

**Schedule of Operating Data, Ridership,  
Operating Expenditures, Farebox Revenues, and Other Revenues  
For the Community DASH Service – PACKAGE 5  
City of Los Angeles**

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



**Metro<sup>®</sup>**



Simpson & Simpson, LLP  
Certified Public Accountants

***CITY OF LOS ANGELES***  
***COMMUNITY DASH SERVICE – PACKAGE 5***

**UTABLE OF CONTENTS**

	<b>PAGE</b>
Independent Auditor’s Report	1
Schedule of Operating Data, Ridership, Operating Expenditures, Farebox Revenues, and Other Revenues	3



**SIMPSON & SIMPSON**  
CERTIFIED PUBLIC ACCOUNTANTS  
FOUNDING PARTNERS  
BRAINARD C. SIMPSON, CPA  
MELBA W. SIMPSON, CPA

## **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 **Community DASH Service – Package 5** 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 and other revenues for the Community DASH Service – Package 5 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 &amp; Simpson".

Los Angeles, California  
January 20, 2022

City of Los Angeles  
**Community DASH Service – Package 5**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2021**

	<b>All Routes Package 5</b>
<b>Operating Data</b>	
Number of Vehicles in Operation	45
Total Vehicle Miles	2,331,009
Total Vehicle Hours	137,587
Total Vehicle Revenue Miles	2,112,314
Total Vehicle Revenue Hours	124,934
Total Vehicle Trips	149,036
Directional Route Miles	106
<b>Ridership Data</b>	
Total Passenger Trips	2,036,370
Total Passenger Miles	2,583,385
<b>Operating Expenditures</b>	
Contractor Operating Costs	
Service Costs	\$ 17,219,841
Fuel Costs	1,595,498
Subtotal	18,815,339
Administrative Costs	1,749,951
Total Operating Expenditures	\$ 20,565,290
<b>Farebox Revenues*</b>	\$ -
<b>Other Revenues</b>	\$ 378

**NOTES:**

- \* 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, LADOT had not collected fares.
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 Metro bus service. Community DASH Service - Package 5 covers part of the South City 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.

**City of Los Angeles**  
**Community DASH Service – Package 5**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2021 (Continued)**

---

**NOTES (Continued):**

3. Ridership data such as passenger miles and passenger trips is collected using the Automatic Passenger Counter (APC) analytic reporting tool. The APC analytic reporting tool determines the average passenger trips and passenger mile for each trip in the system over a user-defined period, which is then extrapolated to the average daily route level statistics to create an annual total.
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 primarily represent the program's share of the advertising revenues and sale of transit tickets/passes and TAP cards.

City of Los Angeles  
**Community DASH Service – Package 5**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2021**  
**(Continued)**

	<u>Chesterfield</u> <u>Square</u>	<u>Vermont/</u> <u>Main</u>	<u>Watts</u>
<b>Operating Data</b>			
Number of Vehicles in Operation	6	7	8
Total Vehicle Miles	358,547	447,624	412,124
Total Vehicle Hours	22,451	24,509	20,433
Total Vehicle Revenue Miles	326,846	416,361	400,435
Total Vehicle Revenue Hours	20,322	22,560	18,997
Total Vehicle Trips	25,576	31,272	19,366
Directional Route Miles	17	16	25
<b>Ridership Data</b>			
Total Passenger Trips	454,358	438,988	267,629
Total Passenger Miles	409,020	594,679	470,087
<b>Operating Expenditures</b>			
Contractor Operating Costs			
Service Costs	\$ 2,801,571	\$ 3,108,596	\$ 2,617,529
Fuel Costs	245,413	306,384	282,085
Subtotal	3,046,984	3,414,980	2,899,614
Administrative Costs	284,650	315,998	266,091
Total Operating Expenditures	\$ 3,331,634	\$ 3,730,978	\$ 3,165,705
<b>Farebox Revenues</b>	\$ -	\$ -	\$ -
<b>Other Revenues</b>	\$ 90	\$ 37	\$ 46

**City of Los Angeles**  
**Community DASH Service – Package 5**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2021**  
**(Continued)**

	<u>San Pedro</u>	<u>Wilmington</u>
<b>Operating Data</b>		
Number of Vehicles in Operation	6	7
Total Vehicle Miles	260,406	233,142
Total Vehicle Hours	14,134	15,381
Total Vehicle Revenue Miles	219,487	200,047
Total Vehicle Revenue Hours	12,705	13,921
Total Vehicle Trips	11,110	24,689
Directional Route Miles	11	7
<b>Ridership Data</b>		
Total Passenger Trips	138,332	268,478
Total Passenger Miles	214,618	246,259
<b>Operating Expenditures</b>		
Contractor Operating Costs		
Service Costs	\$ 1,752,222	\$ 1,919,975
Fuel Costs	178,239	159,578
Subtotal	<u>1,930,461</u>	<u>2,079,553</u>
Administrative Costs	177,959	194,991
Total Operating Expenditures	<u>\$ 2,108,420</u>	<u>\$ 2,274,544</u>
<b>Farebox Revenues</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Other Revenues</b>	<u>\$ 143</u>	<u>\$ 12</u>



**City of Los Angeles**  
**Community DASH Service – Package 5**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2021**  
**(Continued)**

	<u>Pueblo Del Rio</u>	<u>Southeast</u>
<b>Operating Data</b>		
Number of Vehicles in Operation	2	9
Total Vehicle Miles	68,441	550,725
Total Vehicle Hours	4,074	36,605
Total Vehicle Revenue Miles	61,631	487,507
Total Vehicle Revenue Hours	3,715	32,714
Total Vehicle Trips	12,165	24,858
Directional Route Miles	8	22
<b>Ridership Data</b>		
Total Passenger Trips	38,066	430,519
Total Passenger Miles	26,993	621,729
<b>Operating Expenditures</b>		
Contractor Operating Costs		
Service Costs	\$ 512,439	\$ 4,507,509
Fuel Costs	46,846	376,953
Subtotal	<u>559,285</u>	<u>4,884,462</u>
Administrative Costs	52,036	458,226
Total Operating Expenditures	<u>\$ 611,321</u>	<u>\$ 5,342,688</u>
<b>Farebox Revenues</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Other Revenues</b>	<u>\$ 6</u>	<u>\$ 44</u>