20	-1.9	n/a	10252			Unleaded	MIDVALE	
MOTOR POOL	MASTER PIN	2	17743	12/15/04	14:22	SALE	8.1	\$12.58	17.6	\$27.34	20	-1.9	7:43	10331	79	10	10	Unleaded	MIDVALE

**More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics**

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Exception Code 1 = Exceeds tank capacity and is less than 1 hour apart.

Exception Code 2 = Miles per gallon is less than 10 or greater than 30.

Exception Code 3 = Miles per gallon is greater than 10 or less than 30 but miles per hour is greater than 70

Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
MOTOR POOL	MASTER PIN	1	18353	8/9/04	10:55	SALE	27.0	\$42.50	45.5	\$69.79	19	26.5	0:05	1667	-1095	-13140	-41	Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	2	18353	10/19/04	13:35	SALE	11.0	\$16.06	26.3	\$34.35	19	7.3	9:58	1769	-6263	-628	-569	Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	1	18497	10/22/04	16:55	SALE	17.60	25.69	66.80	97.50	26	40.80		2449				Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	1	18497	10/22/04	17:05	SALE	25.40	37.07	66.80	97.50	26	40.80		4697				Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	1	18497	10/22/04	17:17	SALE	23.80	34.74	66.80	97.50	26	40.80	0:22	3185	736			Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	2	18555	6/8/04	11:15	SALE	7.9	\$12.43	17.2	\$27.07	35	-17.8	n/a	9369				Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	2	18555	6/8/04	20:44	SALE	9.3	\$14.64	17.2	\$27.07	35	-17.8	9:29	1007	-8362	-882	-899	Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	2	18573	10/22/04	6:24	SALE	20.2	\$29.48	33.2	\$48.46	35	-1.8	n/a	900				Unleaded	SALT LAKE CITY
MOTOR POOL	MASTER PIN	2	18573	10/22/04	13:53	SALE	13.0	\$18.97	33.2	\$48.46	35	-1.8	7:29	200	-700	-94	-54	Unleaded	SALT LAKE CITY
MOTOR POOL	INVESTIGATIVE AGENT P9	2	18614	4/7/04	9:36	SALE	2.6	\$3.25	13.7	\$19.13	19	-4.8	n/a	260				Unleaded	MIDVALE
MOTOR POOL	MASTER PIN	2	18614	4/7/04	17:53	SALE	11.1	\$15.88	13.7	\$19.13	19	-4.8	8:17	325	65	8	6	Unleaded	SALT LAKE CITY
PARAMED/AMBULANCE	ARSON INVESTIGATOR 24	2	16670	2/29/04	1:12	SALE	12.0	\$15.77	17.7	\$23.15	50	-32.3	n/a	30617				Unleaded	RIVERTON
PARAMED/AMBULANCE	ARSON INVESTIGATOR 24	2	16670	2/29/04	13:11	SALE	5.6	\$7.38	17.7	\$23.15	50	-32.3	11:59	30673	56	5	10	Unleaded	RIVERTON
PARKS	ASST. PARK OPERATIONS MANAGER 30	1	17784	8/5/04	8:02	SALE	25.0	\$38.83	31.0	\$48.15	25	6.0	n/a	10615				Unleaded	SALT LAKE CITY
PARKS	ASST. PARK OPERATIONS MANAGER 30	1	17784	8/5/04	8:08	SALE	6.0	\$9.32	31.0	\$48.15	25	6.0	0:06	10615	0	0	0	Unleaded	SALT LAKE CITY
PARKS	CONST. & MAINT. SPECIALIST 15	1	17825	8/10/04	6:14	SALE	31.4	\$48.77	35.9	\$55.76	29	6.9	n/a	11209				Unleaded	SALT LAKE CITY
PARKS	HEAVY EQUIPMENT MECHANIC 17/19	1	17825	8/10/04	6:17	SALE	4.5	\$6.99	35.9	\$55.76	29	6.9	0:03	11209	0	0	0	Unleaded	SALT LAKE CITY
PARKS	HEAVY EQUIPMENT MECHANIC 17/19	1	17853	7/15/04	14:58	SALE	40.0	\$62.13	64.1	\$99.56	38	26.1	n/a	8441				Unleaded	SALT LAKE CITY
PARKS	HEAVY EQUIPMENT MECHANIC 17/19	1	17853	7/15/04	15:02	SALE	24.1	\$37.43	64.1	\$99.56	38	26.1	0:04	8441	0	0	0	Unleaded	SALT LAKE CITY
PARKS	HEAVY EQUIPMENT MECHANIC 17/19	1	17853	8/9/04	13:43	SALE	41.3	\$64.15	81.6	\$126.74	38	43.6	n/a	8946				Unleaded	SALT LAKE CITY
PARKS	HEAVY EQUIPMENT MECHANIC 17/19	1	17853	8/9/04	13:45	SALE	40.3	\$62.59	81.6	\$126.74	38	43.6	0:02	8946	0	0	0	Unleaded	SALT LAKE CITY
PARKS	PLUMBER 17/19	1	17988	6/18/04	11:15	SALE	40.1	\$64.41	62.3	\$100.07	40	22.3	n/a	7677				Diesel #2, Low Sulph	MIDVALE
PARKS	PLUMBER 17/19	1	17988	6/18/04	11:17	SALE	22.2	\$35.66	62.3	\$100.07	40	22.3	0:02	7677	0	0	0	Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS		2	10054	3/16/04	7:33	SALE	18.6	\$20.26	26.8	\$29.19	50	-23.2	n/a	41809				Unleaded	MIDVALE
PW OPERATIONS		2	10054	3/16/04	12:10	SALE	8.2	\$8.93	26.8	\$29.19	50	-23.2	4:37	41824	15	3	2	Unleaded	MIDVALE
PW OPERATIONS		2	10054	3/22/04	7:24	SALE	14.2	\$15.45	32.9	\$35.81	50	-17.1	n/a	41901				Unleaded	MIDVALE
PW OPERATIONS		2	10054	3/22/04	14:11	SALE	18.7	\$20.35	32.9	\$35.81	50	-17.1	6:47	41925	24	4	1	Unleaded	MIDVALE
PW OPERATIONS	DISTRICT WORKER 10/12/14	2	14052	2/20/04	7:26	SALE	16.8	\$19.05	22.6	\$25.63	40	-17.4	n/a	13479				Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	DISTRICT WORKER 10/12/14	2	14052	2/20/04	15:25	SALE	5.8	\$6.58	22.6	\$25.63	40	-17.4	7:59	13536	57	7	10	Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	CONSTRUCTION FIELD SUPV. 23	1	16764	1/16/04	8:16	SALE	30.0	\$33.83	52.5	\$59.19	50	2.5	n/a	24659				Unleaded	MIDVALE
PW OPERATIONS	CONSTRUCTION FIELD SUPV. 23	1	16764	1/16/04	8:19	SALE	22.5	\$25.35	52.5	\$59.19	50	2.5	0:03	72506	47847	956940	2127	Unleaded	MIDVALE
PW OPERATIONS	FIELD SUPERVISOR 23	2	16767	1/3/04	11:12	SALE	4.1	\$5.10	8.6	\$10.69	50	-41.4	n/a	28185				Premium	COTTONWOOD
PW OPERATIONS	FIELD SUPERVISOR 23	2	16767	1/3/04	15:00	SALE	4.5	\$5.60	8.6	\$10.69	50	-41.4	3:48	28223	38	10	8	Premium	COTTONWOOD
PW OPERATIONS	FIELD SUPERVISOR 23	2	17788	1/25/04	6:31	SALE	22.1	\$27.06	36.7	\$44.53	25	11.7	n/a	13838				Unleaded	SALT LAKE CITY
PW OPERATIONS	FIELD SUPERVISOR 23	2	17788	1/25/04	12:13	SALE	14.6	\$17.47	36.7	\$44.53	25	11.7	5:42	13942	104	18	7	Unleaded	SALT LAKE CITY
PW OPERATIONS	FIELD SUPERVISOR 23	1	17788	6/3/04	9:56	SALE	25.0	\$41.56	40.1	\$66.66	25	15.1	n/a	21356				Unleaded	SALT LAKE CITY
PW OPERATIONS	FIELD SUPERVISOR 23	1	17788	6/3/04	9:58	SALE	15.1	\$25.10	40.1	\$66.66	25	15.1	0:02	21356	0	0	0	Unleaded	SALT LAKE CITY
PW OPERATIONS	DISTRICT SUPERVISOR 28	2	17789	1/25/04	4:32	SALE	23.2	\$25.27	34.1	\$37.13	25	9.1	n/a	11630				Unleaded	MIDVALE
PW OPERATIONS	DISTRICT SUPERVISOR 28	2	17789	1/25/04	13:31	SALE	10.9	\$11.86	34.1	\$37.13	25	9.1	8:59	11650	20	2	2	Unleaded	MIDVALE
PW OPERATIONS	CONSTRUCTION SPECIALIST 15/17/19	1	17797	6/23/04	7:43	SALE	30	\$48.19	42.2	\$67.78	30	12.2	n/a	8861				Diesel #2, Low Sulphur	
PW OPERATIONS	CONSTRUCTION SPECIALIST 15/17/19	1	17797	6/23/04	7:45	SALE	12.2	\$19.60	42.2	\$67.78	30	12.2	0:02	8861	0	0	0	Diesel #2, Low Sulphur	
PW OPERATIONS	HEAVY EQUIPMENT OPERATOR 18	1	17804	5/14/04	7:14	SALE	23.5	\$36.74	53.6	\$83.81	30	23.6	n/a	10073				Unleaded	MIDVALE
PW OPERATIONS	HEAVY EQUIPMENT OPERATOR 18	1	17804	5/14/04	7:17	SALE	30.1	\$47.06	53.6	\$83.81	30	23.6	0:03	10073	0	0	0	Unleaded	MIDVALE
PW OPERATIONS	HEAVY EQUIPMENT OPERATOR 18	2	17805	3/11/04	0809	SALE	30.00	34.30	87.80	102.62	30	57.80		6635				Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	FIELD SUPERVISOR 23	2	17805	3/11/04	0946	SALE	29.00	34.28	87.80	102.62	30	57.80		6650				Diesel #2, Low Sulph	COTTONWOOD
PW OPERATIONS	FIELD SUPERVISOR 23	2	17805	3/11/04	0949	SALE	28.80	34.04	87.80	102.62	30	57.80	1:40	6550	15	9.04	0.26	Diesel #2, Low Sulph	COTTONWOOD
PW OPERATIONS	HEAVY EQUIPMENT OPERATOR 18	1	17805	3/16/04	7:26	SALE	30.0	\$34.30	43.5	\$49.74	30	13.5	n/a	6759				Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	HEAVY EQUIPMENT OPERATOR 18	1	17805	3/16/04	7:31	SALE	13.5	\$15.44	43.5	\$49.74	30	13.5	0:05	6759	0	0	0	Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	HEAVY EQUIPMENT OPERATOR 18	1	17805	3/17/04	7:17	SALE	30.0	\$34.30	47.0	\$53.74	30	17.0	n/a	6791				Diesel #2, Low Sulph	MIDVALE

### More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics

Does not include transactions cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

**Exception Code 1** = Exceeds tank capacity and is less than 1 hour apart.

**Exception Code 2** = Miles per gallon is less than 10 or greater than 30.

**Exception Code 3** = Miles per gallon is greater than 10 or less than 30 but miles per hour is greater than 70

Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
PW OPERATIONS	HEAVY EQUIPMENT OPERATOR 18	1	17805	3/17/04	7:20	SALE	17.0	\$19.44	47.0	\$53.74	30	17.0	0:03	6791	0	0	0	Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	LEAD DISTRICT WORKER 19	2	17809	2/29/04	5:39	SALE	17.9	\$19.50	19.0	\$20.70	30	-11.0	n/a	14036				Unleaded	MIDVALE
PW OPERATIONS	<a href="#">DISTRICT WORKER 10/12/14</a>	2	17809	2/29/04	8:18	SALE	1.1	\$1.20	19.0	\$20.70	30	-11.0	2:39	14074	38	14	35	Unleaded	MIDVALE
PW OPERATIONS	DISTRICT WORKER 10/12/14	1	17858	3/26/04	7:13	SALE	26.4	\$37.87	57.8	\$82.92	38	19.8	n/a	5999				Unleaded	MIDVALE
PW OPERATIONS	DISTRICT WORKER 10/12/14	1	17858	3/26/04	7:13	SALE	31.4	\$45.05	57.8	\$82.92	38	19.8	0:00	5999	0	0	0	Unleaded	MIDVALE
PW OPERATIONS	DISTRICT WORKER 10/12/14	2	17858	6/7/04	9:43	SALE	15.1	\$23.77	23.9	\$37.62	38	-14.1	n/a	7859				Unleaded	MIDVALE
PW OPERATIONS	DISTRICT WORKER 10/12/14	2	17858	6/7/04	14:49	SALE	8.8	\$13.85	23.9	\$37.62	38	-14.1	5:06	7876	17	3	2	Unleaded	MIDVALE
PW OPERATIONS	DISTRICT WORKER 10/12/14	2	17859	4/23/04	7:57	SALE	9.7	\$12.12	28.1	\$35.11	38	-9.9	n/a	11530				Unleaded	MIDVALE
PW OPERATIONS	DISTRICT WORKER 10/12/14	2	17859	4/23/04	8:58	SALE	18.4	\$22.99	28.1	\$35.11	38	-9.9	1:01	11530	0	0	0	Unleaded	MIDVALE
PW OPERATIONS	<a href="#">DISTRICT WORKER 10/12/14</a>	2	17992	9/9/04	7:23	SALE	21.5	\$31.02	24.4	\$35.21	40	-15.6	n/a	7201				Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	<a href="#">DISTRICT WORKER 10/12/14</a>	2	17992	9/9/04	10:22	SALE	2.9	\$4.18	24.4	\$35.21	40	-15.6	2:59	7225	24	8	8	Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	<a href="#">DISTRICT WORKER 10/12/14</a>	2	17993	3/4/04	7:41	SALE	11.8	\$13.49	15.8	\$18.07	40	-24.2	n/a	4759				Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	<a href="#">DISTRICT WORKER 10/12/14</a>	2	17993	3/4/04	14:43	SALE	4.0	\$4.57	15.8	\$18.07	40	-24.2	7:02	4781	22	3	6	Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	EXCAVATION INSPECTOR 21	2	17993	11/28/04	12:07	SALE	8.9	\$16.96	28.0	\$53.36	40	-12.0	n/a	10687				Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	EXCAVATION INSPECTOR 21	2	17993	11/28/04	14:27	SALE	19.1	\$36.40	28.0	\$53.36	40	-12.0	2:20	10735	48	21	3	Diesel #2, Low Sulph	MIDVALE
PW OPERATIONS	CONSTRUCTION SPECIALIST 15/17/19	2	18005	5/30/04	14:03	SALE	4.9	\$7.66	17.2	\$26.89	40	-22.8	n/a	7968				Unleaded	MIDVALE
PW OPERATIONS	CONSTRUCTION SPECIALIST 15/17/19	2	18005	5/30/04	15:54	SALE	12.3	\$19.23	17.2	\$26.89	40	-22.8	1:51	7981	13	7	1	Unleaded	MIDVALE
SALT PALACE CONTRACT	SALT PALACE EMPLOYEE	1	10135	3/8/04	16:11	SALE	66.9	\$90.42	89.6	\$121.09	50	39.6	n/a	35547				Unleaded	MIDVALE
SALT PALACE CONTRACT	SALT PALACE EMPLOYEE	1	10135	3/8/04	16:22	SALE	22.7	\$30.67	89.6	\$121.09	50	39.6	0:11	35547	0	0	0	Unleaded	MIDVALE
SANITATION	TEMPORARY POSITION	2	11597	5/14/04	8:53	SALE	9.2	\$14.20	19.0	\$29.33	45	-26.0	n/a	95752				Diesel #2, Low Sulph	MIDVALE
SANITATION	TEMPORARY POSITION	2	11597	5/14/04	14:41	SALE	9.8	\$15.13	19.0	\$29.33	45	-26.0	5:48	95848	96	17	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	OFFICE SPECIALIST 13	2	11597	12/17/04	7:14	SALE	18.8	\$31.82	35.2	\$59.58	45	-9.8	n/a	112024				Diesel #2, Low Sulph	MIDVALE
SANITATION	OFFICE SPECIALIST 13	2	11597	12/17/04	15:01	SALE	16.4	\$27.76	35.2	\$59.58	45	-9.8	7:47	112172	148	19	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	3/19/04	7:01	SALE	17.5	\$20.01	40.4	\$46.17	38	2.4	n/a	71454				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	3/19/04	15:15	SALE	22.9	\$26.16	40.4	\$46.17	38	2.4	8:14	71680	226	27	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	3/30/04	6:40	SALE	20.1	\$23.15	43.2	\$49.76	38	5.2	n/a	72885				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	3/30/04	15:16	SALE	23.1	\$26.61	43.2	\$49.76	38	5.2	8:36	73094	209	24	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	4/9/04	6:45	SALE	23.2	\$28.77	46.9	\$58.16	38	8.9	n/a	74354				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	4/9/04	15:18	SALE	23.7	\$29.39	46.9	\$58.16	38	8.9	8:33	74577	223	26	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	4/15/04	6:44	SALE	20.0	\$24.80	41.4	\$51.34	38	3.4	n/a	75209				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	4/15/04	14:30	SALE	21.4	\$26.54	41.4	\$51.34	38	3.4	7:46	75413	204	26	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	5/7/04	6:56	SALE	22.1	\$32.28	49.3	\$72.01	38	11.3	n/a	78610				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	5/7/04	16:21	SALE	27.2	\$39.73	49.3	\$72.01	38	11.3	9:25	78870	260	28	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	5/12/04	6:49	SALE	16.2	\$25.01	40.5	\$62.52	38	2.5	n/a	79345				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	5/12/04	15:33	SALE	24.3	\$37.51	40.5	\$62.52	38	2.5	8:44	79562	217	25	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	7/14/04	7:08	SALE	15.6	\$19.59	30.7	\$38.55	38	-7.3	n/a	87917				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	7/14/04	14:00	SALE	15.1	\$18.96	30.7	\$38.55	38	-7.3	6:52	88055	138	20	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	12/29/04	7:38	SALE	10.9	\$15.67	23.3	\$33.50	38	-14.7	n/a	104441				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	16679	12/29/04	14:56	SALE	12.4	\$17.83	23.3	\$33.50	38	-14.7	7:18	104554	113	15	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	ENFORCEMENT OFFICER 18	2	17950	8/21/04	6:52	SALE	19.5	\$27.69	24.0	\$34.08	29	-5.0	n/a	588				Diesel #2, Low Sulph	MIDVALE
SANITATION	ENFORCEMENT OFFICER 18	2	17950	8/21/04	14:07	SALE	4.5	\$6.39	24.0	\$34.08	29	-5.0	7:15	44069	43481	5997	9662	Diesel #2, Low Sulph	MIDVALE
SANITATION	TEMPORARY POSITION	2	17959	3/31/04	8:59	SALE	30.4	\$35.01	41.1	\$47.34	38	3.1	n/a	27694				Diesel #2, Low Sulph	MIDVALE
SANITATION	TEMPORARY POSITION	2	17959	3/31/04	14:54	SALE	10.7	\$12.32	41.1	\$47.34	38	3.1	5:55	27790	96	16	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	SPECIAL SERVICES & EQUIP COORD 15	2	17959	4/9/04	7:17	SALE	25.7	\$31.87	43.0	\$53.33	38	5.0	n/a	28386				Diesel #2, Low Sulph	MIDVALE
SANITATION	TEMPORARY POSITION	2	17959	4/9/04	14:42	SALE	17.3	\$21.45	43.0	\$53.33	38	5.0	7:25	2852	-25534	-3443	-1476	Diesel #2, Low Sulph	MIDVALE
SANITATION	<a href="#">LEAD REFUSE COLLECTOR 17</a>	2	17960	4/26/04	6:46	SALE	10.0	\$12.40	29.0	\$35.96	38	-9.0	n/a	19051				Diesel #2, Low Sulph	MIDVALE
SANITATION	<a href="#">LEAD REFUSE COLLECTOR 17</a>	2	17960	4/26/04	14:45	SALE	19.0	\$23.56	29.0	\$35.96	38	-9.0	7:59	19206	155	19	8	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	17960	11/19/04	7:03	SALE	21.9	\$42.19	45.5	\$87.66	38	7.5	n/a	37430				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	17960	11/19/04	15:13	SALE	23.6	\$45.47	45.5	\$87.66	38	7.5	8:10	37629	199	24	8	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	17960	12/29/04	7:37	SALE	14.2	\$20.42	24.3	\$34.94	38	-13.7	n/a	40402				Diesel #2, Low Sulph	MIDVALE

### More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics

Does not include transactions cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

**Exception Code 1** = Exceeds tank capacity and is less than 1 hour apart.

**Exception Code 2** = Miles per gallon is less than 10 or greater than 30.

**Exception Code 3** = Miles per gallon is greater than 10 or less than 30 but miles per hour is greater than 70

Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
SANITATION	REFUSE VEHICLE OPERATOR 16	2	17960	12/29/04	14:35	SALE	10.1	\$14.52	24.3	\$34.94	38	-13.7	6:58	40474	72	10	7	Diesel #2, Low Sulph	MIDVALE
SANITATION	CLEANUP & RECYCLING MANAGER 24	2	18001	4/2/04	7:28	SALE	36.1	\$45.11	50.0	\$62.47	30	20.0	n/a	70966				Unleaded	MIDVALE
SANITATION	CLEANUP & RECYCLING MANAGER 24	2	18001	4/2/04	14:04	SALE	13.9	\$17.37	50.0	\$62.47	30	20.0	6:36	15164	-55802	-8455	-4015	Unleaded	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	4/30/04	6:20	SALE	7.3	\$9.05	26.8	\$33.24	38	-11.2	n/a	23588				Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	4/30/04	14:38	SALE	19.5	\$24.18	26.8	\$33.24	38	-11.2	8:18	23781	193	23	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	5/10/04	6:14	SALE	13.4	\$19.57	34.8	\$50.83	38	-3.2	n/a	24830				Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	5/10/04	14:44	SALE	21.4	\$31.26	34.8	\$50.83	38	-3.2	8:30	25007	177	21	8	Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	6/18/04	6:21	SALE	22.0	\$35.34	39.8	\$63.93	38	1.8	n/a	29473				Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	6/18/04	13:23	SALE	17.8	\$28.59	39.8	\$63.93	38	1.8	7:02	29638	165	23	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	8/11/04	6:20	SALE	13.0	\$17.54	33.6	\$45.34	38	-4.4	n/a	36275				Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	8/11/04	13:21	SALE	20.6	\$27.80	33.6	\$45.34	38	-4.4	7:01	36465	190	27	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	9/21/04	6:21	SALE	20.9	\$27.01	38.4	\$49.62	38	0.4	n/a	40663				Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	9/21/04	14:22	SALE	17.5	\$22.61	38.4	\$49.62	38	0.4	8:01	40837	174	22	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	9/27/04	6:21	SALE	14.1	\$18.22	39.8	\$51.43	38	1.8	n/a	41591				Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	9/27/04	15:23	SALE	25.7	\$33.21	39.8	\$51.43	38	1.8	9:02	41841	250	28	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18115	11/9/04	15:05	SALE	18.0	\$34.68	23.0	\$44.31	38	-15.0	n/a	46900				Diesel #2, Low Sulph	MIDVALE
SANITATION	LEAD REFUSE COLLECTOR 17	2	18115	11/9/04	17:37	SALE	5.0	\$9.63	23.0	\$44.31	38	-15.0	2:32	46945	45	18	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	12/1/04	6:25	SALE	7.9	\$15.06	31.0	\$59.08	38	-7.0	n/a	49413				Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	12/1/04	15:15	SALE	23.1	\$44.02	31.0	\$59.08	38	-7.0	8:50	49628	215	24	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	12/14/04	6:23	SALE	13.1	\$22.17	29.0	\$49.08	38	-9.0	n/a	50780				Diesel #2, Low Sulph	MIDVALE
SANITATION	TRAILER PROGRAM SUPERVISOR 19	2	18115	12/14/04	15:41	SALE	15.9	\$26.91	29.0	\$49.08	38	-9.0	9:18	50937	157	17	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	LEAD REFUSE COLLECTOR 17	2	18116	4/9/04	6:31	SALE	16.4	\$20.34	39.3	\$48.74	38	1.3	n/a	19906				Diesel #2, Low Sulph	MIDVALE
SANITATION	LEAD REFUSE COLLECTOR 17	2	18116	4/9/04	14:28	SALE	22.9	\$28.40	39.3	\$48.74	38	1.3	7:57	20082	176	22	8	Diesel #2, Low Sulph	MIDVALE
SANITATION	LEAD REFUSE COLLECTOR 17	2	18116	12/27/04	6:54	SALE	11.9	\$20.14	26.6	\$45.02	38	-11.4	n/a	48852				Diesel #2, Low Sulph	MIDVALE
SANITATION	LEAD REFUSE COLLECTOR 17	2	18116	12/27/04	14:40	SALE	14.7	\$24.88	26.6	\$45.02	38	-11.4	7:46	48977	125	16	9	Diesel #2, Low Sulph	MIDVALE
SANITATION	SPECIAL SERVICES & EQUIP COORD 15	2	18592	12/15/04	6:46	SALE	6.6	\$10.25	13.4	\$20.81	20	-6.1	n/a	9620				Unleaded	MIDVALE
SANITATION	SPECIAL SERVICES & EQUIP COORD 15	2	18592	12/15/04	14:39	SALE	6.8	\$10.56	13.4	\$20.81	20	-6.1	7:53	9682	62	8	9	Unleaded	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18634	9/25/04	6:58	SALE	10.0	\$12.92	19.0	\$24.55	38	-19.0	n/a	11821				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18634	9/25/04	15:47	SALE	9.0	\$11.63	19.0	\$24.55	38	-19.0	8:49	11909	88	10	10	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18634	10/2/04	6:52	SALE	30.0	\$38.76	53.1	\$68.61	38	15.1	n/a	12458				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18634	10/2/04	16:59	SALE	23.1	\$29.85	53.1	\$68.61	38	15.1	10:07	12638	180	18	8	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18634	11/27/04	6:47	SALE	17.9	\$34.11	37.5	\$71.46	38	-0.5	n/a	16435				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18634	11/27/04	14:21	SALE	19.6	\$37.35	37.5	\$71.46	38	-0.5	7:34	16589	154	20	8	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18635	7/10/04	6:41	SALE	9.7	\$12.18	25.9	\$32.52	38	-12.1	n/a	3741				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18635	7/10/04	15:59	SALE	16.2	\$20.34	25.9	\$32.52	38	-12.1	9:18	3869	128	14	8	Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18635	11/30/04	7:01	SALE	21.7	\$41.35	37.5	\$71.46	38	-0.5	n/a	7762				Diesel #2, Low Sulph	MIDVALE
SANITATION	REFUSE VEHICLE OPERATOR 16	2	18635	11/30/04	14:51	SALE	15.8	\$30.11	37.5	\$71.46	38	-0.5	7:50	7898	136	17	9	Diesel #2, Low Sulph	MIDVALE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	15076	11/16/04	14:44	SALE	15.6	\$25.03	32.3	\$51.07	30	2.3	n/a	75298				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	15076	11/16/04	20:21	SALE	16.7	\$26.04	32.3	\$51.07	30	2.3	5:37	75388	90	16	5	Unleaded	MIDVALE
SHERIFF	FLEET SERVICES SPECIALIST 13	1	16815	4/20/04	8:31	SALE	20.1	\$25.12	25.9	\$32.36	19	6.9	n/a	13536				Unleaded	MIDVALE
SHERIFF	FLEET SERVICES SPECIALIST 13	1	16815	4/20/04	8:35	SALE	5.8	\$7.25	25.9	\$32.36	19	6.9	0:04	13536	0	0	0	Unleaded	MIDVALE
SHERIFF	SHERIFF SERGEANT P17	2	17273	1/5/04	2:06	SALE	15.3	\$15.44	21.1	\$21.25	19	2.1	n/a	13426				Unleaded	KEARNS
SHERIFF	SHERIFF SERGEANT P17	2	17273	1/5/04	23:32	SALE	5.8	\$5.81	21.1	\$21.25	19	2.1	21:26	13439	13	1	2	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17290	1/27/04	16:19	SALE	11.8	\$12.77	16.7	\$18.07	19	-2.3	n/a	24093				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17290	1/27/04	22:50	SALE	4.9	\$5.30	16.7	\$18.07	19	-2.3	6:31	24138	45	7	9	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17294	1/26/04	5:52	SALE	13.9	\$17.08	22.4	\$27.53	19	3.4	n/a	6651				Unleaded P	RIVERTON
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17294	1/26/04	17:14	SALE	8.5	\$10.44	22.4	\$27.53	19	3.4	11:22	6967	316	28	37	Unleaded P	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17295	1/16/04	6:25	SALE	10.7	\$14.05	15.0	\$19.56	19	-4.0	n/a	12130				Unleaded P	TAYLORSVILLE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17295	1/16/04	13:15	SALE	4.3	\$5.51	15.0	\$19.56	19	-4.0	6:50	12166	36	5	8	Unleaded P	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17304	1/27/04	9:37	SALE	14.9	\$19.09	18.3	\$23.36	19	-0.7	n/a	21308				Unleaded P	TAYLORSVILLE

**More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics**

Does not include transactions cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

Exception Code 1 = Exceeds tank capacity and is less than 1 hour apart.

Exception Code 2 = Miles per gallon is less than 10 or greater than 30.

Exception Code 3 = Miles per gallon is greater than 10 or less than 30 but miles per hour is greater than 70

Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17304	1/27/04	15:54	SALE	3.3	\$4.27	18.3	\$23.36	19	-0.7	6:17	21341	33	5	10	Unleaded P	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17310	1/28/04	7:04	SALE	11.5	\$14.68	16.8	\$21.66	19	-2.2	n/a	27321				Unleaded P	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17310	1/28/04	20:54	SALE	5.3	\$6.97	16.8	\$21.66	19	-2.2	13:50	27126	-195	-14	-37	Unleaded P	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17314	2/7/04	15:05	SALE	7.9	\$10.30	13.7	\$18.13	19	-5.3	n/a	15292				Unleaded P	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17314	2/7/04	21:47	SALE	5.9	\$7.84	13.7	\$18.13	19	-5.3	6:42	15344	52	8	9	Unleaded P	SOUTH JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17314	2/8/04	14:29	SALE	3.9	\$5.08	12.0	\$15.85	19	-7.0	n/a	15381				Unleaded P	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17314	2/8/04	23:27	SALE	8.1	\$10.77	12.0	\$15.85	19	-7.0	8:58	15451	70	8	9	Unleaded P	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17315	2/22/04	3:48	SALE	14.3	\$18.68	29.8	\$39.32	19	10.8	n/a	126				Unleaded P	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17315	2/22/04	7:12	SALE	15.5	\$20.63	29.8	\$39.32	19	10.8	3:24	20961	20835	6128	1344	Unleaded P	TAYLORSVILLE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17317	1/3/04	8:08	SALE	14.5	\$16.79	20.4	\$23.59	19	1.4	n/a	17071				Unleaded P	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17317	1/3/04	14:29	SALE	5.9	\$6.80	20.4	\$23.59	19	1.4	6:21	17074	3	0	1	Unleaded P	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17364	3/10/04	6:35	SALE	6.4	\$8.42	21.8	\$29.87	19	2.8	n/a	20446				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17364	3/10/04	13:37	SALE	15.4	\$21.46	21.8	\$29.87	19	2.8	7:02	20528	82	12	5	Unleaded	SANDY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17415	2/4/04	0:07	SALE	7.6	\$8.82	12.8	\$14.74	19	-6.2	n/a	7026				Unleaded	MURRAY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17415	2/4/04	23:55	SALE	5.1	\$5.92	12.8	\$14.74	19	-6.2	23:48	7766	740	31	144	Unleaded	MURRAY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	17415	4/15/04	10:13	SALE	20.1	\$25.12	23.0	\$28.74	19	4.0	n/a	10056				Unleaded	MIDVALE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	17415	4/15/04	10:18	SALE	2.9	\$3.62	23.0	\$28.74	19	4.0	0:05	10056	0	0	0	Unleaded	MIDVALE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17624	2/12/04	15:03	SALE	9.9	\$11.31	19.1	\$21.83	23	-3.4	n/a	8752				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17624	2/12/04	22:05	SALE	9.2	\$10.53	19.1	\$21.83	23	-3.4	7:02	8782	30	4	3	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17644	3/22/04	6:02	SALE	7.6	\$10.38	13.9	\$19.01	23	-8.6	n/a	8059				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17644	3/22/04	16:19	SALE	6.3	\$8.62	13.9	\$19.01	23	-8.6	10:17	8099	40	4	6	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17644	5/21/04	7:34	SALE	12.6	\$19.73	19.0	\$29.80	23	-3.5	n/a	10453				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17644	5/21/04	15:51	SALE	6.4	\$10.07	19.0	\$29.80	23	-3.5	8:17	10506	53	6	8	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17654	1/2/04	6:11	SALE	15.2	\$18.93	27.1	\$33.75	28	-0.9	n/a	5935				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17654	1/2/04	15:54	SALE	11.9	\$14.82	27.1	\$33.75	28	-0.9	9:43	6024	89	9	7	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17654	2/26/04	6:05	SALE	10.7	\$13.98	22.6	\$29.54	28	-5.4	n/a	9438				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17654	2/26/04	17:27	SALE	11.9	\$15.56	22.6	\$29.54	28	-5.4	11:22	9527	89	8	7	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17654	3/31/04	6:03	SALE	7.3	\$11.23	16.4	\$25.23	28	-11.6	n/a	11319				Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17654	3/31/04	15:17	SALE	9.1	\$14.00	16.4	\$25.23	28	-11.6	9:14	11395	76	8	8	Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	2/9/04	5:50	SALE	6.1	\$7.97	19.6	\$25.63	28	-8.4	n/a	11032				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	2/9/04	15:54	SALE	13.5	\$17.65	19.6	\$25.63	28	-8.4	10:04	11157	125	12	9	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	2/23/04	6:22	SALE	6.2	\$8.11	17.8	\$23.28	28	-10.2	n/a	12207				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	2/23/04	14:56	SALE	11.6	\$15.17	17.8	\$23.28	28	-10.2	8:34	12313	106	12	9	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	3/1/04	6:07	SALE	7.5	\$10.20	18.5	\$25.16	28	-9.5	n/a	12858				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	3/1/04	17:44	SALE	11.0	\$14.96	18.5	\$25.16	28	-9.5	11:37	12939	81	7	7	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	3/8/04	5:41	SALE	8.0	\$10.88	22.0	\$29.91	28	-6.0	n/a	13366				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	3/8/04	17:26	SALE	14.0	\$19.04	22.0	\$29.91	28	-6.0	11:45	13464	98	8	7	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	3/31/04	5:54	SALE	19.1	\$29.39	30.7	\$47.24	28	2.7	n/a	14884				Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	3/31/04	15:19	SALE	11.6	\$17.85	30.7	\$47.24	28	2.7	9:25	14993	109	12	9	Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	5/6/04	7:48	SALE	13.5	\$21.01	13.5	\$21.95	28	-14.5	n/a	17944				Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	5/6/04	17:32	SALE	12	\$18.67	13.5	\$21.95	28	-14.5	9:44	18061	117	12	10	Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	9/13/04	7:07	SALE	14.5	\$22.48	26.0	\$40.30	28	-2.0	n/a	26134				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17655	9/13/04	15:22	SALE	11.5	\$17.83	26.0	\$40.30	28	-2.0	8:15	26242	108	13	9	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	3/6/04	5:55	SALE	10.0	\$13.60	22.1	\$30.04	28	-5.9	n/a	15310				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	3/6/04	15:36	SALE	12.1	\$16.44	22.1	\$30.04	28	-5.9	9:41	15425	115	12	10	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	3/26/04	8:03	SALE	9.0	\$13.85	21.0	\$32.31	28	-7.0	n/a	16639				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	3/26/04	17:48	SALE	12.0	\$18.46	21.0	\$32.31	28	-7.0	9:45	16753	114	12	10	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	5/6/04	7:56	SALE	14.1	\$21.95	14.1	\$22.84	28	-13.9	n/a	20784				Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	5/6/04	17:35	SALE	11.5	\$17.89	14.1	\$22.84	28	-13.9	9:39	20864	80	8	7	Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	8/20/04	5:51	SALE	10.6	\$16.87	19.6	\$31.20	28	-8.4	n/a	28919				Unleaded P	COTTONWOOD

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Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	8/20/04	15:42	SALE	9.0	\$14.33	19.6	\$31.20	28	-8.4	9:51	29002	83	8	9	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	8/26/04	5:51	SALE	10.5	\$16.71	19.5	\$31.04	28	-8.5	n/a	29345				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17656	8/26/04	15:44	SALE	9.0	\$14.33	19.5	\$31.04	28	-8.5	9:53	29434	89	9	10	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17657	1/8/04	7:58	SALE	22.0	\$25.62	31.9	\$37.16	28	3.9	n/a	7483				Unleaded P	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17657	1/8/04	23:27	SALE	9.9	\$11.54	31.9	\$37.16	28	3.9	15:29	7579	96	6	10	Unleaded P	SALT LAKE CITY
SHERIFF	SHERIFF SERGEANT P17	2	17658	3/30/04	17:11	SALE	1.6	\$2.46	19.3	\$29.69	28	-8.7	n/a	16569				Premium	
SHERIFF	SHERIFF SERGEANT P17	2	17658	3/30/04	22:02	SALE	17.7	\$27.23	19.3	\$29.69	28	-8.7	4:51	16599	30	6	2	Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17660	4/13/04	17:49	SALE	10	\$15.39	28.7	\$44.16	28	0.7	n/a	13874				Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17660	4/13/04	19:59	SALE	18.7	\$28.77	28.7	\$44.16	28	0.7	2:10	13913	39	18	2	Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17661	2/29/04	1:49	SALE	11.6	\$15.17	21.1	\$27.59	28	-6.9	n/a	7838				Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17661	2/29/04	21:21	SALE	9.5	\$12.42	21.1	\$27.59	28	-6.9	19:32	7908	70	4	7	Premium	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17664	5/24/04	1:40	SALE	16.4	\$27.03	27.3	\$43.14	28	-0.7	n/a	23509				Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17664	5/24/04	21:35	SALE	10.9	\$16.11	27.3	\$43.14	28	-0.7	19:55	23606	97	5	9	Premium	
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17665	7/5/04	6:29	SALE	16.6	\$29.20	31.7	\$55.76	28	3.7	n/a	24462				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17665	7/5/04	22:00	SALE	15.1	\$26.56	31.7	\$55.76	28	3.7	15:31	24600	138	9	9	Unleaded P	COTTONWOOD
SHERIFF	CORRECTIONS OFFICER P05/P7/P9	2	17719	3/8/04	10:25	SALE	5.6	\$6.69	33.6	\$37.19	35	-1.4	n/a	5904				Unleaded	WVC
SHERIFF	CORRECTIONS OFFICER P05/P7/P9	2	17719	3/8/04	15:18	SALE	28.0	\$30.50	33.6	\$37.19	35	-1.4	4:53	5946	42	9	2	Unleaded	MIDVALE
SHERIFF	CORRECTIONS OFFICER P05/P7/P9	1	17721	5/13/04	13:47	SALE	40.0	\$62.54	61.1	\$95.53	35	26.1	n/a	7886				Unleaded	MIDVALE
SHERIFF	CORRECTIONS OFFICER P05/P7/P9	1	17721	5/13/04	13:51	SALE	21.1	\$32.99	61.1	\$95.53	35	26.1	0:04	7886	0	0	0	Unleaded	MIDVALE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17771	11/26/04	6:03	SALE	22.1	\$33.02	29.7	\$44.36	25	4.7	n/a	39685				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17771	11/26/04	14:20	SALE	7.7	\$11.34	29.7	\$44.36	25	4.7	8:17	39757	72	9	9	Unleaded	RIVERTON
SHERIFF	CRIME LAB TECHNICIAN 17/19/21	2	17776	2/27/04	8:28	SALE	12.9	\$17.14	24.1	\$31.23	25	-0.9	n/a	17481				Unleaded	MURRAY
SHERIFF	CRIME LAB TECHNICIAN 17/19/21	2	17776	2/27/04	19:29	SALE	11.2	\$14.09	24.1	\$31.23	25	-0.9	11:01	17992	511	46	46	Unleaded	KEARNS
SHERIFF	CRIME LAB TECHNICIAN 17/19/21	2	17776	9/11/04	4:13	SALE	13.9	\$19.94	28.4	\$41.22	25	3.4	n/a	30459				Unleaded	SALT LAKE CITY
SHERIFF	CRIME LAB TECHNICIAN 17/19/21	2	17776	9/11/04	23:40	SALE	14.5	\$21.29	28.4	\$41.22	25	3.4	19:27	30603	144	7	10	Unleaded	MURRAY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17813	5/8/04	1:54	SALE	15.6	\$24.63	29.5	\$46.63	29	0.5	n/a	15656				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17813	5/8/04	22:12	SALE	13.9	\$22.00	29.5	\$46.63	29	0.5	20:18	15790	134	7	10	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17815	2/14/04	1:23	SALE	17.6	\$20.27	28.3	\$32.51	29	-0.8	n/a	10305				Unleaded	WEST VALLEY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17815	2/14/04	21:08	SALE	10.7	\$12.24	28.3	\$32.51	29	-0.8	19:45	10411	106	5	10	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17816	2/27/04	4:57	SALE	10.2	\$14.57	34.3	\$48.25	29	5.3	n/a	10419				Premium	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17816	2/27/04	21:22	SALE	24.2	\$33.68	34.3	\$48.25	29	5.3	16:25	10493	74	5	3	Premium	MURRAY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17817	1/2/04	8:27	SALE	10.5	\$12.05	24.8	\$29.02	29	-4.2	n/a	9681				Unleaded P	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17817	1/2/04	21:02	SALE	14.3	\$16.97	24.8	\$29.02	29	-4.2	12:35	9807	126	10	9	Unleaded P	TAYLORSVILLE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17817	11/19/04	8:26	SALE	18.4	\$29.21	28.6	\$45.54	29	-0.4	n/a	27984				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17817	11/19/04	21:46	SALE	10.2	\$16.33	28.6	\$45.54	29	-0.4	13:20	28069	85	6	8	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17817	12/31/04	8:17	SALE	10.7	\$15.39	26.6	\$37.37	29	-2.4	n/a	30493				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17817	12/31/04	22:03	SALE	15.9	\$21.98	26.6	\$37.37	29	-2.4	13:46	30626	133	10	8	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17820	6/9/04	19:17	SALE	19.2	\$30.67	22.6	\$36.26	29	-6.4	n/a	20795				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	17820	6/9/04	22:39	SALE	3.5	\$5.59	22.6	\$36.26	29	-6.4	3:22	20824	29	9	8	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18146	7/16/04	5:51	SALE	20.2	\$29.78	38.3	\$56.50	28	10.3	n/a	28290				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18146	7/16/04	18:16	SALE	18.1	\$26.73	38.3	\$56.50	28	10.3	12:25	28467	177	14	10	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF LIEUTENANT P24	1	18187	2/23/04	23:13	SALE	12.0	\$15.92	28.4	\$37.86	19	9.4	n/a	4738				Unleaded P	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18187	2/23/04	23:27	SALE	16.5	\$21.95	28.4	\$37.86	19	9.4	0:14	11928	7190	30814	436	Unleaded P	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18207	1/28/04	13:54	SALE	25.1	\$27.34	40.6	\$44.23	19	21.6	n/a	264				Unleaded	MIDVALE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18207	1/28/04	13:57	SALE	15.5	\$16.88	40.6	\$44.23	19	21.6	0:03	264	0	0	0	Unleaded	MIDVALE
SHERIFF	SHERIFF SERGEANT P17	1	18222	9/10/04	9:56	SALE	17.3	\$24.51	21.2	\$30.09	19	2.2	n/a	15594				Unleaded	KEARNS
SHERIFF	SHERIFF SERGEANT P17	1	18222	9/10/04	9:58	SALE	3.9	\$5.58	21.2	\$30.09	19	2.2	0:02	15594	0	0	0	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18229	6/23/04	8:08	SALE	10.1	\$16.39	19.3	\$31.10	19	0.3	n/a	7371				Unleaded P	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18229	6/23/04	15:21	SALE	9.2	\$14.71	19.3	\$31.10	19	0.3	7:13	7393	22	3	2	Unleaded P	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18229	7/20/04	6:48	SALE	7.7	\$12.22	17.8	\$28.61	19	-1.2	n/a	8329				Unleaded P	KEARNS

**More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics**

Does not include transactions cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

Exception Code 1 = Exceeds tank capacity and is less than 1 hour apart.

Exception Code 2 = Miles per gallon is less than 10 or greater than 30.

Exception Code 3 = Miles per gallon is greater than 10 or less than 30 but miles per hour is greater than 70

Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18229	7/20/04	12:56	SALE	10.1	\$16.39	17.8	\$28.61	19	-1.2	6:08	8369	40	7	4	Unleaded P	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18229	10/19/04	6:00	SALE	10.0	\$15.22	20.1	\$31.61	19	1.1	n/a	13013				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18229	10/19/04	14:52	SALE	10.1	\$16.39	20.1	\$31.61	19	1.1	8:52	13058	45	5	4	Unleaded	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18229	11/10/04	6:50	SALE	10.4	\$16.25	18.6	\$29.31	19	-0.4	n/a	14291				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18229	11/10/04	15:28	SALE	8.2	\$13.05	18.6	\$29.31	19	-0.4	8:38	14337	46	5	6	Unleaded	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18241	12/24/04	2:34	SALE	12.7	\$19.87	16.5	\$25.08	19	-2.5	n/a	9397				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18241	12/24/04	19:38	SALE	3.8	\$5.21	16.5	\$25.08	19	-2.5	17:04	9424	27	2	7	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18253	7/13/04	12:38	SALE	4.2	\$5.81	19.9	\$27.66	19	0.9	n/a	5927				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18253	7/13/04	17:22	SALE	15.7	\$21.86	19.9	\$27.66	19	0.9	4:44	5946	19	4	1	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18254	4/23/04	12:28	SALE	11.18	16.96	16.37	36.37	19	-2.63		2192				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18254	4/23/04	18:48	SALE	3.19	4.85	16.37	36.37	19	-2.63	6:20	2219	27	4.27	8.46	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18256	2/21/04	0:19	SALE	8.2	\$10.89	16.5	\$21.82	19	-2.5	n/a	1420				Unleaded P	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18256	2/21/04	20:46	SALE	8.3	\$10.93	16.5	\$21.82	19	-2.5	20:27	1485	65	3	8	Unleaded P	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18256	10/7/04	16:45	SALE	12.7	\$18.27	23.8	\$34.14	19	4.8	n/a	19997				Unleaded	RIVERTON
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18256	10/7/04	16:49	SALE	11.1	\$15.87	23.8	\$34.14	19	4.8	0:04	20131	134	2010	12	Unleaded	RIVERTON
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18266	4/23/04	0:59	SALE	16.4	\$28.33	24.5	\$42.22	19	5.5	n/a	3876				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18266	4/23/04	6:57	SALE	8.0	\$13.89	24.5	\$42.22	19	5.5	5:58	3946	70	12	9	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18266	8/29/04	9:09	SALE	17.9	\$28.13	33.3	\$48.98	19	14.3	n/a	9794				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18266	8/29/04	22:44	SALE	15.4	\$20.86	33.3	\$48.98	19	14.3	13:35	9948	154	11	10	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18270	5/7/04	0:18	SALE	13.2	\$21.18	21.1	\$33.66	19	2.1	n/a	4658				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18270	5/7/04	22:53	SALE	7.9	\$12.48	21.1	\$33.66	19	2.1	22:35	4733	75	3	9	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18272	3/28/04	0:03	SALE	5.3	\$7.87	20.4	\$30.55	19	1.4	n/a	2041				Unleaded P	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18272	3/28/04	2:59	SALE	15.0	\$22.67	20.4	\$30.55	19	1.4	2:56	2097	56	19	4	Unleaded P	RIVERTON
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18272	10/28/04	12:50	SALE	5.0	\$8.59	19.4	\$31.67	19	0.4	n/a	15139				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18272	10/28/04	22:37	SALE	14.4	\$23.09	19.4	\$31.67	19	0.4	9:47	15186	47	5	3	Unleaded	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18279	10/21/04	14:29	SALE	15.1	\$24.84	21.9	\$35.97	19	2.9	n/a	13400				Unleaded P	TAYLORSVILLE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18279	10/21/04	23:56	SALE	6.8	\$11.13	21.9	\$35.97	19	2.9	9:27	13460	60	6	9	Unleaded P	TAYLORSVILLE
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18281	5/2/04	14:43	SALE	16.6	\$25.15	21.6	\$32.90	19	2.6	n/a	2402				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18281	5/2/04	23:53	SALE	5.0	\$7.75	21.6	\$32.90	19	2.6	9:10	2432	30	3	6	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18285	9/7/04	10:23	SALE	3.4	\$4.77	20.1	\$29.53	19	1.1	n/a	14281				Unleaded	DRAPER
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18285	9/7/04	23:57	SALE	16.8	\$24.77	20.1	\$29.53	19	1.1	13:34	14343	62	5	4	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18287	7/6/04	08:27	SALE	10.68	16.21	31.49	47.79	19	12.49		10742				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18287	7/6/04	08:28	SALE	8.99	13.64	31.49	47.79	19	12.49		10885				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18287	7/6/04	09:23	SALE	11.82	17.95	31.49	47.79	19	12.49	1:04	11086	344	322.52	29.09	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18287	9/12/04	13:23	SALE	9.1	\$13.41	13.6	\$20.03	19	-5.4	n/a	17032				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18287	9/12/04	14:41	SALE	4.5	\$6.62	13.6	\$20.03	19	-5.4	1:18	17032	0	0	0	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF SERGEANT P17	2	18293	11/17/04	17:31	SALE	6.8	\$10.55	17.8	\$27.44	19	-1.2	n/a	15510				Unleaded	SANDY
SHERIFF	SHERIFF SERGEANT P17	2	18293	11/17/04	21:43	SALE	11.0	\$16.89	17.8	\$27.44	19	-1.2	4:12	15530	20	5	2	Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18318	7/30/04	1:48	SALE	9.8	\$14.36	14.6	\$21.35	19	-4.4	n/a	3884				Unleaded	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18318	7/30/04	21:16	SALE	4.8	\$6.99	14.6	\$21.35	19	-4.4	19:28	3923	39	2	8	Unleaded	MAGNA
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18322	7/6/04	8:16	SALE	16.2	\$24.64	27.2	\$40.64	19	8.2	n/a	4812				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18322	7/6/04	8:29	SALE	11.0	\$16.01	27.2	\$40.64	19	8.2	0:13	4989	177	817	16	Unleaded	SALT LAKE CITY
SHERIFF	PROTECTIVE SERVICES OFF. P4/P6/P8	2	18324	5/16/04	0:06	SALE	6.6	\$10.65	12.7	\$20.23	19	-6.3	n/a	1293				Unleaded	SALT LAKE CITY
SHERIFF	PROTECTIVE SERVICES OFF. P4/P6/P8	2	18324	5/16/04	23:46	SALE	6.2	\$9.57	12.7	\$20.23	19	-6.3	23:40	1349	56	2	9	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18335	10/20/04	3:29	SALE	6.0	\$7.17	20.6	\$24.63	19	1.6	n/a	8524				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18335	10/20/04	10:27	SALE	14.6	\$17.45	20.6	\$24.63	19	1.6	6:58	8565	41	6	3	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18339	11/1/04	11:35	SALE	1.3	\$2.20	18.4	\$29.17	19	-0.6	n/a	12740				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18339	11/1/04	14:02	SALE	17.1	\$26.97	18.4	\$29.17	19	-0.6	2:27	12748	8	3	0	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18343	5/5/04	15:59	SALE	15.1	\$23.30	20.0	\$30.99	19	1.0	n/a	1155				Premium	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18343	5/5/04	23:41	SALE	4.9	\$7.69	20.0	\$30.99	19	1.0	7:42	1195	40	5	8	Premium	SALT LAKE CITY

**More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics**

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Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #s)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18346	6/6/04	22:32	SALE	6.7	\$10.51	14.6	\$22.99	19	-4.4	n/a	1465				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18346	6/6/04	23:33	SALE	8.0	\$12.48	14.6	\$22.99	19	-4.4	1:01	1472	7	7	1	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18353	8/9/04	10:50	SALE	18.5	\$27.29	45.5	\$69.79	19	26.5	n/a	2762				Unleaded	RIVERTON
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18353	10/19/04	3:37	SALE	15.3	\$18.29	26.3	\$34.35	19	7.3	n/a	8032				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18363	6/20/04	6:02	SALE	6.2	\$9.28	17.1	\$25.75	19	-1.9	n/a	5602				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18363	6/20/04	23:19	SALE	10.9	\$16.48	17.1	\$25.75	19	-1.9	17:17	5657	55	3	5	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18369	5/8/04	3:05	SALE	7.0	\$11.23	19.8	\$31.37	19	0.8	n/a	4665				Unleaded	KEARNS
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18369	5/8/04	19:22	SALE	12.7	\$20.14	19.8	\$31.37	19	0.8	16:17	4726	61	4	5	Unleaded	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18427	7/22/04	14:39	SALE	10.5	\$15.66	17.6	\$25.91	23	-4.9	n/a	1028				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18427	7/22/04	23:19	SALE	7.1	\$10.26	17.6	\$25.91	23	-4.9	8:40	1079	51	6	7	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18432	6/28/04	7:37	SALE	10.3	\$15.41	15.3	\$22.96	23	-7.2	n/a	686				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18432	6/28/04	15:29	SALE	5.0	\$7.55	15.3	\$22.96	23	-7.2	7:52	722	36	5	7	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18432	8/16/04	6:13	SALE	14.4	\$20.65	21.2	\$30.36	23	-1.3	n/a	2416				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18432	8/16/04	18:03	SALE	6.8	\$9.71	21.2	\$30.36	23	-1.3	11:50	2469	53	4	8	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18432	10/25/04	6:41	SALE	13.7	\$21.68	17.7	\$27.98	23	-4.8	n/a	3465				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18432	10/25/04	16:29	SALE	4.0	\$6.31	17.7	\$27.98	23	-4.8	9:48	3497	32	3	8	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18432	11/8/04	6:21	SALE	11.6	\$18.32	17.6	\$27.86	23	-4.9	n/a	3869				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18432	11/8/04	16:38	SALE	6.0	\$9.54	17.6	\$27.86	23	-4.9	10:17	3922	53	5	9	Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18443	10/5/04	2:41	SALE	14.5	\$17.33	19.5	\$24.62	23	-3.0	n/a	10105				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18443	10/5/04	3:50	SALE	5.0	\$7.29	19.5	\$24.62	23	-3.0	1:09	10093	-12	-10	-2	Unleaded	SANDY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18443	11/1/04	12:20	SALE	7.7	\$12.24	24.5	\$40.69	23	2.0	n/a	12512				Unleaded	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18443	11/1/04	22:18	SALE	16.8	\$28.45	24.5	\$40.69	23	2.0	9:58	12610	98	10	6	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18443	12/6/04	12:21	SALE	10.1	\$15.05	19.7	\$28.92	23	-2.8	n/a	15973				Unleaded	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18443	12/6/04	19:26	SALE	9.7	\$13.88	19.7	\$28.92	23	-2.8	7:05	16020	47	7	5	Unleaded	SLC
SHERIFF	SHERIFF SERGEANT P17	2	18474	12/14/04	7:43	SALE	7.8	\$12.34	14.3	\$22.63	28	-13.7	n/a	2774				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF SERGEANT P17	2	18474	12/14/04	17:29	SALE	6.5	\$10.29	14.3	\$22.63	28	-13.7	9:46	2825	51	5	8	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	11/1/04	7:50	SALE	10.5	\$16.12	23.6	\$36.24	28	-4.4	n/a	1287				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	11/1/04	17:21	SALE	13.1	\$20.12	23.6	\$36.24	28	-4.4	9:31	1400	113	12	9	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	12/7/04	7:49	SALE	7.5	\$12.36	23.3	\$38.39	28	-4.7	n/a	4501				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	12/7/04	18:23	SALE	15.8	\$26.04	23.3	\$38.39	28	-4.7	10:34	4628	127	12	8	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	12/21/04	7:30	SALE	15.5	\$24.53	25.0	\$39.56	28	-3.0	n/a	5507				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	12/21/04	15:27	SALE	9.5	\$15.03	25.0	\$39.56	28	-3.0	7:57	5584	77	10	8	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	12/22/04	7:57	SALE	6.0	\$9.49	16.5	\$26.11	28	-11.5	n/a	5647				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	12/22/04	17:28	SALE	10.5	\$16.61	16.5	\$26.11	28	-11.5	9:31	5740	93	10	9	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	12/29/04	7:24	SALE	14.0	\$21.13	30.0	\$45.29	28	2.0	n/a	6162				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18478	12/29/04	19:39	SALE	16.0	\$24.15	30.0	\$45.29	28	2.0	12:15	6282	120	10	8	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18479	12/31/04	7:59	SALE	13.4	\$20.23	25.4	\$38.34	28	-2.6	n/a	5410				Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18479	12/31/04	18:12	SALE	12.0	\$18.11	25.4	\$38.34	28	-2.6	10:13	5523	113	11	9	Unleaded P	COTTONWOOD
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18481	12/6/04	5:50	SALE	12.2	\$18.20	23.1	\$34.33	28	-4.9	n/a	3635				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18481	12/6/04	18:26	SALE	10.9	\$16.13	23.1	\$34.33	28	-4.9	12:36	3731	96	8	9	Unleaded	RIVERTON
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18515	10/18/04	8:35	SALE	25.3	\$40.98	31.6	\$50.92	35	-3.4	n/a	9642				Unleaded	SANDY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18515	10/18/04	11:31	SALE	6.3	\$9.94	31.6	\$50.92	35	-3.4	2:56	9676	34	12	5	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18515	11/1/04	8:20	SALE	5.2	\$8.48	11.9	\$19.30	35	-23.1	n/a	10754				Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18515	11/1/04	14:05	SALE	6.7	\$10.82	11.9	\$19.30	35	-23.1	5:45	108345	97591	16972	14631	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18518	9/16/04	9:04	SALE	11.0	\$16.42	27.9	\$41.73	35	-7.1	n/a	6740				Unleaded	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18518	9/16/04	14:43	SALE	16.9	\$25.31	27.9	\$41.73	35	-7.1	5:39	69950	63210	11188	3739	Unleaded	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18609	12/17/04	0:00	SALE	20.9	\$31.66	29.7	\$44.55	29	0.7	n/a	11390				Unleaded	SLC
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	18609	12/17/04	19:28	SALE	8.9	\$12.89	29.7	\$44.55	29	0.7	19:28	11465	75	4	8	Unleaded	SALT LAKE CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	1	18848	12/8/04	20:50	SALE	14.4	\$21.78	26.4	\$41.35	19	7.9	n/a	9958				Unleaded	Midvale
SHERIFF	SHERIFF SERGEANT P17	1	18848	12/8/04	21:15	SALE	12.0	\$19.57	26.4	\$41.35	19	7.9	0:25	6993	-2965	-7116	-247	Unleaded	MIDVALE

**More Than One Fuel Purchase on the Same Day, with Unusual Miles Per Gallon or Other Characteristics**

Does not include transactions cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

**Exception Code 1** = Exceeds tank capacity and is less than 1 hour apart.

**Exception Code 2** = Miles per gallon is less than 10 or greater than 30.

**Exception Code 3** = Miles per gallon is greater than 10 or less than 30 but miles per hour is greater than 70

Organization	Employee Title	Exception Code	Vehicle No.	Trans. Date	Trans. Time	TYPE	TRAN GALLONS	TRAN \$	DAY'S GALLONS	DAY'S TOTAL	Vehicle Capacity	exceeds capacity (+ #s)	Time elapsed	ODOMETER	odometer difference	Implied Miles Per Hour	Implied Miles Per Gallon	PRODUCT	CITY
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	50003	1/7/04	8:51	SALE	13.9	\$14.30	18.2	\$18.28	0	18.2	n/a	67153				Unleaded	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	50003	1/7/04	11:00	SALE	4.3	\$3.98	18.2	\$18.28	0	18.2	2:09	67342	189	88	44	Unleaded	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	50003	6/14/04	6:10	SALE	15.9	\$25.16	19.7	\$31.20	0	19.7	n/a	78157				Unleaded	WEST JORDAN
SHERIFF	SHERIFF DEPUTY P05/P07/P09	2	50003	6/14/04	15:01	SALE	3.8	\$6.05	19.7	\$31.20	0	19.7	8:51	78561	404	46	106	Unleaded	WEST JORDAN
SHERIFF- CS/PRO/SER	SHERIFF DEPUTY P05/P07/P09	2	16431	4/27/04	6:03	SALE	10.1	\$16.34	38.2	\$61.88	35	3.2	n/a	45983				Unleaded P	RIVERTON
SHERIFF- CS/PRO/SER	SHERIFF DEPUTY P05/P07/P09	2	16431	4/27/04	22:01	SALE	28.1	\$45.54	38.2	\$61.88	35	3.2	15:58	46065	82	5	3	Unleaded P	RIVERTON
VALLEY MENTAL HLTH	MASTER PIN	2	12682	4/6/04	10:32	SALE	23.3	\$33.49	46.4	\$65.78	40	6.4	n/a	13782				Unleaded	SALT LAKE CITY
VALLEY MENTAL HLTH	MASTER PIN	2	12682	4/6/04	17:28	SALE	23.0	\$32.29	46.4	\$65.78	40	6.4	6:56	144743	130961	18889	5693	Unleaded	SALT LAKE CITY
VALLEY MENTAL HLTH	CORRECTIONS OFFICER P05/P7/P9	2	12698	2/9/04	7:26	SALE	23.4	\$28.28	28.0	\$33.59	40	-12.0	n/a	118125				Unleaded	KEARNS
VALLEY MENTAL HLTH	CORRECTIONS OFFICER P05/P7/P9	2	12698	2/9/04	17:10	SALE	4.5	\$5.31	28.0	\$33.59	40	-12.0	9:44	118155	30	3	7	Unleaded	KEARNS
VALLEY MENTAL HLTH	CONSTRUCTION & MAINT. SPEC. 13	2	12722	1/20/04	11:47	SALE	8.5	\$10.14	21.2	\$25.18	40	-18.8	n/a	28500				Unleaded	TAYLORSVILLE
VALLEY MENTAL HLTH	CONSTRUCTION & MAINT. SPEC. 13	2	12722	1/20/04	13:04	SALE	12.7	\$15.04	21.2	\$25.18	40	-18.8	1:17	28507	7	5	1	Unleaded	SALT LAKE CITY
VALLEY MENTAL HLTH	MASTER PIN	1	13599	5/21/04	13:19	SALE	24.0	\$34.61	41.2	\$59.41	40	1.2	n/a	53034				Unleaded	SALT LAKE CITY
VALLEY MENTAL HLTH	MASTER PIN	1	13599	5/21/04	13:21	SALE	17.2	\$24.80	41.2	\$59.41	40	1.2	0:02	51402	-1632	-48960	-95	Unleaded	SALT LAKE CITY
VALLEY MENTAL HLTH	MASTER PIN	1	15014	8/29/04	12:33	SALE	23.0	\$33.91	47.2	\$69.74	40	7.2	n/a	16301				Unleaded	SALT LAKE CITY
VALLEY MENTAL HLTH	MASTER PIN	1	15014	8/29/04	12:34	SALE	24.3	\$35.83	47.2	\$69.74	40	7.2	0:01	42322	26021	1561260	1072	Unleaded	SALT LAKE CITY

## More Than One Purchase of the Same Non-Fuel Item in One Day

Does Not Include Transactions Cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

Organization	Employee Title	Vehicle No.	Trans. Date	Time	Type	Trans. \$	Day's \$	Odometer	Product
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	17540	5/14/04	10:17	SALE	\$10	\$18	26074	Car Wash
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	17540	5/14/04	15:52	SALE	\$9	\$18	26155	Car Wash
ANIMAL SERVICES	RECREATION PROGRAM MANAGER 29	18169	12/14/04	14:49	SALE	\$10	\$86	17965	Accessories
ANIMAL SERVICES	RECREATION PROGRAM MANAGER 29	18169	12/14/04	14:49	SALE	\$28	\$86	17965	Oil,Filter,& Grease
ANIMAL SERVICES	RECREATION PROGRAM MANAGER 29	18169	12/14/04	14:59	SALE	\$12	\$86	17965	Accessories
ANIMAL SERVICES	RECREATION PROGRAM MANAGER 29	18169	12/14/04	14:59	SALE	\$35	\$86	17965	Oil,Filter,& Grease
DEVELOPSRVS	DIVISION DIRECTOR 35	17593	6/21/04	10:22	SALE	\$13	\$24	18637	Car Wash
DEVELOPSRVS	DIVISION DIRECTOR 35	17593	6/21/04	10:27	SALE	\$11	\$24	18673	Car Wash
DISTRICT ATTORNEY	COURT SHUTTLE DRIVER 12	16420	2/13/04	09:43	SALE	\$14	\$22	19383	Car Wash
DISTRICT ATTORNEY	YOUTH WORKER 17	16420	2/13/04	11:53	SALE	\$9	\$22	11454	Car Wash
DISTRICT ATTORNEY	INVESTIGATIVE AGENT P9	16686	3/8/04	15:36	SALE	\$9	\$42	46158	Car Wash
DISTRICT ATTORNEY	INVESTIGATIVE AGENT P9	16686	3/8/04	16:30	SALE	\$33	\$42	46162	Car Wash
FLEET MANAGEMENT	MECHANIC 18/20	16947	7/2/04	14:08	SALE	\$15	\$235	30691	Air Filter Element,Serv/Renew
FLEET MANAGEMENT	MECHANIC 18/20	16947	7/2/04	14:08	SALE	\$52	\$235	30691	Fuel Filters
FLEET MANAGEMENT	MECHANIC 18/20	16947	7/2/04	14:08	SALE	\$30	\$235	30691	Oil,Filter,& Grease
FLEET MANAGEMENT	MECHANIC 18/20	16947	7/2/04	14:31	SALE	\$26	\$235	33849	Air Filter Element,Serv/Renew
FLEET MANAGEMENT	MECHANIC 18/20	16947	7/2/04	14:31	SALE	\$55	\$235	33849	Fuel Filters
FLEET MANAGEMENT	MECHANIC 18/20	16947	7/2/04	14:31	SALE	\$57	\$235	33849	Oil,Filter,& Grease
SHERIFF	NAME NOT FOUND	17384	4/30/04	12:00	SALE	\$35	\$60	0	Oil Filter,Renew
SHERIFF	NAME NOT FOUND	17384	4/30/04	12:00	SALE	\$25	\$60	0	Oil Filter,Renew
SHERIFF	SHERIFF SERGEANT P17	17652	3/2/04	12:14	SALE	\$30	\$63	10746	Oil,Filter,& Grease
SHERIFF	SHERIFF SERGEANT P17	17652	3/2/04	12:20	SALE	\$33	\$63	10746	Oil,Filter,& Grease
SHERIFF	SHERIFF SERGEANT P17	17891	1/2/04	14:42	SALE	\$30	\$61	4077	Oil,Filter,& Grease
SHERIFF	SHERIFF SERGEANT P17	17891	1/2/04	14:55	SALE	\$31	\$61	4077	Oil,Filter,& Grease

## More Than One Purchase of the Same Non-Fuel Item in One Day

Does Not Include Transactions Cited in Attachment B or Transactions that Occurred on the Same Day as Out-of-County Travel

Organization	Employee Title	Vehicle No.	Trans. Date	Time	Type	Trans. \$	Day's \$	Odometer	Product
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17939	5/11/04	10:52	SALE	\$32	\$62	8041	Oil,Filter,& Grease
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17939	5/11/04	13:00	SALE	\$30	\$62	8036	Oil,Filter,& Grease
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17946	3/3/04	08:49	SALE	\$8	\$20	5222	Car Wash
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17946	3/3/04	08:57	SALE	\$13	\$20	5222	Car Wash
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18235	9/22/04	10:17	SALE	\$52	\$83	13848	Oil,Filter,& Grease
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18235	9/22/04	10:22	SALE	\$31	\$83	13848	Oil,Filter,& Grease
SOLID WASTE MANAGEMENT	SOLID WASTE HEAVY EQUIP OPER 16/18	16786	3/8/04	09:17	SALE	\$30	\$57	38541	Oil,Filter,& Grease
SOLID WASTE MANAGEMENT	SOLID WASTE HEAVY EQUIP OPER 16/18	16786	3/8/04	13:29	SALE	\$27	\$57	5287	Oil,Filter,& Grease
UTA VANPOOL	SYSTEMS ANALYST 27/29/31	12756	6/4/04	13:56	SALE	\$16	\$28	63940	Car Wash
UTA VANPOOL	SYSTEMS ANALYST 27/29/31	12756	6/4/04	14:00	SALE	\$12	\$28	63940	Car Wash
VALLEY MENTAL HLTH	MASTER PIN	12670	2/18/04	10:21	SALE	\$6	\$9	48923	Motor Oil
VALLEY MENTAL HLTH	MASTER PIN	12670	2/18/04	09:41	SALE	\$3	\$9	48940	Motor Oil
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17916	3/16/04	17:08	SALE	\$28	\$35	5172	Motor Oil
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17916	3/16/04	17:08	SALE	\$7	\$35	5172	Motor Oil
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18360	8/25/04	13:08	SALE	\$5	\$12	1111	Motor Oil
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18360	8/25/04	13:08	SALE	\$7	\$12	1111	Motor Oil
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18156	6/17/2004	7:06	VOID*	\$73	\$80	14342	Car Wash
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18156	6/17/2004	8:17	SALE	\$7	\$80	14342	Car Wash

\* Results in charge on the hard copy invoice.

**OIL CHANGES IN EXCESS OF \$40.80**

Transaction						Year, Make, Model Comparison					
Department	Employee Title	VEHICLE #	DATE	Year, Make, Model	TOTAL	# of Trans. Over \$41	Avg cost of transactions OVER \$41	# of trans UNDER \$41	Avg cost of transactions UNDER \$41	Year, Make Model: % over \$41	Difference: Transaction cost less average cost
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18235	9/22/04	2004, Ford Crown Victoria	\$ 51.99	2	\$ 47.84	515	\$ 30.08	0.4%	21.91
SHERIFF	SHERIFF LIEUTENANT P24	17884	10/5/04	2004, Ford Crown Victoria	\$ 43.68	2	\$ 47.84	515	\$ 30.08	0.4%	13.60
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17282	1/22/04	2003, Ford Crown Victoria	\$ 82.34	1	\$ 82.34	126	\$ 27.55	0.8%	54.79
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	17542	9/21/04	2003, Toyota Camry LE 4cyl	\$ 88.66	2	\$ 68.86	164	\$ 29.59	1.2%	59.07
AGING TRANSPORTATION	SR.CITIZEN TRANSPORTATION DRIVER 13	17544	1/12/04	2003, Toyota Camry LE 4cyl	\$ 49.07	2	\$ 68.86	164	\$ 29.59	1.2%	19.48
RECREATION	TEMPORARY POSITION	18544	11/4/04	2004, Ford E350 XLT, 15Pass	\$ 68.35	1	\$ 68.35	80	\$ 31.55	1.2%	36.80
FLEET MANAGEMENT	TRUCK SHOP SUPERVISOR 26	17791	3/10/04	2003, Ford F150 XLT Sup 6	\$ 52.00	2	\$ 49.40	115	\$ 30.46	1.7%	21.54
PW OPERATIONS	DISTRICT SUPERVISOR 28	17789	2/17/04	2003, Ford F150 XLT Sup 6	\$ 46.80	2	\$ 49.40	115	\$ 30.46	1.7%	16.34
PARAMED/AMBULANCE	BOMB TECHNICIAN/PLANNER 20/22/24	17574	1/17/04	2003, Ford Escape XLT Sport	\$ 86.53	2	\$ 69.26	99	\$ 29.45	2.0%	57.08
PARAMED/AMBULANCE	BOMB TECHNICIAN/PLANNER 20/22/24	17570	1/9/04	2003, Ford Escape XLT Sport	\$ 51.99	2	\$ 69.26	99	\$ 29.45	2.0%	22.54
FIRE DEPARTMENT	DIVISION DIRECTOR	17674	9/15/04	2003, Chevrolet Suburban 2500LS	\$ 44.60	1	\$ 44.60	45	\$ 29.27	2.2%	15.33
PW OPERATIONS	CONSTRUCTION SPECIALIST 15/17/19	17797	4/2/04	2003, Ford F150 XLT Sup 8	\$ 62.40	1	\$ 62.40	42	\$ 29.82	2.3%	32.58
DISTRICT ATTORNEY		16688	4/14/04	2002, Ford Escape XLT Sport	\$ 106.48	1	\$ 106.48	38	\$ 30.20	2.6%	76.27
PARKS	HEAVY EQUIPMENT MECHANIC 17/19	17836	9/9/04	2003, Ford F250 XLT Sup 6	\$ 46.26	3	\$ 44.28	102	\$ 30.68	2.9%	15.58
SHERIFF		17815	4/13/04	2003, Ford F250 XLT Sup 6	\$ 44.28	3	\$ 44.28	102	\$ 30.68	2.9%	13.60
PARKS	RECREATION PROGRAM MANAGER 29	17833	4/29/04	2003, Ford F250 XLT Sup 6	\$ 42.31	3	\$ 44.28	102	\$ 30.68	2.9%	11.63
FIRE DEPARTMENT		17596	4/14/04	2003, Ford ExplorXLT Sprt4D	\$ 60.71	2	\$ 51.45	66	\$ 29.46	2.9%	31.25
RECREATION		18036	4/13/04	2003, Ford ExplorXLT Sprt4D	\$ 42.20	2	\$ 51.45	66	\$ 29.46	2.9%	12.75
PARKS	CONST. & MAINT. SPECIALIST 15	17854	9/17/04	2003, Ford F250 XLT Sup 8	\$ 49.90	2	\$ 46.05	43	\$ 30.49	4.4%	19.41
ANIMAL SERVICES	ANIMAL CONTROL FIELD SUPERVISOR 23	17181	3/10/04	2003, Ford F250 XLT Sup 8	\$ 42.20	2	\$ 46.05	43	\$ 30.49	4.4%	11.71

**OIL CHANGES IN EXCESS OF \$40.80**

Transaction						Year, Make, Model Comparison					
Department	Employee Title	VEHICLE #	DATE	Year, Make, Model	TOTAL	# of Trans. Over \$41	Avg cost of transactions OVER \$41	# of trans UNDER \$41	Avg cost of transactions UNDER \$41	Year, Make Model: % over \$41	Difference: Transaction cost less average cost
FACILITIES SERVICES	REAL PROPERTY APPRAISER 19/21/23	18564	12/2/04	2004, Ford E150 1/2T Cargo	\$ 43.66	1	\$ 43.66	21	\$ 31.87	4.5%	11.79
PW OPERATIONS	LEAD DISTRICT WORKER 19	17857	4/2/04	2003, Ford F250 XLT Crew 8	\$ 62.40	1	\$ 62.40	20	\$ 30.61	4.8%	31.79
SHERIFF	SHERIFF DEPUTY P05/P07/P09	18155	7/13/04	2003, Dodge Durango SLT 4x4	\$ 42.11	1	\$ 42.11	20	\$ 29.52	4.8%	12.59
FACILITIES SERVICES	HVAC MECHANIC 20	15831	1/8/04	2001, Ford E150 1/2T Cargo	\$ 190.89	1	\$ 190.89	19	\$ 30.97	5.0%	159.92
HEALTH ADMIN	COURIER 10	17726	8/11/04	2003, Ford E150 1/2T Cargo	\$ 46.52	1	\$ 46.52	19	\$ 31.75	5.0%	14.77
MEALS ON WHEELS	NUTRITION PROGRAM DRIVER 13	16165	7/21/04	2001, Dodge Dakota ClubSprt	\$ 44.19	1	\$ 44.19	19	\$ 30.65	5.0%	13.54
PW OPERATIONS	EQUIPMENT MANAGER 26	18659	5/4/04	2004, Ford F150XLT SupCrw5	\$ 55.42	1	\$ 55.42	17	\$ 30.62	5.6%	24.80
ANIMAL SERVICES		16972	4/13/04	2002, Chevrolet Silverado 2500	\$ 64.44	1	\$ 64.44	15	\$ 29.74	6.3%	34.70
PW OPERATIONS	PROJECT/MATERIAL LAB SPVR 26	16781	3/24/04	2002, Ford F250 XLT Sup 6	\$ 62.40	1	\$ 62.40	12	\$ 29.91	7.7%	32.49
FLEET MANAGEMENT	FLEET CAR SALES MANAGER 22	94810	5/14/04	2004, Department	\$ 46.26	1	\$ 46.26	10	\$ 27.74	9.1%	18.52
HEALTH ADMIN	CONSTRUCTION & MAINT. SPEC. 13	17729	5/25/04	2003, Ford E350 Cargo Supr	\$ 44.44	1	\$ 44.44	10	\$ 33.52	9.1%	10.92
SHERIFF		16431	4/13/04	2002, Ford E350 XLT,15Pass	\$ 68.83	5	\$ 53.57	49	\$ 30.21	9.3%	38.62
SHERIFF	SHERIFF DEPUTY P05/P07/P09	16430	2/24/04	2002, Ford E350 XLT,15Pass	\$ 52.00	5	\$ 53.57	49	\$ 30.21	9.3%	21.79
RECREATION		16448	4/12/04	2002, Ford E350 XLT,15Pass	\$ 50.95	5	\$ 53.57	49	\$ 30.21	9.3%	20.74
RECREATION		16482	4/13/04	2002, Ford E350 XLT,15Pass	\$ 48.03	5	\$ 53.57	49	\$ 30.21	9.3%	17.82
RECREATION		16483	4/13/04	2002, Ford E350 XLT,15Pass	\$ 48.03	5	\$ 53.57	49	\$ 30.21	9.3%	17.82
FIRE DEPARTMENT	NO TITLE FOUND	18694	4/7/04	2004, Ford Ambulance F450	\$ 137.79	2	\$ 94.89	none	none	100.0%	n/a
FIRE DEPARTMENT	CAPTAIN P22	12809	7/16/04	1996, Ford Ambulance E350	\$ 86.28	1	\$ 86.28	none	none	100.0%	n/a
FIRE DEPARTMENT	COMMUNITY & YOUTH	12810	8/12/04	1999, Ford Ambulance F350	\$ 59.26	2	\$ 54.58	none	none	100.0%	n/a
PW OPERATIONS	HEAVY EQUIPMENT OPERATOR 18	10255	4/9/04	1996, Ford F350 Cab/Ch	\$ 55.11	1	\$ 55.11	none	none	100.0%	n/a
FIRE DEPARTMENT	ADMINISTRATIVE CAPTAIN P24	12823	7/7/04	1997, Ford Ambulance F350	\$ 51.99	2	\$ 50.11	none	none	100.0%	n/a

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FIRE DEPARTMENT	ADMINISTRATIVE CAPTAIN P24	18694	6/7/04	2004, Ford Ambulance F450	\$ 51.99	2	\$ 94.89	none	none	100.0%	n/a
FIRE DEPARTMENT	NO TITLE FOUND	12810	12/30/04	1999, Ford Ambulance F350	\$ 49.90	2	\$ 54.58	none	none	100.0%	n/a
FIRE DEPARTMENT		12823	4/13/04	1997, Ford Ambulance F350	\$ 48.24	2	\$ 50.11	none	none	100.0%	n/a
PARKS	CONST. & MAINT. SPECIALIST 17/19	17974	1/26/04	2003, Ford F350 XLT Cab/Ch	\$ 188.20	18	\$ 71.24	24	\$ 28.81	42.9%	159.39
PARKS	CONST. & MAINT. SPECIALIST 15	17973	2/6/04	2003, Ford F350 XLT Cab/Ch	\$ 142.46	18	\$ 71.24	24	\$ 28.81	42.9%	113.65
FIRE DEPARTMENT	TEMPORARY POSITION	18633	12/20/04	2004, Ford F350 XLT Sup 8	\$ 138.30	3	\$ 91.33	6	\$ 30.67	33.3%	107.63
FIRE DEPARTMENT	TEMPORARY POSITION	16796	1/6/04	2002, Ford F350 XLT Sup 8	\$ 121.92	1	\$ 121.92	3	\$ 30.15	25.0%	91.77
PARKS		15865	4/13/04	2001, Ford F350 Cab/Ch DRW	\$ 105.22	8	\$ 65.15	17	\$ 29.51	32.0%	75.70
FIRE DEPARTMENT		16805	4/13/04	2002, Ford F450 DRW RegCab	\$ 83.18	7	\$ 59.83	7	\$ 32.08	50.0%	51.10
FLEET MANAGEMENT	MECHANIC 18/20	16946	3/15/04	2002, Ford F450 DRW RegCab	\$ 79.87	7	\$ 59.83	7	\$ 32.08	50.0%	47.79
PARKS	CONST. & MAINT. SPECIALIST 17/19	17990	7/29/04	2004, Ford F350 XLT Cab/Ch	\$ 79.02	10	\$ 65.19	10	\$ 27.90	50.0%	51.11
PARKS	GOLF CART MECHANIC 17/19	15867	2/6/04	2001, Ford F350 Cab/Ch DRW	\$ 76.93	8	\$ 65.15	17	\$ 29.51	32.0%	47.41
PARKS	CONST. & MAINT. SPECIALIST 17/19	17990	2/27/04	2004, Ford F350 XLT Cab/Ch	\$ 73.82	10	\$ 65.19	10	\$ 27.90	50.0%	45.91
PARKS	PLUMBER 17/19	17985	1/22/04	2003, Ford F350 XLT Cab/Ch	\$ 68.62	18	\$ 71.24	24	\$ 28.81	42.9%	39.81
PARKS	CONST. & MAINT. SPECIALIST 17/19	17981	2/5/04	2003, Ford F350 XLT Cab/Ch	\$ 68.62	18	\$ 71.24	24	\$ 28.81	42.9%	39.81
SHERIFF	SHERIFF DEPUTY P05/P07/P09	17954	2/26/04	2003, Ford F350 XLT Sup 8	\$ 68.62	2	\$ 61.76	12	\$ 31.32	14.3%	37.30
FIRE DEPARTMENT	TEMPORARY POSITION	18632	12/29/04	2004, Ford F350 XLT Sup 8	\$ 68.11	3	\$ 91.33	6	\$ 30.67	33.3%	37.44
PARKS	ELECTRICIAN 18/20	18647	8/13/04	2004, Ford F350 XLT Cab/Ch	\$ 67.59	10	\$ 65.19	10	\$ 27.90	50.0%	39.69
PARKS	ELECTRICIAN 18/20	18647	10/28/04	2004, Ford F350 XLT Cab/Ch	\$ 67.59	10	\$ 65.19	10	\$ 27.90	50.0%	39.69
FIRE DEPARTMENT	TEMPORARY POSITION	18632	10/26/04	2004, Ford F350 XLT Sup 8	\$ 67.58	3	\$ 91.33	6	\$ 30.67	33.3%	36.91
PARKS	PLUMBER 17/19	17988	8/2/04	2003, Ford F350 XLT Cab/Ch	\$ 67.06	18	\$ 71.24	24	\$ 28.81	42.9%	38.25
PARKS		17990	4/12/04	2004, Ford F350 XLT Cab/Ch	\$ 65.71	10	\$ 65.19	10	\$ 27.90	50.0%	37.80
PARKS	PLUMBER 17/19	18643	8/30/04	2004, Ford F350 XLT Cab/Ch	\$ 65.50	10	\$ 65.19	10	\$ 27.90	50.0%	37.59
PARKS	CONST. & MAINT. SPECIALIST 17/19	18638	10/19/04	2004, Ford F350 XLT Cab/Ch	\$ 65.50	10	\$ 65.19	10	\$ 27.90	50.0%	37.59
FIRE DEPARTMENT	FIREFIGHTER P09/P11	18050	10/5/04	2003, Ford F350 XLT Crew 8	\$ 65.50	6	\$ 55.21	17	\$ 28.74	26.1%	36.76

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PARKS	HEAVY EQUIPMENT MECHANIC 17/19	17979	9/9/04	2003, Ford F350 XLT Cab/Ch	\$ 65.50	18	\$ 71.24	24	\$ 28.81	42.9%	36.69
PARKS	CONST. & MAINT. SPECIALIST 15	17976	9/13/04	2003, Ford F350 XLT Cab/Ch	\$ 65.50	18	\$ 71.24	24	\$ 28.81	42.9%	36.69
PARKS	PLUMBER 17/19	17988	10/14/04	2003, Ford F350 XLT Cab/Ch	\$ 65.50	18	\$ 71.24	24	\$ 28.81	42.9%	36.69
PARKS	PLUMBER 17/19	17989	11/1/04	2003, Ford F350 XLT Cab/Ch	\$ 65.50	18	\$ 71.24	24	\$ 28.81	42.9%	36.69
PARKS	CONST. & MAINT. SPECIALIST 15	17980	8/5/04	2003, Ford F350 XLT Cab/Ch	\$ 64.46	18	\$ 71.24	24	\$ 28.81	42.9%	35.65
PARKS	ELECTRICIAN 18/20	18646	11/22/04	2004, Ford F350 XLT Cab/Ch	\$ 62.40	10	\$ 65.19	10	\$ 27.90	50.0%	34.50
LIBRARY	CONST. & MAINT. SPECIALIST 15	14051	12/23/04	2000, Ford F350 Cab/Ch	\$ 62.38	4	\$ 54.79	5	\$ 30.77	44.4%	31.61
PARKS	SWIMMING POOL TECHNICIAN 18/20	15868	5/19/04	2001, Ford F350 Cab/Ch DRW	\$ 61.86	8	\$ 65.15	17	\$ 29.51	32.0%	32.34
PARKS		15876	4/12/04	2001, Ford F350 Cab/Ch DRW	\$ 61.55	8	\$ 65.15	17	\$ 29.51	32.0%	32.03
LIBRARY	CONST. & MAINT. SPECIALIST 17/19	14051	9/9/04	2000, Ford F350 Cab/Ch	\$ 60.30	4	\$ 54.79	5	\$ 30.77	44.4%	29.53
PARKS	CONST. & MAINT. SPECIALIST 17/19	16799	7/30/04	2002, Ford F350 XLT Cab/Ch	\$ 59.88	3	\$ 58.26	1	\$ 30.15	75.0%	29.73
PW OPERATIONS	LEAD CONSTRUCTION SPECIALIST 20	18007	4/1/04	2003, Ford F350 XLT Crew 8	\$ 59.26	6	\$ 55.21	17	\$ 28.74	26.1%	30.52
PARKS	MAINTENANCE SUPERVISOR 27	16799	5/7/04	2002, Ford F350 XLT Cab/Ch	\$ 58.75	3	\$ 58.26	1	\$ 30.15	75.0%	28.60
FLEET MANAGEMENT	MECHANIC 18/20	16947	3/11/04	2002, Ford F450 DRW RegCab	\$ 57.19	7	\$ 59.83	7	\$ 32.08	50.0%	25.11
FLEET MANAGEMENT	MECHANIC 18/20	16947	7/2/04	2002, Ford F450 DRW RegCab	\$ 57.19	7	\$ 59.83	7	\$ 32.08	50.0%	25.11
FIRE DEPARTMENT	CAPTAIN P22	18049	3/5/04	2003, Ford F350 XLT Crew 8	\$ 56.15	6	\$ 55.21	17	\$ 28.74	26.1%	27.41
PARKS	CONST. & MAINT. SPECIALIST 17/19	17983	7/15/04	2003, Ford F350 XLT Cab/Ch	\$ 56.15	18	\$ 71.24	24	\$ 28.81	42.9%	27.34
PARKS	CONST. & MAINT. SPECIALIST 17/19	16799	10/27/04	2002, Ford F350 XLT Cab/Ch	\$ 56.15	3	\$ 58.26	1	\$ 30.15	75.0%	26.00
PARKS	ELECTRICIAN 18/20	15870	5/7/04	2001, Ford F350 Cab/Ch DRW	\$ 55.11	8	\$ 65.15	17	\$ 29.51	32.0%	25.60
PARKS	AREA MAINTENANCE SUPERVISOR 22	17971	6/17/04	2003, Ford F350 XLT Cab/Ch	\$ 54.90	18	\$ 71.24	24	\$ 28.81	42.9%	26.09
SHERIFF		17954	4/14/04	2003, Ford F350 XLT Sup 8	\$ 54.89	2	\$ 61.76	12	\$ 31.32	14.3%	23.57
PARKS	PAINTER 16/18	17991	11/3/04	2003, Ford F350 XLT Cab/Ch	\$ 54.48	18	\$ 71.24	24	\$ 28.81	42.9%	25.67
PARKS	AREA MAINTENANCE SUPERVISOR 22	17971	4/6/04	2003, Ford F350 XLT Cab/Ch	\$ 53.24	18	\$ 71.24	24	\$ 28.81	42.9%	24.43
PARKS	LEAD PLUMBER/INSPECTOR 21	18642	11/16/04	2004, Ford F350 XLT Cab/Ch	\$ 52.40	10	\$ 65.19	10	\$ 27.90	50.0%	24.49

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PARKS	SWIMMING POOL TECHNICIAN 18/20	18645	11/19/04	2004, Ford F350 XLT Cab/Ch	\$ 52.40	10	\$ 65.19	10	\$ 27.90	50.0%	24.49
PARKS	PLUMBER 17/19	17985	10/1/04	2003, Ford F350 XLT Cab/Ch	\$ 52.40	18	\$ 71.24	24	\$ 28.81	42.9%	23.59
PARKS	PLUMBER 17/19	17985	12/22/04	2003, Ford F350 XLT Cab/Ch	\$ 52.40	18	\$ 71.24	24	\$ 28.81	42.9%	23.59
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	18050	7/26/04	2003, Ford F350 XLT Crew 8	\$ 51.99	6	\$ 55.21	17	\$ 28.74	26.1%	23.25
FLEET MANAGEMENT	MECHANIC 18/20	16946	10/1/04	2002, Ford F450 DRW RegCab	\$ 51.99	7	\$ 59.83	7	\$ 32.08	50.0%	19.91
PW OPERATIONS	CONSTRUCTION SPECIALIST 15/17/19	18005	4/5/04	2003, Ford F350 XLT Crew 8	\$ 51.56	6	\$ 55.21	17	\$ 28.74	26.1%	22.82
PARKS		15870	4/13/04	2001, Ford F350 Cab/Ch DRW	\$ 50.32	8	\$ 65.15	17	\$ 29.51	32.0%	20.80
PARKS	AREA MAINTENANCE SUPERVISOR 22	17971	1/5/04	2003, Ford F350 XLT Cab/Ch	\$ 49.08	18	\$ 71.24	24	\$ 28.81	42.9%	20.27
PARKS	AREA MAINTENANCE SUPERVISOR 22	17971	8/27/04	2003, Ford F350 XLT Cab/Ch	\$ 48.25	18	\$ 71.24	24	\$ 28.81	42.9%	19.44
LIBRARY		14036	4/14/04	2000, Ford F350 Cab/Ch	\$ 48.24	4	\$ 54.79	5	\$ 30.77	44.4%	17.46
LIBRARY	CONST. & MAINT. SPECIALIST 15	14036	3/12/04	2000, Ford F350 Cab/Ch	\$ 48.24	4	\$ 54.79	5	\$ 30.77	44.4%	17.46
FIRE DEPARTMENT	FIREFIGHTER SPECIALIST P13/P17	18050	1/30/04	2003, Ford F350 XLT Crew 8	\$ 46.80	6	\$ 55.21	17	\$ 28.74	26.1%	18.06
FIRE DEPARTMENT	NO TITLE FOUND	16805	11/2/04	2002, Ford F450 DRW RegCab	\$ 44.71	7	\$ 59.83	7	\$ 32.08	50.0%	12.63
FLEET MANAGEMENT	MECHANIC 18/20	16946	11/24/04	2002, Ford F450 DRW RegCab	\$ 44.71	7	\$ 59.83	7	\$ 32.08	50.0%	12.63