



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

212 City Hall
(314) 622-4389
FAX: (314) 622-4026

September 6, 2016

Rhonda Hamm-Niebruegge, Director of Airports
Lambert - St. Louis International Airport
PO Box 10212
St. Louis, MO 63145

RE: Extended Concession Agreement Review – Budget Rent A Car Systems, Inc.,
On- Airport Passenger Vehicle Rental (AL #073) (Project #2017-APC01)

Dear Ms. Hamm-Niebruegge:

At the request of the Airport and based on our observation on misclassified airport rental agreements as local agreements in our original report, dated July 27, 2016, (Attachment A), we extended our review of the Budget Rent A CAR local rental agreements. The purpose of the review was to determine the extent of misclassification. We reviewed all rental agreements classified as local for the months of July 2010, and April 2014. A local rental agreement is not subject to a concession fee.

Based on the review, we noted that Budget Rent A Car misclassified a total of 155 airport car rental agreements as local in the months of July 2010, (Attachment B) and April 2014, (Attachment C). Since local rental agreements are not subject to a concession fee, these misclassifications resulted in an additional \$4,813.04 in concession fee due the Airport for these two months as follows:

July 2010	\$4,064.92 (Attachment B)
April 2014	<u>\$748.12 (Attachment C)</u>
Total	<u>\$4,813.04</u>

We project that the concession fee due the Airport for the misclassified airport rental agreements as local for the entire agreement period could be substantially higher.

We recommend the Airport take the following actions:

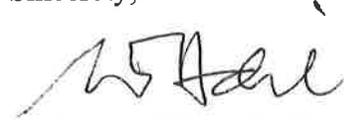
- Present our results of the extended review and hold a discussion with Budget Rent A Car for possible causes for such errors.
- Develop an overall error rate for peak and non-peak months.
- Obtain a spreadsheet from Budget Rent A Car that summarizes local revenue for the contract period (January 2010 through December 2014).
- Apply the error rates to all local revenue for the contract period to estimate the total misclassified for the contract period



This extended review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with *the International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3446.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mohammad H. Adil', written in a cursive style.

Mohammad H. Adil, CPA, CMGA
Internal Audit Supervisor

Enclosure

CC: Antonio Strong, CPA, MBA, Deputy Director, Airport Finance and Administration
Robert Salarano, Manager, Airport Properties
James Fox, CPA, Auditor, Airport Finance and Accounting
Leonard E. Bell, Jr., Internal Auditor, Internal Audit Section, Comptroller's Office



Attachment A

CITY OF ST. LOUIS

LAMBERT – ST. LOUIS INTERNATIONAL AIRPORT

BUDGET RENT A CAR SYSTEMS, INC. (AL #073)

**ON-AIRPORT PASSENGER VEHICLE RENTAL
CONCESSION AGREEMENT EXTENDED REVIEW**

JANUARY 1, 2010 THROUGH DECEMBER 31, 2014

PROJECT #2017-APC01

DATE ISSUED: SEPTEMBER 6, 2016

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

Attachment A



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

212 City Hall
(314) 622-4389
FAX: (314) 622-4026

July 27, 2016

Rhonda Hamm-Niebruegge, Director of Airports
Lambert - St. Louis International Airport
PO Box 10212
St. Louis, MO 63145

RE: Concession Agreement Review – Budget Rent A Car, AL #073
(Project #2015-APC03) (Reissued)

Dear Ms. Hamm-Niebruegge:

The Comptroller's Internal Audit Section has completed the contract compliance review of the On-Airport Passenger Vehicle Rental Concession Agreement with Budget Rent A Car Systems, Inc. for the passenger vehicle rental services at Lambert -St. Louis International Airport. Enclosed is the report covering the period January 1, 2010, through December 31, 2014. A description of the scope of our work is included in the report.

The initial fieldwork completion date was April 5, 2016, and a closing meeting was held on April 20, 2016. We extended our fieldwork to May 2, 2016, in order to review additional information received from the Concessionaire after the exit conference. Airport management revised their initial management responses to the observations and recommendations noted in the report. As a result, the report is being reissued to incorporate the revised management responses, which were received on July 6, 2016.

This Review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with *the International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3446

Sincerely,


Mohammad H. Adil, CPA, CMGA
Internal Audit Supervisor

Enclosure

CC: Antonio Strong, CPA, MBA, Deputy Director, Airport Finance and Administration
Robert Salarano, Manager, Airport Properties
James Fox, CPA, Auditor, Airport Finance and Accounting
Leonard E. Bell, Jr., Internal Auditor, Internal Audit Section, Comptroller's Office



**CITY OF ST. LOUIS
LAMBERT – ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR SYSTEMS, INC. (AL #073)
ON-AIRPORT PASSENGER VEHICLE RENTAL
CONCESSION AGREEMENT REVIEW
JANUARY 1, 2010 THROUGH DECEMBER 31, 2014**

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**CITY OF ST. LOUIS
LAMBERT – ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR SYSTEMS, INC. (AL #073)
ON-AIRPORT PASSENGER VEHICLE RENTAL
CONCESSION AGREEMENT REVIEW
JANUARY 1, 2010 THROUGH DECEMBER 31, 2014**

SUMMARY

Background

The On-Airport Passenger Vehicle Rental Concession Agreement (the Agreement) was awarded to Budget Rent A Car Systems, Inc. (Concessionaire) on November 9, 2009, for a period of five-years, January 1, 2010, through December 31, 2014. The Agreement was approved by the City through the Board of Public Service (BPS) and the Director of Airports. The purpose of the Agreement was to provide passenger vehicle rental services at Lambert - St. Louis International Airport (the Airport).

The Agreement provided for the Concessionaire to pay the City a concession fee:

- Equal to the greater of 10% of the gross receipts from the Airport passenger vehicle rentals.

----or----

- The Minimum Annual Guarantees (MAG) totaling \$4,548,000 for the five-year term of the Agreement.

The total gross receipts for the period of the Agreement amounted to \$66,711,804 and the Airport received concession fees totaling \$6,671,180.

Purpose

The purpose of the review was to determine if the Concessionaire complied with the terms, conditions and various provisions of the Agreement.

Scope and Methodology

Inquiries were made and tests were performed regarding the Concessionaire's compliance with the terms, conditions and various provisions of the Agreement. The scope of the review was January 1, 2010, through December 31, 2014.

Conclusion

The Concessionaire did not fully comply with the terms, conditions and various provisions of the Agreement.

Current Observations

The opportunity exists for the Airport to ensure the Concessionaire's compliance with the agreement. The following are the observations resulting from the review:

1. Rental concession fees not paid to the Airport
2. Current insurance certificates not on file

**CITY OF ST. LOUIS
LAMBERT – ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR SYSTEMS, INC. (AL #073)
ON-AIRPORT PASSENGER VEHICLE RENTAL
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JANUARY 1, 2010 THROUGH DECEMBER 31, 2014**

SUMMARY

These observations are discussed in more detail in the *Detailed Observations and Recommendations* section of this report

Management Response

An exit conference was conducted with the Airport on April 20, 2016. In attendance from the Airport were:

- Manager, Airport Properties
- Property Specialist, Airport Properties
- Deputy Director, Airport Finance and Administration
- Auditor, Airport Finance and Administration

Concessionaire was represented by:

- Senior Accounting Manager
- Concession Manager

Internal Audit was represented by:

- Internal Audit Supervisor
- Internal Auditor

The report observations and recommendations were discussed in detail at the exit conference. The management of the Airport and Concessionaire provided the written responses to the Internal Audit on July 6, 2016, which have been incorporated in this report.

**CITY OF ST. LOUIS
LAMBERT – ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR SYSTEMS, INC. (AL #073)
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CONCESSION AGREEMENT REVIEW
JANUARY 1, 2010 THROUGH DECEMBER 31, 2014**

DETAILED OBSERVATIONS AND RECOMMENDATIONS

1. Rental Concession Fees Not Paid To The Airport

Per Article one of the Agreement, a vehicle rental by an individual whose place of residence is in the Metropolitan St. Louis Region, is classified as a local agreement. The local agreements are not subject to a concession fee. The ZIP codes defining the Metropolitan St. Louis Region are listed in Exhibit "C" of the Agreement.

We reviewed fifty-two (52) rental agreements. Thirty-five (35) of these agreements were classified by the Concessionaire as local. However, we noted that four (4), or 11.4%, of these agreements, were either incorrectly classified as local (based on their ZIP codes), or we could not determine the correct classification due to failure to note customer address in the agreement. The four (4) exceptions noted would have been subject to concession fees of \$259 as follows:

Agreement #	Exception	Rental	Concession Fee**
U923016441	Out of state address	\$592.30	\$59.23
U140045776	Out of state address	\$278.60	\$27.86
U140029601	Out of state address	\$904.63	\$90.46
U340145853	Incomplete agreement*	\$814.49	\$81.45
Totals		\$2,590.02	\$259.00

* Customer address was not available on the agreement.

** Concession fee is 10% of the rental.

The total concession fees for the agreement incorrectly classified as local may be significantly higher if all pertaining to the review period were reviewed.

Recommendation

We recommend that the Airport:

- Require the concessionaire set up a system of internal control to ensure that all local rental agreements are fully completed to allow for proper classification of local agreements.
- Ensure the Concessionaire pay concession fees and the appropriate service charges (per Agreement) on the above four (4) rental agreements.
- Verify correct classifications of all local rental agreements for the review period to identify any additional potential cost recovery.

**CITY OF ST. LOUIS
LAMBERT – ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR SYSTEMS, INC. (AL #073)
ON-AIRPORT PASSENGER VEHICLE RENTAL
CONCESSION AGREEMENT REVIEW
JANUARY 1, 2010 THROUGH DECEMBER 31, 2014**

DETAILED OBSERVATIONS AND RECOMMENDATIONS

Concessionaire Response

Budget agrees to work with our IT department and our local management to ensure that all local agreements are fully completed to allow for proper qualification of the local agreements. We will also remit the \$259 relating to the four (4) rental agreements noted on the finding.

Management Response (Revised)

Management will send a Notice to Budget reaffirming the concessionaire's responsibility to abide by the terms and conditions set forth in the concession agreement, and to properly classify and account for all Gross Receipts received under this concession agreement. Improperly classifying rental agreements as local and thus avoiding 10% Percentage Fee is not acceptable and will not be tolerated.

Further, due to the significant over 11.4% error rate noted by the City of St. Louis Internal Audit, we are expanding our test population to review all rental agreements during two random months to determine if the error rate is consistent with the auditor's findings or significantly higher. We will extrapolate this error rate over the five-year term of the agreement to determine the amount of concession fees and service charges due to the Airport.

2. Current Insurance Certificates Not On File

Article IX, Section 901, of the Agreement, requires that at least five (5) days prior to the expiration of the required insurance policies the Concessionaire shall submit to the Airport a certificate showing that all such insurance coverage has been renewed.

The Concessionaire's insurance policies required under the contract and maintained on file at the Airport expired on July 14, 2014. However, upon request by the Auditor, the Concessionaire provided the current certificates showing that all such coverage has been renewed.

Recommendation

We recommend that the Airport set up a system of internal controls to ensure that at least five (5) days prior to the expiration of current insurance policies the Concessionaire submit a certificate confirming the renewal of all such policies.

Concessionaire Response

Budget agrees to comply with the recommendation. Five (5) days prior to the expiration of the current insurance policy, we will provide the Airport with the current certification showing updated coverage.

CITY OF ST. LOUIS
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BUDGET RENT A CAR SYSTEMS, INC. (AL #073)
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JANUARY 1, 2010 THROUGH DECEMBER 31, 2014

DETAILED OBSERVATIONS AND RECOMMENDATIONS

Management Response (Revised)

Management has set up an internal system for the administrative staff to run a report at the beginning of each month which shows insurance certificates that are about to expire. Staff will send a reminder to the concessionaire about this expiration and request updated certificates. If updated certificates are not received timely, the Properties Specialist assigned to the contract will follow up with the Concessionaire's management.

CITY OF ST. LOUIS
LAMBERT - ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR (AL #073)

OUTSTANDING CONCESSION FEE ON RENTAL AGREEMENTS MISCLASSIFIED AS LOCAL AGREEMENTS
JULY 2010

Number of Agreements	Agreement Number	Customer Name	Customer Address	Customer City, State, & Zip	Gross Receipts
1	U206283092	Morris, Bryan W	7410 Douglas Av Se	Snoqualmie, WA/98065	\$569.64
2	U206283523	Gali, Sreenivasulu	4145 Parklawn Estates	Edina, MN/55435	\$336.60
3	U206283545	Hesie, Arthur	1070 N Elm Rd.	Ellison Bay, WI/54210	\$58.45
4	U206283700	Ball, Shonda	29762 HWY J	Wright City, MO/63390	\$91.94
5	U206284514	Roellig, Jeffery	418 Wild Winds	O'Fallon, MO/63366	\$439.44
6	U206284820	Doze, Bryan	647 Zumwalt Xing	O'Fallon, MO/63366	\$53.44
7	U206286673	Johnson, Carlton	411 E Mound	Sparta, IL/62286	\$76.37
8	U206287292	Otten, Jeff J	9728 Ben Hogan Ln	Keller, TX/76248	\$34.65
9	U206287594	Duing, Edna	10106 Leaf Rd	Cadet, MO/63630	\$302.31
10	U206287933	Keller, P	1063 Griggs St	Kalamazoo, MI/49907	\$233.00
11	U206288622	Hamilton, Leroy	3610 Safe Haven Ct	San Jose, CA/95111	\$195.72
12	U206289020	Sow, Amadou	7328 Burwood	STL, MO/63321	\$409.63
13	U206289694	Scott, Matthew	23401 NE 100th St	Liberty, MO/64068	\$249.61
14	U206289716	Wallace, Wil	203 W. Normal St	Iberia, MO/65486	\$1,080.75
15	U206289720	Wallace, Wil	203 W. Normal St	Iberia, MO/65486	\$1,150.25
16	U206292041	Cowan, Jeffery	3411 Walton Way Ext	Augusta, GA/30909	\$271.92
17	U206292951	Thompson, Stacey Ray	2 Redwing Court	O'Fallon, MO/63366	\$522.25
18	U206294130	Smith, Marques	1465 Jade Ct	Chula Vista, VA/91911	\$345.57
19	U206295526	Mayfield, Jolly	125 Linwood	Brandon, MS/39042	\$124.79
20	U206295751	Rice, Treva, Cynthia	200 Ocean Gate	Long Beach, CA/90802	\$374.64
21	U206295865	Lacognata, John	1996 Fort Halifax St	Henderson, NV/89052	\$306.56
22	U206297280	Malone III, Frank J	4361 Estate St	College Park, GA/30349	\$96.37
23	U206297630	Middleton, Ronald	608 Lady Ann Ct	O'Fallon, MO/63366	\$293.42
24	U206224351	Smith, Henderson	2 Citadel Dr	Fairfield, OH/45014	\$449.02
25	U206227486	Hayler, Barbara	621 W Cedar St	Springfield, IL/62704	\$768.81
26	U206232095	Brake, Carol	3315 Ridgecrest Dr	Flower Mound, TX/75022	\$479.91
27	U206233333	Azuro, Nadia	523 Windstone Trl	Alpharetta, GA/30004	\$272.05
28	U206233462	Tegtmeier, Lynette	523 Evening Sky Dr	Ovideo, FL/32765	\$613.86
29	U206233661	Hobson, Richard	1715 E Orchid Lane	Phoenix, AZ/85020	\$505.39
30	U206236612	Fields, Eugenia L	501 Alpine	Taft, CA/93268	\$620.92
31	U206238060	Heise, Daniel	301 Hillcrest Dr	Cape Gir, MO/63701	\$712.12
32	U206238082	Anaclerio, Linda	141 Oak Lake	Troy, MO/63379	\$748.16
33	U206238255	Joshua, Jason	11028 Sweetgum	Corn, CA/92883	\$317.86
34	U206238410	Aguilar, Frank	3663 Tyndall Ave	Nellis AFB, NV/89191	\$796.25
35	U206243413	Benson, Franklin	1017 SW Whistle Dr	Lees Summit, MO/64082	\$174.37
36	U206243752	Weaver, Michael	25670 Dark Hollow Rd	Fieldon, IL/62031	\$0.00
37	U206245723	Klettke, William	214 Yorkshire Terr	Wrightston, NJ/08562	\$362.27
38	U206246961	Stark, Jamie	1630 W Beach	Chicago, IL/60622	\$404.43
39	U206247834	Deer, Justin	2456 S Nielson St	Gilbert, AZ/85296	\$566.94
40	U206248906	Montgomery, Vincent	2521 Berry Farm Court	Norman, OK/73072	\$427.23
41	U206249223	Gallaher, Brian	54 Sherwood Harbor Rd	Portage Des Sioux, MO/63373	\$555.63
42	U206251323	Evans, Cybthia	RR 1 Box 142 Rd	Ullin, IL/62992	\$219.73
43	U206251905	Miller, Michael	4741 Sweetwood Ct	Virginia Beh, VA/23462	\$585.90
44	U206256234	Forehand, Shane	10 Morrell Lane	Vandalia, IL/62471	\$289.68
45	U206257306	Alluri, Raja	1445 Wimpole St Apt. E102	Mundelein, IL/60060	\$237.32
46	U206257376	Williams, Kristyn	3003 Buttonwood Walk	Hazel Crest, IL/60429	\$108.89
47	U206257446	Boboy, Jean Louis	8444 Trinity Vista Trl	Hurst, TX/76053	\$80.45
48	U206258006	Herter, Dan	12477 Village Dr 68	Ste Genevieve, MO/63670	\$75.90
49	U206258194	Ward, Paul	3708 Woodridge Ct	Columbia, MO/65201	\$85.37
50	U206259001	Gilbert, Kevin	1105 Central Pky	O'Fallon, MO/63366	\$401.66
51	U206259130	Walker, Phillip	1417 E Reynolds	Springfield, IL/62702	\$89.73
52	U206259303	Reape, David	1703 Monet Dr	O'Fallon, MO/63366	\$0.00
53	U206259981	Nwacha, John K	34 Lands End Ct	Glen Carbon, IL/62034	\$66.34
54	U206260180	Campbell, Phillip	1247 W 63rd St	Chicago, IL/60636	\$129.84
55	U206260670	Benson, Franklin	1017 SW Whistle Dr	Lees Summit, MO/64082	\$318.66
56	U206261344	Venable, Richard D	103 Dove Ln	Whigham, GA/31797	\$349.26
57	U206261576	Giles, Robert	612 S. 3rd Street	Warrenton, MO/63383	\$92.46

CITY OF ST. LOUIS
LAMBERT - ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR (AL #073)

OUTSTANDING CONCESSION FEE ON RENTAL AGREEMENTS MISCLASSIFIED AS LOCAL AGREEMENTS
JULY 2010

Number of Agreements	Agreement Number	Customer Name	Customer Address	Customer City, State, & Zip	Gross Receipts
58	U206264542	Cox, Beverly	3983 Haddon Rd	Denver,CO/80205	\$217.78
59	U206267180	Ridgway, Leah	5904 Sandhurst Ln 147	Dallas,TX/72506	\$58.46
60	U206267541	Grebe, Bernie	2629 Tuscanview Dr	Ft Wrth,TX/76131	\$380.37
61	U206267600	Lamb, Susan	1733 Del Cerro	Jefferson,MO/65101	\$205.89
62	U206267946	Thompson, Jake	3 Prescott	O'Fallon,MO/63366	\$69.13
63	U206269560	Manno, Vince	521 N First St	Peotone,IL/60468	\$41.88
64	U206269593	Wells, Shermicka	350 Continental Dr Apt 2206	Lewisville,TX/75067	\$0.00
65	U206269744	Welch, John	691 Country Club Dr	Hannibal,MO/63401	\$78.22
66	U206272231	Peterson, James	2407 Longview Dr	Columbia,MO/65203	\$789.59
67	U206273992	Rickman, Michael W	512 W Camino Real Ave	Covina,CA/91722	\$310.38
68	U206276210	Schuerman Wray, Kelly	2526 Sonar St	Nashville,TN/37214	\$204.88
69	U206276394	Smith, Gregg	3928 E Minton Cir	Mesa,AZ/85215	\$977.95
70	U206276420	Freeman, Brandon	5 E 82nd Ave	Hutchinson,KS/67502	\$385.53
71	U206276932	Mochel, Katie	5002 Betty Jean Way	Columbia,Mo/65203	\$257.02
72	U206277061	Adams, James	320 Fielding Crest	Brentwood,TN/37027	\$157.89
73	U206278656	Bozeman, Charles	111 E 3rd St	Aviston,IL/62216	\$639.66
74	U206279474	Solandt, Arnaud	5326 Valley Veiw Rd	Rncho Pls Vrd,CA/90275	\$418.59
75	U206279721	Montanez Clavijo, Melissa	408 Community Dr	Shillinton,PA/19607	\$467.34
76	U206279964	Hailey, Cindy	14544 Mt Pleasant Rd	Rockdale,TN/37153	\$270.08
77	U206280863	Scott, Russell Wayne	34 Bedrock Circle	Santa Clara,UT/84765	\$111.34
78	U206280130	Korbel, Michael	3 Glendora Avenue	Brighton	\$627.76
79	U206280922	Meyers, Maybel	6066 Southern Oaks, Dr	Winter Haven,FL/33884	\$519.23
80	U206281703	Neet, Sheri L	1208 Country Club Dr	Hastings,NE/68901	\$151.45
81	U1136000	Lewis, Edward	17 Nelles Rd S	Grimsy, CA	\$620.63
82	U0893000	Adeyemi, Jasir	21611 Gardner St	Oak Park MI 48237	\$185.89
83	U206282204	Clark, Marie	7734 Coventry Ln	Frankfort,IL/60423	\$0.00
84	U206282786	Costello, Michael J	76 Royal Oaks Dr	O'Fallon,MO/63366	\$383.12
85	U206283055	Kehs, Michael Winfield	1511 Bollinger Rd	Wesminster,MD/21157	\$457.69
86	U206299892	Gebretesus, Sara	10808 Melvin Grove Ct	Kesington,MD/20895	\$154.26
87	U206299903	Fox, Lorraine M	1526 Aberdeene Ct	St Chls,MO/63302	\$47.80
88	U206300625	Luckett, Roseborn A	1 Maybeck Place Box 18	Elash,IL/62028	\$11.99
89	U206302364	Sweet, Jackie	1339 Shaw Rd	Volant,PA/16156	\$40.01
90	U206302596	Huckstep, Jennifer	25400 S Firetower Rd	Warrentown,MO/63383	\$787.34
91	U206303440	Siebert, Laura	5072 Summerville	Castle Rock,CO/80109	\$79.26
92	U206303580	Jestus, Roberta L	5550 Columbia Pike	Arlington,VA/22204	\$88.38
93	U206305680	Wilder, David	2635 Via Sonoma	Carrollton,TX/75006	\$124.79
94	U206311136	McGovern, Greg	4812 W 162nd St	Stilwell,KS/66085	\$258.16
95	U923017244	English, Gary	13835 Senlac Dr	Farmers Branch,TX/75234	\$480.40
96	U923017410	Marquitz, Daniel J	7225 Pelican Bay Blvd Apt. 1003	Naples,FL/34108	\$200.31
97	U927953084	Zenteno, Manuel	Reg 909 Casa 69	Ninguna,Casa,Lte 48 (Mexico)	\$221.71
98	U927954112	Marquitz, Daniel J	7225 Pelican Bay Blvd Apt. 1003	Naples,FL/34108	\$1,045.90
99	U206243240	Swartz, Amy	204 2nd Ave Se	Pacific,WA/98047	\$833.17
100	U206249466	Schumadher, Damon Robert	2115 Bensing	Hobbs,NM/88240	\$284.72
101	U206253095	Hennek, Kathleen	PO Box 1183	Saratoga,WY/82331	\$260.54
102	U206253611	Luster, Kimese	701 Chaselake Dr	Jonesboro,GA/30236	\$375.99
103	U206253891	Miller, Park	808 Saint Paul Ln	O'Fallon,MO/63366	\$344.62
104	U206254462	Rosales, Steve	69 Luke Tanners Rdg	Dahlonega,GA/30533	\$76.81
105	U206254974	Phegley, David	12295 Raven Ln	Wright City,MO/63390	\$562.50
106	U206256492	Roberson, Carl	914 St Joseph Ave	O'Fallon,MO/63366	\$63.06
107	U206257505	Bazz, John	3134 Vista St	Long Bch,CA/90803	\$483.28
108	U206258356	Johnson, Scott	9636 Est Ln	Dallas,TX/75238	\$131.03
109	U206259266	Seider, Richard	1703 E West Hwy 313	Silverspring,MD/20910	\$0.00
110	U206265113	Tereszcuk, Alex Mr	102 Batchelor Dr	Greensboro,NC/27410	\$299.86
111	U206265802	McGinnis, Laure	653 Ontario Dr	Ontario,NY/14519	\$675.22
112	U206267994	Volpi, Kieth	10800 N Donnelly Ct	KC,MO/64157	\$124.94
113	U206268156	Schmidt, Carol	14 Flora Dr	Richland,Mo/65556	\$1,108.68
114	U206268543	Obrien, Derek	2117 S Millstead	Wichita,KS/67209	\$179.08

CITY OF ST. LOUIS
LAMBERT - ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR (AL #073)

OUTSTANDING CONCESSION FEE ON RENTAL AGREEMENTS MISCLASSIFIED AS LOCAL AGREEMENTS
JULY 2010

Number of Agreements	Agreement Number	Customer Name	Customer Address	Customer City, State, & Zip	Gross Receipts
115	U206268694	McCoy, Terri	1888 C St	McKinleyville,CA/95519	\$1,805.11
116	U206275112	Gallagher, Thomas	2636 Ladoga Ave	Long Bch,CA/90815	\$182.82
117	U206285660	Linder, Mark	7580 Shelbone Dr	Granite Bay,CA/95746	\$178.20
118	U206300043	Thompson, Lake	3 Prescott	O'Fallon,MO/63366	\$53.60
119	U206313306	Wilson, Joe	1053 Pebble Bch Dr	O'Fallon,MO/63366	\$409.66
120	U927947554	Adams, Ryan	5607 S Washington St	Bartonville,IL/61607	\$428.91
121	U206260316	Goforth, Arlene	1308 South Ann St	Independence,MO/64057	\$71.19
122	U206272511	Scherrer, Timothy	5735 E Spring St	Long Bch,CA/90808	\$74.08
122	Sub-Total				\$41,058.86
		Less local rental agreement recorded as non-local:			
(12)	U206289020				(\$409.63)
121	Total gross receipts misclassified as local				\$40,649.23
		Concession fee due the Airport on missclassified gross receipts (10% of \$40,649.23)			\$4,064.92
		Error Rate (Number of Agreements)			
		Total agreements for July 2010			793
		Agreements misclassified as local			121
		Error rate (121/793)			15.26%
		Error Rate (Dollar Amount)			
		Total gross receipts for July 2010			\$256,498.23
		Gross receipts misclassified as local			\$40,649.23
		Error rate (\$40,649.23/\$256,498.23)			15.85%

CITY OF ST. LOUIS
LAMBERT - ST. LOUIS INTERNATIONAL AIRPORT
BUDGET RENT A CAR (AL #073)

OUTSTANDING CONCESSION FEE ON RENTAL AGREEMENTS MISCLASSIFIED AS LOCAL AGREEMENTS
APRIL 2014

Number of Agreements	Agreement Number	Customer Name	Customer Street Address	Customer City, State & Zip	Gross Receipts
1	U378863052	Senne, Boitumelo	1509 Plathel Ave	STL,MO/63149	\$79.44
2	U378863671	Hicks, Amanda	1824 Benton	STL,MO/63156	\$67.56
3	U378865760	Williams, Tabitha	3006 Calvert Crossing Ct	Katy,TX	\$27.04
4	U378867392	Keene, Shavoone	1007 Colusa	Vallejo,CA/94590	\$339.06
5	U378872082	mcGowan, Velvet	4616 Woodsong Ln	Columbia,SC/29210	\$383.55
6	U378873040	Norrils, Lavonne	5344 S Michigan Ave Apt 1	Maryville,IL/60615	\$574.08
7	U378877833	Kimbrough, Sonya	24054 Dearborn Dr	Valencia,Ca/91354	\$60.96
8	U378879885	Harrison, Melvin	6411 Mount	STL,MO/62121	\$177.42
9	U378880585	Doze, Bryan	647 Zumwalt Xing	O'Fallon,MO/63366	\$56.62
10	U378881462	Curran, Michael	509 Twain Ln	O'Fallon,MO/63366	\$0.01
11	U378884063	Weakley, Maurice	3131 O'Fallon Lake Dr	O'Fallon,MO/63366	\$27.08
12	U378884494	Ward, Shirley	4426 Stonemeadow Dr	Orlando,FL/32826	\$173.49
13	U378885710	Estes, Jennifer. Nicole	1440 Lakes Pkwy	1440 Lakes Pkwy,GA/30043	\$87.69
14	U378887202	White, Tommi	5401 Hodson Mill Dr	Columbia,MO/65203	\$126.45
15	U378895532	Bonge, Carolyn	1200 Longwell	Columbia,MO/65203	\$31.67
16	U378897245	Madlock, Elaine	4434 Milburn Ln	Colo Springs,CO/80906	\$273.39
17	U378897540	Melton, Cynthia	26198 W Runion Dr	Buckeye,AZ/85396	\$45.66
18	U378900222	Kimbel, Laura Rebecca	7500 Dallas Pkwy Ste 300	Plano,TX/75024	\$91.90
19	U378901316	Einsporn, Jason	100 Red Ridge Dr	Winfield,MO/63389	\$290.94
20	U378902366	Futrell, Marquello	1131 The Crossing Dr	O'Fallon,MO/63366	\$808.45
21	U378902786	Hernandez, Salvador	304 Windridge Dr	Round Lake Park,IL/60073	\$0.00
22	U378902904	Sappington, Thomas	1801 Stonebridge Blvd	New Castle,DE/19720	\$3.40
23	U378903265	Sampson, Gina	1232 Kingston St	Aurora,Co/80010	\$497.60
24	U378903416	Lewis, Dantez	502 Washington St	Lovejoy,IL/62059	\$54.95
25	U378909786	Bunn, Roberta	8-25 Estate Nazareth	St. Thomas,VI/00802	\$0.31
26	U378913183	Wattson, Xavier	2106 Jackson	Evanston,IL/60201	\$432.83
27	U378921712	Jimerson, Andria	4140 N Belt Line Road 216	Irving,TX/75038	\$26.47
28	U378923451	Hughes, Theresa	11902 Hickory Drive	Fort Washington,MD/20744	\$83.38
29	U378929434	Bagby, Janette	1607 Birmingham Court	Columbia,MO/65203	\$273.70
30	U378880073	Jimerson, Andria	4140 N Belt Line Road 216	Irving,TX/75038	\$68.16
31	U378832510	Johnson, Laushaun	4500 Nick Ct	Columbia,MO/65202	\$433.92
32	U378836883	Walcher, Gloria	17106 Oak Grove	Irviing,IL/62051	\$1,136.78
33	U378837512	Kotiso, Florence	7432 S Kolmar ave	Oak Lawn,IL/60453	\$536.19
34	U378847383	Watson, Xavier	2106 Jackson	Evanston,IL/60201	\$292.38
35	U378860381	Panuganti, Amareswar	2000 Walnut Ave Apt. D308	Fremont,CA/94538	\$163.66
35	Sub-total				\$7,726.19
	Less local agreements listed above misclassified as non-local agreement:				
(2)	U378863671				(\$67.56)
(8)	U378879885				(\$177.42)
33	Total Gross Receipts misclassified as local gross receipts				\$7,481.21
	Concession fee due the Airport on misclassified gross receipts (10% of \$7,481.21)				\$748.12
	Error Rate (Number of Agreements)				
	Total agreements in April 2014				724
	Agreements misclassified as local agreements				33
	Error rate (33/724)				4.56%
	Error Rate (Dollar Amount)				
	Total gross receipts for April 2010				\$110,807.65
	Gross receipts misclassified as local gross receipts				\$7,481.21
	Error rate (\$7,481.21/\$11,0807.65)				6.75%