

**Schedule of Operating Data, Ridership,
Operating Expenditures, Farebox Revenues, and Other Revenues
For the Cityride Van Transit Service
City of Los Angeles**

*Year Ended June 30, 2021
with Report of Independent Auditors*



Metro[®]



Simpson & Simpson, LLP
Certified Public Accountants

CITY OF LOS ANGELES
CITYRIDE VAN TRANSIT SERVICES

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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, Farebox Revenues, and Other Revenues for the **Cityride Van Transit Service** of the City of Los Angeles for the year ended June 30, 2021 (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 the 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 2021 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 2021 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 referred to above presents fairly, in all material respects, the operating data, ridership, operating expenditures, farebox revenues, and other revenues for the Cityride Van Transit Service of the City of Los Angeles for the year ended June 30, 2021 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 2021 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 that reads "Simpson & Simpson".

Los Angeles, California
January 20, 2022

City of Los Angeles
Cityride Van Transit Service
Schedule of Operating Data, Ridership, Operating Expenditures,
Farebox Revenues, and Other Revenues
Year ended June 30, 2021

	<u>All Areas</u>
Operating Data	
Number of Vehicles in Operation	46
Total Vehicle Miles	378,833
Total Vehicle Hours	42,429
Total Vehicle Revenue Miles	251,417
Total Vehicle Revenue Hours	32,813
Total Vehicle Trips	34,398
Ridership Data	
Total Passenger Trips	33,869
Total Passenger Miles	158,085
Operating Expenditures	
Contractor Operating Costs	
Service Costs	\$ 3,293,910
Fuel Costs	227,432
Subtotal	3,521,342
Administrative Costs	459,697
Total Operating Expenditures	\$ 3,981,039
Farebox Revenues*	\$ -
Other Revenues**	\$ 27,705

NOTES:

* Under normal operating circumstances, the Community DASH Service (fixed bus route) would allocate a portion of the Farebox revenues to the Cityride Van Transit Service when used as a connecting line. However, in fiscal year 2021, Metro and LADOT had temporarily suspended front door boarding in response to the pandemic and allowed riders to only board transit buses using the rear door to limit non-essential interactions. Consequently, the Community DASH Service had not collected Farebox revenues, and were not allocated to the Cityride Van Transit Service.

** Cityride is a transportation assistance program for individuals age 65 or older and qualified disabled persons in the City of Los Angeles and select areas of Los Angeles County. The program offers reduced/subsidized fares to Cityride participants for van transit services within permitted areas of the City of Los Angeles. The reduced/subsidized prepaid fares (Cityride card) can be purchased online or by mail and is reported as "other revenues."

City of Los Angeles
Cityride Van Transit Service
Schedule of Operating Data, Ridership, Operating Expenditures,
Farebox Revenues, and Other Revenues
Year ended June 30, 2021 (Continued)

NOTES (Continued):

1. Operating data such as vehicle trips, miles and hours is based on actual vehicle trips. The data is accumulated regularly on each trip by LADOT's transportation provider.
2. Ridership data such as passenger trips and passenger miles are based on actual passenger boarding data which is captured regularly on each trip by LADOT's transportation provider.
3. 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.

City of Los Angeles
Cityride Van Transit Service
Schedule of Operating Data, Ridership, Operating Expenditures,
Farebox Revenues, and Other Revenues
Year ended June 30, 2021
(Continued)

	<u>Area 1</u>	<u>Area 2</u>	<u>Area 3</u>
Operating Data			
Number of Vehicles in Operation	19	12	13
Total Vehicle Miles	163,524	92,586	105,938
Total Vehicle Hours	18,309	10,005	12,229
Total Vehicle Revenue Miles	114,592	50,733	69,307
Total Vehicle Revenue Hours	14,732	7,028	9,173
Total Vehicle Trips	12,364	5,689	7,240
Ridership Data			
Total Passenger Trips	13,974	6,790	8,386
Total Passenger Miles	67,971	30,586	40,080
Operating Expenditures			
Contractor Operating Costs			
Service Costs	\$ 1,411,427	\$ 846,905	\$ 861,356
Fuel Costs	128,151	27,381	58,873
Subtotal	<u>1,539,578</u>	<u>874,286</u>	<u>920,229</u>
Administrative Costs	206,351	98,441	128,487
Total Operating Expenditures	<u>\$ 1,745,929</u>	<u>\$ 972,727</u>	<u>\$ 1,048,716</u>
Farebox Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Revenues	<u>\$ 11,431</u>	<u>\$ 9,414</u>	<u>\$ 6,860</u>

City of Los Angeles
Cityride Van Transit Service
**Schedule of Operating Data, Ridership, Operating Expenditures,
Farebox Revenues, and Other Revenues**
Year ended June 30, 2021
(Continued)

	<u>Park La Brea</u>	<u>Via Marisol</u>	<u>LAnow</u>
Operating Data			
Number of Vehicles in Operation	1	1	-
Total Vehicle Miles	1,545	15,240	-
Total Vehicle Hours	618	1,268	-
Total Vehicle Revenue Miles	1,545	15,240	-
Total Vehicle Revenue Hours	618	1,262	-
Total Vehicle Trips	2,193	6,912	-
Ridership Data			
Total Passenger Trips	367	4,352	-
Total Passenger Miles	4,437	15,011	-
Operating Expenditures			
Contractor Operating Costs			
Service Costs	\$ 57,437	\$ 116,785	\$ -
Fuel Costs	4,295	8,732	-
Subtotal	<u>61,732</u>	<u>125,517</u>	-
Administrative Costs	8,657	17,761	-
Total Operating Expenditures	<u>\$ 70,389</u>	<u>\$ 143,278</u>	<u>\$ -</u>
Farebox Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>