



**Office of the Washington State Auditor  
Pat McCarthy**

April 28, 2023

Board of Directors  
Snohomish County Public Transportation Benefit Area (Community Transit)  
Everett, Washington

**Report on Agreed-Upon Procedures**

Transit agencies that serve an urbanized area with 200,000 or more in population and report more than 100 vehicles in all modes in annual maximum revenue service across all modes and types of service are required to provide an annual Independent Auditor Statement for Federal Funding Allocation Data (IAS-FFA).

The 2022 NTD Policy Manual states that transit agencies will submit NTD reports according to the regular deadlines, but without the FFA-10 forms. The FFA-10 forms will not be available for agencies to complete until after the annual reporting deadline.

Transits are required to submit the IAS-FFA as part of the annual report; therefore, the Transit prepared preliminary FFA-10 forms and we applied the agreed-upon procedures described in Attachment 1 to the preliminary forms.

Please find attached our report on the results of performing certain agreed-upon procedures as specified in our report.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

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## INDEPENDENT ACCOUNTANT'S REPORT

Lori Fox, Controller  
Community Transit  
2312 W. Casino Road  
Everett, WA 98204

To the Board of Directors and Management of Community Transit:

We have performed the procedures specified by the Federal Transit Authority (FTA) in the Declaration section of the 2022 National Transit Database (NTD) Policy Manual and enumerated in the attachment to this report. Such procedures are related to the Transit's compliance with the standards described in the FTA Standards section of this report during the fiscal year ending December 31, 2022, and the conformity of the information included in the NTD report's preliminary Federal Funding Allocation Statistics (FFA-10) forms for the fiscal year ending December 31, 2022 with the requirements of the Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2022 NTD Policy Manual (collectively, the specified requirements). The Transit's management is responsible for its compliance with those requirements and for the records supporting its federal funding allocation data.

The Transit's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Transit and the FTA in determining whether the Transit complied with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We have applied the procedures to the data contained in the Transit's preliminary FFA-10 forms for the fiscal year ending December 31, 2022. The procedures were applied separately to each of the information systems used to develop the reported vehicle revenue miles (VRM), fixed guideway directional miles, passenger miles traveled, and operating expenses of the Transit for the fiscal year ending December 31, 2022 for each of the following modes:

- Motor Bus – Directly Operated (MB/DO)
- Commuter Bus – Directly Operated (CB/DO)
- Vanpool – Directly Operated (VP/DO)
- Commuter Bus – Purchased Transportation (CB/PT)
- Demand Response – Purchased Transportation (DR/PT)

## FTA Standards

FTA has established the following standards with regard to the data reported in the preliminary FFA-10 forms of the Transit's annual NTD report:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data are 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 FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data are 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 VRM data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about transit agency operations.

## Procedure Results

Information and findings found as a result of performing the procedures are described in Attachment 1 to this report.

## About the Engagement

We were engaged by the Transit's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements or on internal control over compliance with those requirements. Additionally, the agreed-upon procedures do not constitute an audit or review of the financial statements or any part thereof, the objective of which is the expression of an opinion or conclusion, respectively, on the financial statements or part thereof. Accordingly, we do not express such opinions or conclusions. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Transit and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

April 28, 2023

*Attachment 1: Federal Funding Allocation Data Agreed-Upon Procedures and Results*

*Attachment 2: Independent Accountants' Reports for Federal Funding Allocation Data (IAS FFA) of the PT service*

### *Attachment 1: Federal Funding Allocation Data Agreed Upon Procedures and Results*

Information and findings that were found as a result of performing the agreed-upon procedures to each applicable mode and type of service (directly operated and purchased transportation) are as follows:

- a. Obtain and read a copy of written system procedures for reporting and maintaining data in accordance with NTD requirements and definitions set forth in 49 CFR Part 630 and as presented in the 2022 NTD Policy Manual. If there are no procedures available, discuss the procedures with the personnel assigned responsibility for supervising the NTD data preparation and maintenance.

**Results:** The Transit does not maintain written system procedures for reporting and maintaining data in accordance with applicable NTD requirements and definitions. As there are no written procedures available, we discussed the procedures with the personnel assigned responsibility for supervising the NTD data preparation and maintenance.

- b. Discuss the procedures (written or informal) with the personnel assigned responsibility for supervising the preparation and maintenance of NTD data to determine:
  - The extent to which the transit agency followed the procedures on a continuous basis, and
  - Whether these transit personnel believe such procedures result in accumulation and reporting of data consistent with the NTD definitions and requirements set forth in 49 CFR Part 630 and as presented in the 2022 NTD Policy Manual.

**Results:** We discussed the procedures with the Business Analyst, the Budget and Data Analyst, and the Manager of Research and Analytics and determined that:

- The Transit followed the procedures on a continuous basis, and
  - The Transit believes such procedures result in accumulation and reporting of data consistent with applicable NTD definitions and requirements.
- c. Ask these same personnel about the retention policy that the transit agency follows as to source documents supporting NTD data reported on the Federal Funding Allocation Statistics form.

**Results:** We inquired of the same personnel and determined the Transit retains source documents supporting NTD data reported on the preliminary Federal Funding Allocation Statistics forms for a period of three years.

- d. Based on a description of the transit agency's procedures from items (A) and (B) above, identify all the source documents that the transit agency must retain for a minimum of three years. For each type of source document, select three months out of the year and determine whether the document exists for each of these periods.

**Results:** We identified all the source documents that are to be retained by the Transit for a minimum of three years. For each type of source document, we selected March, May and October for 2022, 2021 and 2020 and determined the documents exist for each of these periods.

- e. Discuss the system of internal controls. Inquire whether separate individuals (independent of the individuals preparing source documents and posting data summaries) review the source documents and data summaries for completeness, accuracy, and reasonableness and how often these individuals perform such reviews.

**Results:** We discussed the system of internal controls with the Transit's personnel responsible for supervising and maintaining the NTD data. Individuals, independent of the individuals preparing source documents and posting data summaries, review the source documents and data summaries for completeness, accuracy and reasonableness annually.

- f. Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls. If supervisors' signatures are not required, inquire how personnel document supervisors' reviews.

**Results:** We discussed with the Business Analyst and found supervisor's signature are not required on source documents, but rather on the end of the year NTD forms. We selected a sample of seven end of the year NTD forms and the source documents that support the forms. We found evidence of review for all source documents and supervisors' signatures on all end of the year NTD forms as required by the system of internal controls.

- g. Obtain the worksheets used to prepare the final data that the transit agency transcribes onto the Federal Funding Allocation Statistics form. Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Confirm the arithmetical accuracy of the summaries.

**Results:** We obtained the worksheets utilized by the Transit to prepare the final data that are transcribed onto the Federal Funding Allocation Statistics forms. We compared the periodic data included on the worksheets to the periodic summaries prepared by the Transit. We confirmed the arithmetical accuracy of the summarizations. No exceptions were found as a result of applying the procedure.

- h. Discuss the procedure for accumulating and recording passenger miles traveled (PMT) data in accordance with NTD requirements with transit agency staff. Inquire whether the procedure is one of the methods specifically approved in the 2022 NTD Policy Manual.

**Results:** We discussed the Transit's procedure for accumulating and recording passenger miles traveled (PMT) data with Transit staff and determined the Transit:

- Conducts a 100% measurement of actual PMT and no sampling procedures are used for all modes/types of service except Vanpool – Directly Operated.

- For Vanpool – Directly Operated, the Transit conducts a statistical sample for estimating PMT using an alternative sampling procedure. A qualified statistician has determined that the procedure meets FTA’s statistical requirements.
- i. Discuss with transit agency staff the transit agency’s eligibility to conduct statistical sampling for PMT data every third year. Determine whether the transit agency meets NTD criteria that allow transit agencies to conduct statistical samples for accumulating PMT data every third year rather than annually. Specifically:
- The public transit agency serves an UZA with a population less than 500,000 according to the most recent census.
  - The public transit agency directly operates fewer than 100 revenue vehicles operating in maximum service (VOMS) (in any size UZA).
  - Service purchased from a seller is included in the transit agency’s NTD report.
  - For transit agencies that meet one of the above criteria, inspect the NTD documentation for the most recent mandatory sampling year (2014) and determine that statistical sampling was conducted and meets the 95% confidence and  $\pm 10\%$  precision requirements.
  - Determine how the transit agency estimated annual PMT for the current report year.

**Results:** We discussed with the Business Analyst the Transit’s eligibility to conduct statistical sampling for PMT data every third year. We determined the Transit does not meet one of the three criteria that allow transit agencies to conduct statistical samples for accumulating PMT data every third year and must conduct a statistical sample annually. However, the Transit elected and was authorized by the FTA, to perform 100 percent counts with the exception of Vanpool – Directly Operated. We confirmed this is authorized by observing the email from the Transit’s NTD Senior Advisor granting approval of 100 percent counts effective beginning fiscal year 2014.

For Vanpool – Directly Operated, the Transit performed an annual statistical sampling method. We confirmed this is authorized by observing the email from the Transit’s NTD Senior Advisor granting approval of an annual statistical method, effective beginning fiscal year 2018.

- j. Obtain a description of the sampling procedure for estimation of PMT data used by the transit agency. Obtain a copy of the transit agency’s working papers or methodology used to select the actual sample of runs for recording PMT data. If the transit agency used average trip length, determine that the universe of runs was the sampling frame. Determine that the methodology used to select specific runs from the universe resulted in a random selection of runs. If the transit agency missed a selected sample run, determine that a replacement sample run was random. Determine that the transit agency followed the stated sampling procedure.

**Results:** For Vanpool – Directly Operated, we obtained a description of the sampling procedure for estimation of PMT data used by the Transit. We obtained a copy of the Transit’s methodology used to select the actual sample of runs for recording PMT data. We determined that the methodology used to select runs from the universe resulted in a random selection of runs. We also determined that the Transit followed the stated sample procedure.

For all modes other than Vanpool – Directly Operated, the Transit completes a 100 percent measurement of PMT data. Therefore, for modes other than Vanpool – Directly Operated, we did not obtain a description of, or determine its methodology over, its PMT data, and we did not determine that it followed the stated sampling procedure.

- k. Select a random sample of the source documents for accumulating PMT data and determine that the data are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and re-compute the accumulations for each of the selected periods. List the accumulation periods that were selected. Confirm the arithmetical accuracy of the summary.

**Results:** We selected a random sample of 16 source documents for accumulating PMT data and determined that they are complete (all required data is recorded) and that the computations are accurate. We selected all twelve accumulation periods and re-computed the accumulations for each month.

We confirmed the arithmetical accuracy of the summarization. No exceptions were found as a result of applying the procedure.

- l. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of actual vehicle revenue miles (VRM) with transit agency staff and determine that they follow the stated procedures. Select a random sample of the source documents used to record charter and school bus mileage and confirm the arithmetical accuracy of the computations.

**Results:** The Transit does not operate any charter or school buses. We discussed the procedures for systematic exclusion of other ineligible vehicle miles from the calculation of actual vehicle revenue miles with Transit staff and determined that the stated procedures are followed.

- m. For actual VRM data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation. This is accomplished as follows:
  - If actual VRMs are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated, and re-compute the daily total of missed trips and missed VRMs. Confirm the arithmetical accuracy of the summary.



- If actual VRMs are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and determine that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Confirm the arithmetical accuracy of the summary of intermediate accumulations.
- If actual VRMs are calculated from vehicle logs, select random samples of the vehicle logs and determine that the deadhead mileage has been correctly computed in accordance with FTA definitions.

**Results:** For actual vehicle revenue mile (VRM) data, we documented the collection and recording methodology and determined that deadhead miles are systematically excluded from the computation. This is accomplished as follows:

- Community Transit used a combination of a scheduling software program and a vehicle monitoring system to calculate the VRMs. The vehicle monitoring system captures the Actual Vehicle Miles and Actual Vehicle Revenue miles depending on the trips that each vehicle is logged into as either revenue or deadhead. The deadhead mileage is calculated as the difference between the total actual vehicle miles and the actual vehicles revenue miles. We selected a random sample of vehicle logs and determined that the deadhead mileage has been computed in accordance with FTA definition and systemically excluded from the computation. No exceptions were found as a result of applying the procedure.
- n. For rail modes, inspect the recording and accumulation sheets for actual VRMs and determine that locomotive miles are not included in the computation.

**Results:** The Transit does not provide rail service. Therefore, we did not inspect recording or accumulation sheets for actual VRMs to ensure locomotive miles were not included in the computation.

- o. If fixed guideway (FG) or High Intensity Bus directional route miles (HIB DRM) are reported, interview the person responsible for maintaining and reporting NTD data and inquire whether the operations meet the FTA definition of fixed guideway (FG) or High Intensity Bus (HIB) in that the service is:
- Rail, trolleybus (TB), ferryboat (FB), or aerial tramway (TR); or
  - Bus (Motorbus (MB), Commuter Bus (CB), or Bus Rapid Transit (RB)) service operating over exclusive or controlled access rights-of-way (ROW); and
    - Access is restricted;
    - Legitimate need for restricted access is demonstrated by peak period level of service (LOS) D or worse on a parallel adjacent highway;

- Restricted access is enforced for freeways; priority lanes used by other high occupancy vehicles (HOV) (i.e., vanpool, carpools) must demonstrate safe operation; and

**Results:** The Transit does not operate fixed guideways. For High Intensity Bus directional route miles (HIB DRM), we interviewed the GIS Program Coordinator and Manager of Research & Analytics who are responsible for maintaining and reporting the NTD data and found the operations meet FTA's definition of High Intensity Bus.

- p. Discuss the measurement of FG and HIB DRM with the person reporting NTD data and determine that they computed mileage in accordance with the FTA definitions of FG/HIB and DRM. Inquire of any service changes during the year that resulted in an increase or decrease in DRMs. If a service change resulted in a change in overall DRMs, re-compute the average monthly DRMs, and reconcile the total to the FG/HIB DRM reported on the Federal Funding Allocation Statistics forms.

**Results:** The Transit does not operate fixed guideway modes. We discussed the measurement of HIB DRM with the Manager of Research & Analytics and determined the mileage is computed in accordance with FTA's definitions of HIB and DRM. We inquired whether there were service changes during the year that resulted in an increase or decrease in DRMs. As no service change resulted in a change in overall DRMs, we did not re-compute the average monthly DRMs or reconcile the total to the HIB DRM reported on the preliminary FFA-10 form.

- q. Inquire if any temporary interruptions in transit service occurred during the report year. If these interruptions were due to maintenance or rehabilitation improvements to a FG segment(s), the following apply:
- Report DRMs for the segment(s) for the entire report year if the interruption is less than 12 months in duration. Report the months of operation on the FG/HIB segments form as 12. The transit agency should document the interruption.
  - If the improvements cause a service interruption on the FG/HIB DRMs lasting more than 12 months, the transit agency should contact its NTD validation analyst to discuss. The FTA will make a determination on how to report the DRMs.

**Results:** We inquired with the Manager of Research & Analytics whether there were any service interruptions during the year. There were no service interruptions during the year.

- r. Measure FG/HIB DRM from maps or by retracing route.

**Results:** The Transit does not operate fixed guideway modes. We measured HIB DRM from maps for seven routes. No exceptions were found as a result of applying the procedure.

- s. Discuss whether other public transit agencies operate service over the same FG/HIB as the transit agency. If yes, determine that the transit agency coordinated with the other transit agency (or agencies) such that the DRMs for the segment of FG/HIB are reported only once to the NTD on the Federal Funding Allocation Statistics form. Each transit agency should report the actual VRM, PMT, and Operating Expense (OE) for the service operated over the same FG/HIB.

**Results:** The Transit does not operate fixed guideway modes. We discussed with the GIS Program Coordinator and Manager of Research & Analytics and determined the Transit coordinated with the other transit agencies such that the DRMs for the segment of HIB are reported only once to the NTD on the preliminary FFA-10 forms.

- t. Inspect the FG/HIB segments form. Discuss the Agency Revenue Service Start Date for any segments added in the 2022 report year with the persons reporting NTD data. This is the commencement date of revenue service for each FG/HIB segment. Determine that the date reported is the date that the agency began revenue service. This may be later than the Original Date of Revenue Service if the transit agency is not the original operator. If a segment was added for the 2022 report year, the Agency Revenue Service Date must occur within the transit agency's 2022 fiscal year. Segments are grouped by like characteristics. Note that for apportionment purposes, under the State of Good Repair (§5337) and Bus and Bus Facilities (§5339) programs, the 7-year age requirement for FG/HIB segments is based on the report year when the segment is first reported by any NTD transit agency. This pertains to segments reported for the first time in the current report year. Even if a transit agency can document an Agency Revenue Service Start Date prior to the current NTD report year, the FTA will only consider segments continuously reported to the NTD.

**Results:** We inspected the FG/HIB segments form and discussed the Agency Revenue Service Start Date for any segments added in the 2022 report year with the GIS Program Coordinator and Manager of Research & Analytics. There were no new segments added in the report year.

- u. Compare operating expenses with audited financial data after reconciling items are removed.

**Results:** Operating expenses reported on the preliminary Federal Funding Allocation Statistics forms are \$139,701,298. Audited financial data was not available at the time of our engagement. We compared the total operating expenses as reported on the preliminary FFA-10 forms to the total operating expenses reported in the Transit's general ledger after removing reconciling items and confirmed they agree.

- v. If the transit agency purchases transportation services, interview the personnel reporting the NTD data on the amount of purchased transportation generated fare revenues. The purchased transportation fare revenues should equal the amount reported on the Contractual Relationship form.

**Results:** We interviewed the Business Analyst reporting the NTD data regarding the amount of purchased transportation generated fare revenues. Reported purchased transportation fare revenues are \$4,401,212 and the amount reported on the Contractual Relationship form is \$4,401,212.

- w. If the transit agency's report contains data for purchased transportation services and the procedures in this agreed-upon procedures engagement were not applied to the purchased transportation services, obtain a copy of the IAS-FFA regarding data for the PT service. Attach a copy of the statement to the report. Note as a negative finding if the purchased transportation services were not included in this agreed-upon procedures engagement, and the transit agency also does not have a separate Independent Auditor's Statement for the purchased transportation data.

**Results:** The Independent Auditor Statement for Federal Funding Allocation Data (IAS-FFA) for purchased transportation services, for which data is not included in the scope of this engagement, is included as an attachment to this report.

- x. If the transit agency purchases transportation services, obtain a copy of the purchased transportation contract and determine that the contract specifies the public transportation services to be provided; the monetary consideration obligated by the transit agency or governmental unit contracting for the service; the period covered by the contract (and that this period overlaps the entire, or a portion of, the period covered by the transit agency's NTD report); and is signed by representatives of both parties to the contract. Interview the person responsible for retention of the executed contract, and determine that copies of the contracts are retained for three years.

**Results:** We interviewed the Business Analyst and the Executive Support/Records Management Specialist and determined that copies of the contracts are retained for three years. We obtained a copy of each purchased transportation contract and determined that the contract:

- specifies the specific public transportation services to be provided;
- specifies the monetary consideration obligated by the Transit contracting for the service;

- specifies the period covered by the contract and that this period overlap is the entire, or a portion of, the period covered by the Transit's NTD report; and
  - is signed by representatives of both parties to the contract.
- y. If the transit agency provides service in more than one UZA, or between an UZA and a non-UZA, inquire of the procedures for allocation of statistics between UZAs and non-UZAs. Obtain and inspect the FG segment worksheets, route maps, and urbanized area boundaries used for allocating the statistics, and determine that the stated procedure is followed and that the computations are correct.

**Results:** We inquired of the personnel assigned responsibility for maintaining the NTD data regarding the procedures for allocation of statistics between UZAs and non-UZAs. We obtained and inspected the FG segment worksheets, route maps and urbanized area boundaries used for allocating the statistics, and determined the stated procedure is followed and that the computations are correct.

- z. Compare the data reported on the Federal Funding Allocation Statistics form to data from the prior report year and calculate the percentage change from the prior year to the current year. For actual VRM, PMT or OE data that have increased or decreased by more than 10%, or FG DRM data that have increased or decreased, interview transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

**Results:** We compared the data reported on the preliminary Federal Funding Allocation Statistics form to comparable data for the prior report year and calculated the percentage change from the prior year to the current year. For actual VRM, PMT or OE data that have increased or decreased by more than 10%, or FG DRM data that have increased or decreased, we interviewed Transit management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period. No exceptions were found as a result of applying the procedure.

We found the following VRM, PMT or OE data increased or decreased by more than 10% and interviewed Transit management regarding the specifics of operations that led to the change in the data relative to the prior reporting period:

<b>Transportation Mode Type</b>	<b>VRM change Increase (decrease)</b>	<b>PMT change Increase (decrease)</b>	<b>OE change Increase (decrease)</b>
Commuter Bus - Directly Operated	(18%)		
Motor Bus - Directly Operated			31%
Commuter Bus - Purchased Transportation	(15%)	47%	
Vanpool - Directly Operated	26%	31%	33%
Demand Response -Purchased Transportation	17%	48%	

The changes in VRM are due to:

- Commuter Bus – Directly Operated service decreased due to coach operator staffing challenges. To provide more reliable service to its customers, the Transit provided less service which equates to fewer vehicle revenue miles and fewer vehicle revenue hours compared to the prior year.
- Commuter Bus - Purchased Transportation service decreased by 15% due to a moderate decrease of service in fiscal year 2022 compared to the prior year. The schedule in fiscal year 2022 was adjusted to the service demands and workforce availability.
- Vanpool – Directly Operated service and Demand Response - Purchased Transportation service increased as riders who were working remotely began to return to work and travel began to return to pre-pandemic levels.

The increases in PMT were due to ridership recovery as more customers who worked remotely during pandemic began returning to work, bringing travel closer to pre-pandemic levels.

The increases in OE were due to:

- Motor Bus – Directly Operated service was affected by wage increases to the majority of the agency's employees and increased costs in materials and supplies such as diesel, fuel, tires.
- Vanpool - Directly Operated service increased due to more customers transitioning back to working on site.

FG DRM data is not applicable to the Transit as it does not run service on fixed guideway.

## Report of Independent Accountants

First Transit, Inc., and  
Community Transit

We have performed the procedures enumerated below on the Revenue Vehicle Inventory Data Form (A-30) worksheet and Vehicle Maintenance Performance Form (R-20) worksheet of Community Transit (collectively, the “Forms”) as of and for the year ended December 31, 2022. First Transit, Inc. is responsible for the Forms.

First Transit, Inc. (the “Company”) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating whether the Company complied with the Federal Transit Administration (“FTA”) standards with regard to data reported on the Forms for the year ended December 31, 2022. Additionally, Community Transit has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. **Procedure:** Inquire about the procedures (written or informal) with the Company's personnel assigned responsibility of supervising the preparation and maintenance of National Transit Database (NTD) data and report their response regarding:
  - The extent to which the transit agency followed the procedures on a continuous basis, and
  - Whether they believe such procedures result in accumulation and reporting of data consistent with the NTD definitions and requirements set forth in 49 CFR Part 630, Federal Register, January 15, 1993, and as presented in the *2022 NTD Policy Manual*.

**Result:** We inquired about the procedures (written or informal) in place related to the system for reporting and maintaining data in accordance with NTD requirements with the Company's personnel assigned responsibility of supervising the preparation and maintenance of NTD data and noted:

- Management stated that the Company has procedures in place for maintaining and reporting NTD data, which were followed on a continuous basis during 2022.
- Management stated they believe that procedures in place resulted in accumulation and reporting of data consistent with the NTD definitions and requirements as presented in the *2022 NTD Policy Manual*.

2. **Procedure:** Inquire of the same personnel from item “1” above, concerning the retention policy that is followed by the Company with respect to source documents supporting the NTD data reported on the Revenue Vehicle Inventory Data Form (A-30) worksheet, and the Vehicle Maintenance Performance Form (R-20) worksheet, and report their response as to the retention policy followed.

**Result:** We inquired of the same personnel from item “1” above, concerning the retention policy that is followed by the Company with respect to source documents supporting the NTD data, Form A-30 and Form R-20, and noted that the retention policy established and followed by the Company is a minimum of seven years.

3. **Procedure:** Based on the description of the Company's procedures obtained in item "1" above, identify all the source documents, which are to be retained by the Company for a minimum of three years. For each type of source document identified, randomly select three (3) months out of the year and determine that the document exists for each of these periods.

**Result:** Based on the description of the Company's procedures obtained in item "1" above, we identified the source documents that are to be retained by the Company for a minimum of three years. We were informed that such documents included the Monthly Mileage Report, Service Interruption Logs, and the Fleet Watch Fuel Reports. We randomly selected the months of February, March, and July 2022 noting that the source documents existed for each of these periods.

4. **Procedure:** Inquire of the person responsible for supervising and maintaining the NTD data whether individuals, independent of the individuals preparing source documents and posting data summaries, review the source documents and data summaries for completeness, accuracy, and reasonableness and how often such reviews are performed, and report their response.

**Result:** We inquired of the person responsible for supervising and maintaining the NTD data whether individuals, independent of the individuals preparing source documents and posting data summaries, review the source documents and data summaries for completeness, accuracy, and reasonableness and how often such reviews are performed. Management stated that reviews are performed on a monthly basis by an individual independent of the preparer of source documents.

5. **Procedure:** Select a random sample of two (2) source documents and report whether supervisors' signatures are present as specified by the Company personnel's response to inquiries in #4 above. If supervisors' signatures are not required, inquire and report how the supervisors' reviews are documented.

**Result:** We randomly selected the Service Interruption Log and the Fleet Watch Fuel Reports as source documents from the months of March and July 2022 to determine whether supervisors' signatures are present. We noted no signatures were present on the monthly reports/worksheets. Management stated that although reviews are performed on a monthly basis, supervisor's review is not documented.

6. **Procedure:** From the Company's internal 2022 Monthly Mileage report, recalculate the mathematical accuracy of annual and lifetime vehicle miles for each vehicle type. Compare total 2022 annual miles per vehicle type from the 2022 Monthly Mileage report to information reported on the 2022 Revenue Vehicle Inventory Data Form (A-30) worksheet.

**Result:** From the Company's internal 2022 Monthly Mileage worksheet, we recalculated the mathematical accuracy of annual and lifetime vehicle miles for each vehicle type without exception and compared the amounts to the Form A-30 worksheet, noting agreement.

7. **Procedure:** Compare the annual number of major and minor mechanical failures reported on 2022 Vehicle Maintenance Performance Form (R-20) worksheet to the Company's internal YTD Service Interruption Logs maintained by the Company's Dispatch Department.

**Result:** We traced 100 major and 21 other mechanical failures from the Company's 2022 internal Service Interruption Log worksheet to amounts reported on the Form R-20 under "CB PT" mode, noting agreement.



8. **Procedure:** Compare annual fuel use reported on the 2022 Revenue Vehicle Inventory Data Form ( A-30) worksheet to the total fuel use per reports from the Fleetwatch system.

**Result:** We compared the annual fuel consumption of 415,060.3 gallons of fuel from the Company's Form A-30 worksheet, in which 2022 monthly fuel use is summarized from the Fleetwatch system reports to the amount reported on the Form A-30, noting agreement.

We were engaged by the Company to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Forms as of and for the year ended December 31, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Company and Community Transit, 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 "Moss Adams LLP".

Everett, Washington  
March 17, 2023

## **Appendix A – Community Transit**

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NTD ID# 00029  
First Transit - Snohomish

Mode: CB  
Service: PT

Line No.	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w
	RVI ID	Vehicle Type Code	Total Vehicles	Active Vehicles	Dedicated Fleet	Manufacturer	Describe Other Manufacturer	Model	Year of Manufacture	Year Rebuilt	Fuel Type	Dual Fuel Type	Vehicle Length	Seating Capacity	Standing Capacity	Ownership Code	Funding source	ADA Accessible Vehicles	Supports Another Mode/TOS	Emergency Contingency Vehicles	Miles on Active Buses During Period	Average Lifetime Miles per Active Bus	Status
3	46617	DB	18	17	Yes	ALX		E500	2010		Diesel Fuel		42	77	20	OOPA	UA	17		0	215,295	313,193	Active
4	46617	DB	18	1	Yes	ALX		E500	2010		Diesel Fuel		42	77	20	OOPA	UA	1		0	0	0	In-Active
5	46618	DB	4	4	Yes	ALX		E500	2010		Diesel Fuel		42	77	20	OOPA	NFPA	4		0	48,447	318,874	Active
6																							
7	341459	DB	11	11	Yes	ALX		E500	2015		Diesel Fuel		42	77	20	OOPA	UA	11		0	247,235	207,770	Active
8																							
9	341460	DB	6	6	Yes	ALX		E500	2015		Diesel Fuel		42	77	20	OOPA	State Funded	6		0	158,730	225,079	Active
10																							
11	347992	DB	5	5	Yes	ALX		E500	2015		Diesel Fuel		42	77	20	OOPA	NFPA	5		0	158,283	212,101	Active
12																							
13	354082	DB	17	17	Yes	ALX		E500	2017		Diesel Fuel		42	77	20	OOPA	UA	17		0	494,069	169,564	Active
14																							
15	380473	AB	16	16	Yes	NFA		D60	2019		Diesel Fuel		60	60	30	OOPA	UA	16		0	433,038	101,344	Active
16																							
17	380505	DB	2	2	Yes	ALX		E500	2019		Diesel Fuel		42	77	20	OOPA	State Funded	2		0	53,419	105,040	Active
18																							
19	380506	DB	6	6	Yes	ALX		E500	2019		Diesel Fuel		42	77	20	OOPA	UA	6		0	187,116	109,047	Active
20																							
Total			103	85														85		0	1,995,632	1,762,010	

**Notes:** Record Coach numbers below:

A. Coaches added during year: 0  
B. Coaches retired during year: 0

UA = Urbanized Area formula Program  
NFPA = Non-Federal Public Funds  
AB = Articulated bus  
BU = Bus  
DB = Double Tall Bus

**Energy Type:**

03 Gallons of Die (DF)

**Total Units Consumed**

CB/PT

**415,060.3** Gallons

**Note:**

Fuel is reported via Fleet Watch fuel system at CT and recorded on Sect 15 report for NTD  
All fuel tracking is from Clients Fleetwatch computer system.  
Gallons used are recorded by CT vs ST owned coaches, not by their service trips run.

NTD A-30 Report

Diesel Fuel usage by month

Yr - 2022

Yr - 2022	ST	CT	Co. Total
1/31/2022	54,600.2	40,545.0	
2/28/2022	54,408.2	35,116.3	
3/31/2022	57,245.6	40,726.8	
4/30/2022	53,133.8	36,044.6	
5/31/2022	54,259.3	34,715.0	
6/30/2022	54,362.8	34,399.6	
7/31/2022	53,084.2	31,804.1	
8/31/2022	54,970.1	36,634.8	
9/30/2022	52,507.3	32,954.3	
10/31/2022	54,088.9	30,810.4	
11/30/2022	53,195.3	31,145.8	
12/31/2022	50,123.6	30,163.6	
	645,979.3	415,060.3	1,061,039.6

Record Fuel Used as pumped into CT or ST Coaches only  
Do not record fuel by service performed by CT or ST Coaches

NTD ID	00029
Reporter Name	Snohomish County Public Transportation Benefit Area
Corporation Report	2022 (Original Submission)

## Maintenance Performance (R-20)

### Revenue Vehicle Mechanical System Failures

Mode/Service	Major Failures	Other Failures	Total Failures
DRPT			0
MB DO			0
VP DO			0
CB DO			0
CB PT	100	21	121

## Report of Independent Accountants

First Transit, Inc., and  
Community Transit

We have performed the procedures enumerated below on the Revenue Vehicle Inventory Data Form (A-30) worksheet and Vehicle Maintenance Performance Form (R-20) worksheet of Sound Transit (collectively, the “Forms”) as of and for the year ended December 31, 2022. First Transit, Inc. is responsible for the Forms.

First Transit, Inc. (the “Company”) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating whether the Company complied with the Federal Transit Administration (“FTA”) standards with regard to data reported on the Forms for the year ended December 31, 2022. Additionally, Community Transit has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. **Procedure:** Inquire about the procedures (written or informal) with the Company’s personnel assigned responsibility of supervising the preparation and maintenance of National Transit Database (NTD) data and report their responses regarding:
  - The extent to which the transit agency followed the procedures on a continuous basis, and
  - Whether they believe such procedures result in accumulation and reporting of data consistent with the NTD definitions and requirements as set forth in 49 CFR Part 630, Federal Register, January 15, 1993, and as presented in the 2022 *NTD Policy Manual*.

**Result:** We inquired about the procedures (written or informal) in place related to the system for reporting and maintaining data in accordance with NTD requirements with the Company’s personnel assigned responsibility of supervising the preparation and maintenance of NTD data and noted:

- Management stated that the Company has procedures in place for maintaining and reporting NTD data, which were followed on a continuous basis during 2022.
- Management stated they believe that procedures in place resulted in accumulation and reporting of data consistent with the NTD definitions and requirements as presented in the 2022 *NTD Policy Manual*.

2. **Procedure:** Inquire of the same personnel from item “1” above, concerning the retention policy that is followed by the Company with respect to source documents supporting the NTD data reported on the Revenue Vehicle Inventory Data Form (A-30) worksheet, and the Vehicle Maintenance Performance Form (R-20) worksheet, and report their response as to the retention policy followed.

**Result:** We inquired of the same personnel from item “1” above, concerning the retention policy that is followed by the Company with respect to source documents supporting the NTD data, Form A-30 and Form R-20, and noted that the retention policy established and followed by the Company is a minimum of seven years.

3. **Procedure:** Based on the description of the Company's procedures obtained in item "1" above, identify all the source documents, which are to be retained by the Company for a minimum of three years. For each type of source document identified, randomly select three (3) months out of the year and determine that the document exists for each of these periods.

**Result:** Based on the description of the Company's procedures obtained in item "1" above, we identified the source documents that are to be retained by the Company for a minimum of three years. We were informed that such documents included the Monthly Mileage Report, Service Interruption Logs, and the Fleet Watch Fuel Reports. We randomly selected the months of February, March, and July 2022 noting that the source documents existed for each of these periods.

4. **Procedure:** Inquire of the person responsible for supervising and maintaining the NTD data whether individuals, independent of the individuals preparing source documents and posting data summaries, review the source documents and data summaries for completeness, accuracy, and reasonableness and how often such reviews are performed, and report their response.

**Result:** We inquired of the person responsible for supervising and maintaining the NTD data whether individuals, independent of the individuals preparing source documents and posting data summaries, review the source documents and data summaries for completeness, accuracy, and reasonableness and how often such reviews are performed. Management stated that reviews are performed on a monthly basis by an individual independent of preparer of source documents.

5. **Procedure:** Select a random sample of two (2) source documents and report whether supervisors' signatures are present as specified by the Company personnel's response to inquiries in #4 above. If supervisors' signatures are not required, inquire and report how the supervisors' reviews are documented.

**Result:** We randomly selected the Service Interruption Log and the Fleet Watch Fuel Reports source documents from the months of March and July 2022 to determine whether supervisors' signatures are present. We noted no signatures were present on the monthly reports/worksheets. Management stated that although reviews are performed on a monthly basis, supervisors' review is not documented.

6. **Procedure:** From the Company's internal 2022 Monthly Mileage report, recalculate the mathematical accuracy of annual and lifetime vehicle miles for each vehicle type. Compare total 2022 annual miles per vehicle type from the 2022 Monthly Mileage report to information reported on the 2022 Revenue Vehicle Inventory Data Form (A-30) worksheet.

**Result:** From the Company's internal 2022 Monthly Mileage worksheet, we recalculated the mathematical accuracy of annual and lifetime vehicle miles for each vehicle type without exception and compared the amounts to the Form A-30 worksheet, noting agreement.

7. **Procedure:** Compare the annual number of major and other mechanical failures reported on 2022 Vehicle Maintenance Performance Form (R-20) worksheet to the Company's internal YTD Service Interruption Logs maintained by the Company's Dispatch Department.

**Result:** We traced 310 major and 143 other mechanical failures from the Company's 2022 internal Service Interruption Log worksheet to amounts reported on the Form R-20 under "CB PT" mode, noting agreement.

8. **Procedure:** Compare annual fuel use reported on the 2022 Revenue Vehicle Inventory Data (Form A-30) worksheet to the total fuel use per reports from the Fleetwatch system.

**Result:** We compared the annual fuel consumption of 645,979.3 gallons of fuel from the Company's Form A-30 worksheet, in which 2022 monthly fuel use is summarized from the Fleetwatch system reports to the amount reported on the Form A-30, noting agreement.

We were engaged by the Company to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on Forms as of and for the year ended December 31, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Company and Community Transit, 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 "Moss Adams LLP".

Everett, Washington  
March 17, 2023

## **Appendix A – Sound Transit**

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# Revenue Vehicle Inventory

Sound Transit  
Coaches

NTD Form A-30

NTD ID# 00040

Mode: CB  
Service: PT

First Transit - Snohomish

	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	w
Line No.	RVI ID	Vehicle Type Code	Total Vehicles	Active Vehicles	Dedicated Fleet	Manufacturer	Describe Other Manufacturer	Model	Year of Manufacture	Year Rebuilt	Fuel Type	Dual Fuel Type	Vehicle Length	Seating Capacity	Standing Capacity	Ownership Code	Funding source	ADA Accessible Vehicles	Supports Another Mode/TOS	Emergency Contingency Vehicles	Miles on Active Busses During Period	Average Lifetime Miles per Active Bus	Status
1																							
3	46657	B	13	13	Yes	NFA		D60 LF	2010		Diesel Fuel		60	60	20	OOPA	NFPA	13		0	279,860	628,773	Active
4	46658	B	1	1	Yes	NFA		D60 LF	2011		Diesel Fuel		60	60	20	OOPA	NFPA	1		0	23,378	612,990	Active
5	341654	DB	5	5	Yes	ALX		E500	2015		Diesel Fuel		42	82	20	OOPA	NFPA	5		0	196,397	335,534	Active
6	354065	DB	10	10	Yes	ALX		E500	2017		Diesel Fuel		42	82	20	OOPA	NFPA	10		0	493,704	285,474	Active
7	?	DB	22	22	Yes	ALX		E500	2017		Diesel Fuel		42	82	20	OOPA	NFPA	22		0	1,145,262	275,986	Active
9	??	DB	13	13	Yes	ALX		E500	2017		Diesel Fuel		42	82	20	OOPA	NFPA	13		0	746,338	135,343	Active
10																							
11																							
12																							
13																							
14																							
15																							
Total			64					0	0	0											2,884,939	2,274,100	

## Notes:

Record Coach numbers below:

Actual Miles run All coaches including all returned coaches to ST --->>

A. Coaches added during year: 0 → 0  
B. Coaches retired during year: 0 → 0

UA = Urbanized Area formula Program  
NFPA = Non-Federal Public Funds  
AB = Articulated bus  
BU = Bus  
DB = Double Tall Bus

## Energy Type:

03 Gallons of Diesel F (DF)

## Total Units Consumed

CB/PT

645,979.3 Gallons

## Note:

Fuel is reported via Fleet Watch fuel system at ST and recorded on Sect 15 report for NTD  
All fuel tracking is from Clients Fleetwatch computer system.  
Gallons used are recorded by CT vs ST owned coaches, not by their service trips run.

## NTD A-30 Report

Diesel Fuel usage by month

Yr - 2022

Yr - 2022	ST	CT	Co. Total
1/31/2022	54,600.2	40,545.0	
2/28/2022	54,408.2	35,116.3	
3/31/2022	57,245.6	40,726.8	
4/30/2022	53,133.8	36,044.6	
5/31/2022	54,259.3	34,715.0	
6/30/2022	54,362.8	34,399.6	
7/31/2022	53,084.2	31,804.1	
8/31/2022	54,970.1	36,634.8	
9/30/2022	52,507.3	32,954.3	
10/31/2022	54,088.9	30,810.4	
11/30/2022	53,195.3	31,145.8	
12/31/2022	50,123.6	30,163.6	
	645,979.3	415,060.3	1,061,039.6

Record Fuel Used as pumped into CT or ST Coaches only

Do not record fuel by service performed by CT or ST Coaches

NTD ID	00040
Reporter Name	<b>Sound Transit</b>
2022 (Original Submission)	

## Maintenance Performance (R-20)

Revenue Vehicle Mechanical System Failures

Mode/Service	Major Failures	Other Failures	Total Failures
DRPT			
MB DO			
VP DO			
CB DO			
CB PT	310	143	453



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

To the Management  
Transdev Services, Inc. and  
Community Transit

We have performed the procedures enumerated below related to Transdev Services, Inc.'s (the Transit Agency) compliance with the preparation of the accompanying content of the National Transit Database (NTD) forms: Federal Funding Allocation Statistics (Form FFA-10), Stations and Maintenance Facilities (Form A-10), Revenue Vehicle Inventory (Form A-30), Maintenance Performance (Form R-20), and Service Non-Rail (Form S-10), (collectively, the Forms) for the year ended December 31, 2022, in accordance with NTD requirements and definitions set forth in 49 CFR part 630, Federal Register, January 15, 1993 (the Regulation), and as presented in the 2022 *NTD Policy Manual* (the Policy). The Transit Agency's management is responsible for its compliance with those requirements.

The Transit Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reporting and maintaining data in accordance with NTD requirements and definitions set forth in the Regulation, and as presented in the Policy. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows (See Appendix A for copies of the Forms):

1. We obtained and read a copy of the Transit Agency's written procedures related to the system for reporting and maintaining data, which are in accordance with the NTD requirements and definitions set forth in the Regulation, and as presented in the Policy.
2. We inquired of the Transit Agency's personnel who is responsible for supervising the preparation and maintenance of NTD data, and were informed that the Transit Agency followed the procedures on a continuous basis for the year ended December 31, 2022, and the procedures resulted in accumulation and reporting of data that are consistent with the NTD requirements and definitions set forth in the Regulation, and as presented in the Policy.
3. We inquired of the same personnel, from procedure "2" above, concerning the retention policy that is followed by the Transit Agency with respect to source documents supporting NTD data reported on the Form FFA-10, and Total Actual Vehicle Revenue Miles (VRM) and Passenger Miles Traveled (PMT) reported on the Form S-10, and were informed that the retention policy followed by the Transit Agency is the duration of the contract with Community Transit plus six years.

4. Based on review of the Transit Agency's procedures in items "1" and "2", we identified the source documents for the year ended December 31, 2022, which are to be retained by the Transit Agency over the duration of the contract with Community Transit plus six years. We were informed that such documents include System Productivity reports and Ecolane NTD S-10 reports that support VRM and PMT data. We haphazardly selected the months January, March, and September 2022, noting all source documents were retained for those months.
5. We inquired of the Transit Agency's personnel responsible for supervising the preparation and maintaining NTD data, and were informed that that personnel is independent from preparing source documents and posting data summaries, and performs a review of the source documents and data summaries for completeness, accuracy, and reasonableness on at least a monthly basis.
6. We inquired of the Transit Agency's personnel responsible for supervising the preparation and maintaining NTD data, and were informed that a supervisor's signature is not required on source documents. However, the supervisor's review and signature are documented on the invoice, which is sent to Community Transit electronically, along with the source documents on a monthly basis. We selected two source documents from the months of January, March, and September 2022, totaling six source documents, noting documents were attached to monthly email submissions to Community Transit.

#### **Federal Funding Allocation Statistics (Form FFA-10)**

7. We obtained the Transit Agency's System Productivity report and Ecolane NTD S-10 report for the year ended December 31, 2022, which the Transit Agency used to transcribe the final data for actual Non-Fixed Guideway (NFG) VRM and NFG PMT onto the Form FFA-10. We traced the totals of actual NFG VRM of 1,027,867 and NFG PMT of 1,227,037 from the Transit Agency's System Productivity report and Ecolane NTD S-10 report, respectively, to the Form FFA-10, without exception. We also footed the details for actual NFG VRM and NFG PMT and agreed to the total on the Transit Agency's System Productivity report and Ecolane NTD S-10 report, without exception.
8. We inquired of the Transit Agency's personnel the procedure for accumulating and recording PMT data in accordance with NTD requirements and whether the procedure is one of the methods approved in the Policy. The Transit Agency uses Ecolane routing, scheduling, and dispatching software, which uses mobile data terminals (MDT) to collect PMT data in accordance with NTD requirements. Use of MDTs is an approved method in the Policy.
9. We randomly selected the dates of January 10 (weekday), March 26 (weekend), August 20 (weekend), and September 12 (weekday) during 2022. For each of the four dates selected, we performed the following:
  - a. Actual VRM
    - We obtained the daily actual VRM on daily Ecolane NTD S-10 reports, including all routes operated on those selected days and traced to the System Productivity report for the year ended December 31, 2022, without exception. We also traced and agreed the total VRM on the System Productivity report for the year ended December 31, 2022, to the total on the Form FFA-10, without exception.

b. PMT

- We obtained daily PMT Ecolane NTD S-10 reports, including all routes operated on those selected days, and agreed those to the Daily PMT Data report for the year ended December 31, 2022, without exception. We also traced and agreed the total PMT on Daily PMT Data report for the year ended December 31, 2022, to the total on Ecolane NTD S-10 report for the year ended December 31, 2022, and to the total on the Form FFA-10, without exception.

c. We tested arithmetical accuracy of all reports used in testing; no exceptions were noted.

10. For the actual VRM data, which is calculated from electronic system manifests, we haphazardly selected one route from each of the four (4) days selected in procedure "9", and obtained the electronic system manifests, System Productivity report for the year ended December 31, 2022, and daily Ecolane NTD S-10 reports. For each selected route, we recalculated the total actual VRM from the electronic system manifests and agreed those amounts to the revenue distance (mile) line on the System Productivity report and total revenue miles actual on the daily Ecolane NTD S-10 report, without exception.
11. For each selected route identified in procedure "10" above, we recalculated the actual VRMs, without exception. We determined the actual VRMs were exclusive of deadhead miles, and any other ineligible miles as specified in the Policy, Exhibit 34, for the year ended December 31, 2022.
12. We inquired of the Transit Agency's personnel assigned responsibility for maintaining NTD data regarding the Transit Agency's procedures for allocation of statistics between urbanized areas (UZA) and non-UZA, and were informed that the Transit Agency uses Ecolane software system-provided definitions for UZA and non-UZA allocation reporting, which is based on area maps and actual bookings.
13. Using the Ecolane software system-provided definitions obtained in procedure "12", we recalculated actual VRM allocations to UZA-14, UZA-225, and non-UZA, without exception. We agreed amounts and percentages reported by the Transit Agency on the Form FFA-10 to internal calculations, without exception.
14. We compared the data reported on the Form FFA-10 to comparable data for the prior periods and calculated the percentage change from 2021 to 2022, noting that current periods' actual VRM and PMT data have increased by more than 10% as compared to the prior period.

We inquired of the Transit Agency's management about the reason for the increase in the operations for the year ended December 31, 2022, and were informed that the primary increase is due the Transit Agency provided approximately 20,000 additional passenger trips in 2022 compared to 2021. Transit Agency management noted that COVID-19 was the primary factor for the lower ridership in 2021.

**Stations and Maintenance Facilities (Form A-10)**

15. We inquired of the Transit Agency's personnel assigned responsibility for maintaining NTD data as to whether the Transit Agency has any vehicle maintenance facilities, and were informed that there is one vehicle maintenance facility, which is leased by the Transit Agency. We agreed that one facility under Leased by Service Provider was reported on the Form A-10 for the year ended December 31, 2022, without exception.

### **Revenue Vehicle Inventory (Form A-30)**

16. We obtained the Transit Agency's Form A-30 and the Transit Agency's Vehicle Start and End 2022 Mileage report, showing each vehicle in the fleet by type and model number. We determined the arithmetical accuracy of the Transit Agency's Vehicle Start and End 2022 Mileage report by recalculating total miles on active vehicles for the year ended December 31, 2022, and average lifetime miles per active vehicle, without exception.
17. We traced total miles and average lifetime miles by vehicle type, and model number for the year ended December 31, 2022, from the Transit Agency's Vehicle Start and End 2022 Mileage report and agreed to the Form A-30, without exception.
18. We agreed annual fuel usage of 4,237 gallons of liquified petroleum gas for the year ended December 31, 2022, reported on the Form A-30 to the sum of total gallons of fuel billed by the vendor on their monthly invoices, without exception.

We agreed annual fuel usage of 164,988 gallons of gasoline for the year ended December 31, 2022, reported on the Form A-30 to 164,570 gallons of fuel as reported received from Community Transit and 418 gallons of fuel purchased from a vendor, without exception. We agreed purchased fuel to vendor invoices without exception.

### **Maintenance Performance (Form R-20)**

19. We agreed the total number of thirty-eight (38) major failures and seven (7) other failures related to revenue vehicle mechanical system, a total of forty-five (45) failures, reported on the Form R-20 to totals on the Transit Agency's Road Call report for the year ended December 31, 2022, without exception.

### **Service Non-Rail (Form S-10)**

20. We agreed the following amounts reported on the Form FFA-10 to the Form S-10 for the year ended December 31, 2022, without exception:
  - Total Actual VRM of 1,027,867;
  - Total PMT of 1,227,037;
  - Total Actual Vehicle Revenue Hours (VRH) of 56,864; and
  - Total Unlinked Passenger Trips (UPT) of 104,736.

We were engaged by the Transit Agency to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA and the NTD requirements and definitions set forth in the Regulation, and as presented in the Policy. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Transit Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Transit Agency and Community Transit and is not intended to be and should not be anyone other than these specified parties.

Vine Dahlen PLLC

March 22, 2023