

	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020 (Proposed)</u>
<i>Source File: GL 431 expenditure detail</i>						
Number of expenditure transactions	19,154	15,662	15,596	19,547	23,307	6,068
Amount of expenditure transactions	\$ 33,954,090	\$ 55,265,115	\$ 48,236,011	\$ 136,998,607	\$ 61,513,502	\$ 8,663,005
Number of highest dollar transactions selected	25	25	25	25	25	25
Sample size amount of highest dollar transactions	\$ 14,188,324	\$ 36,199,405	\$ 34,191,399	\$ 103,805,339	49,108,144	7,907,765
% of highest dollar transactions	42%	66%	71%	76%	80%	91%
Number of smaller dollar transactions selected	15	15	15	15	15	15
sample size amount of smaller dollar transactions	\$ 160,803	\$ 632,752	\$ 644,812	4,014,687.85	1,665,635	290,787
% of smaller dollar transactions	0.47%	1.14%	1.34%	2.93%	2.71%	3.36%
<i>Source File: GL 431 expenditure detail</i>						
Number of interdepartment charges	11,583	8,301	8,440	12,964	20,212	4,326
Amount of interdepartment charges	\$ 7,484,139	\$ 11,041,940	\$ 11,389,447	\$ 17,567,563	\$ 9,862,761	\$ 2,630,035
Number of interdepartmental charges selected	15	15	15	15	15	15
Sample size amount of interdepartmental charges	\$ 1,764,986	\$ 2,069,145	\$ 1,798,794	4,753,283.42	1,388,623.93	1,675,325.00
% of interdepartmental charges	24%	19%	16%	27%	14%	64%
<i>Source File: GL 423 detail*</i>						
Number of budget re-allocation and W/A re-allocations	475	404	489	33	32	1
Amount of budget re-allocation and W/A re-allocations	\$ 43,810,368	\$ 183,535,297	\$ 21,831,946	118,699,349.13	\$ 1,689,946	\$ 648,920
Number of budget re-allocation and W/A re-allocations selected	5	5	5	5	5	1
Sample size amount of budget re-allocations and W/A re-allocations	\$ 10,154,728	\$ 37,787,751	\$ 10,514,807	117,992,177.97	\$ 999,946	\$ 648,920
% of budget re-allocations and W/A re-allocations	23%	21%	48%	99%	59%	100%
<i>Source: Trustee Payments</i>						
Number of trustee payments	120	165	159	167	177	203
Amount of trustee payments	\$ 15,470,369	\$ 16,502,287	\$ 17,167,962	\$ 41,002,520	\$ 24,690,942	\$ 24,805,934
Number of trustee payments selected	5	5	5	5	5	5
Sample size amount of trustee payments	\$ 1,818,941.87	\$ 1,282,534.00	\$ 1,220,290.00	3,874,970.21	2,034,821	1,343,812
% of trustee payments	12%	8%	7%	9%	8%	5%

**\*Within this GL 423 detail includes an additional transactions which consists of project funding, unused funds returned to holding A/C, setup funding for work authorization, and unused W/A funds returned to MTA. Per discussion with management, KPMG should review only budget setup transactions. This review started in 2018 procedures.**

