

**Schedule of Operating Data, Ridership,  
Operating Expenditures, Farebox Revenues, and Other Revenues  
For the Community DASH Service – PACKAGE 6  
City of Los Angeles**

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



**Metro<sup>®</sup>**



Simpson & Simpson, LLP  
Certified Public Accountants

***CITY OF LOS ANGELES  
COMMUNITY DASH SERVICE – PACKAGE 6***

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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 6** 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 6 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 black ink that reads "Simpson &amp; Simpson".

Los Angeles, California  
January 20, 2022

City of Los Angeles  
Community DASH Service – Package 6  
Schedule of Operating Data, Ridership, Operating Expenditures,  
Farebox Revenues, and Other Revenues  
Year ended June 30, 2021

	<b>All Routes Package 6</b>
<b>Operating Data</b>	
Number of Vehicles in Operation	77
Total Vehicle Miles	1,523,240
Total Vehicle Hours	231,555
Total Vehicle Revenue Miles	1,333,826
Total Vehicle Revenue Hours	207,343
Total Vehicle Trips	187,992
Directional Route Miles	36
<b>Ridership Data</b>	
Total Passenger Trips	1,986,012
Total Passenger Miles	1,958,647
<b>Operating Expenditures</b>	
Contractor Operating Costs	
Service Costs	\$ 16,959,032
Fuel Costs	162,517
Subtotal	17,121,549
Administrative Costs	2,904,254
Total Operating Expenditures	\$ 20,025,803
<b>Farebox Revenues*</b>	\$ -
<b>Other Revenues</b>	\$ 1,989

**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 6 covers part of the Downtown 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.

**City of Los Angeles**  
**Community DASH Service – Package 6**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2021 (Continued)**

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**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 6  
**Schedule of Operating Data, Ridership, Operating Expenditures,  
Farebox Revenues, and Other Revenues**  
Year ended June 30, 2021  
(Continued)

	<u>Area A</u>	<u>Area B</u>	<u>Area D</u>
<b>Operating Data</b>			
Number of Vehicles in Operation	15	13	17
Total Vehicle Miles	267,243	204,414	366,698
Total Vehicle Hours	42,905	36,070	53,588
Total Vehicle Revenue Miles	249,494	189,116	300,146
Total Vehicle Revenue Hours	38,879	33,069	47,516
Total Vehicle Trips	34,791	30,108	37,388
Directional Route Miles	7	6	8
<b>Ridership Data</b>			
Total Passenger Trips	295,231	172,541	298,519
Total Passenger Miles	285,431	167,818	334,649
<b>Operating Expenditures</b>			
Contractor Operating Costs			
Service Costs	\$ 3,175,310	\$ 2,701,033	\$ 3,880,391
Fuel Costs	28,513	21,809	39,124
Subtotal	<u>3,203,823</u>	<u>2,722,842</u>	<u>3,919,515</u>
Administrative Costs	544,578	463,197	665,557
Total Operating Expenditures	<u>\$ 3,748,401</u>	<u>\$ 3,186,039</u>	<u>\$ 4,585,072</u>
<b>Farebox Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Other Revenues</b>	<u>\$ 341</u>	<u>\$ 226</u>	<u>\$ 965</u>

**City of Los Angeles**  
**Community DASH Service – Package 6**  
**Schedule of Operating Data, Ridership, Operating Expenditures,**  
**Farebox Revenues, and Other Revenues**  
**Year ended June 30, 2021**  
**(Continued)**

	Area E	Area F
<b>Operating Data</b>		
Number of Vehicles in Operation	21	11
Total Vehicle Miles	450,525	234,360
Total Vehicle Hours	69,210	29,782
Total Vehicle Revenue Miles	385,966	209,104
Total Vehicle Revenue Hours	60,783	27,096
Total Vehicle Trips	58,076	27,629
Directional Route Miles	7	8
<b>Ridership Data</b>		
Total Passenger Trips	1,025,306	194,415
Total Passenger Miles	725,319	445,430
<b>Operating Expenditures</b>		
Contractor Operating Costs		
Service Costs	\$ 4,988,115	\$ 2,214,183
Fuel Costs	48,067	25,004
Subtotal	5,036,182	2,239,187
Administrative Costs	851,388	379,534
Total Operating Expenditures	\$ 5,887,570	\$ 2,618,721
<b>Farebox Revenues</b>	\$ -	\$ -
<b>Other Revenues</b>	\$ 260	\$ 197