

**Schedule of Operating Data, Ridership,
Operating Expenditures, Farebox Revenues, and Other Revenues
For the Commuter Express Program – Region 1
City of Los Angeles**

*Year Ended June 30, 2020
with Report of Independent Auditors*



Metro[®]



Simpson & Simpson, LLP
Certified Public Accountants

***CITY OF LOS ANGELES
COMMUTER EXPRESS PROGRAM – REGION 1***

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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 **Commuter Express Program – Region 1** of the City of Los Angeles for the year ended June 30, 2020 (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 2020 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 2020 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 as recorded in accordance with FTA definitions.

Opinion

In our opinion, the Schedule of Operating Data, Ridership, Operating Expenditures, Farebox Revenues, and Other Revenues referred to above presents fairly, in all material respects, the operating data, ridership, operating expenditures, farebox revenues, and other revenues for the Commuter Express Program – Region 1 of the City of Los Angeles for the year ended June 30, 2020 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 2020 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 black ink that reads "Simpson & Simpson".

Los Angeles, California
January 15, 2021

City of Los Angeles
Commuter Express Program – Region 1
Schedule of Operating Data, Ridership, Operating Expenditures,
Farebox Revenues, and Other Revenues
Year ended June 30, 2020

	All Routes CE Region 1
Operating Data	
Number of Vehicles in Operation	50
Total Vehicle Miles	1,193,229
Total Vehicle Hours	60,948
Total Vehicle Revenue Miles	614,438
Total Vehicle Revenue Hours	34,688
Total Vehicle Trips	49,109
Directional Route Miles	267
Ridership Data	
Total Passenger Trips	682,564
Total Passenger Miles	7,658,724
Operating Expenditures	
Contractor Operating Costs	
Service Costs	\$ 4,404,885
Fuel Costs	1,157,180
Subtotal	5,562,065
Administrative Costs	469,460
Total Operating Expenditures	\$ 6,031,525
Farebox Revenues	\$ 151,903
Other Revenues	\$ 639,878

NOTES:

1. Commuter Express Program (CE) – Region 1 is an express bus service of the City of Los Angeles serving the southern area of the city. Under this program, the City also provides shuttle services for Metrolink passengers.
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
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 cards.

**City of Los Angeles
Commuter Express Program – Region 1
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues, and Other Revenues
Year ended June 30, 2020
(Continued)**

Operating Data	<u>Metrolink</u>	<u>Line 142</u>	<u>Line 431</u>
Number of Vehicles in Operation	4	5	4
Total Vehicle Miles	31,229	240,494	92,657
Total Vehicle Hours	3,278	11,579	4,393
Total Vehicle Revenue Miles	17,306	182,635	37,503
Total Vehicle Revenue Hours	2,819	9,779	2,374
Total Vehicle Trips	8,205	22,625	1,775
Directional Route Miles	4	16	40
 Ridership Data			
Total Passenger Trips	167,937	124,124	34,515
Total Passenger Miles	236,687	652,656	657,347
 Operating Expenditures			
Contractor Operating Costs			
Service Costs	\$ 356,214	\$ 1,246,467	\$ 300,922
Fuel Costs	<u>30,286</u>	<u>233,228</u>	<u>89,858</u>
Subtotal	386,500	1,479,695	390,780
Administrative Costs	<u>38,152</u>	<u>132,347</u>	<u>32,129</u>
Total Operating Expenditures	<u>\$ 424,652</u>	<u>\$ 1,612,042</u>	<u>\$ 422,909</u>
 Farebox Revenues	 <u>\$ -</u>	 <u>\$ 78,611</u>	 <u>\$ 7,471</u>
 Other Revenues	 <u>\$ 128,852</u>	 <u>\$ 54,626</u>	 <u>\$ 41,625</u>

City of Los Angeles
Commuter Express Program – Region 1
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues, and Other Revenues
Year ended June 30, 2020
(Continued)

Operating Data	<u>Line 437A</u>	<u>Line 437B</u>	<u>Line 438</u>
Number of Vehicles in Operation	4	3	11
Total Vehicle Miles	147,740	40,007	317,124
Total Vehicle Hours	6,809	2,348	15,863
Total Vehicle Revenue Miles	49,043	15,153	155,529
Total Vehicle Revenue Hours	3,270	1,170	7,073
Total Vehicle Trips	2,666	886	6,195
Directional Route Miles	38	-	58
Ridership Data			
Total Passenger Trips	50,900	15,852	156,457
Total Passenger Miles	987,317	328,118	2,294,235
Operating Expenditures			
Contractor Operating Costs			
Service Costs	\$ 414,385	\$ 148,311	\$ 897,199
Fuel Costs	<u>143,277</u>	<u>38,798</u>	<u>307,543</u>
Subtotal	557,662	187,109	1,204,742
Administrative Costs	<u>44,255</u>	<u>15,834</u>	<u>95,725</u>
Total Operating Expenditures	<u>\$ 601,917</u>	<u>\$ 202,943</u>	<u>\$ 1,300,467</u>
Farebox Revenues	<u>\$ 5,502</u>	<u>\$ 6,158</u>	<u>\$ 23,107</u>
Other Revenues	<u>\$ 56,277</u>	<u>\$ 15,570</u>	<u>\$ 154,687</u>

City of Los Angeles
Commuter Express Program – Region 1
Schedule of Operating Data, Ridership, Operating Expenditures
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Year ended June 30, 2020
(Continued)

Operating Data	<u>Line 439</u>	<u>Line 448</u>	<u>Line 534</u>
Number of Vehicles in Operation	4	9	6
Total Vehicle Miles	79,745	188,894	55,339
Total Vehicle Hours	4,850	7,501	4,327
Total Vehicle Revenue Miles	35,224	95,851	26,194
Total Vehicle Revenue Hours	2,027	3,893	2,283
Total Vehicle Trips	1,774	3,208	1,775
Directional Route Miles	19	62	30
Ridership Data			
Total Passenger Trips	11,245	100,028	21,506
Total Passenger Miles	656,977	1,188,040	657,347
Operating Expenditures			
Contractor Operating Costs			
Service Costs	\$ 256,864	\$ 495,310	\$ 289,213
Fuel Costs	<u>77,336</u>	<u>183,187</u>	<u>53,667</u>
Subtotal	334,200	678,497	342,880
Administrative Costs	<u>27,433</u>	<u>52,687</u>	<u>30,898</u>
Total Operating Expenditures	<u>\$ 361,633</u>	<u>\$ 731,184</u>	<u>\$ 373,778</u>
Farebox Revenues	<u>\$ 3,351</u>	<u>\$ 18,434</u>	<u>\$ 9,269</u>
Other Revenues	<u>\$ 18,403</u>	<u>\$ 131,866</u>	<u>\$ 37,972</u>