

City of Palm Springs

Palm Springs, California

Palm Springs Airport Examination of Customer Facility Charge Rate Analysis



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INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Palm Springs
Palm Springs, California

We have examined management of the City of Palm Springs', California (City) assertion as of November 09, 2021, that the *Customer Facility Charge and Common Transportation Analysis* for a potential transition from the existing per transaction Customer Facility Charge (CFC) to a per day basis (CFC), in accordance with California Government Code Article 6 Section 50474 (CFC Statue) substantiates the necessity for, and the amount of, the customer facility charge, including whether the airport's actual or projected costs are supported and justified, any steps the airport may take to limit costs, potential alternatives for meeting the airport's revenue needs other than the collection of the fee, and whether and to what extent rental companies or other businesses or individuals using the facility or common-use transportation system may pay for the costs associated with these facilities and systems apart from the fee from rental customers, or whether the airport did not comply with any provision of the CFC Statue. The City's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion as of November 09, 2021 that the *Customer Facility Charge and Common Transportation Analysis* for a potential transition from the existing per transaction Customer Facility Charge (CFC) to a per day basis (CFC), in accordance with California Government Code Article 6 Section 50474 (CFC Statue) substantiates the necessity for, and the amount of, the customer facility charge, including whether the airport's actual or projected costs are supported and justified, any steps the airport may take to limit costs, potential alternatives for meeting the airport's revenue needs other than the collection of the fee, and whether and to what extent rental companies or other businesses or individuals using the facility or common-use transportation system may pay for the costs associated with these facilities and systems apart from the fee from rental customers, and the airport did comply with any provision of the CFC Statue is fairly stated, in all material respects.

The Pun Group, LLP

Santa Ana, California
November 09, 2021