



## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Imperial County Transportation Commission  
El Centro, California

We have performed the procedures enumerated below, which were agreed to by management of the Imperial County Transportation Commission (ICTC) (the specified party) solely to assist ICTC in monitoring the fiscal accountability and reporting of First Transit, Inc. (Transit Operator), and its records relating to the Imperial Valley Transit Line, Green Line, Blue Line and Gold Line for the period ending June 30, 2019. The Transit Operator's management is responsible for its accounting records and reporting requirements. Management of ICTC is responsible for monitoring the accounting records and reporting of the Transit Operator. The sufficiency of these procedures is solely the responsibility of management of ICTC. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are listed below.

### 1) *Observation of service provided*

Obtain an understanding of the service being provided based on inquiry of management and inspection of the agreement. Perform an observation and obtain supporting documentation regarding the services provided by the operator.

**Results:** We inquired of the Transit Operator management, inspected the First Transit Fixed Route Transit Service Agreement (May 2011) and related amendments (#1-8), and inspected the Imperial Valley Transit (IVT) Rider's Guide (in order to obtain an understanding of the services being provided. The Imperial Valley Transit provides public bus services throughout the Imperial County. The fixed routes operate on a set pattern of travel and published schedules.

We selected a sample of 6 fixed routes (1 South, 2 North, 3 East, and Blue 750PM) and observed the following:

- Route 1 South: We boarded a First Transit bus leaving the 7<sup>th</sup> and State Street station at 11:50am (on schedule). We rode the bus for a total of 6 stops noting the driver would stop based on passengers' needs. The bus arrived at the IV Mall stop at 12:15pm (on schedule).
- Route 2 North: We observed the First Transit bus depart from the 7<sup>th</sup> and State Street station at 3:20pm (on schedule). We observed the shuttle operate for a total of 2 stops. We observed the shuttle stop at the Wal-Mart & Bradshaw stop at 3:27pm (on schedule).
- Route 3 East: We observed the First Transit shuttle depart from the State & 7<sup>th</sup> Street station (El Centro) location at 3:20pm (on schedule). We observed the bus operate for a total of 2 stops. We observed the bus stop at the Wal-Mart & Bradshaw stop at 3:32pm (on schedule).

- Route 2 North: We observed the First Transit shuttle depart from the State & 7<sup>th</sup> Street station location at 5:40pm (on schedule). We observed the shuttle operate for a total of 2 stops. We observed the shuttle arrive at Wal-Mart & Bradshaw at 5:47pm (on schedule).
- Route 3 East: We observed the First Transit shuttle depart from the Costco at 5:40pm (on schedule). We observed the shuttle operate for a total of 3 stops. We observed the shuttle stop at the Wal-Mart (El Centro) stop at 5:52pm (on schedule).
- Route #750PM Blue Line: We observed the First Transit bus depart from the 7<sup>th</sup> & State Street stop at 1:00pm (on scheduled). We observed the bus operate for a total of 5 stops. We observed the bus stopped at the El Centro Regional Hospital stop at 1:12 (on schedule).

In addition, we noted that the Transit Operator did not meet the Farebox Ratio for the Green line and Blue line as required by the First Transit Fixed Route Transit Service Agreement.

See Exhibit A for further details of procedure #1. See complete listing of routes listed as part of Exhibit C.

No other exceptions were found as a result of procedures performed.

## 2) *Cash Handling Control*

Inspect the operator's accounting policies and procedures, and interview management and staff in order to obtain an understanding of the operator's internal controls over cash handling during the year ending June 30, 2019. Observe that the procedures provide for adequate safeguards of cash and separation of duties. Perform an observation over cash handling and compare the results of the observation to the policy.

**Results:** We inquired of the Transit Operator management, inspected the First Transit Operations Manual over cash handling and performed an observation over the cash handling process on December 12, 2019. We observed the following:

The Transit Operator drivers are required to complete the *Driver's Daily Log Sheet* which tracks the number of riders per route and the estimated cash collections. We observed that the driver does not have access to the cash deposited into the cash box within the farebox located on each bus.

Cash boxes are collected and exchanged on a daily basis upon the vehicle's return to the yard. A key is required to release the cash box from the farebox. A separate key is required to access the contents of the cash box. The key to access the cash boxes are located in the Safety Manager's office. Access to the cash box keys is limited to the dispatchers. We observed that the cash boxes are equipped with a security feature in which the cash box is to automatically lock when the cash box is removed from the farebox cabinet.

Per inspection of the Cash Handling policies, cash boxes are to be stored in a locked vault until the cash is counted and picked up by the armored service. We observed that not all cash boxes are stored in the locked vault prior to being counted as there is limited space in the vault, which is an exception to the documented policies. The remaining cash boxes not stored in the vault are stored in the locked cash count room. Access to the vault and cash count room is limited to First Transit dispatchers and is under video surveillance.

Per inspection of the Cash Handling policies, cashbox pullers must wear special pocket-less clothing provided by the Transit Operator during the cashbox pulling process. We observed that the bus driver pulling the cash box was wearing a uniform consistent with their primary driving responsibilities which have pockets. However, the dispatchers performing the cash count each morning wear pocket-less coveralls for the duration of the cash counting process.

We observed the cash counting process is under video surveillance.

We observed that two dispatchers participate in the emptying of the cash boxes and the counting of cash. The cash counts are logged on the *IVT Vault & Farebox LogDay Sheet*, which includes the cash box identification number, bus number, time and date of count, dispatchers present, and the total bill and coin collections. The counted cash is then bagged and labeled with the appropriate deposit information and is picked up for deposit by the third party armored service truck.

A spreadsheet summarizing the monthly cash collections is maintained. On a monthly basis, a Senior Financial Analyst at the Transit Operator's corporate office will reconcile the total balance counted and reported by the dispatchers with the balance deposited per the bank statement.

We observed actual cash collections and the estimated cash collections based on the number of riders over the *Driver's Daily Log Sheet* is subject to fluctuate as the driver cannot provide change for customers and cannot verify payment once the fare is deposited into the farebox.

No other exceptions were found as a result of procedures performed.

### 3) *Spare Parts and Inventory Control*

Inspect the operator's accounting policies and procedures, and interview management and staff in order to obtain an understanding of the operator's internal controls over the purchasing, safeguarding and use of spare parts and inventory, in the maintenance department. Identify how the maintenance department tracks the use of spare parts and inventory and identify the safeguards that are in place for the maintenance of inventory. Identify whether the procedures provide for periodic inventory counts and reconciliation of such counts to the general ledger. Perform an observation over the spare parts and inventory and compare the results of the observation to the policy. Identify evidence of pilferage, other losses, or instances of improper usage.

**Results:** We inquired of the Transit Operator management, inspected the First Transit Inventory Count Policies and Purchase Order Policies and performed an observation over the spare parts and inventory controls on December 11, 2019. We observed the following:

We observed that the purchase of spare parts and inventory is initiated and tracked by the Maintenance Manager. The Maintenance Manager has the authority to purchase any items below \$2,500. Purchases between \$2,500 and \$5,000 must be approved by the General Manager. Purchases between \$5,000 and \$10,000 have to be approved by the Director of Maintenance located at the Transit Operator's corporate office. Any purchases above \$10,000 must be approved by the First Transit Vice President. Spare parts and inventory are stored in a locked gated area that is under 24 hour video surveillance. The key to the locked gate is kept in the maintenance shop. Access to spare parts and inventory after hours is limited to the Maintenance Manager, Operations Managers, Mechanics, and the General Manager. The use of spare parts and inventory is tracked through the use of separate work orders for each project.

Each spare part and inventory item is tracked by the use of a pin or part number. A complete inventory is taken on a quarterly basis. Any variances from expected inventory counts (based on part usage and the work order process) greater than 5% require explanation. The inventory count is performed by the Maintenance Manager and is submitted to the Director of Maintenance at the corporate office for his review and approval. We identified that there is no evidence of the Director of Maintenance review.

The Maintenance Manager performs spot checks every few weeks to ensure inventory levels are appropriate; however, we observed there is no documentary evidence of this review process.

No other exceptions were found as a result of procedures performed.

#### 4) *Invoicing Process Control*

Inspect the operator's accounting policies and procedures, and interview management and staff in order to obtain an understanding of the operator's internal controls related to the invoicing process. Scan the current year detail for invoices and select a sample of three invoices to ensure policy was followed.

**Results:** We inquired of the Transit Operator management and performed an observation on December 11, 2019 over the invoicing process and observed the following:

The Transit Operator submits an invoice to ICTC on a monthly basis which includes the monthly fixed costs, determined as part of the contractual agreement, the total revenue hours requested for reimbursement and any marketing expenses incurred during the month.

The invoices are prepared by the IVT Operations Manager and then reviewed and approved by the Transit Operator's General Manager. All invoices are prepared based on source documents which include *Driver's Daily Log Sheets*, *Time Sheets*, *IVT Vault & Farebox LogDay Sheets*, and supporting marketing invoices. The source documents are summarized in an excel file which generates the monthly invoice.

We selected the months of October 2018, March 2019, and May 2019 and observed that the invoices agreed to the summarized excel files and supporting marketing invoices without exception. In addition, on a sample basis, we observed that the monthly excel files agreed to supporting source documents. See details of samples tested documented at procedure 6 (Financial Data Analysis).

We observed that all monthly invoices for the period ending June 30, 2019 were reviewed and approved by the Transit Operator's General Manager.

No exceptions were found as a result of procedures performed.

#### 5) *Reporting Process*

Inspect the operator's accounting policies and procedures, and interview management and staff in order to obtain an understanding of the operator's internal controls related to the reporting process.

**Results:** We inquired of the Transit Operator management, inspected the First Transit Fixed Route Transit Service Agreement (May 2011), related amendments and annexes and performed observations and observed the following:

The Transit Operator is required to submit monthly reports regarding the monthly operations, route statistics, management summary statements, and passenger data. The Transit Operator submits the required reporting information on a monthly basis as part of the monthly invoice process.

The invoices and required reports are prepared by the IVT Operations Manager and then reviewed and signed off by the General Manager. All reports are prepared based on source documents which include *Driver's Daily Log Sheets*, *Time Sheets*, *IVT Vault & Farebox LogDay Sheets*, etc. The source documents are summarized in an excel file which generates the monthly reports.

No exceptions were found as a result of procedures performed.

## 6) *Financial Data Analysis*

- 6.1 Inspect documents provided by ICTC and the Transit Operator to identify expenditures and fare revenue amounts reported to ICTC are accurate.
- 6.2 Select a sample of three months of expense reports and compare amounts to supporting documentation.
- 6.3 Select a sample of three months of fuel expenditures and determine whether amounts exceeded the escalators stated in the contract. Identify any evidence of loss or improper fuel usage.
- 6.4 Select a sample of three daily fare collection reports in each of a sample of three months and compare to supporting documentation.
- 6.5 Recalculate service hours from published schedules and compare to the contract and to actual hours billed. Inspect supporting documentation on the daily routes and daily operating schedule to determine actual hours versus invoices revenue hours.

**Results:** We inquired of the Transit Operator management, inspected the First Transit Fixed Route Transit Service Agreement (May 2011) and related amendments, inspected the First Transit Riders Guide (July 2018 to June 2019) and performed observations and observed the following:

- 6.1 We inspected the monthly invoices provided by the Transit Operator for the IVT Line, Green Line, Blue Line, and Gold Line services and noted the invoices provided by the Transit Operator agreed to the invoices received by ICTC. No exceptions were found as a result of procedures performed.
- 6.2 We selected the months of October 2018, March 2019 and May 2019 and obtained the monthly invoices for the IVT Line, Green Line, Blue Line, and Gold Line services. We compared the monthly invoices to the supporting data schedule and marketing invoices. No exceptions were found as a result of procedures performed.

The revenue hours in the monthly invoices are prepared based on the *Driver's Daily Log Sheets* and the *Time Sheets*. The *Driver's Daily Log Sheets* and the *Time Sheets* should agree; the *Time Sheets* are to be reviewed and approved by the supervisor on duty. We selected the following lines and obtained all related *Driver's Daily Log Sheets* and *Time Sheets* for a selected date and compared them to the data schedule which supports the monthly invoices. We observed the following:

- Line 1S - Date: October 4<sup>th</sup>, 2018
  - No exceptions were observed.
- Line 2N - Date: October 10<sup>th</sup>, 2018
  - No exceptions were observed.
- Line 1N - Date: March 6<sup>th</sup>, 2019
  - No exceptions were observed.
- Line 3E - Date: March 13<sup>th</sup>, 2019
  - No exceptions were observed.
- Line 2S - Date: May 9<sup>th</sup>, 2019
  - No exceptions were observed.
- Blue Line - Date: May 16<sup>th</sup>, 2019
  - No exceptions were observed.
- Green Line - Date: March 20<sup>th</sup>, 2019
  - No exceptions were observed.
- Gold Line - Date: April 22, 2019
  - No exceptions were observed.

- 6.3 We inspected the monthly invoices for the IVT Line, Green Line, Blue Line, and Gold Line services for the fiscal year ending June 30, 2019 and observed no additional fuel expenditures were incurred outside of the fuel expenditure costs included in the revenue hour rate determined as part of the annual contract. No exceptions were found as a result of procedures performed.
- 6.4 We selected the months of October 2018, March 2019 and May 2019 and obtained the fare collections by day from the “Farebox Accounting” report included in the monthly reporting packet. We selected 3 days for each month to inspect the daily fares per the source document “Daily Fare Collections Report”. We observed that for the samples selected for the months of October 2018, March 2019 and May 2019, the daily fare collections per the “Farebox Accounting” report agreed to the supporting source document, “Daily Fare Collection Reports”. See Exhibit B for details.
- 6.5 We prepared an estimate of the service hours per inspection of the First Transit Riders Guide and compared the calculated estimate to the revenue hours per the First Transit Fixed Route Transit Service Agreement (May 2011) and related amendments and the revenue hours billed for the IVT Line, Green Line, Blue Line and Gold Line services. See Exhibit C for details.

No other exceptions were found as a result of procedures performed.

## 7) *Budget Development*

Inspect the operator’s accounting policies and procedures, and interview management and staff in order to obtain an understanding of the operator’s methodology related to developing an annual budget.

**Results:** We inquired of the Transit Operator management and inspected the IVT Line, Green Line, Blue Line, and Gold Line services budget for the fiscal year ending June 30, 2019 and observed the following:

The budget is developed primarily by the Transit Operator’s General Manager who follows the “Preparing Fiscal Year Budget” policies of the Transit Operator. The budget accounts for the estimated fixed costs, estimated revenue hours, and estimated fare revenues which in total do not exceed the agreed upon subsidy in the First Transit Fixed Route Transit Service Agreement (May 2011) and related amendments. The estimates are based on prior year’s data and changes in route schedules. A separate budget is developed for estimated marketing expenditures.

No exceptions were found as a result of procedures performed.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

We were not engaged to and did not conduct an audit or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records and reporting requirements of the Transit Operator or its controls. Accordingly, we do not express such opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Imperial County Transportation Commission management and is not intended to be and should not be used by anyone other than the specified party.

  
San Diego, California  
March 25, 2020

**Exhibit A**  
**Procedure #1- Services Provided**  
**Fiscal Year Ending June 30, 2019**  
**(Unaudited)**

<b>IVT Operating Services</b>						
	A	B	C= (A-B)	D	E	F= (C+E)
Date	Base Cost	Farebox	Net Subsidy	Fuel Escalator	Marketing	Net Cost & Total Paid to First Transit
July 2018	\$ 287,697	\$ 72,637	\$ 215,060	\$ -	\$ -	\$ 215,060
August 2018	302,371	52,941	249,430	-	277	249,707
September 2018	280,120	54,843	225,277	-	7,895	233,172
October 2018	312,713	64,030	248,683	-	926	249,609
November 2018	283,035	45,522	237,513	-	3,633	241,146
December 2018	272,508	35,750	236,758	-	3,186	239,944
January 2019	294,311	47,273	247,038	-	2,212	249,250
February 2019	268,593	42,690	225,903	-	12,010	237,913
March 2019	299,506	56,711	242,795	-	-	242,795
April 2019	297,614	50,477	247,137	-	-	247,137
May 2019	304,033	52,268	251,765	-	3,369	255,134
June 2019	282,981	37,395	245,586	-	6,200	251,786
Total:	<u>\$ 3,485,482</u>	<u>\$ 612,537</u>	<u>\$ 2,872,945</u>	<u>\$ -</u>	<u>\$ 39,708</u>	<u>\$ 2,912,653</u>
Contract Specifications paragraph 8.1.1.3 For Base Cost and Base Subsidy	<u>\$ 3,609,234</u>	<u>\$ 613,570</u>	<u>\$ 2,995,664</u>			
Over (Under) Contract Requirements	<u>\$ (123,752)</u>	<u>\$ (1,033)</u>	<u>\$ (122,719)</u>			
Operating Costs (A+E)		\$ 3,525,190				
Farebox Ratio Actual						17.38%
Minimum Farebox Ratio Contract						17%

**Exhibit A**  
**Procedure #1- Services Provided**  
**Fiscal Year Ending June 30, 2019**  
**(Unaudited)**

<b>Green Line Services</b>							
	A	B	C= (A-B)	D	E	F= (C+E)	
Date	Base Cost	Farebox	Net Subsidy	Fuel Escalator	Marketing	Net Cost & Total Paid to First Transit	
July 2018	\$ 27,069	\$ 588	\$ 26,481	\$ -	\$ -	\$ 26,481	
August 2018	28,979	707	28,272	-	-	28,272	
September 2018	25,142	638	24,504	-	-	24,504	
October 2018	28,975	830	28,145	-	62	28,207	
November 2018	26,100	715	25,385	-	60	25,445	
December 2018	26,106	571	25,535	-	38	25,573	
January 2019	27,060	844	26,216	-	-	26,216	
February 2019	25,142	664	24,478	-	-	24,478	
March 2019	27,059	549	26,510	-	102	26,612	
April 2019	28,015	708	27,307	-	-	27,307	
May 2019	28,013	689	27,324	-	-	27,324	
June 2019	26,100	540	25,560	-	-	25,560	
Total:	<u>\$ 323,760</u>	<u>\$ 8,043</u>	<u>\$ 315,717</u>	<u>\$ -</u>	<u>\$ 262</u>	<u>\$ 315,979</u>	
Contract Specifications paragraph 8.1.2.8 For Base Cost and Base Subsidy							
	<u>\$ 332,038</u>	<u>\$ 16,602</u>	<u>\$ 315,436</u>				
Over (Under) Contract Requirements							
	<u>\$ (8,278)</u>	<u>\$ (8,559)</u>	<u>\$ 281</u>				
Operating Costs (A+E)	\$ 324,022						
Farebox Ratio Actual	2.48%						
Minimum Farebox Ratio Contract	5%						



**Exhibit A**  
**Procedure #1- Services Provided**  
**Fiscal Year Ending June 30, 2019**  
**(Unaudited)**

Blue Line Services						
	A	B	C= (A-B)	D	E	F= (C+E)
Date	Base Cost	Farebox	Net Subsidy	Fuel Escalator	Marketing	Net Cost & Total Paid to First Transit
July 2018	\$ 27,056	\$ 2,332	\$ 24,724	\$ -	\$ -	\$ 24,724
August 2018	28,973	913	28,060	-	-	28,060
September 2018	25,142	884	24,258	-	641	24,899
October 2018	28,973	865	28,108	-	62	28,170
November 2018	26,085	859	25,226	-	28	25,254
December 2018	26,085	499	25,586	-	28	25,614
January 2019	27,057	774	26,283	-	-	26,283
February 2019	25,141	716	24,425	-	-	24,425
March 2019	27,057	989	26,068	-	102	26,170
April 2019	28,043	1,685	26,358	-	-	26,358
May 2019	28,005	820	27,185	-	-	27,185
June 2019	26,100	768	25,332	-	-	25,332
Total:	<u>\$ 323,717</u>	<u>\$ 12,104</u>	<u>\$ 311,613</u>	<u>\$ -</u>	<u>\$ 861</u>	<u>\$ 312,474</u>
Contract Specifications paragraph 8.1.2.8 For Base Cost and Base Subsidy	<u>\$ 332,038</u>	<u>\$ 16,602</u>	<u>\$ 315,436</u>			
Over (Under) Contract Requirements	<u>\$ (8,321)</u>	<u>\$ (4,498)</u>	<u>\$ (3,823)</u>			
Operating Costs (A+E)		\$ 324,578				
Farebox Ratio Actual		3.73%				
Minimum Farebox Ratio Contract		5%				

**Exhibit A**  
**Procedure #1- Services Provided**  
**Fiscal Year Ending June 30, 2019**  
**(Unaudited)**

<b>Gold Line Services</b>							
	A	B	C= (A-B)	D	E	F= (C+E)	
Date	Base Cost	Farebox	Net Subsidy	Fuel Escalator	Marketing	Net Cost & Total Paid to First Transit	
July 2018	\$ 20,829	\$ 944	\$ 19,885	\$ -	\$ -	\$ 19,885	
August 2018	22,813	1,002	21,811	-	-	21,811	
September 2018	18,841	1,127	17,714	-	-	17,714	
October 2018	22,813	987	21,826	-	62	21,888	
November 2018	19,837	924	18,913	-	96	19,009	
December 2018	19,837	873	18,964	-	36	19,000	
January 2019	20,829	725	20,104	-	-	20,104	
February 2019	18,848	707	18,141	-	-	18,141	
March 2019	20,829	749	20,080	-	102	20,182	
April 2019	21,817	988	20,829	-	-	20,829	
May 2019	21,831	1,218	20,613	-	-	20,613	
June 2019	19,841	788	19,053	-	-	19,053	
Total:	<u>\$ 248,965</u>	<u>\$ 11,032</u>	<u>\$ 237,933</u>	<u>\$ -</u>	<u>\$ 296</u>	<u>\$ 238,229</u>	
Contract Specifications paragraph 8.1.3.6 For Base Cost and Base Subsidy							
	<u>\$ 279,871</u>	<u>\$ 11,195</u>	<u>\$ 268,676</u>				
Over (Under) Contract Requirements							
	<u>\$ (30,906)</u>	<u>\$ (163)</u>	<u>\$ (30,743)</u>				
Operating Costs (A+E)	\$ 249,261						
Farebox Ratio Actual	4.43%						
Minimum Farebox Ratio Contract	4%						

**Exhibit B**  
**Procedure #6.4- Daily Fare Collections**  
**Fiscal Year Ending June 30, 2019**  
**(Unaudited)**

Date	Farebox Accounting - Per Monthly Invoice/Reporting	Daily Fare Collections - Per Daily Fare Collection Report	Variance
<b>October 2018</b>			
IVT			
2	\$ 1,901.73	\$ 1,901.73	\$ -
9	2,245.15	2,245.15	-
11	2,093.50	2,093.50	-
<b>Green Line</b>			
12	32.59	32.59	-
17	37.64	37.64	-
19	33.61	33.61	-
<b>Blue Line</b>			
4	34.73	34.73	-
22	23.55	23.55	-
29	31.97	31.97	-
<b>Gold Line</b>			
5	59.27	59.27	-
15	40.29	40.29	-
30	27.50	27.50	-
<b>March 2019</b>			
IVT			
7	\$ 1,966.23	\$ 1,966.23	\$ -
14	2,057.41	2,057.41	-
21	1,754.60	1,754.60	-
<b>Green Line</b>			
1	45.06	45.06	-
12	26.05	26.05	-
29	21.79	21.79	-
<b>Blue Line</b>			
5	18.79	18.79	-
13	27.11	27.11	-
20	33.69	33.69	-
<b>Gold Line</b>			
11	42.77	42.77	-
15	49.81	49.81	-
25	43.01	43.01	-

**Exhibit B**  
**Procedure #6.4- Daily Fare Collections**  
**Fiscal Year Ending June 30, 2019**  
**(Unaudited)**

Date	Farebox Accounting - Per Monthly Invoice/Reporting	Daily Fare Collections - Per Daily Fare Collection Report	Variance
<b>April 2018</b>			
<b>IVT</b>			
3	\$ 1,991.07	\$ 1,991.07	\$ -
10	1,527.04	1,527.04	-
17	1,537.85	1,537.85	-
<b>Green Line</b>			
9	24.72	24.72	-
16	27.05	27.05	-
23	28.64	28.64	-
<b>Blue Line</b>			
8	26.39	26.39	-
15	21.40	21.40	-
22	17.60	17.60	-
<b>Gold Line</b>			
6	43.43	43.43	-
13	42.65	42.65	-
28	35.93	35.93	-

Exhibit C  
 Procedure #6.5- Annual Revenue Hours Analytic  
 Fiscal Year Ending June 30, 2019  
 (Unaudited)

<b>Gold Line-</b>				
<i>Sched. Run Time (hrs)</i>	<i>Sched. Layover Time (hrs)</i>	<i>Estimated Service Hours per Published Rider's Guide- April 2017 (Annualized)</i>	<i>Estimated Annual Service Hours per First Transit Fixed Route Agreement</i>	<i>Annual Billed Service Hours</i>
11.03	2	3,284	3,276	3,527

<b>Blue Line</b>				
<i>Sched. Run Time (hrs)</i>	<i>Sched. Layover Time (hrs)</i>	<i>Estimated Service Hours per Published Rider's Guide- April 2017 (Annualized)</i>	<i>Estimated Annual Service Hours per First Transit Fixed Route Agreement</i>	<i>Annual Billed Service Hours</i>
10.63	2	3,184	3,200	3,284

<b>Green Line</b>				
<i>Sched. Run Time (hrs)</i>	<i>Sched. Layover Time (hrs)</i>	<i>Estimated Service Hours per Published Rider's Guide- April 2017 (Annualized)</i>	<i>Estimated Annual Service Hours per First Transit Fixed Route Agreement</i>	<i>Annual Billed Service Hours</i>
10.63	2	3,184	3,200	3,292

<b>IVT Service Line</b>				
<i>Route</i>	<i>Sched. Run Time (hrs)</i>	<i>Estimated Service Hours per Published Rider's Guide- October 2019 (Annualized)</i>	<i>Estimated Annual Service Hours per First Transit Fixed Route Agreement</i>	<i>Annual Billed Service Hours</i>
1 South (Weekdays)	15.52	3,910		
1 South (Weekends)	9.75	1,014		
1 North (Weekdays)	27.05	6,817		
1 North (Weekend)	18.08	1,881		
2 South (Weekdays)	18.12	4,565		
2 South (Weekends)	17.15	1,784		
2 North (Weekdays)	15.97	4,024		
2 North (Weekends)	17.83	1,855		
3 East (Weekdays)	5.08	1,281		
3 East (Saturday Only)	2.00	104		
3 West (Weekdays)	4.88	1,231		
3 West (Saturday Only)	2.50	130		
4 West (Weekdays)	2.00	504		
4 West (Saturday Only)	2.37	123		
4 East (Weekdays)	2.00	504		
4 East (Saturday Only)	2.37	123		
21 IVC Express*	9.33	1,748		
22 IVC Express*	4.62	942		
31 Direct (Weekdays)	2.58	651		
31 Direct (Saturday Only)	2.67	139		
32 Direct (Weekdays)	2.58	651		
32 Direct (Saturday Only)	2.67	139		
41 S	0.88	223		
41 N	0.42	105		
45W	0.75	189		
45E	0.42	105		
51S	1.92	96		
51N	2.12	106		
		34,941	34,600	34,387

<b>Total for all Service Lines:</b>				
<i>Sched. Run Time (hrs)</i>	<i>Sched. Layover Time (hrs)</i>	<i>Estimated Service Hours per Published Rider's Guide- Octobre 2019 (Annualized)</i>	<i>Estimated Annual Service Hours per First Transit Fixed Route Agreement</i>	<i>Annual Billed Service Hours</i>
225.92	6	44,593	44,276	44,490

\*Estimated that the Monday through Friday routes run 204 days per year and the Monday through Thursday routes run 166 days per year.