



**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

To the Management of  
Union Station Redevelopment Corporation:

We have performed the procedures described in Attachment I for the year ended September 30, 2020. The Organization's management is responsible for the bus deck passenger fees.

Union Station Redevelopment Corporation (the Organization) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting you in evaluating whether the Bus Deck and Garage Facility revenues are properly reported in accordance with the Organization's policies and procedures that were in place during the year ended September 30, 2020. The Organization's management have agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures, findings, and recommendations are presented in Attachment I.

We were engaged by the Organization to perform this engagement to apply agreed-upon procedures and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Bus Deck and Garage Facility revenues for the year ended September 30, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Organization and is not intended to be and should not be used by anyone other than these specified parties.

*SCH Attest Services, P.C.*

April 8, 2021

**UNION STATION REDEVELOPMENT CORPORATION**

**AGREED-UPON PROCEDURES – ATTACHMENT I  
For the Year Ended September 30, 2020**

**PROCEDURES AND FINDINGS:**

- 1. Select one expense from the monthly maintenance expense ledger for three months and trace and agree to invoices/supporting documentation.**

We selected the following months for testing:

1. December 2019
2. April 2020
3. July 2020 (no maintenance expenses)

We obtained the monthly maintenance expense journal from Jessica Mathov, Accounting Manager of Colonial Parking. July 2020 was selected, however, based upon our review of the monthly expense journal for this month, there were no maintenance expenses incurred during July 2020. As such, we selected an additional expense from December 2019. We selected and tested the following expenses:

Sample #	Date of Expense per GL	Vendor per GL	Amount per GL	Date of Expense per Invoice	Amount of Expense per Invoice
1	12/31/2019	SKIDATA INC	\$373.65	12/19/2019	\$373.65
2	4/30/2020	SKIDATA INC	\$129.85	4/21/2020	\$129.85
3	12/31/2019	Taylor Northeast, Inc.	\$636.48	12/5/2019	\$636.48

- 2. Recalculate the monthly management fee for three months in accordance with the agreement between USPG, LLC and Union Station Redevelopment Corporation.**

We obtained the agreement between USPG, LLC (“USPG”) and Union Station Redevelopment Corporation (“USRC”). We noted that USRC is required to pay a base management fee of \$175,000 to USPG, which is paid in monthly payments of \$14,583.33. See recalculation below:

Base Annual Management Fee per Agreement	\$	175,000.00	
Recalculation of Monthly Fee	\$	14,583.33	
Monthly Fee per Fee Report:			Difference?
December 2019	\$	14,583.33	No
April 2020	\$	14,583.33	No
July 2020	\$	14,583.33	No

We noted that USRC pays a management incentive fee of 6.5% of adjusted gross revenue in excess of a base of \$10,200,000 to USPG. We obtained the fee report for the year ended September 30, 2020 and traced and agreed the transient revenue per the report to the transient revenue fee report for three months as follows:

	Transient Revenue per Transient Report	Transient Revenue per Fee Report	Difference
December 2019	\$ 721,895.94	\$ 721,895.94	\$ -
April 2020	\$ 20,682.85	\$ 20,682.85	\$ -
July 2020	\$ 70,812.08	\$ 70,812.08	\$ -

We recalculated the overage/(shortage) of revenue and the management incentive fee for the year ended September 30, 2020 as follows:

Management Incentive Fee Threshold per Agreement	\$ 10,200,000.00
Total Revenue per Fee Report	\$ 6,470,730.16
Overage/(Shortage)	\$ (3,729,269.84)
Recalculation of Incentive Fee (6.5%):	\$ -
Incentive Fee per Fee Report:	\$ -
Difference:	\$ -

**3. Conduct a count of parking equipment, on a scope basis, to verify the accuracy of the PARCS equipment report.**

We obtained the listing of the PARCS equipment from Nzinga Bryant, Vice President and Director, Finance and Administration. We haphazardly selected 5 items from the PARCS equipment listing and traced the selected items to the physical items on the parking garage floor. We toured the facility and selected 5 items from the parking garage floor and traced the items to the PARCS equipment listing. See results below:

Sheet to Floor:

Sample #	Parking Area	Product Name	Quantity per Sheet	Quantity per Floor	Exceptions
1.	Monthly and Transient Entry Lanes	Parkonect Readers	4	4	None noted
2.	Point-Of-Sale	SKIDATA Desktop Coder Unlimited	1	1	None noted
3.	Monthly and Transient Entry Lanes	Mounting Plate for Columns and Gates	8	8	None noted
4.	Level 3 Monthly Access Control Entry and Exit-Nest	Monthly Only Intercom and AVI for Nested Lanes	4	4	None noted
5.	Pay on Foot Station	Six Payment Services EMV Contact Reader XENOA ECO	5	5	None noted

Floor to Sheet:

Sample #	Parking Area	Product Name	Quantity per Floor	Quantity per Sheet	Exceptions
1.	CCTV	DVTEL HORIZON 24 CHANNEL DVR	1	1	None noted
2.	Server/Network Equipment	Laser Printer	1	1	None noted
3.	Pay on Foot Station	Full Service Easy Cash POF	4	4	None noted
4.	Monthly and Transient Exit Lanes	AC-Barrier.Gate-Standard Non-Illuminated 10'	5	5	None noted
5.	Validation	Thermal Validator	2	2	None noted

### Garage Facility

#### 4. Obtain an understanding over the internal controls and processes at the garage facility for tracking and reporting parking revenue.

<u>Name</u>	<u>Title</u>
Pedro Fonseca	Garage Supervisor, USPG
Peter McDonald	Assistant Parking Facilities Operations Manager, USPG

We conducted interviews with the individuals identified above and documented our understanding of internal controls and processes relating to tracking and reporting of garage facility revenue as summarized below.

#### **Pedro Fonseca**

Pedro noted that he is the Garage Supervisor overseeing the garage facility. Pedro mentioned his duties include addressing all maintenance issues, counting the cash in the pay on foot (POF) machines, and ensuring that there are no vehicles entering or leaving the garage without receiving a ticket or paying the appropriate parking fee. Pedro stated that he does a walkthrough of the garage at the start of his shift to identify any maintenance or customer issues. He also checks in with security before shift changes to ensure that no issues have occurred.

Pedro stated that the garage is fully automated, and payments are made through the POF machines. He mentioned that sometimes problems occur with the POF machines and, if assistance is necessary, he either assists in diagnosing and/or fixing the problem himself or ensures a staff member is available to assist in a similar manner. Pedro stated that if a garage gate (enter/exit) or a ticket machine is not functioning correctly, he will redirect traffic to the next available gate or machine and put in a work order with maintenance. He added that, in the rare occurrence of a power outage or some other issue where all the ticket machines or POF machines are down, he will direct all the traffic through one gate that he is able to manually control. Pedro noted that during this time he uses a handheld ticketing machine to collect and store the customer credit card until the power is back up and running. He obtains a small amount of petty cash (about \$100) to make change for those customers paying with cash and conducts a cash count to ensure that all cash is accounted for once the machines are back up and running. Additionally, Pedro retains the customers' tickets to reconcile the tickets to the credit card charges and cash charges.

Pedro explained that due to the pandemic they reduced staff and eliminated the cashier function, therefore if a vehicle arrives last minute, that parker pays at the POF station or at the exit gate. Pedro explained that in

instances in which someone may want to use Apple Pay, a supervisor will go out with a handheld credit card reader and that charge will appear on the shift report. If a parker uses a Groupon, the supervisor goes to the gate as the parker is exiting to scan the Groupon and ensure its validity, which is attached to the shift report.

Pedro noted that as the garage is automated, daily automated reports are emailed to him that list how much revenue every machine has collected, and he then enters that information into Geneva. The auditors from Colonial Parking will check that everything has been entered correctly. He generally has no interaction with parkers, so his main responsibility is updating the Geneva reports. Monthly parkers submit an application that is sent to Customer Care, and then all revenue (typically automatic payments) flows through Customer Care, unless they are paying through check or money order, which Pedro would then take to HQ.

Pedro explained that each night after midnight, the supervisor who is working overnight that day will perform the cash box swap of the POF machines. During this time, they take an empty cash box from the security office, open the POF machine using their unique login information, and swap the empty cash box for the cash box in the POF machine. They then take the full cash box from the POF machine to the security office for the cash count. During this time, armed security accompanies them to ensure their safety. Additionally, the swapping of the boxes ensures that no cash is being removed from the cash box until back in the security office. Pedro stated that once the cash is counted, it is put into a deposit bag and the corresponding deposit slip is completed. The deposit bag is taken to the USPG office for the Assistant Operations Manager to take to the bank. Pedro also stated that this deposit amount is noted on the Operations Summary Report along with the non-cash revenue each day.

Pedro noted that during his time at USPG he has not been asked to skim any cash or falsify any report. He stated that the Organization's SKIDATA tracking machines provide a preventative control as the cash on the report must reconcile to the cash deposits. Pedro asserted that if he noticed any suspicious activity, he would notify his supervisor immediately.

### **Peter McDonald**

Peter is entering his 6<sup>th</sup> year with USRC as Assistant Parking Facilities Operations Manager.

Peter stated as the Assistant Parking Facilities Operations Manager, his role consists of entering data into the Geneva accounting system, depositing the cash at the bank each day, and providing general support to the staff at the garage. Peter stated that he scans all levels of the garage at the start of his shift to ensure all is in working condition and nothing looks out of place before going to the office to review emails, verify that shift reports are in order, and examine any equipment that may have been listed as defective from the previous shift. Peter noted that he collects the deposit slip bags dropped off by the garage supervisors from the lockbox in his office and records the cash amounts listed on the bags on the Operations Summary report on a daily basis. Peter also records the information from the SKIDATA reports, including the credit card transaction totals, within the Geneva accounting system and ensures that the reports reconcile. Peter stated that each deposit bag is sealed before it is dropped off at his office and is not opened until he arrives at the bank and the bank teller opens it to process the deposit.

Peter stated that he maintains a separate daily report that compares the actual cash revenue per the deposit slip to the revenue on the SKIDATA report. He noted that he maintains this daily report as the cash box exchange is typically between 2:00 am and 3:00 am and the SKIDATA reports run from 12:00 am to 11:59 P.M. leading to a slight discrepancy. Peter reconciles his report to the Operations Summary to ensure that the revenue recorded is accurate based upon the payments received each day.

Peter stated that he is not aware of any allegations of fraud affecting USPG and that he has not been asked to record any revenue that was not accurate by any employee of USPG. Ben also mentioned that he has been observing the taxi dispatch to become familiar with the taxi operations and to ensure that all routines are functioning correctly.

Peter explained that in response to COVID19, the facility employees receive daily temperature checks. In addition, he added that the scheduling of employees changed to limit person to person contact and adhere to social distancing guidelines.

Peter stated that he has not been asked to collude with a cashier to misappropriate cash and that he would not consider it if asked. He stated that he has no tolerance for misconduct as if anything were taken, responsibility would fall onto him. Peter believes as though he is in good hands with management, and that he is treated well for working hard.

**5. Select a sample of three months during the year ended September 30, 2020, and perform the following:**

- a. Trace and agree the SKIDATA report for one day from each month to the Composite Cashier Report used by USPG.**

	SKIDATA Report	Composite Cashier Report		Difference	
12/20/2019 Total Ticket Count	925		987	(62)	[A]
Cash Revenue	\$ 1,670.35	\$	1,670.35	-	
Credit Card Revenue	\$ 21,638.65	\$	22,044.67	\$ (406.02)	[A]
4/3/2020 Total Ticket Count	43		53	(10)	[A]
Cash Revenue	\$ 152.00	\$	19,408.16	\$ (19,256.16)	[B]
Credit Card Revenue	\$ 637.45	\$	657.45	\$ (20.00)	[A]
7/29/2020 Total Ticket Count	142		172	(30)	[C]
Cash Revenue	\$ 114.55	\$	114.55	-	
Credit Card Revenue	\$ 2,409.20	\$	2,409.20	-	

**[A]** – The Accounting Manager at Colonial Parking noted that this difference is due to the number of prepaid tickets and the associated revenue on the Composite Cashier Report. The Accounting Manager stated that the Composite Cashier Report includes prepaid online transactions (Groupon & Paris Visa) while the SKIDATA report does not include the prepaid transactions as the customer scans their phone for entry and no physical ticket is provided by the machine. As no ticket is provided, the SKIDATA report does not include the revenue from these prepaid transactions.

**[B]** – Per review of the April 3, 2020 composite cashier report, the difference of \$19,256.16 is related to non-ticket revenue because the non-ticket revenue is included on the composite cashier report but is not included on the SKIDATA report. We determined that the non-ticket revenue relates to monthly payments, validation sales and late fee’s. SC&H agreed the difference of \$19,256.16 to the non-ticket revenue per the April 3, 2020 composite cashier report.

**[C]** – According to the 7/29/2020 cashier report, the ticket count difference agrees to the number of grace period tickets, which have a ticket cost of \$0. The Accounting Manager at Colonial Parking stated that these are not included in the ticket count per SKITDA as there is no charge for grace period tickets.

**b. For cash payments, trace and agree the deposit slip for one day from each month to the Composite Cashier Report.**

	Composite Cashier			
	Deposit Slip	Report	Difference	
12/20/2019	\$ 1,692.00	\$ 1,670.35	\$ 21.65	[D]
4/3/2020	\$ 130.00	\$ 19,408.16	\$ (19,278.16)	[D], [E]
7/29/2020	\$ 109.00	\$ 114.55	\$ (5.55)	[D]

[D] – The Accounting Manager at Colonial Parking noted that this difference is due to a timing difference between the time the cash count and deposit slip is created and the time that the Composite Cashier Report is created. The Accounting Manager stated that USPG collects the cash from the pay on foot machine around 2:00 am and 3:00 am, but the Composite Cashier Report collects data from 12:00 am through 11:59 pm. As such, there is typically a 2 or 3 hour difference in the reports that can lead to a small discrepancy in the reported cash amounts. The Accounting Manager stated USPG reconciles the cash overages/shortages at the end of each month. We viewed the December 2019, April 2020, and July 2020 monthly reports and noted that the total cash overages/shortages reconciled to \$0 for each month.

[E] – The Accounting Manager at Colonial Parking stated that the difference is due to the 585 Composite Cashier Report dated 4/3/2020 including the Monthly Revenue. Per review of the April 3, 2020 composite cashier report, we determined that the monthly revenue / non-ticket revenue totaled \$19,256.16, which accounts for the majority of the variance. The remainder of the variance is due to the cash shortage that results from the 2 or 3 hour time difference between the creation of the deposit slip and the cashier report, which is reconciled by USPG at the end of each month. SC&H obtained the April 2020 monthly report and noted that the total cash shortages reconciled to \$0 at the end of the month.

**c. For credit card payments, trace and agree the credit card summary per the SKIDATA reports for one day from each selected month to the Composite Cashier Report.**

		Composite Cashier			
		SKIDATA Report	Report	Difference	
12/20/2019	AmEx	\$ 5,386.50	\$ 5,386.50	\$ -	
	Discover	354.75	354.75	-	
	Mastercard	4,428.60	4,463.55	(34.95)	[F]
	Visa	11,468.80	11,584.70	(115.90)	[F]
4/3/2020	AmEx	\$ 20.00	\$ 20.00	\$ -	
	Discover	-	-	-	
	Mastercard	289.85	289.85	-	
	Visa	327.60	347.60	(20.00)	[F]
7/29/2020	AmEx	\$ 247.90	\$ 247.90	\$ -	
	Discover	19.90	19.90	-	
	Mastercard	444.30	444.30	-	
	Visa	1,697.10	1,697.10	-	

[F] – The Accounting Manager at Colonial Parking noted that this difference is due to the number of prepaid tickets and the associated revenue on the Composite Cashier Report. The Accounting Manager stated that the Composite Cashier Report includes prepaid online transactions (Groupon & Paris Visa), while the SKIDATA report does not include the prepaid transactions

as the customer scans their phone for entry and no physical ticket is provided by the machine. As no ticket is provided, the SKIDATA report does not include the revenue from these prepaid transactions.

**d. For monthly parking passes, trace and agree three monthly parking sample selections from the Colonial Parking list to the respective agreement to verify the accuracy of rates and recalculate revenue for each of the 3 months. The sample will include:**

**i. One area renter**

	<b>Name</b>	<b>Contract Number</b>			
	Faith and Politics Institute	5857517			
			Per Colonial Parking Revenue Report	Per Agreement	Difference
December 2019	\$	229.90	\$	229.90	\$ -
April 2020	\$	229.90	\$	229.90	\$ -

	<b>Name</b>	<b>Contract Number</b>			
	National Center	2857062			
			Per Colonial Parking Revenue Report	Per Agreement	Difference
July 2020	\$	473.60	\$	473.60	\$ -

**ii. One taxable renter**

	<b>Name</b>	<b>Contract Number</b>			
	Turner Properties	5857081			
			Per Colonial Parking Revenue Report	Per Agreement	Difference
December 2019	\$	10,278.33	\$	10,278.33	\$ -
April 2020	\$	10,278.33	\$	10,278.33	\$ -
July 2020	\$	10,278.33	\$	10,278.33	\$ -

**iii. One tax-exempt renter**

	<b>Name</b>	<b>Contract Number</b>			
	Zipcar	585784			
			Per Colonial Parking Revenue Report	Per Agreement	Difference
December 2019	\$	1,750.00	\$	1,750.00	\$ -
April 2020	\$	1,050.00	\$	1,050.00	\$ -
July 2020	\$	1,400.00	\$	1,400.00	\$ -



**6. Obtain an understanding over the internal controls and processes at the Bus Deck site related to tracking and reporting revenue related to cash sales.**

- a. Interview two cashiers on separate shifts and document each cashier’s understanding of his/her role and duties and the process to collect cash and record revenue. (SC&H notes per our discussions below that the cashier position was eliminated during the current year. As such, we obtained our understanding over the internal controls and processes at the Bus Deck site over the tracking and reporting cash sales from Peter McDonald, Assistant Park Facilities Operations Manager.)**

<u>Name</u>	<u>Title</u>
Peter McDonald	Assistant Parking Facilities Operations Manager

**Peter McDonald**

Peter is going into his 6th year at USRC as Assistant Parking Facilities Operations Manager. He noted that the cashier position was eliminated due to COVID19 – a restructure that was approved by Nzinga Bryant, VP and Director of Finance. As there are no cashiers, Peter notes that the cashier responsibilities have been assumed by the supervisors. Peter stated that the garage is fully automated, and payments are made through the POF machines. He mentioned that sometimes problems occur with the POF machines and, if assistance is necessary, he either assists in diagnosing and/or fixing the problem himself or ensures a staff member is available to assist in a similar manner. Peter stated that if a garage gate (enter/exit) or a ticket machine is not functioning correctly, he will redirect traffic to the next available gate or machine and put in a work order with maintenance. He added that, in the rare occurrence of a power outage or some other issue where all the ticket machines of POF machines are down, he will direct all the traffic through one gate that he is able to manually control. Peter noted that during this time he uses a handheld ticketing machine to collect and store the customer credit card until the power is back up and running. He obtains a small amount of petty cash (about \$100) to make change for those customers paying with cash and conducts a cash count to ensure that all cash is properly accounted once the machines are back up and running. Additionally, Peter retains the customers’ tickets to reconcile the tickets to the credit card charges and cash charges. If a vehicle arrives last minute, that parker pays at the POF station or at the exit gate.

Peter stated that he has not been asked to collude with a cashier to misappropriate cash and that he would not consider it if asked. He stated that he has no tolerance for misconduct as if anything were taken, responsibility would fall onto him. Peter believes that he is in good hands with management, and that he is treated well for working hard.

- b. Interview two supervisors on separate shifts and document each supervisor’s understanding of his/her role and duties and what the process is to collect cash and record revenue.**

<u>Name</u>	<u>Title</u>
Maritza Centellas	Shift Supervisor
Peter McDonald	Assistant Parking Facilities Operations Manager

**Maritza Centellas**

Maritza stated that she picks up the radios for the flaggers and hands them out at the beginning of each shift to make sure that they are able to reach her throughout the day. She then checks to see how many buses have reserved a space to get an understanding of how busy the garage will be. Maritza also looks at the time expirations on each ticket to determine if there are any customers that should be fined. Maritza then issues fines, if needed. Maritza stated that she notifies the facility flaggers of any customers that require additional payment to ensure that those buses are not allowed to leave until they pay. Maritza mentioned that she puts a note to see a supervisor before exiting on any buses that have exceeded their time limit. Maritza indicated

that she was responsible for overseeing the cashiers at the facility, but as the cashier position has been eliminated as a result of COVID19, supervisors have taken over the cashier responsibilities. Maritza stated that at the end of each shift, she goes to the security office for the shift reconciliation. During the reconciliation, Maritza takes the shift report and verifies that all the information recorded, including the number of tickets issued, cash and credit card payments received, and that the ticket stub ranges are correct. If the shift reports are correct, she will sign off on the report to indicate her review and approval. Maritza stated that once she reconciles the cash and signs off on the shift reports, she seals the cash deposit bag and takes the bag from the security office to the USPG office for the Assistant Operations Manager to deposit at the bank.

Maritza stated that when she is performing cashier responsibilities, she writes the beginning ticket number on her report and at the end of her shift, she writes the last ticket number used. She stated that she sells the tickets to the customers and keeps track of payment, whether it is cash or credit card. Maritza mentioned that if she has \$200 in cash, she radios for a supervisor to do a drop. Maritza also mentioned that she goes through the reconciliation process with the supervisor on duty and, if anything is not properly reconciled, she has to explain it. Maritza stated that if the count and tickets are accurate, the supervisor seals the deposit bag and signoffs before she leaves the office. Maritza also stated that she has not been asked by a supervisor to keep any of the cash from customer payments. She also stated that there is a strict no tipping policy in place.

### **Peter McDonald**

Peter is going into his 6th year at USRC as Assistant Parking Facilities Operations Manager. Peter manages the bus deck, but also assists with anything he sees in parking garage as well, such as taking pictures of broken pipes and sending them to his supervisors. He assists with everything, be it traffic controls, incident and accident reports, or tracking the trailer jobs. Peter stated that he does a walkthrough of the facility at the beginning of each shift. He walks the garage to check the first and second floors for graffiti and the status of the bathroom. He also determines how many bus slips are available and if there are any maintenance issues. He then prints out the daily calendar to determine the number of bus reservations made during the day to learn how full the facility will be. Peter then checks to see that the credit card machines in the cashier booths are functioning correctly and that there are no other incidents to report. Peter noted that he also must be aware of any buses that are staying past their scheduled time and will issue a fine to those buses. He alerts the flaggers at the garage gates that there is a bus that has not paid so that the flaggers know that the bus is not allowed to exit the facility until additional payment has been made. In prior years, Peter was also responsible for closing out each cashier's shift, but the cashier position was eliminated due to COVID19. As there are no longer cashiers, Peter notes that those responsibilities have been assumed by the supervisors working at any given moment. Peter stated he collects the shift report, cash and ticket stubs for tickets issued during his shift. Peter reconciles the cash in the deposit bag to the cash amounts on the shift report and verifies that the ticket stubs are in numerical order. If all amounts reconcile, he seals the deposit bag and signs off on the shift report to indicate his approval. He then either places the deposit bag in their safe or takes the deposit bag to the USPG office.

- 7. Select a sample of three months during the year ended September 30, 2020 and perform the following:**
  - a. For parking paid with cash, trace and agree the deposit slip for one day from each month to the cash information on the Cashier Shift Reports for that day.**

12/20/2019	Ticket Count	Cash
Shift 1	-	\$ -
Shift 2	-	\$ -
Shift 3	-	\$ -
Total per Shift Reports	-	\$ -
Total per Deposit Slip	-	\$ -
Difference	-	\$ -

We noted there was only two shifts worked on December 20, 2019. No tickets were paid with cash during these shifts.

5/18/2020	Ticket Count	Cash
Shift 1	-	\$ -
Shift 2	-	\$ -
Shift 3	-	\$ -
Total per Shift Reports	-	\$ -
Total per Deposit Slip	-	\$ -
Difference	-	\$ -

We noted there was only one shift worked on May 18, 2020. No tickets were paid with cash during this shift.

7/29/2020	Ticket Count	Cash
Shift 1	-	\$ -
Shift 2	1	\$ 30.00
Shift 3	-	\$ -
Total per Shift Reports	1	\$ 30.00
Total per Deposit Slip	1	\$ 30.00
Difference	-	\$ -

We noted there was only one shift worked on July 29, 2020.

- b. For parking paid with credit cards, trace and agree the credit card receipts for one day from each month to the credit card information on the Cashier Shift Reports for that day.**

12/20/2019	Ticket Count	Credit Card
Shift 1	20	\$ 650.00
Shift 2	17	\$ 1,625.00
Shift 3	-	\$ -
Total per Shift Reports	27	\$ 2,275.00
Total per Receipts	27	\$ 2,275.00
Difference	-	\$ -

We noted there was only two shifts worked on December 20, 2019.

5/18/2020	Ticket Count	Credit Card
Shift 1	24	\$ 1,080.00
Shift 2	-	\$ -
Shift 3	-	\$ -
Total per Shift Reports	24	\$ 1,080.00
Total per Receipts	24	\$ 1,080.00
Difference	-	\$ -

We noted there was only one shift worked on May 18, 2020.

7/29/2020	Ticket Count	Credit Card
Shift 1	-	\$ -
Shift 2	-	\$ -
Shift 3	-	\$ -
Total per Shift Reports	-	\$ -
Total per Receipts	-	\$ -
Difference	-	\$ -

We noted there was only one shift worked on July 29, 2020. No tickets were paid with credit cards during this shift.

- c. **Trace and agree the total revenue on the Cashier Shift Report for one day from each selected month to the Colonial Parking Geneva Report for that day.**

	Revenue per Cashier Shift Report	Colonial Parking Geneva Revenue	Difference
12/20/2019	\$ 2,275.00	\$ 2,275.00	\$ -
5/18/2020	\$ 1,080.00	\$ 1,080.00	\$ -
7/29/2020	\$ 30.00	\$ 30.00	\$ -

- d. **For monthly parking passes, trace and agree three monthly parking sample selections from the Colonial Parking list to the respective agreement to verify the accuracy of rates and recalculate revenue for each of the 3 months. The sample will include:**

- i. **One tax-exempt renter**

	Name	Contract Number	
	Grey Line	7850015	
	Per Colonial Parking Revenue Report	Per Agreement	Difference
December 2019	\$ 4,814.83	\$ 4,814.83	\$ -
April 2020	\$ 4,814.83	\$ 4,814.83	\$ -
July 2020	\$ 4,814.83	\$ 4,814.83	\$ -

**ii. One intercity bus operator**

	<b>Name</b>		<b>Contract Number</b>		
	Peter Pan Buslines, Inc		7850036		
		<b>Per Colonial Parking Revenue Report</b>		<b>Per Agreement</b>	<b>Difference</b>
December 2019	\$	9,676.00	\$	9,676.00	\$ -
April 2020	\$	9,676.00	\$	9,676.00	\$ -
July 2020	\$	9,676.00	\$	9,676.00	\$ -

**iii. One taxable renter**

	<b>Name</b>		<b>Contract Number</b>		
	FOX NEWS		7850006		
		<b>Per Colonial Parking Revenue Report</b>		<b>Per Agreement</b>	<b>Difference</b>
December 2019	\$	1,519.25	\$	1,519.25	\$ -
April 2020	\$	1,519.25	\$	1,519.25	\$ -
July 2020	\$	1,519.25	\$	1,519.25	\$ -