

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

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



Metro[®]



Simpson & Simpson, LLP
Certified Public Accountants

***CITY OF LOS ANGELES
DEPARTMENT OF AGING'S
MULTIPURPOSE CENTER SHUTTLE SERVICES***

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SIMPSON & SIMPSON
CERTIFIED PUBLIC ACCOUNTANTS
FOUNDING PARTNERS
BRAINARD C. SIMPSON, CPA
MELBA W. SIMPSON, CPA

Independent Auditor's Report

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

Report on the Schedule

We have audited the accompanying Schedule of Operating Data, Ridership, Operating Expenditures, Farebox Revenues, and Eligible Capital Expenditures for the **Department of Aging's Multipurpose Center Shuttle Service** of the City of Los Angeles for the year ended June 30, 2021 (the Schedule).

Management's Responsibility for the Schedule

The City of Los Angeles Department of Transportation's (LADOT) management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2021 Policy Manual; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2021 Policy Manual. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

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

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



The scope of our audit was to determine whether:

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

Opinion

In our opinion, the Schedule referred to above presents fairly, in all material respects, the operating data, ridership, operating expenditures, farebox revenues, and eligible capital expenditures for the Department of Aging's Multipurpose Center Shuttle Service of the City of Los Angeles for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America and the requirements of the Uniform System of Accounts and Records and Reporting System, Final Rule, as specified in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2021 Policy Manual.

Restriction on Use

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

A handwritten signature in cursive script that reads "Simpson & Simpson".

Los Angeles, California
January 20, 2022

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures,
Farebox Revenues and Eligible Capital Expenditures
Year Ended June 30, 2021

	All Centers
Operating Data	
Number of Vehicles in Operation	53
Total Vehicle Miles	189,971
Total Vehicle Hours	43,934
Total Vehicle Revenue Miles	147,266
Total Vehicle Revenue Hours	28,555
Ridership Data	
Total Passenger Trips	105,917
Total Passenger Miles	374,965
Operating Expenditures	
Contractor Operating Costs	\$ 3,603,508
Administrative Costs	643,653
Total Operating Expenditures	\$ <u>4,247,161</u>
Farebox Revenues*	\$ <u>9,167</u>
Eligible Capital Expenditures	\$ <u>207,897</u>

NOTES:

- * The Department of Aging's Dial-A-Ride transportation service is fare-free for all eligible participants. The reported Farebox revenues are due to the collection of suggested donations when participants use the transportation service. Federal guidelines recommend that transportation service providers ask for donations from senior/disabled riders. Due to the pandemic, government restrictions and stay-at-home orders, ridership decreased overall which is reflected in the decrease of donations during the fiscal year.
- 1. LADOT provides a Dial-A-Ride transportation service to the City's Department of Aging for 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.

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, 2021 (Continued)

NOTES (Continued):

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 primarily the acquisition of transit vehicles.

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, 2021
(Continued)

MPC 101
WLCAC- Theresa Linday Center (Central)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	12,927
Total Vehicle Hours	3,233
Total Vehicle Revenue Miles	10,211
Total Vehicle Revenue Hours	2,172

Ridership Data

Total Passenger Trips	11,790
Total Passenger Miles	29,723

Operating Expenditures

Contractor Operating Costs	\$	199,996
Administrative Costs		48,959
Total Operating Expenditures	\$	248,955

Farebox Revenues

\$ 439

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, 2021
(Continued)

MPC 102
St. Barnabas Center (City)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	3,848
Total Vehicle Hours	832
Total Vehicle Revenue Miles	3,346
Total Vehicle Revenue Hours	714

Ridership Data

Total Passenger Trips	10,209
Total Passenger Miles	42,951

Operating Expenditures

Contractor Operating Costs	\$	221,343
Administrative Costs		16,094
Total Operating Expenditures	\$	237,437

Farebox Revenues

\$ 95

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, 2021
(Continued)

MPC 103
SFVIC- East Valley Center (Southeast Valley)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	19,554
Total Vehicle Hours	3,941
Total Vehicle Revenue Miles	14,166
Total Vehicle Revenue Hours	1,987

Ridership Data

Total Passenger Trips	2,593
Total Passenger Miles	17,069

Operating Expenditures

Contractor Operating Costs	\$	252,263
Administrative Costs		44,789
Total Operating Expenditures	\$	297,052

Farebox Revenues

\$ 1,436

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, 2021
(Continued)

MPC 105
Wilmington Jaycees Center (Harbor)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	10,291
Total Vehicle Hours	3,930
Total Vehicle Revenue Miles	8,134
Total Vehicle Revenue Hours	1,648

Ridership Data

Total Passenger Trips	14,930
Total Passenger Miles	451

Operating Expenditures

Contractor Operating Costs	\$	208,533
Administrative Costs		37,147
Total Operating Expenditures	\$	245,680

Farebox Revenues

	\$	78
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Eligible Capital Expenditures

	\$	-
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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, 2021
(Continued)

MPC 106
SFVIC - Bernardi Center (Mid Valley)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	6,798
Total Vehicle Hours	3,548
Total Vehicle Revenue Miles	5,820
Total Vehicle Revenue Hours	4,707

Ridership Data

Total Passenger Trips	6,684
Total Passenger Miles	53,101

Operating Expenditures

Contractor Operating Costs	\$	216,997
Administrative Costs		106,009
Total Operating Expenditures	\$	323,097

Farebox Revenues

\$ -

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, 2021
(Continued)

MPC 107
SFVIC - Alicia Broadus-Duncan Center (Northeast Valley)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	11,625
Total Vehicle Hours	3,655
Total Vehicle Revenue Miles	9,582
Total Vehicle Revenue Hours	1,164

Ridership Data

Total Passenger Trips	5,018
Total Passenger Miles	40,762

Operating Expenditures

Contractor Operating Costs	\$	238,863
Administrative Costs		26,237
Total Operating Expenditures	\$	265,101

Farebox Revenues

\$ -

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, 2021
(Continued)

MPC 108
St. Barnabas Senior Services Center (Northside)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	2,485
Total Vehicle Hours	1,216
Total Vehicle Revenue Miles	2,181
Total Vehicle Revenue Hours	275

Ridership Data

Total Passenger Trips	2,376
Total Passenger Miles	18,857

Operating Expenditures

Contractor Operating Costs	\$	223,070
Administrative Costs		6,199
Total Operating Expenditures	\$	229,269

Farebox Revenues

\$ -

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures,
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Year Ended June 30, 2021
(Continued)

MPC 109
SFVIC- Wilkinson Center (Northwest Valley)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	5,066
Total Vehicle Hours	1,760
Total Vehicle Revenue Miles	3,558
Total Vehicle Revenue Hours	442

Ridership Data

Total Passenger Trips	1,143
Total Passenger Miles	11,123

Operating Expenditures

Contractor Operating Costs	\$	152,150
Administrative Costs		9,963
Total Operating Expenditures	\$	162,113

Farebox Revenues

\$ -

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures,
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Year Ended June 30, 2021
(Continued)

MPC 110
WLCAC - Bradley Center (South Central Los Angeles)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	23,691
Total Vehicle Hours	3,973
Total Vehicle Revenue Miles	21,772
Total Vehicle Revenue Hours	2,726

Ridership Data

Total Passenger Trips	9,176
Total Passenger Miles	55,664

Operating Expenditures

Contractor Operating Costs	\$	223,534
Administrative Costs		61,446
Total Operating Expenditures	\$	284,980

Farebox Revenues

\$ 330

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
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Year Ended June 30, 2021
(Continued)

MPC 111
ONE Generation Center (Southwest Valley)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	21,399
Total Vehicle Hours	2,592
Total Vehicle Revenue Miles	16,185
Total Vehicle Revenue Hours	2,113

Ridership Data

Total Passenger Trips	7,422
Total Passenger Miles	7,217

Operating Expenditures

Contractor Operating Costs	\$	321,483
Administrative Costs		47,629
Total Operating Expenditures	\$	369,112

Farebox Revenues

\$ 1,719

Eligible Capital Expenditures

\$ 53,148

City of Los Angeles
Multipurpose Center Shuttle Service
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Year Ended June 30, 2021
(Continued)

MPC 114
Jewish Family Services - Freda Mohr Center (West Wilshire)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	13,869
Total Vehicle Hours	3,620
Total Vehicle Revenue Miles	8,200
Total Vehicle Revenue Hours	2,525

Ridership Data

Total Passenger Trips	3,482
Total Passenger Miles	6,888

Operating Expenditures

Contractor Operating Costs	\$	223,214
Administrative Costs		56,916
Total Operating Expenditures	\$	280,130

Farebox Revenues

\$ -

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures,
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Year Ended June 30, 2021
(Continued)

MPC 115

Jewish Family Services – Felicia Mahood Center (Westside)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	19,813
Total Vehicle Hours	5,290
Total Vehicle Revenue Miles	16,899
Total Vehicle Revenue Hours	3,435

Ridership Data

Total Passenger Trips	5,228
Total Passenger Miles	12,590

Operating Expenditures

Contractor Operating Costs	\$	272,310
Administrative Costs		77,428
Total Operating Expenditures	\$	349,738

Farebox Revenues

\$ -

Eligible Capital Expenditures

\$ -

City of Los Angeles
Multipurpose Center Shuttle Service
Schedule of Operating Data, Ridership, Operating Expenditures,
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Year Ended June 30, 2021
(Continued)

		MPC 118
		<u>WLCAC - Estelle Van Meter Mini MPC (South Los Angeles)</u>
Operating Data		
Number of Vehicles in Operation		1
Total Vehicle Miles		9,190
Total Vehicle Hours		1,760
Total Vehicle Revenue Miles		7,107
Total Vehicle Revenue Hours		1,315
Ridership Data		
Total Passenger Trips		1,948
Total Passenger Miles		8,046
Operating Expenditures		
Contractor Operating Costs	\$	52,140
Administrative Costs		29,641
Total Operating Expenditures	\$	<u><u>81,781</u></u>
Farebox Revenues	\$	<u><u>225</u></u>
Eligible Capital Expenditures	\$	<u><u>-</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, 2021
(Continued)

	MPC 119
	<u>WLCAC - Southwestern</u>
Operating Data	
Number of Vehicles in Operation	2
Total Vehicle Miles	13,493
Total Vehicle Hours	1,884
Total Vehicle Revenue Miles	11,651
Total Vehicle Revenue Hours	1,718
Ridership Data	
Total Passenger Trips	11,175
Total Passenger Miles	28,157
Operating Expenditures	
Contractor Operating Costs	\$ 274,958
Administrative Costs	38,725
Total Operating Expenditures	\$ <u>313,683</u>
Farebox Revenues	\$ <u>171</u>
Eligible Capital Expenditures	\$ <u>51,583</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, 2021
(Continued)

	MPC 120
	<u>WLCAC - West Adams</u>
Operating Data	
Number of Vehicles in Operation	2
Total Vehicle Miles	8,158
Total Vehicle Hours	1,179
Total Vehicle Revenue Miles	4,272
Total Vehicle Revenue Hours	954
Ridership Data	
Total Passenger Trips	9,330
Total Passenger Miles	9,935
Operating Expenditures	
Contractor Operating Costs	\$ 294,774
Administrative Costs	21,504
Total Operating Expenditures	\$ <u>316,278</u>
Farebox Revenues	\$ <u>451</u>
Eligible Capital Expenditures	\$ <u>103,166</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, 2021
(Continued)

MPC 202
Mexican American Opportunity Foundation (Eastside)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	7,764
Total Vehicle Hours	1,521
Total Vehicle Revenue Miles	4,182
Total Vehicle Revenue Hours	660

Ridership Data

Total Passenger Trips	3,413
Total Passenger Miles	32,431

Operating Expenditures

Contractor Operating Costs	\$	227,880
Administrative Costs		14,877
Total Operating Expenditures	\$	242,757

Farebox Revenues

\$ 4,223

Eligible Capital Expenditures

\$ -