



**Schedule of Operating Data, Ridership,
Operating Expenditures and Other Revenues
For the Department of Aging's
Multipurpose Center Shuttle Service
City of Los Angeles**

***Year Ended June 30, 2016
with Report of Independent Auditors***



Simpson & Simpson, LLP
Certified Public Accountants

CITY OF LOS ANGELES
DEPARTMENT OF AGING'S
MULTIPURPOSE CENTER SHUTTLE SERVICE
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Independent Auditor's Report

To the Honorable Members of the City Council of the
City of Los Angeles, California
To the Los Angeles County
Metropolitan Transportation Authority
And
To the Federal Transit Administration

Report on the Schedule

We have audited the accompanying Schedule of Operating Data, Ridership, Operating Expenditures and Other Revenues for the **Department of Aging's Multipurpose Center Shuttle Service** of the City of Los Angeles for the year ended June 30, 2016 (the Schedule).

Management's Responsibility for the Schedule

The City of Los Angeles Department of Transportation's (LADOT) management is responsible for the preparation and fair presentation of this Schedule in accordance with accounting principles generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2014 Policy Manual; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2014 Policy Manual. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

The scope of our audit was to determine whether:

- A system is in place and maintained for recording data in accordance with the National Transit Database (NTD) definitions. The correct data is being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for the Federal Transit Administration's (FTA) review and audit for a minimum of three years following FTA's receipt of the NTD report. The data is fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles data, appear to be accurate.
- Data is consistent with prior reporting periods and other facts known about transit agency operations.
- Farebox revenues have been accounted for and recorded in accordance with FTA definitions.

Opinion

In our opinion, the Schedule of Operating Data, Ridership, Operating Expenditures and Other Revenues referred to above presents fairly, in all material respects, the operating data, ridership, operating expenditures and other revenues for the Department of Aging's Multipurpose Center Shuttle Service of the City of Los Angeles for the year ended June 30, 2016 in accordance with accounting principles generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2014 Policy Manual.

Restriction on Use

This report is intended solely for the information and use of the City of Los Angeles, the Los Angeles County Metropolitan Transportation Authority and FTA and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script, reading 'Simpson & Simpson'.

Los Angeles, California
February 3, 2017

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016

Operating Data	All Centers
Number of Vehicles in Operation	69
Total Vehicle Miles	544,042
Total Vehicle Hours	79,572
Total Vehicle Revenue Miles	465,179
Total Vehicle Revenue Hours	60,136
 Ridership Data	
Total Passenger Trips	130,175
Total Passenger Miles	583,287
 Operating Expenditures	
Contractor Operating Costs	\$ 3,511,877
Administrative Costs	785,776
Total Operating Expenditures	\$ <u>4,297,653</u>
 Farebox Revenues	 \$ <u>59,924</u>
 Eligible Capital Expenditures	 \$ <u>44,541</u>

NOTES:

1. The City of Los Angeles Department of Aging provides a Dial-A-Ride transportation service to the senior and disabled population of the city through its Multipurpose Center-based Paratransit Program. This program is an enhancement of the CityRide Van Transit (Dial-A-Ride) service that provides door-to-door transportation service for frail seniors and disabled persons that need assistance with accessing and utilizing transportation.
2. Operating data such as vehicle trips, miles and hours is based on actual vehicle trips. The data is accumulated regularly on each trip by LADOT's transportation provider.
3. Ridership data such as passenger trips and passenger miles is based on actual passenger boarding data which is captured regularly on each trip by LADOT's transportation provider.
4. Operating expenditures are based on the accrual method of accounting such that expenditures allocable to the transit program/route are reported in the period in which they are incurred.
5. Farebox revenues are based on actual farebox collected from passengers and the data is accumulated on a regular basis by LADOT's transportation provider.
6. Eligible capital expenditures are mostly acquisition of transit vehicles.
7. Eastside (IILA MPC #104) was taken over by Mexican American Opportunity Foundation (MOAF- MPC #202) effective September 2015.

City of Los Angeles
 Multipurpose Center Shuttle Service
 Schedule of Operating Data, Ridership, Operating Expenditures
 Farebox Revenues and Eligible Capital Expenditures
 Year Ended June 30, 2016
 (Continued)

	MPC 101
	<u>WLCAC – Theresa Lindsay Center (Central)</u>
Operating Data	
Number of Vehicles in Operation	4
Total Vehicle Miles	25,395
Total Vehicle Hours	4,611
Total Vehicle Revenue Miles	19,162
Total Vehicle Revenue Hours	3,316
Ridership Data	
Total Passenger Trips	7,998
Total Passenger Miles	25,856
Operating Expenditures	
Contractor Operating Costs	\$ 189,549
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>238,660</u>
Farebox Revenues	\$ <u>963</u>
Eligible Capital Expenditures	\$ <u>26,021</u>

City of Los Angeles
 Multipurpose Center Shuttle Service
 Schedule of Operating Data, Ridership, Operating Expenditures
 Farebox Revenues and Eligible Capital Expenditures
 Year Ended June 30, 2016
 (Continued)

MPC 102
St. Barnabas Center (City)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	18,526
Total Vehicle Hours	3,218
Total Vehicle Revenue Miles	16,074
Total Vehicle Revenue Hours	2,918

Ridership Data

Total Passenger Trips	7,232
Total Passenger Miles	17,555

Operating Expenditures

Contractor Operating Costs	\$ 225,841
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>274,952</u>

Farebox Revenues

\$ 2,637

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

	MPC 103
	<u>SFVIC – East Valley Center (Southeast Valley)</u>
Operating Data	
Number of Vehicles in Operation	5
Total Vehicle Miles	61,954
Total Vehicle Hours	7,991
Total Vehicle Revenue Miles	55,400
Total Vehicle Revenue Hours	5,579
Ridership Data	
Total Passenger Trips	11,703
Total Passenger Miles	70,420
Operating Expenditures	
Contractor Operating Costs	\$ 270,560
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>319,671</u>
Farebox Revenues	\$ <u>6,097</u>
Eligible Capital Expenditures	\$ <u>-</u>

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

MPC 104

Mexican American Opportunity Foundation (Eastside)

Operating Data

Number of Vehicles in Operation	1
Total Vehicle Miles	5,180
Total Vehicle Hours	593
Total Vehicle Revenue Miles	4,456
Total Vehicle Revenue Hours	482

Ridership Data

Total Passenger Trips	1,198
Total Passenger Miles	4,694

Operating Expenditures

Contractor Operating Costs	\$ 33,187
Administrative Costs	8,185
Total Operating Expenditures	\$ <u>41,372</u>

Farebox Revenues

\$ 612

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

MPC 105
Wilmington Jaycees Center (Harbor)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	29,196
Total Vehicle Hours	5,681
Total Vehicle Revenue Miles	24,366
Total Vehicle Revenue Hours	3,734

Ridership Data

Total Passenger Trips	8,479
Total Passenger Miles	32,431

Operating Expenditures

Contractor Operating Costs	\$ 217,077
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>266,188</u>

Farebox Revenues

\$ 5,900

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

MPC 106
SFVIC - Bernardi Center (Mid Valley)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	31,117
Total Vehicle Hours	5,730
Total Vehicle Revenue Miles	25,497
Total Vehicle Revenue Hours	4,370

Ridership Data

Total Passenger Trips	8,232
Total Passenger Miles	38,767

Operating Expenditures

Contractor Operating Costs	\$ 218,292
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>267,403</u>

Farebox Revenues

\$ 4,223

Eligible Capital Expenditures

\$ -

City of Los Angeles
 Multipurpose Center Shuttle Service
 Schedule of Operating Data, Ridership, Operating Expenditures
 Farebox Revenues and Eligible Capital Expenditures
 Year Ended June 30, 2016
 (Continued)

MPC 107

SFVIC - Alicia Broadus-Duncan Center (Northeast Valley)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	62,752
Total Vehicle Hours	7,165
Total Vehicle Revenue Miles	54,957
Total Vehicle Revenue Hours	5,295

Ridership Data

Total Passenger Trips	13,110
Total Passenger Miles	75,387

Operating Expenditures

Contractor Operating Costs	\$ 273,804
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>322,915</u>

Farebox Revenues

\$ 4,400

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

	MPC 108
	<u>St. Barnabas Senior Services Center (Northside)</u>
Operating Data	
Number of Vehicles in Operation	5
Total Vehicle Miles	29,068
Total Vehicle Hours	5,200
Total Vehicle Revenue Miles	25,701
Total Vehicle Revenue Hours	3,813
Ridership Data	
Total Passenger Trips	6,957
Total Passenger Miles	18,793
Operating Expenditures	
Contractor Operating Costs	\$ 220,568
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>269,679</u>
Farebox Revenues	\$ <u>2,883</u>
Eligible Capital Expenditures	\$ <u>-</u>

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

MPC 109
SFVIC- Wilkinson Center (Northwest Valley)

Operating Data

Number of Vehicles in Operation	6
Total Vehicle Miles	50,465
Total Vehicle Hours	6,040
Total Vehicle Revenue Miles	43,393
Total Vehicle Revenue Hours	4,525

Ridership Data

Total Passenger Trips	8,594
Total Passenger Miles	40,452

Operating Expenditures

Contractor Operating Costs	\$ 209,066
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>258,177</u>

Farebox Revenues	\$ <u>4,223</u>
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Eligible Capital Expenditures	\$ <u>-</u>
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City of Los Angeles
 Multipurpose Center Shuttle Service
 Schedule of Operating Data, Ridership, Operating Expenditures
 Farebox Revenues and Eligible Capital Expenditures
 Year Ended June 30, 2016
 (Continued)

	MPC 110
	<u>WLCAC - Bradley Center (South Central Los Angeles)</u>
Operating Data	
Number of Vehicles in Operation	5
Total Vehicle Miles	32,132
Total Vehicle Hours	4,568
Total Vehicle Revenue Miles	27,215
Total Vehicle Revenue Hours	3,328
Ridership Data	
Total Passenger Trips	8,945
Total Passenger Miles	49,050
Operating Expenditures	
Contractor Operating Costs	\$ 219,545
Administrative Costs	49,111
Total Operating Expenditures	\$ <u><u>268,656</u></u>
Farebox Revenues	\$ <u><u>665</u></u>
Eligible Capital Expenditures	\$ <u><u>18,520</u></u>

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

MPC 111
ONE Generation Center (Southwest Valley)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	54,617
Total Vehicle Hours	5,340
Total Vehicle Revenue Miles	44,075
Total Vehicle Revenue Hours	4,425

Ridership Data

Total Passenger Trips	6,915
Total Passenger Miles	32,166

Operating Expenditures

Contractor Operating Costs	\$ 235,419
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>284,530</u>

Farebox Revenues	\$ <u>3,985</u>
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Eligible Capital Expenditures	\$ <u>-</u>
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City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

MPC 112
People Coordinated Services Center (Southwestern)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	21,532
Total Vehicle Hours	2,636
Total Vehicle Revenue Miles	20,096
Total Vehicle Revenue Hours	2,465

Ridership Data

Total Passenger Trips	5,853
Total Passenger Miles	30,196

Operating Expenditures

Contractor Operating Costs	\$ 205,364
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>254,475</u>

Farebox Revenues	\$ <u>1,698</u>
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Eligible Capital Expenditures	\$ <u>-</u>
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City of Los Angeles
 Multipurpose Center Shuttle Service
 Schedule of Operating Data, Ridership, Operating Expenditures
 Farebox Revenues and Eligible Capital Expenditures
 Year Ended June 30, 2016
 (Continued)

MPC 113

People Coordinated Services Center (West Adams)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	21,264
Total Vehicle Hours	3,762
Total Vehicle Revenue Miles	19,429
Total Vehicle Revenue Hours	3,502

Ridership Data

Total Passenger Trips	7,980
Total Passenger Miles	38,495

Operating Expenditures

Contractor Operating Costs	\$ 185,107
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>234,218</u>

Farebox Revenues

\$ 842

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

MPC 114

Jewish Family Services - Freda Mohr Center (West Wilshire)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	20,934
Total Vehicle Hours	5,570
Total Vehicle Revenue Miles	14,580
Total Vehicle Revenue Hours	3,768

Ridership Data

Total Passenger Trips	8,069
Total Passenger Miles	16,902

Operating Expenditures

Contractor Operating Costs	\$ 225,150
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>274,261</u>

Farebox Revenues

\$ 1,946

Eligible Capital Expenditures

\$ -

City of Los Angeles
 Multipurpose Center Shuttle Service
 Schedule of Operating Data, Ridership, Operating Expenditures
 Farebox Revenues and Eligible Capital Expenditures
 Year Ended June 30, 2016
 (Continued)

	MPC 115
	<u>Jewish Family Services – Felicia Mahood Center (Westside)</u>
Operating Data	
Number of Vehicles in Operation	5
Total Vehicle Miles	36,512
Total Vehicle Hours	6,954
Total Vehicle Revenue Miles	32,670
Total Vehicle Revenue Hours	5,016
Ridership Data	
Total Passenger Trips	10,146
Total Passenger Miles	28,438
Operating Expenditures	
Contractor Operating Costs	\$ 271,718
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>320,829</u>
Farebox Revenues	\$ <u>2,815</u>
Eligible Capital Expenditures	\$ <u>-</u>

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2016
(Continued)

	MPC 202
	<u>Mexican American Opportunity Foundation (Eastside)</u>
Operating Data	
Number of Vehicles in Operation	4
Total Vehicle Miles	26,551
Total Vehicle Hours	3,111
Total Vehicle Revenue Miles	21,261
Total Vehicle Revenue Hours	2,198
Ridership Data	
Total Passenger Trips	5,439
Total Passenger Miles	23,088
Operating Expenditures	
Contractor Operating Costs	\$ 202,038
Administrative Costs	40,926
Total Operating Expenditures	\$ <u>242,964</u>
Farebox Revenues	\$ <u>16,035</u>
Eligible Capital Expenditures	\$ <u>-</u>

City of Los Angeles
 Multipurpose Center Shuttle Service
 Schedule of Operating Data, Ridership, Operating Expenditures
 Farebox Revenues and Eligible Capital Expenditures
 Year Ended June 30, 2016
 (Continued)

	MPC 208
	<u>Single Room Occupancy Center (Central Business District)</u>
Operating Data	
Number of Vehicles in Operation	2
Total Vehicle Miles	16,847
Total Vehicle Hours	1,402
Total Vehicle Revenue Miles	16,847
Total Vehicle Revenue Hours	1,402
Ridership Data	
Total Passenger Trips	3,325
Total Passenger Miles	40,597
Operating Expenditures	
Contractor Operating Costs	\$ 109,592
Administrative Costs	49,111
Total Operating Expenditures	\$ <u>158,703</u>
Farebox Revenues	\$ <u>-</u>
Eligible Capital Expenditures	\$ <u>-</u>