

**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, 2020  
with Report of Independent Auditors*



**Metro<sup>®</sup>**



Simpson & Simpson, LLP  
Certified Public Accountants

*CITY OF LOS ANGELES*  
**Community DASH Service – Package 5**

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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

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, 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 and other revenues for the Community DASH Service – Package 5 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, appearing to read 'Simpson &amp; Simpson', written in a cursive style.

Los Angeles, California  
January 15, 2021

**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, 2020**

	<b>All Routes Package 5</b>
<b>Operating Data</b>	
Number of Vehicles in Operation	44
Total Vehicle Miles	1,685,171
Total Vehicle Hours	155,334
Total Vehicle Revenue Miles	1,490,842
Total Vehicle Revenue Hours	139,717
Total Vehicle Trips	190,218
Directional Route Miles	106
<b>Ridership Data</b>	
Total Passenger Trips	2,900,299
Total Passenger Miles	5,487,156
<b>Operating Expenditures</b>	
Contractor Operating Costs	
Service Costs	\$ 17,976,116
Fuel Costs	1,467,921
Subtotal	19,444,037
Administrative Costs	1,890,898
Total Operating Expenditures	\$ 21,334,935
<b>Farebox Revenues</b>	\$ 933,106
<b>Other Revenues</b>	\$ 213,005

**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 5 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 5**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2020**  
**(Continued)**

	<u>Chesterfield Square</u>	<u>Vermont/ Main</u>	<u>Watts</u>
<b>Operating Data</b>			
Number of Vehicles in Operation	6	7	8
Total Vehicle Miles	234,167	279,424	325,544
Total Vehicle Hours	22,324	25,256	25,684
Total Vehicle Revenue Miles	205,765	264,576	313,579
Total Vehicle Revenue Hours	20,857	23,835	24,880
Total Vehicle Trips	25,730	33,053	25,498
Directional Route Miles	17	16	25
<b>Ridership Data</b>			
Total Passenger Trips	498,985	560,992	430,442
Total Passenger Miles	742,225	953,469	735,532
<b>Operating Expenditures</b>			
Contractor Operating Costs			
Service Costs	\$ 2,683,434	\$ 3,066,809	\$ 3,203,078
Fuel Costs	<u>203,287</u>	<u>242,577</u>	<u>282,615</u>
Subtotal	2,886,721	3,309,386	3,485,693
Administrative Costs	<u>282,274</u>	<u>322,578</u>	<u>336,720</u>
Total Operating Expenditures	<u>\$ 3,168,995</u>	<u>\$ 3,631,964</u>	<u>\$ 3,822,413</u>
<b>Farebox Revenues</b>	<u>\$ 185,321</u>	<u>\$ 172,231</u>	<u>\$ 118,131</u>
<b>Other Revenues</b>	<u>\$ 25,854</u>	<u>\$ 36,466</u>	<u>\$ 35,318</u>

**City of Los Angeles**  
**Community DASH Service – Package 5**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
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**Year ended June 30, 2020**  
**(Continued)**

	<u>San Pedro</u>	<u>Wilmington</u>
<b>Operating Data</b>		
Number of Vehicles in Operation	5	7
Total Vehicle Miles	223,139	185,914
Total Vehicle Hours	17,163	19,064
Total Vehicle Revenue Miles	185,197	144,488
Total Vehicle Revenue Hours	16,030	17,132
Total Vehicle Trips	24,627	30,745
Directional Route Miles	11	7
<b>Ridership Data</b>		
Total Passenger Trips	199,549	438,251
Total Passenger Miles	710,407	886,891
<b>Operating Expenditures</b>		
Contractor Operating Costs		
Service Costs	\$ 2,061,394	\$ 2,204,066
Fuel Costs	<u>193,714</u>	<u>161,398</u>
Subtotal	2,255,108	2,365,464
Administrative Costs	<u>216,946</u>	<u>231,860</u>
Total Operating Expenditures	<u>\$ 2,472,054</u>	<u>\$ 2,597,324</u>
<b>Farebox Revenues</b>	<u>\$ 71,393</u>	<u>\$ 137,024</u>
<b>Other Revenues</b>	<u>\$ 20,237</u>	<u>\$ 34,639</u>

**City of Los Angeles**  
**Community DASH Service – Package 5**  
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**Year ended June 30, 2020**  
**(Continued)**

	<u>Pueblo Del</u> <u>Rio</u>	<u>Southeast</u>
<b>Operating Data</b>		
Number of Vehicles in Operation	2	9
Total Vehicle Miles	47,504	389,479
Total Vehicle Hours	4,810	41,033
Total Vehicle Revenue Miles	42,349	334,888
Total Vehicle Revenue Hours	4,330	32,653
Total Vehicle Trips	25,451	25,114
Directional Route Miles	8	22
<b>Ridership Data</b>		
Total Passenger Trips	68,505	703,575
Total Passenger Miles	734,177	724,455
<b>Operating Expenditures</b>		
Contractor Operating Costs		
Service Costs	\$ 557,547	\$ 4,199,788
Fuel Costs	41,240	343,090
Subtotal	<u>598,787</u>	<u>4,542,878</u>
Administrative Costs	58,601	441,919
Total Operating Expenditures	<u>\$ 657,388</u>	<u>\$ 4,984,797</u>
<b>Farebox Revenues</b>	<u>\$ 15,626</u>	<u>\$ 233,380</u>
<b>Other Revenues</b>	<u>\$ 5,495</u>	<u>\$ 54,996</u>