

**Internal Services**  
**Department of Finance**  
**Auditor-Controller Division**

Ben Lamera,  
Assistant Auditor Controller



**County of Sacramento**

Bradley J. Hudson,  
County Executive

David Villanueva,  
Chief Deputy County Executive

Julie Valverde,  
Director of Finance

May 30, 2012

G. Hardy Acree, Director  
Department of Airports  
6900 Airport Boulevard  
Sacramento, CA 95837

Dear Mr. Acree:

Enclosed is a Final copy of our report on the Dollar Rental Car rental car concession at the Sacramento International Airport for the period of October 1, 2008, to September 30, 2010.

We would like to thank you and your staff for the opportunity to be of assistance and for the excellent cooperation and assistance we received during the review.

Sincerely,

JULIE VALVERDE  
DIRECTOR OF FINANCE

By: Alan A. Matré, C.P.A.  
Chief of Audits

Enclosure

**COUNTY OF SACRAMENTO  
INTERNAL SERVICES  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER**

*Inter-Departmental Correspondence*

March 9, 2012

To: G. Hardy Acree, Director  
Sacramento County Airport System

From: Julie Valverde  
Director of Finance

By: Alan A. Matré, C.P.A.  
Chief of Audits



Subject: **REVIEW OF DOLLAR RENT A CAR CONCESSIONAIRE**

We have performed the procedures enumerated below for Dollar Rent a Car (Dollar) concessionaire operations at the Sacramento International Airport for the contract years October 1, 2008 through September 30, 2009 and October 1, 2009 through September 30, 2010. These procedures were performed solely to verify that Dollar has reported gross sales and paid the appropriate concessionaire fee, according to their contract with the Sacramento County Airport System (Airport). This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

- Evaluated the internal controls over accounting and administrative procedures pertaining to the recording of revenues.

Finding: No exceptions were noted as a result of our procedures.

- Performed certain tests of the accounting controls and transactions to determine both the reliability and accuracy of these controls and concessionaire operations.

Finding: No exceptions were noted as a result of our procedures.

Julie Valverde  
March 9, 2012  
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- Reviewed revenues reported to the Airport by the concessionaire, including the corresponding management fees and reimbursable expenses payable to the Dollar.

Finding: No exceptions were noted as a result of our procedures. See *Schedule of Revenue Activity* on Attachment 1.

We were not engaged to, and did not perform an audit, the objectives of which would be the expression of an opinion on the financial statements of Dollar. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Airport's management and should not be used for any other purpose. However this report is a matter of public record and its distribution is not limited.

Attachment

cc: Members, Board of Supervisors  
David Villanueva, Chief Deputy County Executive  
Claire Stetson, Accounting Manager

**DOLLAR RENT A CAR, Inc.**  
**Sacramento County Airport System**  
**Schedule of Revenue Activity**  
**For the Contract Years Ending September 30, 2009 and September 30, 2010**

		<b>Contract Year</b>	
		<b>10/1/08- 9/30/09</b>	
		<u>Gross</u>	<u>10% Fee</u>
		<u>Revenue</u>	<u>Paid to the Airport</u>
October	2008	\$ 910,116	91,012
November	2008	750,459	75,046
December	2008	722,809	72,281
January	2009	732,606	73,261
February	2009	748,233	74,823
March	2009	942,448	94,245
April	2009	977,812	97,781
May	2009	1,036,446	103,645
June	2009	1,148,685	114,869
July	2009	1,116,782	111,678
August	2009	1,073,811	107,381
September	2009	954,734	95,473
<b>Totals</b>		<b>\$ 11,114,941</b>	<b>1,111,494 <sup>1</sup></b>

		<b>Contract Year</b>	
		<b>10/1/09-9/30/10</b>	
		<u>Gross</u>	<u>10% Fee</u>
		<u>Revenue</u>	<u>Paid to the Airport</u>
October	2009	\$ 938,196	93,820
November	2009	775,414	77,541
December	2009	797,581	79,758
January	2010	799,084	79,908
February	2010	828,147	82,815
March	2010	1,070,243	107,024
April	2010	1,054,620	105,462
May	2010	1,184,675	118,468
June	2010	1,275,638	127,564
July	2010	1,285,683	128,568
August	2010	1,236,068	123,607
September	2010	993,130	99,313
<b>Totals</b>		<b>\$ 12,238,479</b>	<b>1,223,848 <sup>1</sup></b>

<sup>1</sup> Dollar is required to pay the greater amount of 10% adjusted gross fees or 80% of the prior years gross fees. This is called the MAG Calculation (Minimum Guarantee Amount).  
 In both years, the 10% fee was greater than the Mag amount.  
 In the Contract Year 08-09 the Mag amount is \$989,080.  
 In the Contract Year 09-10 the Mag amount is \$889,200.