

**Schedule of Operating Data, Ridership,
Operating Expenditures, Farebox Revenues, and Other Revenues
For the Community DASH Service – PACKAGE 2
City of Los Angeles**

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



Metro[®]



Simpson & Simpson, LLP
Certified Public Accountants

CITY OF LOS ANGELES
COMMUNITY DASH SERVICE – PACKAGE 2

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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 2** 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, farebox revenues, and other revenues for the Community DASH Service – PACKAGE 2 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 & Simpson".

Los Angeles, California
January 20, 2022

City of Los Angeles
Community DASH Service – Package 2
Schedule of Operating Data, Ridership, Operating Expenditures,
Farebox Revenues, and Other Revenues
Year ended June 30, 2021

	All Routes Package 2
Operating Data	
Number of Vehicles in Operation	31
Total Vehicle Miles	959,014
Total Vehicle Hours	93,665
Total Vehicle Revenue Miles	812,810
Total Vehicle Revenue Hours	86,256
Total Vehicle Trips	149,501
Directional Route Miles	91
Ridership Data	
Total Passenger Trips	1,020,831
Total Passenger Miles	1,064,911
Operating Expenditures	
Contractor Operating Costs	
Service Costs	\$ 7,813,703
Fuel Costs	727,198
Subtotal	8,540,901
Administrative Costs	1,208,189
Total Operating Expenditures	\$ 9,749,090
Farebox Revenues*	\$ -
Other Revenues	\$ 661

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 2 covers part of the MidCity area of the City.
2. Operating data such as vehicle hours and miles is based on the actual time and distance travelled by the vehicle including the deadhead miles/hours. Vehicle revenue hours and 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 2
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 2
Schedule of Operating Data, Ridership, Operating Expenditures,
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Year ended June 30, 2021
(Continued)

	Beachwood Canyon	Fairfax	Hollywood
Operating Data			
Number of Vehicles in Operation	1	2	5
Total Vehicle Miles	43,877	79,990	177,489
Total Vehicle Hours	4,045	8,068	17,871
Total Vehicle Revenue Miles	35,038	65,367	148,968
Total Vehicle Revenue Hours	3,682	7,171	16,798
Total Vehicle Trips	17,068	14,557	17,277
Directional Route Miles	4	8	17
Ridership Data			
Total Passenger Trips	25,902	42,762	166,163
Total Passenger Miles	16,744	68,365	138,557
Operating Expenditures			
Contractor Operating Costs			
Service Costs	\$ 333,487	\$ 649,593	\$ 1,520,629
Fuel Costs	33,271	60,655	134,586
Subtotal	<u>366,758</u>	<u>710,248</u>	<u>1,655,215</u>
Administrative Costs	51,574	100,444	235,290
Total Operating Expenditures	<u>\$ 418,332</u>	<u>\$ 810,692</u>	<u>\$ 1,890,505</u>
Farebox Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Revenues	<u>\$ 527</u>	<u>\$ 1</u>	<u>\$ 7</u>

City of Los Angeles
Community DASH Service – Package 2
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Year ended June 30, 2021
(Continued)

	<u>Highland Park/ Eagle Rock</u>	<u>Hollywood/ Wilshire</u>	<u>Chinatown/ Lincoln Heights</u>
Operating Data			
Number of Vehicles in Operation	6	4	5
Total Vehicle Miles	241,138	80,405	141,759
Total Vehicle Hours	18,458	8,121	14,046
Total Vehicle Revenue Miles	200,815	67,932	128,323
Total Vehicle Revenue Hours	16,893	7,287	13,328
Total Vehicle Trips	20,748	17,665	13,656
Directional Route Miles	15	8	19
Ridership Data			
Total Passenger Trips	182,335	99,123	107,742
Total Passenger Miles	396,893	97,418	155,956
Operating Expenditures			
Contractor Operating Costs			
Service Costs	\$ 1,530,378	\$ 660,036	\$ 1,207,584
Fuel Costs	182,849	60,969	107,493
Subtotal	<u>1,713,227</u>	<u>721,005</u>	<u>1,315,077</u>
Administrative Costs	236,620	102,069	186,685
Total Operating Expenditures	<u>\$ 1,949,847</u>	<u>\$ 823,074</u>	<u>\$ 1,501,762</u>
Farebox Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Revenues	<u>\$ 23</u>	<u>\$ 8</u>	<u>\$ 9</u>

City of Los Angeles
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Year ended June 30, 2021
(Continued)

	<u>Hollywood</u>	<u>Wilshire Center/ Koreatown</u>
Operating Data		
Number of Vehicles in Operation	3	5
Total Vehicle Miles	43,660	150,696
Total Vehicle Hours	4,335	18,721
Total Vehicle Revenue Miles	34,829	131,538
Total Vehicle Revenue Hours	3,834	17,263
Total Vehicle Trips	22,712	25,818
Directional Route Miles	11	9
Ridership Data		
Total Passenger Trips	29,674	367,130
Total Passenger Miles	10,907	180,071
Operating Expenditures		
Contractor Operating Costs		
Service Costs	\$ 349,162	\$ 1,562,834
Fuel Costs	33,106	114,269
Subtotal	<u>382,268</u>	<u>1,677,103</u>
Administrative Costs	53,702	241,805
Total Operating Expenditures	<u>\$ 435,970</u>	<u>\$ 1,918,908</u>
Farebox Revenues	<u>\$ -</u>	<u>\$ -</u>
Other Revenues	<u>\$ 39</u>	<u>\$ 47</u>