

WEST VIRGINIA LEGISLATURE
Legislative Post Audit Division

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Denny Rhodes
Director

February 7, 2017

The Honorable Mitch Carmichael, President
West Virginia State Senate
Post Audits Sub-Committee, Co-Chair
Room 229 M, Building 1
State Capitol Complex
Charleston, WV 25305

The Honorable Tim Armstead, Speaker
West Virginia House of Delegates
Post Audits Sub-Committee, Co-Chair
Room 228 M, Building 1
State Capitol Complex
Charleston, WV 25305

Mr. President and Mr. Speaker:

At the January 3, 2017 Post Audits Subcommittee meeting the Post Audit Division released a study regarding the vehicle fleet at the Division of Corrections (DOC). This study requested that the DOC justify the 309 vehicles in its fleet, its use of commuting vehicles and its method of taxing commuters using state vehicles. The Legislative Auditor also requested DOC to evaluate the need for 115 vehicles identified in the study as underutilized

As requested, the Division of Corrections supplied the Legislative Auditor with information regarding the primary and secondary uses for all state-owned vehicles currently in the DOC fleet. The material provided by DOC was analyzed to determine if all fleet vehicles were justifiable and cost effective to maintain as part of the DOC fleet. DOC officials performed their own analysis of the agency fleet as well.

Vehicle Justification: After these analyses were conducted, both the Legislative Auditor and DOC independently came to the conclusion that 45 vehicles can be eliminated from the fleet. The Legislative Auditor's list of 45 vehicles to be eliminated from the DOC totaled \$209,216 (See attached). The DOC's analysis totals approximately \$60,000. While the specific vehicles and potential cost savings of the vehicles identified differ, the Legislative Auditor commends the DOC

for finding 45 vehicles to eliminate. DOC is seeking exemptions for each of the remaining 70 vehicles that the Legislative Auditor previously identified as underutilized. DOC has indicated in their attached response that they will evaluate chronically underutilized vehicles and vehicles that are denied exemptions for possible retirement or reassignment. The Legislative Auditor recommends that the Division of Corrections give additional consideration to the Legislative Auditor's vehicle analysis of eliminating vehicles which would provide more cost savings to the agency.

Future Fleet Additions: The Legislative Auditor questioned the 2016 purchase of new vehicles. The DOC stated that all new vehicles purchased replaced aging vehicles. For future purchase considerations, the DOC states that it has implemented more stringent standards, and will use a 5 year/120,000 miles standard for vehicle replacement.

Commuting vehicles: The Legislative Auditor and DOC reviewed the 19 employees assigned a take-home vehicle. Again, both the Legislative Auditor and DOC concluded that there are five employees that were assigned a vehicle and do not require its use for commuting. While the DOC and the Legislative Auditor differ on two of the individuals identified, the Legislative Auditor accepts the individuals identified by DOC as no longer requiring a commuting vehicle, which includes the:

1. Commissioner,
2. Deputy Commissioner,
3. Assistant Commissioner of Operations,
4. Director of Safety, and
5. Director of Investigations

The Legislative Auditor was unable to determine the cost effectiveness of the remaining 14 vehicles assigned to individual employees at DOC. This is due to DOC providing no justification for the vehicle other than it is assigned to the individual and a lack of commuting logs for the vehicle. Without a commuting log for each of these vehicles, it is not possible to determine how many of the miles traveled in the vehicles were for business or personal use; thus, the comparison of cost of maintaining the state-owned vehicle to cost of mileage reimbursement is not possible. The DOC has stated that employees assigned a commuting vehicle will now be required to accurately document after-hours callouts for response to public safety or emergency situations in addition to documenting trips and mileage.

Taxable Fringe Benefits: The January DOC fleet study again raised the issue regarding the improper application of taxable fringe benefits to 41 employees that were commuting in a state vehicle. The Legislative Auditor previously concluded DOC was not properly applying the appropriate taxable fringe benefit for all commuting employees. DOC had previously determined many of the commuters were exempt due to the vehicle type and the employee job duties. After consultation between the Commissioner and the Cabinet Secretary of DMAPS they have concurred with the Legislative Auditor.

DOC will issue amended W-2s to all staff assigned a take home vehicle for the appropriate tax year. Additionally, current staff assigned a take home vehicle for commuting will complete the

Fleet Statement of Commuting Value and calculate the taxable fringe benefit using the correct IRS valuation method.

In conclusion, the Legislative Auditor commends the Division of Corrections for developing its plan to eliminate 45 vehicles, discontinue the assignment of 5 commuter vehicles, and correctly apply taxable fringe benefits to commuters. Based on the plan, the Legislative Auditor recommends the following:

1. The Legislative Auditor recommends that the Division of Corrections consider the Legislative Auditor's vehicle analysis of eliminating vehicles which would provide more cost savings to the agency.
2. The Legislative Auditor recommends that the Division of Corrections provide a status update to its vehicle plan by March 15, 2017.

The Legislative Auditor will update the Legislature and interested committees regarding the status of the Division of Corrections' plan.

Sincerely,



Denny Rhodes

Reasoning For Return to FMO

	<u>VIN+A:P</u>	<u>Facility Assignment</u>	<u>Total Yearly Cost</u>
Received new vehicle for staff travel with no secondary purpose. Three other vehicles for the same purpose; however, DOC noted employee travel ceased due to budget reductions. Since this is not changing there is no need to maintain the fleet for staff .	1C4RJFAG5EC556832	ACC	\$7,269.60
Reason for purpose is same as another vehicle both underutilized. Secondary purpose same as primary for 4 other vehicles	1FAHP2MK5FG107749	BCC	\$8,340.96
Primary purpose and secondary purpose filled by other vehicles. Can shift mileage to underutilized SUV that was noted was needed for 4x4 capability.	1FADP3F2XDL139473	CCC	\$5,132.52
Primay purpose is individuals use	1GC2KUEG4GZ280642	Central Office	\$8,810.04
Admin travel primary use. 3 SUVs of the same make and model remain. Could fulfill needs of underutilized vehicle. In the event personal vehcile is needed for travel it is more cost effective to pay mileage	1FM5K8ARXGGA20376	DCC	\$8,845.20
Slightly above minimum. Primary and secondary roles filled by other vehicles	2G1WA5E39E1174466	HCC	\$5,710.56
Primary and secondary roles filled by other vehicles	3GNCJNSB2GL157930	HCC	\$5,619.00
Vehicle underutilized. Other vehicles available to fill needs	1GD02ZCG0DZ134155	HCC	\$5,793.96
Bought to replace an underutilized van when there are still 3 more vans underutilized. One of which showed no use in FY16.	2C4RDGBG8GR397195	HCC	NEW ?
Bought to replace an underutilized van when there are still 3 more vans underutilized. One of which showed no use in FY16.	2C4RDGBGXGR397196	HCC	NEW ?
Bought to replace an underutilized van when there are still 3 more vans underutilized. One of which showed no use in FY16.	1GAWGEFF9H1101866	HCC	NEW ?
Primary function can be performed by trucks that have this as their secondary and received little use.	2C4RDGBG7DR688816	HCC	\$5,583.48
Not operable	1GCFP22J3E3331779	HCC	\$0.00
Not operable	1FDKE30M6LHA61272	HCC	\$0.00
Inadequate reason for primary purpose with no secondary	1FADP3E24DL326452	HWRC	\$4,059.24
Inadequate reason for primary purpose with no secondary	1C4NJRBB7CD717451	HWRC	\$5,238.72
Primary purpose filled by other vehicles. No secondary use	1FAHP2MK7FG173526	LCC	\$7,628.64
Primary and secondary roles filled by other vehicles	1FM5K8B80GGC92926	LCC	\$7,700.28
Primary use met by other similiary underutilized van with no secondary purpose. Additionally DOC noted a drop in the need to perform large transports	1FBNE3BLXDDB29754	MCC	\$7,117.56
Reason for primary use is the same as 4 other vehicles and is the secondary use for 5 vehicles. Additionally there is no secondary use for the vehicle.	1C4SDJFT4EC510748	MOCC	\$7,866.84
Ordered new van to replace an underutilized van with 3 other vans underutilized for the same primary purpose. Primary purpose can be filled by the secondary of other vehicles	1GJZ7ZFF5F1118656	MOCC	\$10,483.08
Primary purpose same as 4 other vehicles all of which are underutilized. Secondary reason same as primary.	3FAHP0GA7BR191213	NCC	\$1,394.40
Primary and secondary uses can be performed by other vehicles	3FAHP0GA8BR337747	PBCC	\$1,203.48

Primary and secondary roles filled by other vehicles. More cost effective to pay mileage for the FY16 mileage	1FADP3E22DL326451 PCC	\$4,094.04
All truck LD are underutilized at facility. Role can be filled by other vehicles	1GTHK24K78E211781 PCC	\$627.96
Vehicle was not used. Other vehicles able to fill primary and secondary needs	1GDJK34J1XF032509 SCC	\$15.12
Vehicle was not used. Other vehicles able to fill primary and secondary needs	1GDJK34J7XF032126 SCC	\$244.20

New vehicle primary use can be filled by underutilized vehicle only used by single employee	1FA6P0G71G5110695 Special Services	\$5,652.96
New vehicle primary use can be filled by underutilized vehicle only used by single employee	1FA6P0G73G5110696 Special Services	\$5,682.00
Inadequate reason for primary use	2GNFLEEK4E6344624 Special Services	\$8,438.76
More cost effective to pay mileage based on FY 16 usage. Leaves 1 SUV to split duties	1C4RJFAG3EC556862 WVCI	\$7,486.20

Reasoning for transfer and then return of vehicles to FMO

VIN+A:P

**Facility
Assignment**

All truck LD but 1 are underutilized at facility. Role can be filled by other vehicles	1FTMF1EW8AFC7915 ACC. Replace ST41	\$61.92
Transfer vehicle meets the primary use of the returned vehicle without any lease payments.	3C6TR5CTXEG281658 SEND TO FMO	\$1,778.64
Net savings to the agency	FROM HCC TO LCC.	
Vehicle was not used. Other vehicles able to fulfil primary and secondary needs	1FTHF26H9TEA62871 Replace 57601	\$99.48
Transfer vehicle meets the primary use of the returned vehicle without any lease payments.	1FTRF3B61GED01169 SEND TO FMO	\$0.00
Net savings to the agency	FROM HCC TO MOCC. Replace	
Three underutilized vehicles performing same primary function. Two other vans that are underutilized have the primary function as their secondary	1GJGG25K981235401 ST3996	\$808.56
Transfer vehicle meets the primary use of the returned vehicle without any lease payments.	2C4RDGBG7ER432404 SEND TO FMO	\$433.68
Net savings to the agency	FROM SPECIAL SERVICES TO BCC.	
Reason for use	2GNFLCEK0C6396947 Replace ST4132.	\$1,036.80
Transfer vehicle meets the primary use of the returned vehicle without any lease payments.	1FM5K8AR6FGA22107 SEND TO FMO	\$1,372.56
Net savings to the agency	FROM Special Services TO CCC.	
Reason for primary use is the same as 5 other vehicles at the facility all of which were underutilized, no secondary use designated to justify	1C4NJRBB9CD717452 Replace ST4640.	\$1,345.92
Transfer vehicle meets the primary use of the returned vehicle without any lease payments.	1FM5K8AR1GGA2037 SEND TO FMO	\$924.72
Net savings to the agency	FROM MOCC TO HCC. Replace 2016 Ford Fusion	
Reason for use is the same as 9 other vehicles and the secondary is the same as 5 other cars. Exchanging this vehicle for the one at HCC allows the vehicle with the lowest cost to be utilized.	3FAHP0GA2CR239041 ST4896	\$104.64

Transfer vehicle meets the primary use of the returned vehicle without any lease payments. Net savings to the agency	1FA6P0G7XG5110694 SEND TO FMO	\$755.28
Reason for purpose is the same as 4 other vehicle secondary is the same as another available vehicle	FROM BCC TO MCC. 1FMJU1G52CEF57236 Replace ST5494	\$2,581.68
Transfer vehicle meets the primary use of the returned vehicle without any lease payments. Net savings to the agency	1C4NJRBB8GD766745 SEND TO FMO	\$1,969.68
Primary and secondary functions can be fulfilled by other underutilized vehicles	FROM LCC TO PCC. 2D4RN4DG9BR778901 Replace ST3586	\$746.28
Primary and secondary functions can be fulfilled by 6 other underutilized vehicles	FROM NCC TO PCC. 1FBNE3BL8CDB25586 Replace ST3995	\$1,631.76
Transfer vehicle meets the primary use of the returned vehicle without any lease payments. Net savings to the agency	2C4RDGBG1ER432401 SEND TO FMO	\$511.92
Transfer vehicle meets the primary use of the returned vehicle without any lease payments. Net savings to the agency	1FBNE3BL4DDB29751 SEND TO FMO	\$1,315.32

Unnecessary Commuting Vehicles- Based on utilization and cost comparison of FY16 Total Cost vs. Mileage Reimbursement

<u>Title</u>	<u>FY 16 Total Cost</u>	<u>FY 16 Mileage Reimbursement</u>
Special Operations Threat Assessment	\$8,915.04	\$4,377.37
	<u>Estimated FY16 Savings</u>	<u>\$4,537.67</u>
Director of Corrections Investigation Division	\$9,021.36	\$6,885.45
	<u>Estimated FY16 Savings</u>	<u>\$2,135.91</u>
Assistant Commissioner - Operations	\$10,072.80	\$8,623.13
	<u>Estimated FY16 Savings</u>	<u>\$1,449.67</u>
Deputy Commissioner	\$9,375.12	\$8,449.26
	<u>Estimated FY16 Savings</u>	<u>\$925.86</u>
Director of Security	\$10,008.72	\$9,773.92
	<u>Estimated FY16 Savings</u>	<u>\$234.80</u>

Approximate Savings Identified by returning vehicles identified by Legislative Auditor that differ from DOC

Vehicles returned to FMO	\$144,644.40
Vehicles transferred to replace additional vehicles to return to FMO-Net savings	\$55,287.84
Savings from Commuter Vehicles	\$9,283.92
	<u>\$209,216.16</u>



STATE OF WEST VIRGINIA
DEPARTMENT OF MILITARY AFFAIRS AND PUBLIC SAFETY
DIVISION OF CORRECTIONS



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GOVERNOR

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Mr. President & Mr. Speaker:

Please find attached the West Virginia Division of Correction's Fleet Reorganization Plan, January 2017. This plan was developed in response to the recommendations included in the report "Study of the Division of Corrections Fleet," published on January 3, 2017 by the Legislative Auditor's Post Audit Division. I hope this report provides the information you need, please let me know if there is anything else we can do to be of assistance.

Sincerely,

Jim Rubenstein
Commissioner
West Virginia Division of Corrections

Fleet Reorganization Plan

West Virginia Division of Corrections, January 2017

Jim Rubenstein, Commissioner



Introduction

On January 3, 2017, the Legislative Auditor's Post Audit Division released a report entitled "Study of the Division of Corrections Fleet." The report was the result of a lengthy audit of the West Virginia Division of Corrections (WVDOC) and our current fleet assignments and practices. The report concluded with the following recommendations:

1. The Legislative Auditor recommends DOC and Fleet Management review DOC vehicle fleet, determine the most efficient use of state resources, and determine whether 107 DOC vehicles defined as underutilized should be reassigned to other state agencies. DOC should report back to the Post Audits Subcommittee at the first interim meeting following the 2017 Legislative Session.
2. The Legislative Auditor recommends DOC appropriately seek exemptions from Fleet Management for any vehicles that do not meet the minimum mileage requirements of Legislative Rule Title 148 Series 3 but are determined to be needed. DOC should report back to the Post Audits Subcommittee at the first interim meeting following the 2017 Legislative Session.
3. The Legislative Auditor recommends DOC evaluate its vehicle allocation before procuring additional vehicles.
4. The Legislative Auditor recommends DOC evaluate the need for 19 vehicles assigned to employees for take-home use. The DOC should report back to the Post Audits Subcommittee at the first interim meeting following the 2017 Legislative Session.
5. The Legislative Auditor recommends DOC require all employees who commute in a state vehicle to fill out a Fleet Statement of Commuting Value and calculate the taxable fringe benefits of commuting using the appropriate IRS valuation method. Amended tax returns should be filed for any employees that had their taxable fringe benefit incorrectly calculated. DOC should report back to the Post Audits Subcommittee at the first interim meeting following the 2017 Legislative Session.

Subsequent to the release of the report, the Post Audits Subcommittee asked that the WVDOC report on its progress by February 1, 2017 rather than at the first interim meeting following the 2017 Legislative Session. The plan that follows is in response to the Post Audit Division's recommendations.

Underutilization

In their analysis, the Post Audit Division found that 107 of the WVDOC's vehicles were "underutilized" according to the minimum mileage requirements of Legislative Rule Title 148 Series 3. The rule states that vehicles must be driven a minimum of 1,100 miles per month unless the agency receives an exemption from the Fleet Management Office. However, in their analysis the Post Audit Division used FY 2016 mileage figures to make their determination while the Fleet Management Office uses more recent figures to alert agencies of underutilization. The Fleet Management Office began sending monthly alerts to agencies, in October 2016, requesting the proper exemption requests for underutilization.

Actions Taken

1. The WVDOC met with the Fleet Management Office (FMO) and reviewed all vehicles determined to be underutilized according to FY 2016 mileage figures. The FMO provided guidance on the filing of exemption requests using the appropriate categories and procedure.
2. During this process the WVDOC identified **45** vehicles that were either underutilized or could be retired without significant impact on daily operations. The WVDOC has made arrangements to retire these vehicles following the appropriate procedures. The list of vehicles being retired is provided in Appendix A.

Future Steps

1. The WVDOC will monitor the alerts provided by the FMO and will file the proper underutilization exemption requests as a matter of routine procedure.
2. The WVDOC will evaluate any chronically underutilized vehicles, or vehicles where exemption requests may be denied, for possible retirement or reassignment.
3. The Commissioner's designee will meet with the Fleet Management Office on an annual basis to conduct a full utilization review and provide recommendations to the Commissioner.

Future Fleet Additions/Replacements

The Post Audit Division recommended that the WVDOC evaluate its vehicle allocation before procuring additional vehicles. The WVDOC has always strived to critically evaluate additions or replacements to its fleet and will continue to do so. In the calendar year 2016 vehicle order, all vehicles acquired were replacements to aging vehicles and those aged vehicles were subsequently retired. However, due to increasingly tight budgets, the WVDOC has taken additional steps to generate additional cost savings without jeopardizing the safety of our staff or the public.

Actions Taken

1. The WVDOC has implemented more stringent standards for the replacement of vehicles. Instead of the 4 year/100,000 miles standard required by the Fleet Management Office, we will use a 5 year/120,000 miles standard for the replacement of vehicles not equipped for the secure transport of inmates.

Vehicles Assigned for Commuting Purposes

The WVDOC had reported to the Post Audit Division that a total of 41 employees were required to utilize a state vehicle to commute. We stated that the Commissioner was assigned a take-home state vehicle due to the nature of the official duties and responsibilities of the Commissioner under state law. The other 40 employees were assigned take-home state vehicles because of the duties and responsibilities the Commissioner has assigned to each employee. These duties included: the enforcement of state law, maintenance and restoration of order, management of emergency response operations, investigation of crimes and the apprehension of escapees and parole absconders for the DOC that require them to be capable of immediately responding to an emergency situation anywhere in the State.

In reaching their conclusion that the WVDOC should evaluate the need for 19 vehicles assigned to employees for take-home use, the Post Audit Division concluded that *“no DOC employees received an emergency call-out to respond to any situation to enforce state law, maintain or restore order, manage an emergency response, investigate a crime, or apprehend escapees or parole absconders other than the 22 K-9 Officers.”* This is incorrect, many of the 19 staff mentioned responded to numerous emergency situations during FY 2016. WVDOC enhanced parole officers are commonly called out after hours for various public safety tasks, in fact, 4 of those staff are sworn Special Deputy U. S. Marshalls on a multi-agency task force. However, other than K-9 Officer call-outs, the WVDOC did not keep adequate records of these after-hours emergency responses.

Actions Taken

1. The WVDOC has evaluated the list of 19 staff assigned a take-home vehicle. The following staff have discontinued using a state vehicle for commuting purposes and made arrangements to return their vehicles to the motor pool:
 - a. The Commissioner
 - b. The Deputy Commissioner
 - c. The Assistant Commissioner of Operations
 - d. The Director of Safety
 - e. The Director of Investigations
2. Staff who continue to use a state vehicle for commuting purposes will be required to accurately document after-hours callouts for response to public safety or emergency situations, over and above the existing requirement to document trips and mileage.

Taxable Fringe Benefit Reporting

The Post Audit Division concluded in its report that the WVDOC was not properly applying the appropriate taxable fringe benefit for all employees commuting in a state vehicle. The WVDOC had previously determined that a number of the staff in question were exempt from these rules because they met the IRS definition of law enforcement. Additionally, the WVDOC had concluded that not all of those vehicles were required to be clearly marked for emergency response because they fell under the

IRS exemptions for “unmarked law enforcement vehicles.” However, upon consultation between the Commissioner and the Secretary of DMAPs it has been determined that these exemptions do not apply to the WVDOC.

Actions Taken

1. Staff who are assigned a vehicle for commuting purposes are being informed that they are required to fill out a Fleet Statement of Commuting Value and calculate the taxable fringe benefit of commuting using the appropriate IRS valuation method.

Future Steps

1. WVDOC staff will gather the data necessary to issue amended W-2s to staff assigned a take-home vehicle for the appropriate tax years.

Conclusion

The WVDOC’s mission is to enhance public safety by providing safe, secure, and humane correctional facilities, operating an effective system of offender re-entry and community supervision, reducing offender recidivism, and assisting victims of crime. In order to fulfill this mission, we must ensure that we have the vehicles needed to perform inmate transports in accordance with court orders, to ensure that inmates have access to constitutionally appropriate medical care, and to maintain continuity of operations in the event of an emergency or natural disaster. We will continue to perform our mission to enhance public safety in the most fiscally responsible manner possible. The action steps we have outlined in this report will allow us to reduce the size of our fleet and will generate cost savings for the people of West Virginia without significantly impacting our ability to perform daily operational tasks or respond to emergency situations.

Facility Assigned to	Make	Model	Year	VIN #	Plate #	Lease/ Own/ Military	What Year Lease	Number of lease Payments left	Monthly Lease payment	Monthly Fuel Average*	Monthly Maintenance Average	Monthly Average Cost	Yearly Average Cost
1	ALC	Chevrolet	2012	2G1WF5E6K330008	517206	Lease	48 month	0	\$12.00	\$40.30	\$39.41	\$91.71	\$1,100.52
2	BCC	Dodge	2016	2CRDGDG6G8R37592	515587	Lease	48 month	43	\$482.44	\$366.64	\$15.10	\$864.18	\$10,370.16
3	CCC	Ford	2009	1FAHP34N09W116291	78100	Lease	48 month	0	\$12.00	\$31.90	\$103.81	\$1,245.72	\$1,245.72
4	Central Office	Chevrolet	2012	2G1WF5E37C1334666	513782	Lease	48 month	0	\$12.00	\$75.93	\$46.70	\$134.13	\$1,609.56
5	Central Office	Jeep	2012	1CAN1R8B8C0717452	517812	Lease	48 month	0	\$12.00	\$75.17	\$38.38	\$125.55	\$1,506.60
6	Central Office	Dodge	2006	1D4GP25R668680713	76266	Lease	48 month	0	\$12.00	\$68.59	\$68.59	\$156.71	\$1,880.52
7	HCC	Ford	2015	1FAHP2MK3F6107748	4V1893	Lease	48 month	19	\$598.22	\$165.69	\$27.78	\$791.69	\$9,500.28
8	HCC	Ford	1977	F375C089720	B19876	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	HCC	Chevrolet	1988	1GBHR34J2J125398	514449	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	HCC	Workhorse Custom Chassis	2001	58AK942Y213337676	513691	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$1.13	\$13.56
11	HCC	Chevrolet	1984	1GCFP22E33331779	73594	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	HCC	Econoline	1989	1FDK30M6LH61272	51897	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	HCC	Dodge	2001	2B5WB25Y11K548211	48079	Lease	12 month	0	\$6.00	\$31.39	\$152.68	\$190.07	\$2,280.84
14	HCC	AMC	1986	86K1290094010955	853942	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	HCC	Chevrolet	1988	1GCCS14R3J2158389	73596	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
16	HCC	Ford	1987	1FDXB70H0HVA04190	48431	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
17	HCC	Hummer	1986	003165	842279	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
18	HCC	Hummer	1986	003221	842279	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	HCC	Hummer	1986	001934	842297	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20	HCC	Hummer	1986	035630	842294	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	HWRC	Ford	2008	1FAHP34N28W284882	77989	Lease	48 month	0	\$12.00	\$56.88	\$21.69	\$90.57	\$1,086.84
22	LCC	Ford	2010	1FAHP23NGAW172414	511025	Lease	48 month	0	\$12.00	\$30.45	\$26.00	\$68.45	\$821.40
23	LCC	Chrysler	2007	2AAGP54L57R294002	517116	Lease	36 month	0	\$12.00	\$36.50	\$62.91	\$111.41	\$1,336.92
24	LCC	Chrysler	2007	2AAGP54L47R317267	517117	Lease	36 month	0	\$12.00	\$51.03	\$48.33	\$111.36	\$1,336.92
25	MCCC	Ford	2008	1FAHP34N18W284887	78050	Lease	48 month	0	\$12.00	\$19.88	\$13.20	\$45.08	\$540.96
26	MCCC	Jeep	2008	1R8GN28K58W250031	None	Own	48 month	0	\$0.00	\$26.12	\$57.35	\$199.72	\$2,396.64
27	MCCC	Ford	2010	1FMCU9D79AKA93017	51942	Lease	48 month	0	\$12.00	\$8.23	\$12.18	\$50.30	\$603.60
28	MCCC	Internatio	1995	1HTSCAA865H674812	853998	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$8.23	\$98.76
29	MCCC	Ford	1993	1FDX72C6PVA14161	853268	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30	MCCC	Internatio	1985	1HSRDL7R7HB22476	853269	Own/Military	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
31	MCCC	GMC	2010	1G1ZGPDG8A1172512	511879	Lease	48 month	0	\$12.00	\$50.60	\$39.61	\$102.21	\$1,226.52
32	MCCC	Ford	2011	3FAHP0G478R191713	511629	Lease	48 month	0	\$12.00	\$94.41	\$30.25	\$136.66	\$1,699.92
33	Parole Services	Dodge	2012	2C3CDX8G2CH126501	512471	Lease	48 month	0	\$12.00	\$98.50	\$41.02	\$151.52	\$1,818.24
34	Parole Services	Chevrolet	2012	2G1WF5E3XC134501	542762	Lease	48 month	0	\$12.00	\$68.17	\$58.53	\$138.70	\$1,664.40
35	Parole Services	Chevrolet	2012	2G1WF5E37C135580	512763	Lease	48 month	0	\$12.00	\$89.52	\$43.61	\$145.13	\$1,741.56
36	Parole Services	Jeep	2012	1C4N1R8B8C0717457	512808	Lease	48 month	0	\$12.00	\$78.47	\$76.42	\$166.89	\$2,002.68
37	Parole Services	Jeep	2012	1C4N1R8B8C0717458	512966	Lease	48 month	0	\$12.00	\$111.77	\$59.91	\$183.68	\$2,204.16
38	Parole Services	Jeep	2012	1C4N1R8B1C0717459	512807	Lease	48 month	0	\$12.00	\$46.42	\$76.24	\$84.66	\$1,015.92
39	PCC	Jeep	1970	04D23471052519349	833715	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
40	SMCC	Dodge	2008	1D8GU28K18W250734	77734	Lease	48 month	0	\$12.00	\$147.29	\$68.52	\$227.81	\$2,733.72
41	SMCC	GMC	2008	1G1GG25K881244773	78138	Lease	48 month	0	\$12.00	\$203.18	\$141.42	\$356.60	\$4,279.20
42	SMCC	GMC	1980	117DBAV612364	854054	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
43	SMCC	Ford	1988	1FDXR22A5J3A34654	841069	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
44	SMCC	Ford	1985	1FT5S34L2WHB67107	73930	Own	48 month	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
45	WVCI	Dodge	2000	2B7H811X9YK180216	46462	Lease	12 month	0	\$12.00	\$59.17	\$37.35	\$108.52	\$1,302.24
Year 1 Cost Savings													
\$59,357.76													

* Vehicles with \$0.00 Monthly Fuel Average are typically used solely on facility grounds