



**Schedule of Operating Data, Ridership,  
Operating Expenditures and Farebox Revenues  
For the Community DASH Service – PACKAGE 1  
City of Los Angeles**

***Year Ended June 30, 2016  
with Report of Independent Auditors***



Simpson & Simpson, LLP  
Certified Public Accountants

***CITY OF LOS ANGELES***  
**Community DASH Service – PACKAGE 1**  
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SIMPSON & SIMPSON  
CERTIFIED PUBLIC ACCOUNTANTS

FOUNDING PARTNERS  
BRAINARD C. SIMPSON, CPA  
MELBA W. SIMPSON, CPA

U.S. BANK TOWER  
633 WEST 5TH STREET, SUITE 3320  
LOS ANGELES, CA 90071  
(213) 736-6664 TELEPHONE  
(213) 736-6692 FAX  
www.simpsonandsimpsoncpas.com

## Independent Auditor's Report

To the Honorable Members of the City Council of the  
City of Los Angeles, California  
To the Los Angeles County  
Metropolitan Transportation Authority  
And  
To the Federal Transit Administration

### Report on the Schedule

We have audited the accompanying Schedule of Operating Data, Ridership, Operating Expenditures and Farebox Revenues for the **Community DASH Service – PACKAGE 1** of the City of Los Angeles for the year ended June 30, 2016 (the Schedule).

### *Management's Responsibility for the Schedule*

The City of Los Angeles Department of Transportation's (LADOT) management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2016 Policy Manual; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2016 Policy Manual. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

The scope of our audit was to determine whether:

- A system is in place and maintained for recording data in accordance with the National Transit Database (NTD) definitions. The correct data is being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for the Federal Transit Administration's (FTA) review and audit for a minimum of three years following FTA's receipt of the NTD report. The data is fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data, appear to be accurate.
- Data is consistent with prior reporting periods and other facts known about transit agency operations.
- Farebox revenues have been accounted for and recorded in accordance with FTA definitions.

### ***Opinion***

In our opinion, the Schedule of Operating Data, Ridership, Operating Expenditures and Farebox Revenues referred to above presents fairly, in all material respects, the operating data, ridership, operating expenditures and other revenues for the Community DASH Service – PACKAGE 1 of the City of Los Angeles for the year ended June 30, 2016 in accordance with accounting principles generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2016 Policy Manual.

### **Restriction on Use**

This report is intended solely for the information and use of the City of Los Angeles, the Los Angeles County Metropolitan Transportation Authority and FTA and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script, reading 'Simpson &amp; Simpson'.

Los Angeles, California  
February 3, 2017

City of Los Angeles  
Community DASH Service – Package 1  
Schedule of Operating Data, Ridership, Operating Expenditures  
and Farebox Revenues  
Year ended June 30, 2016

	<u>All Routes Package 1</u>
<b>Operating Data</b>	
Number of Vehicles in Operation	23
Total Vehicle Miles	952,418
Total Vehicle Hours	88,846
Total Vehicle Revenue Miles	857,355
Total Vehicle Revenue Hours	82,319
Total Vehicle Trips	111,228
Directional Route Miles	-
<b>Ridership Data</b>	
Total Passenger Trips	2,451,771
Total Passenger Miles	4,004,196
<b>Operating Expenditures</b>	
Contractor Operating Costs	
Service Costs	\$ 6,372,592
Fuel Costs	191,060
Subtotal	<u>6,563,652</u>
Administrative Costs	693,429
Total Operating Expenditures	<u>\$ 7,257,081</u>
<b>Farebox Revenues</b>	<u>\$ 760,967</u>
<b>Other Revenues</b>	<u>\$ 96,845</u>

**NOTES**

1. Community DASH Service is a bus service of the City of Los Angeles covering Downtown Los Angeles and many outlying communities within the city. Its primary function is to provide localized service and is a feeder into the countywide MTA Metro bus service. Community DASH Service - Package 1 covers part of the MidCity area of the city.
2. Operating data such as vehicle hours and vehicle miles is based on the actual time and distance travelled by the vehicle including the deadhead miles/hours. Vehicle revenue hours and vehicle revenue miles are based on the trip schedule minus any missed trips. This data is calculated using pre-determined daily route plans for each vehicle trip less missed trips reported by LADOT's transportation provider.
3. Ridership data such as passenger miles and passenger trips is based on surveys conducted by LADOT's transportation provider using the specific trips that were statistically sampled for survey by LADOT.
4. Operating expenditures are based on the accrual method of accounting such that expenditures allocable to the transit program/route are reported in the period in which they are incurred.
5. Farebox revenues are based on actual farebox collected from passengers and the data is accumulated on a regular basis by LADOT's transportation provider.
6. Other revenues represent mostly the program's share in the advertising revenues and sale of transit tickets/passes and TAP
7. Pueblo Del Rio and Souteast routes were moved to package 5 effective May 1, 2016. As such only ten months of data was included in Package 1 for the FYE June 30, 2016. The remaining ten months for FY 2016 are reported with Package 5.

City of Los Angeles  
**Community DASH Service – Package 1**  
**Schedule of Operating Data, Ridership, Operating Expenditures**  
**Year ended June 30, 2016**  
**(Continued)**

	<u>Crenshaw</u>	<u>King/East</u>	<u>Leimart/ Slauson</u>
<b>Operating Data</b>			
Number of Vehicles in Operation	4	5	5
Total Vehicle Miles	133,904	138,563	175,547
Total Vehicle Hours	14,157	14,936	14,969
Total Vehicle Revenue Miles	114,438	129,469	156,082
Total Vehicle Revenue Hours	13,344	14,452	14,156
Total Vehicle Trips	20,165	21,985	17,126
Directional Route Miles	-	-	-
<b>Ridership Data</b>			
Total Passenger Trips	357,176	368,847	466,243
Total Passenger Miles	725,940	791,460	616,536
<b>Operating Expenditures</b>			
Contractor Operating Costs			
Service Costs	\$ 1,004,514	\$ 1,087,980	\$ 1,065,691
Fuel Costs	30,715	33,346	32,659
Subtotal	1,035,229	1,121,326	1,098,350
Administrative Costs	112,401	121,741	119,246
Total Operating Expenditures	\$ <u>1,147,630</u>	\$ <u>1,243,067</u>	\$ <u>1,217,596</u>
<b>Farebox Revenues</b>	\$ <u>92,090</u>	\$ <u>131,577</u>	\$ <u>122,802</u>
<b>Other Revenues</b>	\$ <u>21,633</u>	\$ <u>8,902</u>	\$ <u>25,291</u>

City of Los Angeles  
**Community DASH Service – Package 1**  
**Schedule of Operating Data, Ridership, Operating Expenditures**  
**Year ended June 30, 2016**  
**(Continued)**

	<b>Midtown</b>	<b>Pueblo del Rio</b>	<b>Southeast</b>
<b>Operating Data</b>			
Number of Vehicles in Operation	3	2	4
Total Vehicle Miles	182,474	18,887	303,043
Total Vehicle Hours	10,313	3,050	31,421
Total Vehicle Revenue Miles	167,824	17,538	272,004
Total Vehicle Revenue Hours	9,703	2,959	27,705
Total Vehicle Trips	13,100	17,952	20,900
Directional Route Miles	-	-	-
<b>Ridership Data</b>			
Total Passenger Trips	266,057	62,795	930,653
Total Passenger Miles	471,600	646,260	752,400
<b>Operating Expenditures</b>			
Contractor Operating Costs			
Service Costs	\$ 730,474	\$ 239,465	\$ 2,244,468
Fuel Costs	22,318	6,831	65,191
Subtotal	752,792	246,296	2,309,659
Administrative Costs	81,737	24,927	233,377
Total Operating Expenditures	\$ 834,529	\$ 271,223	\$ 2,543,036
<b>Farebox Revenues</b>	\$ 85,307	\$ 19,301	\$ 309,890
<b>Other Revenues</b>	\$ 15,511	\$ 2,157	\$ 23,351