

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

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



**Metro<sup>®</sup>**



Simpson & Simpson, LLP  
Certified Public Accountants

*CITY OF LOS ANGELES*  
**Community DASH Service – PACKAGE 1**

TABLE OF CONTENTS

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



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](http://www.simpsonandsimpsoncpas.com)

**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 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 and 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 Community DASH Service – PACKAGE 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 &amp; Simpson".

Los Angeles, California  
January 15, 2021

**City of Los Angeles**  
**Community DASH Service – Package 1**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2020**

	<b>All Routes Package 1</b>
<b>Operating Data</b>	
Number of Vehicles in Operation	20
Total Vehicle Miles	657,118
Total Vehicle Hours	64,750
Total Vehicle Revenue Miles	584,841
Total Vehicle Revenue Hours	59,442
Total Vehicle Trips	84,735
Directional Route Miles	58
<b>Ridership Data</b>	
Total Passenger Trips	801,262
Total Passenger Miles	2,444,322
<b>Operating Expenditures</b>	
Contractor Operating Costs	
Service Costs	\$ 5,353,442
Fuel Costs	601,242
Subtotal	5,954,684
Administrative Costs	804,473
Total Operating Expenditures	\$ 6,759,157
<b>Farebox Revenues</b>	\$ 194,638
<b>Other Revenues</b>	\$ 73,578

**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 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 cards.

**City of Los Angeles**  
**Community DASH Service – Package 1**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2020**  
**(Continued)**

	<b>Crenshaw</b>	<b>King/East</b>
<b>Operating Data</b>		
Number of Vehicles in Operation	5	6
Total Vehicle Miles	168,093	155,149
Total Vehicle Hours	17,859	16,804
Total Vehicle Revenue Miles	147,936	144,611
Total Vehicle Revenue Hours	15,877	15,787
Total Vehicle Trips	24,191	23,710
Directional Route Miles	12	12
 <b>Ridership Data</b>		
Total Passenger Trips	225,982	199,941
Total Passenger Miles	697,830	683,954
 <b>Operating Expenditures</b>		
Contractor Operating Costs		
Service Costs	\$ 1,429,294	\$ 1,421,546
Fuel Costs	153,800	141,956
Subtotal	1,583,094	1,563,502
Administrative Costs	214,875	213,657
Total Operating Expenditures	\$ 1,797,969	\$ 1,777,159
 <b>Farebox Revenues</b>	 \$ 46,280	 \$ 61,514
 <b>Other Revenues</b>	 \$ 27,688	 \$ 12,627

City of Los Angeles  
**Community DASH Service – Package 1**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2020**  
**(Continued)**

	<u>Leimart/ Slauson</u>	<u>Midtown</u>
<b>Operating Data</b>		
Number of Vehicles in Operation	5	4
Total Vehicle Miles	184,234	149,642
Total Vehicle Hours	17,398	12,689
Total Vehicle Revenue Miles	158,340	133,954
Total Vehicle Revenue Hours	15,972	11,806
Total Vehicle Trips	20,145	16,689
Directional Route Miles	17	17
<b>Ridership Data</b>		
Total Passenger Trips	230,464	144,875
Total Passenger Miles	581,116	481,422
<b>Operating Expenditures</b>		
Contractor Operating Costs		
Service Costs	\$ 1,436,541	\$ 1,066,061
Fuel Costs	<u>168,568</u>	<u>136,918</u>
Subtotal	1,605,109	1,202,979
Administrative Costs	<u>216,161</u>	<u>159,780</u>
Total Operating Expenditures	<u>\$ 1,821,270</u>	<u>\$ 1,362,759</u>
<b>Farebox Revenues</b>	<u>\$ 49,040</u>	<u>\$ 37,804</u>
<b>Other Revenues</b>	<u>\$ 21,732</u>	<u>\$ 11,531</u>