

**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, 2017
with Report of Independent Auditors*



Metro[®]



Simpson & Simpson, LLP
Certified Public Accountants

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

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
Schedule of Operating Data, Ridership, Operating Expenditures, Farebox Revenues, and Eligible Capital Expenditures	4



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, 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, Farebox Revenues, and Eligible Capital Expenditures 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, 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 black ink, appearing to read 'Simpson & Simpson', written in a cursive style.

Los Angeles, California
January 16, 2018

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, 2017

Operating Data	All Centers
Number of Vehicles in Operation	61
Total Vehicle Miles	499,139
Total Vehicle Hours	74,464
Total Vehicle Revenue Miles	423,604
Total Vehicle Revenue Hours	57,022
Ridership Data	
Total Passenger Trips	123,327
Total Passenger Miles	536,982
Operating Expenditures	
Contractor Operating Costs	\$ 3,426,218
Administrative Costs	774,187
Total Operating Expenditures	\$ 4,200,405
 Farebox Revenues	 \$ 62,190
 Eligible Capital Expenditures	 \$ -

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, 2017
(Continued)

MPC 101
WLCAC- Theresa Linday Center (Central)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	23,482
Total Vehicle Hours	4,178
Total Vehicle Revenue Miles	16,896
Total Vehicle Revenue Hours	2,980

Ridership Data

Total Passenger Trips	6,734
Total Passenger Miles	22,507

Operating Expenditures

Contractor Operating Costs	\$ 205,896
Administrative Costs	48,387
Total Operating Expenditures	\$ <u>254,283</u>

Farebox Revenues

\$ <u>749</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, 2017
(Continued)

MPC 102
St. Barnabas Center (City)

Operating Data

Number of Vehicles in Operation	2
Total Vehicle Miles	19,264
Total Vehicle Hours	3,337
Total Vehicle Revenue Miles	16,472
Total Vehicle Revenue Hours	2,946

Ridership Data

Total Passenger Trips	7,497
Total Passenger Miles	17,740

Operating Expenditures

Contractor Operating Costs	\$ 225,561
Administrative Costs	48,387
Total Operating Expenditures	\$ <u><u>273,948</u></u>

Farebox Revenues

\$ 2,357

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, 2017
(Continued)

MPC 103

SFVIC- East Valley Center (Southeast Valley)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	62,320
Total Vehicle Hours	8,045
Total Vehicle Revenue Miles	55,510
Total Vehicle Revenue Hours	5,490

Ridership Data

Total Passenger Trips	12,305
Total Passenger Miles	81,163

Operating Expenditures

Contractor Operating Costs	\$	277,672
Administrative Costs		48,387
Total Operating Expenditures	\$	<u><u>326,059</u></u>

Farebox Revenues

\$ 5,352

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, 2017
(Continued)

MPC 105
Wilmington Jaycees Center (Harbor)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	29,733
Total Vehicle Hours	5,426
Total Vehicle Revenue Miles	24,787
Total Vehicle Revenue Hours	3,826

Ridership Data

Total Passenger Trips	8,571
Total Passenger Miles	34,141

Operating Expenditures

Contractor Operating Costs	\$ 210,933
Administrative Costs	48,387
Total Operating Expenditures	\$ <u>259,320</u>

Farebox Revenues

\$ 4,485

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, 2017
(Continued)

MPC 106
SFVIC - Bernardi Center (Mid Valley)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	26,920
Total Vehicle Hours	5,374
Total Vehicle Revenue Miles	22,094
Total Vehicle Revenue Hours	4,283

Ridership Data

Total Passenger Trips	8,231
Total Passenger Miles	34,017

Operating Expenditures

Contractor Operating Costs	\$	209,327
Administrative Costs		48,387
Total Operating Expenditures	\$	257,714

Farebox Revenues

\$ 5,204

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, 2017
(Continued)

MPC 107

SFVIC - Alicia Broadus-Duncan Center (Northeast Valley)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	48,950
Total Vehicle Hours	5,458
Total Vehicle Revenue Miles	42,032
Total Vehicle Revenue Hours	4,022

Ridership Data

Total Passenger Trips	9,864
Total Passenger Miles	62,627

Operating Expenditures

Contractor Operating Costs	\$	250,010
Administrative Costs		48,387
Total Operating Expenditures	\$	298,397

Farebox Revenues

\$ 2,068

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, 2017
(Continued)

MPC 108
St. Barnabas Senior Services Center (Northside)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	31,960
Total Vehicle Hours	5,496
Total Vehicle Revenue Miles	28,670
Total Vehicle Revenue Hours	4,250

Ridership Data

Total Passenger Trips	8,280
Total Passenger Miles	23,496

Operating Expenditures

Contractor Operating Costs	\$	227,337
Administrative Costs		48,387
Total Operating Expenditures	\$	275,724

Farebox Revenues

	\$	4,133
--	----	-------

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, 2017
(Continued)

MPC 109

SFVIC- Wilkinson Center (Northwest Valley)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	44,848
Total Vehicle Hours	5,932
Total Vehicle Revenue Miles	37,871
Total Vehicle Revenue Hours	4,326

Ridership Data

Total Passenger Trips	8,002
Total Passenger Miles	35,595

Operating Expenditures

Contractor Operating Costs	\$ 218,643
Administrative Costs	48,387
Total Operating Expenditures	\$ <u><u>267,030</u></u>

Farebox Revenues

\$ 5,260

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, 2017
(Continued)

MPC 110

WLCAC - Bradley Center (South Central Los Angeles)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	26,232
Total Vehicle Hours	3,713
Total Vehicle Revenue Miles	22,181
Total Vehicle Revenue Hours	2,822

Ridership Data

Total Passenger Trips	7,290
Total Passenger Miles	46,984

Operating Expenditures

Contractor Operating Costs	\$	209,887
Administrative Costs		48,387
Total Operating Expenditures	\$	<u><u>258,274</u></u>

Farebox Revenues

	\$	<u><u>683</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, 2017
(Continued)

MPC 111
ONE Generation Center (Southwest Valley)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	58,223
Total Vehicle Hours	5,399
Total Vehicle Revenue Miles	50,986
Total Vehicle Revenue Hours	4,809

Ridership Data

Total Passenger Trips	8,845
Total Passenger Miles	43,920

Operating Expenditures

Contractor Operating Costs	\$	238,250
Administrative Costs		48,387
Total Operating Expenditures	\$	<u><u>286,637</u></u>

Farebox Revenues

	\$	<u><u>4,927</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, 2017
(Continued)

MPC 112

People Coordinated Services Center (Southwestern)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	20,575
Total Vehicle Hours	2,967
Total Vehicle Revenue Miles	18,079
Total Vehicle Revenue Hours	2,685

Ridership Data

Total Passenger Trips	6,508
Total Passenger Miles	26,962

Operating Expenditures

Contractor Operating Costs	\$	212,538
Administrative Costs		48,387
Total Operating Expenditures	\$	260,925

Farebox Revenues

\$ 1,334

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, 2017
(Continued)

MPC 113

People Coordinated Services Center (West Adams)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	18,638
Total Vehicle Hours	3,523
Total Vehicle Revenue Miles	17,143
Total Vehicle Revenue Hours	3,331

Ridership Data

Total Passenger Trips	7,260
Total Passenger Miles	32,047

Operating Expenditures

Contractor Operating Costs	\$	205,883
Administrative Costs		48,387
Total Operating Expenditures	\$	254,270

Farebox Revenues

\$ 679

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, 2017
(Continued)

MPC 114

Jewish Family Services - Freda Mohr Center (West Wilshire)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	24,918
Total Vehicle Hours	5,292
Total Vehicle Revenue Miles	16,168
Total Vehicle Revenue Hours	3,842

Ridership Data

Total Passenger Trips	7,937
Total Passenger Miles	17,701

Operating Expenditures

Contractor Operating Costs	\$ 207,562
Administrative Costs	48,387
Total Operating Expenditures	\$ <u>255,949</u>

Farebox Revenues

\$ 2,358

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, 2017
(Continued)

MPC 115

Jewish Family Services – Felicia Mahood Center (Westside)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	31,103
Total Vehicle Hours	6,072
Total Vehicle Revenue Miles	27,304
Total Vehicle Revenue Hours	4,431

Ridership Data

Total Passenger Trips	8,321
Total Passenger Miles	20,064

Operating Expenditures

Contractor Operating Costs	\$	260,001
Administrative Costs		48,387
Total Operating Expenditures	\$	308,388

Farebox Revenues

\$ 3,681

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, 2017
(Continued)

	MPC 202
<u>Mexican American Opportunity Foundation (Eastside)</u>	
Operating Data	
Number of Vehicles in Operation	3
Total Vehicle Miles	29,443
Total Vehicle Hours	4,025
Total Vehicle Revenue Miles	24,881
Total Vehicle Revenue Hours	2,752
Ridership Data	
Total Passenger Trips	7,167
Total Passenger Miles	32,390
Operating Expenditures	
Contractor Operating Costs	\$ 208,122
Administrative Costs	48,382
Total Operating Expenditures	\$ <u>256,504</u>
Farebox Revenues	\$ <u>18,920</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, 2017
(Continued)

MPC 208

Single Room Occupancy Center (Central Business District)

Operating Data

Number of Vehicles in Operation	1
Total Vehicle Miles	2,530
Total Vehicle Hours	227
Total Vehicle Revenue Miles	2,530
Total Vehicle Revenue Hours	227

Ridership Data

Total Passenger Trips	515
Total Passenger Miles	5,628

Operating Expenditures

Contractor Operating Costs	\$	58,596
Administrative Costs		48,387
Total Operating Expenditures	\$	106,983

Farebox Revenues

\$ -

Eligible Capital Expenditures

\$ -