

**Schedule of Operating Data, Ridership,
Operating Expenditures, and Other Revenues
For the City Ride Taxi Service
City of Los Angeles**

*Year Ended June 30, 2017
with Report of Independent Auditors*



Metro[®]



Simpson & Simpson, LLP
Certified Public Accountants

***CITY OF LOS ANGELES
CITYRIDE TAXI 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 and Other Revenues for the **City Ride Taxi Service** of the City of Los Angeles for the year ended June 30, 2017 (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 2016 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 2016 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 City Ride Taxi Service of the City of Los Angeles for the year ended June 30, 2017 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 2016 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, appearing to read 'Simpson & Simpson'.

Los Angeles, California
January 16, 2018

City of Los Angeles
Cityride Taxi Service
Schedule of Operating Data, Ridership, Operating Expenditures
and Other Revenues
Year ended June 30, 2017

Operating Data	All Areas
Total Vehicle Miles	135,393
Total Vehicle Hours	8,569
Total Vehicle Revenue Miles	135,393
Total Vehicle Revenue Hours	8,569
Ridership Data	
Total Passenger Trips	65,432
Total Passenger Miles	142,889
Operating Expenditures	
Contractor Operating Costs	\$ 644,477
Administrative Costs	976,671
Total Operating Expenditures	\$ 1,621,148
Other Revenues	\$ 181,178

NOTES:

1. Cityride is a transportation assistance program for individuals age 65 or older and qualified disabled persons in the City of Los Angeles and select areas of Los Angeles County. The program offers Cityride participants reduced costs for the purchase of City of Los Angeles permitted taxi ride services.
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 are 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. Other revenues are based on actual revenues (scrip) collected from passengers and the data is accumulated on a regular basis by LADOT's transportation provider.