



**Metro<sup>®</sup>**

**“Package B” EZ Transit Pass Regional Program Participants  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare  
Used and EZ Pass Program Reimbursements**

**Year ended June 30, 2023**

**With Independent Auditor’s Report on Compliance**



Simpson & Simpson, LLP  
Certified Public Accountant

**“Package B” EZ Transit Pass Regional Program Participants  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare  
Used, and EZ Transit Pass Fare Reimbursements**

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***FINANCIAL SECTION***

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## **Independent Auditor's Report On Compliance and On Internal Control Over Compliance Required by the Guidelines**

To the Los Angeles County  
Metropolitan Transportation Authority

### **Report on Compliance**

#### ***Opinion***

We have audited the compliance of the City of Redondo Beach (Beach Cities Transit), City of Burbank (Burbank Local Transit), Foothill Transit, City of Glendale (Glendale Beeline), Long Beach Public Transportation Company, Los Angeles Department of Transportation (LADOT), Los Angeles World Airports (LAWA), City of Norwalk (Norwalk Transit), Palos Verdes Peninsula Transit Authority (PVPTA), City of Pasadena (Pasadena Area Rapid Transit System), City of Santa Clarita (Santa Clarita Transit), and the City of Torrance (Torrance Transit) (Package B EZ Transit Pass Regional Program Participating Agencies) with their respective Memorandum of Understanding (MOU) with the Los Angeles County Metropolitan Transportation Authority (Metro); and the Los Angeles County EZ Transit Pass Regional Program Guidelines for Participating Agencies (collectively, the Guidelines) for the year ended June 30, 2023.

In our opinion, the Package B EZ Transit Pass Regional Program Participating Agencies (the Participating Agencies) complied, in all material respects, with the MOU and the Guidelines referred to above that could have a direct and material effect on the EZ Transit Pass Regional programs for the year ended June 30, 2023.

#### ***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the Guidelines. Our responsibilities under those standards and the Guidelines are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Participating Agencies and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance with the Guidelines. Our audit does not provide a legal determination of the Participating Agencies' compliance with the compliance requirements referred to above.



### ***Responsibilities of Management for Compliance***

Management is responsible for the Participating Agencies' compliance with the Guidelines and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or program agreements applicable to each Participating Agencies' EZ Transit Pass Regional Program.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Participating Agencies' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Participating Agencies' compliance with the requirements of the EZ Transit Pass Regional Program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guidelines, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Participating Agencies' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Participating Agencies' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Participating Agencies' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



## Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the Guidelines on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the Guidelines will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the Guidelines that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Guidelines. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Simpson &amp; Simpson".

Los Angeles, California  
January 25, 2024

**CITY OF REDONDO BEACH (BEACH CITIES TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>1,839</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		<u>\$ 0.91</u>	<u>\$ 0.72</u>	<u>\$ 0.19</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		<u>\$ 1,673</u>	<u>\$ 1,324</u>	<u>\$ 349</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u><u>\$ 1,673</u></u>	<u><u>\$ 1,324</u></u>	<u><u>\$ 349</u></u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The over-billing in EZ Transit Pass reimbursement caused by the actual average fare being lower than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**CITY OF BURBANK (BURBANK LOCAL TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>1,513</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>1.00</u>	\$ <u>1.00</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>1,513</u>	\$ <u>1,513</u>	\$ <u>-</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]	<u><u>\$ 1,513</u></u>	<u><u>\$ 1,513</u></u>	<u><u>\$ -</u></u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**FOOTHILL TRANSIT**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		Reported Amount	Audited Amount	Over (Under) Reported
Passenger Boardings	[a]			
EZ Transit Local Adult Pass *		42,742	N/A	-
EZ Transit Local Senior Pass *		57,113	N/A	-
EZ Transit Transit Express Pass *		17,419	N/A	-
Metrolink EZ Pass		23,950	23,950	-
Average Fare Billed	[b]			
EZ Transit Local Adult Pass		\$ 1.55	\$ 1.61	\$ (0.06)
EZ Transit Local Senior Pass		\$ 0.63	\$ 0.68	\$ (0.05)
EZ Transit Transit Express Pass		\$ 4.18	\$ 5.08	\$ (0.90)
Metrolink EZ Pass		\$ 1.40	\$ 1.30	\$ 0.10
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Local Adult Pass		\$ 66,250	\$ 68,815	\$ (2,565)
EZ Transit Local Senior Pass		35,981	38,837	(2,856)
EZ Transit Transit Express Pass		72,811	88,489	(15,678)
Metrolink EZ Pass		33,530	31,135	2,395
Less: EZ Transit Pass Sales Revenue	[d]	(123,249)	(123,249)	-
Total EZ Transit Pass Reimbursement **	[c-d]	\$ 85,323	\$ 104,027	\$ (18,704)

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The under-billing in EZ Transit Pass and Metrolink reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**CITY OF GLENDALE (GLENDALE BEELINE)**

EZ Transit Pass Regional Program  
 Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
 and EZ Transit Pass Fare Reimbursements  
 Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>2,479</u>	N/A	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.94</u>	\$ <u>1.05</u>	\$ <u>(0.11)</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>2,330</u>	\$ <u>2,603</u>	\$ <u>(273)</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	\$ <u><u>2,330</u></u>	\$ <u><u>2,603</u></u>	\$ <u><u>(273)</u></u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The under-billing in EZ Transit Pass reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**LONG BEACH PUBLIC TRANSPORTATION COMPANY**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>177,337</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		<u>\$ 0.98</u>	<u>\$ 0.95</u>	<u>\$ 0.03</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		<u>\$ 173,790</u>	<u>\$ 168,470</u>	<u>\$ 5,320</u>
Less: EZ Transit Pass Sales Revenue	[d]			
		<u>(142,812)</u>	<u>(142,812)</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ 30,978</u>	<u>\$ 25,658</u>	<u>\$ 5,320</u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The over-billing in EZ Transit Pass reimbursement caused by the actual average fare being lower than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)**

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2023

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Zone 0</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	1,225	N/A	-
		Senior	1,703	N/A	-
		Annual	4	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 1.50	\$ 1.50	\$ -
		Senior	\$ 0.75	\$ 0.75	\$ -
		Annual	\$ 1.50	\$ 1.50	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 1,838	\$ 1,838	\$ -
		Senior	1,277	1,277	-
		Annual	6	6	-
		Total EZ Pass for Zone 0	\$ 3,121	\$ 3,121	\$ -
<b><u>Zone 1</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	13,312	N/A	-
		Senior	4,807	N/A	-
		Annual	196	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 2.50	\$ 2.50	\$ -
		Senior	\$ 1.25	\$ 1.25	\$ -
		Annual	\$ 2.50	\$ 2.50	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 33,280	\$ 33,280	\$ -
		Senior	6,008	6,008	-
		Annual	490	490	-
		Total EZ Pass for Zone 1	\$ 39,778	\$ 39,778	\$ -

*(Continued)*

**LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)**

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2023

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Zone 2</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	1,877	N/A	-
		Senior	945	N/A	-
		Annual	1	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 3.00	\$ 3.00	\$ -
		Senior	\$ 1.50	\$ 1.50	\$ -
		Annual	\$ 3.00	\$ 3.00	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 5,631	\$ 5,631	\$ -
		Senior	1,418	1,418	-
		Annual	3	3	-
		Total EZ Pass for Zone 2	\$ 7,052	\$ 7,052	\$ -
<b><u>Zone 3</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	1,702	N/A	-
		Senior	1,654	N/A	-
		Annual	206	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 3.75	\$ 3.75	\$ -
		Senior	\$ 1.85	\$ 1.85	\$ -
		Annual	\$ 3.75	\$ 3.75	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 6,383	\$ 6,383	\$ -
		Senior	3,060	3,060	-
		Annual	772	772	-
		Total EZ Pass for Zone 3	\$ 10,215	\$ 10,215	\$ -

*(Continued)*

**LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)**

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2023

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Zone 4</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	1,260	N/A	-
		Senior	795	N/A	-
		Annual	561	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 4.25	\$ 4.25	\$ -
		Senior	\$ 2.10	\$ 2.10	\$ -
		Annual	\$ 4.25	\$ 4.25	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 5,355	\$ 5,355	\$ -
		Senior	1,670	1,670	-
		Annual	2,384	2,384	-
		Total EZ Pass for Zone 4	\$ 9,409	\$ 9,409	\$ -
<b><u>Zone 5</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	339	N/A	-
		Senior	-	N/A	-
		Annual	129	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 4.25	\$ 4.25	\$ -
		Senior	\$ 4.25	\$ 4.25	\$ -
		Annual	\$ 4.25	\$ 4.25	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 1,441	\$ 1,441	\$ -
		Senior	-	-	-
		Annual	548	548	-
		Total EZ Pass for Zone 5	\$ 1,989	\$ 1,989	\$ -

*(Continued)*

**LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)**

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2023

			<u>Reported</u> <u>Amount</u>	<u>Audited</u> <u>Amount</u>	<u>Over (Under)</u> <u>Reported</u>
<b><u>Zone 6</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	12	N/A	-
		Senior	-	N/A	-
		Annual	1	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 4.25	\$ 4.25	\$ -
		Senior	\$ 2.10	\$ 2.10	\$ -
		Annual	\$ 4.25	\$ 4.25	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 51	\$ 51	\$ -
		Senior	-	-	-
		Annual	4	4	-
		Total EZ Pass for Zone 6	\$ 55	\$ 55	\$ -

<b><u>Zone 10</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Regular	11	N/A	-
		Annual	7	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Regular	\$ 4.25	\$ 4.25	\$ -
		Annual	\$ 4.25	\$ 4.25	\$ -
EZ Transit Pass Reimbursement	[a x b = c]				
EZ Transit Pass		Regular	\$ 47	\$ 47	\$ -
		Annual	30	30	-
		Total EZ Pass for Zone 10	\$ 77	\$ 77	\$ -

*(Continued)*

**LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)**

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Zone 11</u></b>					
Passenger Boardings					
EZ Transit Pass *	[a]	Senior	<u>2</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed					
EZ Transit Pass	[b]	Senior	\$ <u>2.10</u>	\$ <u>2.10</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement					
EZ Transit Pass	[a x b = c]	Senior	\$ <u>4</u>	\$ <u>4</u>	\$ <u>-</u>
Total EZ Pass for Zone 11			\$ <u>4</u>	\$ <u>4</u>	\$ <u>-</u>

**EZ Pass/Replace**

Passenger Boardings					
EZ Transit Pass *	[a]	Regular	<u>256</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed					
EZ Transit Pass	[b]	Regular	\$ <u>0.50</u>	\$ <u>0.50</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement					
EZ Transit Pass	[a x b = c]	Regular	\$ <u>128</u>	\$ <u>128</u>	\$ <u>-</u>
Total EZ Pass for EZ Pass/Replace			\$ <u>128</u>	\$ <u>128</u>	\$ <u>-</u>

**Grand Total Summary**

EZ Transit Pass Reimbursement All Fare Products			\$ <u>71,828</u>	\$ <u>71,828</u>	\$ <u>-</u>
Less: EZ Transit Pass Sales Revenue	[d]		<u>(10,497)</u>	<u>(10,497)</u>	<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]		\$ <u>61,331</u>	\$ <u>61,331</u>	\$ <u>-</u>

*(Continued)*

Note(s):

\* Passenger boardings for all Zones and EZ Pass/Replace were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**LOS ANGELES DEPARTMENT OF TRANSPORTATION (LADOT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023  
(Continued)

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>LADOT Community DASH - Metrolink Pass</u></b>				
Passenger Boardings	[a]			
EZ Transit Pass *		<u>1,693</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		<u>\$ 0.36</u>	<u>\$ 0.36</u>	<u>\$ -</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		<u>\$ 609</u>	<u>\$ 609</u>	<u>\$ -</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]	<u>\$ 609</u>	<u>\$ 609</u>	<u>\$ -</u>
<b><u>LADOT Commuter Express - Metrolink Pass</u></b>				
Passenger Boardings	[a]			
EZ Transit Pass *		<u>37,626</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		<u>\$ 1.96</u>	<u>\$ 1.96</u>	<u>\$ -</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		<u>\$ 73,747</u>	<u>\$ 73,747</u>	<u>\$ -</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]	<u>\$ 73,747</u>	<u>\$ 73,747</u>	<u>\$ -</u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**LOS ANGELES WORLD AIRPORTS (LAWA)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		11,650	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 8.02	\$ 8.02	\$ -
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 93,433	\$ 93,433	\$ -
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement	[c-d]	<u>\$ 93,433</u>	<u>\$ 93,433</u>	<u>\$ -</u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro TAP department. As such, the audited amount has been noted as "N/A".

**CITY OF NORWALK (NORWALK LOCAL TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>14,381</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.71</u>	\$ <u>0.71</u>	\$ <u>-</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>10,211</u>	\$ <u>10,211</u>	\$ <u>-</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement	[c-d]	<u>\$ 10,211</u>	<u>\$ 10,211</u>	<u>\$ -</u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

**PALOS VERDES PENINSULA TRANSIT AUTHORITY (PVPTA)**

EZ Transit Pass Regional Program

Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements

Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>740</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>1.58</u>	\$ <u>1.55</u>	\$ <u>0.03</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>1,169</u>	\$ <u>1,147</u>	\$ <u>22</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	\$ <u><u>1,169</u></u>	\$ <u><u>1,147</u></u>	\$ <u><u>22</u></u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The over-billing in EZ Transit Pass reimbursement caused by the actual average fare being lower than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**CITY OF PASADENA (PASADENA AREA RAPID TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		Reported Amount	Audited Amount	Over (Under) Reported
Passenger Boardings	[a]			
EZ Transit Pass *		4,462	N/A	-
Metrolink EZ Pass		689	689	-
Average Fare Billed	[b]			
EZ Transit Pass		\$ 0.61	\$ 0.60	\$ 0.01
Metrolink EZ Pass		\$ 0.61	\$ 0.60	\$ 0.01
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ 2,722	\$ 2,677	\$ 45
Metrolink EZ Pass		420	413	7
Less: EZ Transit Pass Sales Revenue	[d]	-	-	-
Total EZ Transit Pass Reimbursement **	[c-d]	\$ 3,142	\$ 3,090	\$ 52

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The over-billing in EZ Transit Pass and Metrolink reimbursement caused by the actual average fare being lower than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b>Zone 0</b>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Local		132	N/A	-
Commuter		7	N/A	-
Senior				
Local		5	N/A	-
Commuter		5	N/A	-
Annual				
Local		155	N/A	-
Commuter		-	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Local		\$ 0.72	\$ 0.73	\$ (0.01)
Commuter		\$ 2.98	\$ 1.58	\$ 1.40
Senior				
Local		\$ 0.72	\$ 0.73	\$ (0.01)
Commuter		\$ 2.98	\$ 1.58	\$ 1.40
Annual				
Local		\$ 0.72	\$ 0.73	\$ (0.01)
Commuter		\$ 2.98	\$ 1.58	\$ 1.40
EZ Transit Pass Reimbursement [a x b = c]				
EZ Transit Pass				
Regular				
Local		\$ 95	\$ 96	\$ (1)
Commuter		21	11	10
Senior				
Local		4	4	-
Commuter		15	8	7
Annual				
Local		112	113	(1)
Commuter		-	-	-
Total EZ Pass Zone 0		\$ 247	\$ 232	\$ 15

**CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Zone 3</u></b>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Local		12	N/A	-
Commuter		23	N/A	-
Senior				
Local		3	N/A	-
Commuter		31	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Local		\$ 0.72	\$ 0.73	\$ (0.01)
Commuter		\$ 2.98	\$ 1.58	\$ 1.40
Senior				
Local		\$ 0.72	\$ 0.73	\$ (0.01)
Commuter		\$ 2.98	\$ 1.58	\$ 1.40
EZ Transit Pass Reimbursement [a x b = c]				
EZ Transit Pass				
Regular				
Local		\$ 9	\$ 9	\$ -
Commuter		69	36	33
Senior				
Local		2	2	-
Commuter		92	49	43
Total EZ Pass Zone 3		\$ 172	\$ 96	\$ 76

*(Continued)*

**CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Zone 5</u></b>				
Passenger Boardings	[a]			
EZ Transit Pass *				
				Regular
		31	N/A	-
		684	N/A	-
				Senior
		234	N/A	-
		626	N/A	-
				Annual
		721	N/A	-
		33	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
				Regular
		\$ 0.72	\$ 0.73	\$ (0.01)
		\$ 2.98	\$ 1.58	\$ 1.40
				Senior
		\$ 0.72	\$ 0.73	\$ (0.01)
		\$ 2.98	\$ 1.58	\$ 1.40
				Annual
		\$ 0.72	\$ 0.73	\$ (0.01)
		\$ 2.98	\$ 1.58	\$ 1.40
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass				
				Regular
		\$ 22	\$ 23	\$ (1)
		2,038	1,081	957
				Senior
		168	171	(3)
		1,865	989	876
				Annual
		519	526	(7)
		98	52	46
Total EZ Pass Zone 5		\$ 4,710	\$ 2,842	\$ 1,868

*(Continued)*

**CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Zone 9</u></b>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Commuter		-	N/A	-
Senior				
Commuter		3	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Commuter		\$ 2.98	\$ 1.58	\$ 1.40
Senior				
Commuter		\$ 2.98	\$ 1.58	\$ 1.40
EZ Transit Pass Reimbursement [a x b = c]				
EZ Transit Pass				
Regular				
Commuter		\$ -	\$ -	\$ -
Senior				
Commuter		9	5	4
Total EZ Pass Zone 9		\$ 9	\$ 5	\$ 4

*(Continued)*

**CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

			<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Zone 10</u></b>					
Passenger Boardings	[a]				
EZ Transit Pass *		Annual			
		Local	691	N/A	-
		Commuter	56	N/A	-
Average Fare Billed	[b]				
EZ Transit Pass		Annual			
		Local	\$ 0.72	\$ 0.73	\$ (0.01)
		Commuter	\$ 2.98	\$ 1.58	\$ 1.40
EZ Transit Pass Reimbursement [a x b = c]					
EZ Transit Pass		Annual			
		Local	\$ 498	\$ 504	\$ (6)
		Commuter	167	88	79
Total EZ Pass Zone 10			\$ 665	\$ 592	\$ 73

*(Continued)*

**CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		Reported Amount	Audited Amount	Over (Under) Reported
<u>Zone ReplaceAdult</u>				
Passenger Boardings	[a]			
EZ Transit Pass *				
Regular				
Local		21	N/A	-
Commuter		5	N/A	-
Average Fare Billed	[b]			
EZ Transit Pass				
Regular				
Local		\$ 0.72	\$ 0.73	\$ (0.01)
Commuter		\$ 2.98	\$ 1.58	\$ 1.40
EZ Transit Pass Reimbursement [a x b = c]				
EZ Transit Pass				
Regular				
Local		\$ 15	\$ 15	-
Commuter		\$ 15	\$ 8	\$ 7
Total EZ Pass Zone ReplaceAdult		\$ 30	\$ 23	\$ 7
 <u>Grand Total Summary</u>				
EZ Transit Pass Reimbursement All Fare Products		\$ 5,833	\$ 3,815	\$ 2,018
Less: EZ Transit Pass Sales Revenue	[d]	(1,514)	(1,514)	-
Total EZ Transit Pass Reimbursement **	[c-d]	\$ 4,319	\$ 2,301	\$ 2,018

Note(s):

\*Passenger boardings for all Zones and EZ Pass/Replace were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The over-billing in EZ Transit Pass reimbursement caused by the actual average fare being lower than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**CITY OF SANTA CLARITA (SANTA CLARITA TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023  
(Continued)

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
<b><u>Metrolink Pass</u></b>				
Passenger Boardings	[a]			
EZ Transit Pass *		<u>32,215</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.72</u>	\$ <u>0.73</u>	\$ <u>(0.01)</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>23,195</u>	\$ <u>23,517</u>	\$ <u>(322)</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>-</u>	<u>-</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ 23,195</u>	<u>\$ 23,517</u>	<u>\$ (322)</u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The under-billing in Metrolink reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**CITY OF TORRANCE (TORRANCE TRANSIT)**  
EZ Transit Pass Regional Program  
Schedule of EZ Transit Pass Passenger Boardings, Average Fare Used,  
and EZ Transit Pass Fare Reimbursements  
Year Ended June 30, 2023

		<u>Reported Amount</u>	<u>Audited Amount</u>	<u>Over (Under) Reported</u>
Passenger Boardings	[a]			
EZ Transit Pass *		<u>20,145</u>	<u>N/A</u>	<u>-</u>
Average Fare Billed	[b]			
EZ Transit Pass		\$ <u>0.19</u>	\$ <u>0.48</u>	\$ <u>(0.29)</u>
EZ Transit Pass Reimbursement	[a x b = c]			
EZ Transit Pass		\$ <u>3,828</u>	\$ <u>9,670</u>	\$ <u>(5,842)</u>
Less: EZ Transit Pass Sales Revenue	[d]	<u>(2,466)</u>	<u>(2,466)</u>	<u>-</u>
Total EZ Transit Pass Reimbursement **	[c-d]	<u>\$ 1,362</u>	<u>\$ 7,204</u>	<u>\$ (5,842)</u>

Note(s):

\*Passenger boardings were confirmed and provided by Metro's TAP department. As such, the audited amount has been noted as "N/A".

\*\*The under-billing in EZ Transit Pass reimbursement caused by the actual average fare being higher than the average fare used to bill Metro. The Participating Agency prepared the average fare reconciliation to determine the actual average fare at the end of the fiscal year as required by the Guidelines. This is not an exception.

**EZ Transit Pass Regional Program  
Summary of Findings and Management's Comments  
Year Ended June 30, 2023**

No findings were noted.