

**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, 2020  
with Report of Independent Auditors*



**Metro<sup>®</sup>**



Simpson & Simpson, LLP  
Certified Public Accountants

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

TABLE OF CONTENTS

	<b>PAGE</b>
Independent Auditor's Report	1
Schedule of Operating Data, Ridership, Operating Expenditures, Farebox Revenues, and Eligible Capital Expenditures	3



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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, 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, 2020 (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 2020 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 2020 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:

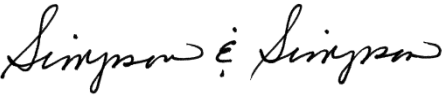
- A system is in place and maintained for recording data in accordance with the National Transit Database (NTD) definitions. The correct data is being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.
- Source 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, 2020 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 2020 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.

  
Los Angeles, California  
January 15, 2021

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, 2020**

<b>Operating Data</b>	<b>All Centers</b>
Number of Vehicles in Operation	57
Total Vehicle Miles	336,208
Total Vehicle Hours	59,761
Total Vehicle Revenue Miles	280,107
Total Vehicle Revenue Hours	41,102
<b>Ridership Data</b>	
Total Passenger Trips	101,131
Total Passenger Miles	482,119
<b>Operating Expenditures</b>	
Contractor Operating Costs	\$ 3,375,743
Administrative Costs	819,121
Total Operating Expenditures	\$ 4,194,864
<b>Farebox Revenues</b>	\$ 30,603
<b>Eligible Capital Expenditures</b>	\$ 208,494

**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, 2020**  
**(Continued)**

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**MPC 101**  
**WLCAC- Theresa Linday Center (Central)**

**Operating Data**

Number of Vehicles in Operation	3
Total Vehicle Miles	17,879
Total Vehicle Hours	3,224
Total Vehicle Revenue Miles	15,460
Total Vehicle Revenue Hours	2,401

**Ridership Data**

Total Passenger Trips	6,403
Total Passenger Miles	35,789

**Operating Expenditures**

Contractor Operating Costs	\$ 223,837
Administrative Costs	47,849
Total Operating Expenditures	\$ <u>271,686</u>

**Farebox Revenues**

\$ 633

**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, 2020**  
**(Continued)**

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**MPC 102**  
**St. Barnabas Center (City)**

**Operating Data**

Number of Vehicles in Operation	4
Total Vehicle Miles	13,484
Total Vehicle Hours	2,565
Total Vehicle Revenue Miles	11,499
Total Vehicle Revenue Hours	2,289

**Ridership Data**

Total Passenger Trips	6,670
Total Passenger Miles	18,424

**Operating Expenditures**

Contractor Operating Costs	\$ 212,809
Administrative Costs	45,617
Total Operating Expenditures	\$ <u>258,426</u>

**Farebox Revenues**

\$ 2,095

**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, 2020**  
**(Continued)**

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**MPC 103**

**SFVIC- East Valley Center (Southeast Valley)**

**Operating Data**

Number of Vehicles in Operation	5
Total Vehicle Miles	22,568
Total Vehicle Hours	3,824
Total Vehicle Revenue Miles	18,313
Total Vehicle Revenue Hours	2,243

**Ridership Data**

Total Passenger Trips	3,590
Total Passenger Miles	19,752

**Operating Expenditures**

Contractor Operating Costs	\$	226,889
Administrative Costs		44,701
Total Operating Expenditures	\$	271,590

**Farebox Revenues**

	\$	1,757
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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, 2020**  
**(Continued)**

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**MPC 105**  
**Wilmington Jaycees Center (Harbor)**

**Operating Data**

Number of Vehicles in Operation	3
Total Vehicle Miles	23,944
Total Vehicle Hours	5,448
Total Vehicle Revenue Miles	19,637
Total Vehicle Revenue Hours	3,155

**Ridership Data**

Total Passenger Trips	9,448
Total Passenger Miles	21,593

**Operating Expenditures**

Contractor Operating Costs	\$ 218,049
Administrative Costs	62,876
Total Operating Expenditures	\$ <u>280,925</u>

**Farebox Revenues**

\$ 4,818

**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, 2020**  
**(Continued)**

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**MPC 106**  
**SFVIC - Bernardi Center (Mid Valley)**

**Operating Data**

Number of Vehicles in Operation	5
Total Vehicle Miles	17,631
Total Vehicle Hours	4,996
Total Vehicle Revenue Miles	14,269
Total Vehicle Revenue Hours	2,864

**Ridership Data**

Total Passenger Trips	6,864
Total Passenger Miles	38,477

**Operating Expenditures**

Contractor Operating Costs	\$ 226,370
Administrative Costs	57,077
Total Operating Expenditures	\$ <u>283,447</u>

**Farebox Revenues**

\$ 3,166

**Eligible Capital Expenditures**

\$ 53,148

**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, 2020**  
**(Continued)**

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**MPC 107**

**SFVIC - Alicia Broadus-Duncan Center (Northeast Valley)**

**Operating Data**

Number of Vehicles in Operation	4
Total Vehicle Miles	40,661
Total Vehicle Hours	5,443
Total Vehicle Revenue Miles	35,693
Total Vehicle Revenue Hours	3,643

**Ridership Data**

Total Passenger Trips	11,531
Total Passenger Miles	73,230

**Operating Expenditures**

Contractor Operating Costs	\$ 269,112
Administrative Costs	72,601
Total Operating Expenditures	\$ <u>341,713</u>

**Farebox Revenues**

\$ 1,733

**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, 2020**  
**(Continued)**

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**MPC 108**  
**St. Barnabas Senior Services Center (Northside)**

**Operating Data**

Number of Vehicles in Operation	4
Total Vehicle Miles	12,730
Total Vehicle Hours	2,842
Total Vehicle Revenue Miles	10,893
Total Vehicle Revenue Hours	1,908

**Ridership Data**

Total Passenger Trips	3,117
Total Passenger Miles	10,613

**Operating Expenditures**

Contractor Operating Costs	\$ 180,180
Administrative Costs	38,024
Total Operating Expenditures	\$ <u>218,204</u>

**Farebox Revenues**

\$ 1,289

**Eligible Capital Expenditures**

\$ 51,583

**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, 2020**  
**(Continued)**

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**MPC 109**

**SFVIC- Wilkinson Center (Northwest Valley)**

**Operating Data**

Number of Vehicles in Operation	5
Total Vehicle Miles	24,961
Total Vehicle Hours	4,283
Total Vehicle Revenue Miles	20,319
Total Vehicle Revenue Hours	2,647

**Ridership Data**

Total Passenger Trips	4,399
Total Passenger Miles	27,545

**Operating Expenditures**

Contractor Operating Costs	\$ 216,067
Administrative Costs	52,752
Total Operating Expenditures	\$ <u>268,819</u>

**Farebox Revenues**

\$ 1,963

**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, 2020**  
**(Continued)**

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**MPC 110**

**WLCAC - Bradley Center (South Central Los Angeles)**

**Operating Data**

Number of Vehicles in Operation	2
Total Vehicle Miles	26,201
Total Vehicle Hours	4,072
Total Vehicle Revenue Miles	22,917
Total Vehicle Revenue Hours	3,139

**Ridership Data**

Total Passenger Trips	9,049
Total Passenger Miles	52,460

**Operating Expenditures**

Contractor Operating Costs	\$ 226,135
Administrative Costs	62,557
Total Operating Expenditures	\$ <u>288,692</u>

**Farebox Revenues**

\$ 398

**Eligible Capital Expenditures**

\$ 50,615

**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, 2020**  
**(Continued)**

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**MPC 111**  
**ONE Generation Center (Southwest Valley)**

**Operating Data**

Number of Vehicles in Operation	4
Total Vehicle Miles	40,522
Total Vehicle Hours	4,171
Total Vehicle Revenue Miles	33,751
Total Vehicle Revenue Hours	3,624

**Ridership Data**

Total Passenger Trips	6,888
Total Passenger Miles	23,509

**Operating Expenditures**

Contractor Operating Costs	\$ 270,445
Administrative Costs	72,223
Total Operating Expenditures	\$ <u>342,668</u>

**Farebox Revenues**

\$ 4,078

**Eligible Capital Expenditures**

\$ 53,148

**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, 2020**  
**(Continued)**

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**MPC 114**

**Jewish Family Services - Freda Mohr Center (West Wilshire)**

**Operating Data**

Number of Vehicles in Operation	2
Total Vehicle Miles	16,183
Total Vehicle Hours	3,568
Total Vehicle Revenue Miles	10,069
Total Vehicle Revenue Hours	2,110

**Ridership Data**

Total Passenger Trips	4,628
Total Passenger Miles	11,222

**Operating Expenditures**

Contractor Operating Costs	\$	224,471
Administrative Costs		42,050
Total Operating Expenditures	\$	<u>266,521</u>

<b>Farebox Revenues</b>	\$	<u>1,267</u>
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<b>Eligible Capital Expenditures</b>	\$	<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, 2020**  
**(Continued)**

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**MPC 115**

**Jewish Family Services – Felicia Mahood Center (Westside)**

**Operating Data**

Number of Vehicles in Operation	5
Total Vehicle Miles	22,696
Total Vehicle Hours	5,243
Total Vehicle Revenue Miles	18,905
Total Vehicle Revenue Hours	3,354

**Ridership Data**

Total Passenger Trips	6,361
Total Passenger Miles	15,182

**Operating Expenditures**

Contractor Operating Costs	\$	274,213
Administrative Costs		66,842
Total Operating Expenditures	\$	<u><u>341,055</u></u>

<b>Farebox Revenues</b>	\$	<u><u>1,893</u></u>
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<b>Eligible Capital Expenditures</b>	\$	<u><u>-</u></u>
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City of Los Angeles  
 Multipurpose Center  
 Schedule of Operating Data, Ridership, Operating Expenditures  
 Farebox Revenues and Eligible Capital Expenditures  
 Year Ended June 30, 2020  
 (Continued)

**MPC 118**  
**Jewish Family Services – EstelleVanMeter**

**Operating Data**

Number of Vehicles in Operation	1
Total Vehicle Miles	11,664
Total Vehicle Hours	1,905
Total Vehicle Revenue Miles	9,491
Total Vehicle Revenue Hours	1,393

**Ridership Data**

Total Passenger Trips	2,184
Total Passenger Miles	9,527

**Operating Expenditures**

Contractor Operating Costs	\$	44,763
Administrative Costs		27,761
Total Operating Expenditures	\$	<u><u>72,524</u></u>

**Farebox Revenues**

\$ 177

**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, 2020**  
**(Continued)**

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**MPC 119**  
**WLCAC - Southwestern**

**Operating Data**

Number of Vehicles in Operation	3
Total Vehicle Miles	13,761
Total Vehicle Hours	2,528
Total Vehicle Revenue Miles	11,857
Total Vehicle Revenue Hours	1,947

**Ridership Data**

Total Passenger Trips	7,024
Total Passenger Miles	55,555

**Operating Expenditures**

Contractor Operating Costs	\$ 197,700
Administrative Costs	38,802
Total Operating Expenditures	\$ <u>236,502</u>

**Farebox Revenues**

\$ 581

**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, 2020**  
**(Continued)**

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**MPC 120**  
**WLCAC - West Adams**

**Operating Data**

Number of Vehicles in Operation	3
Total Vehicle Miles	10,983
Total Vehicle Hours	2,381
Total Vehicle Revenue Miles	9,154
Total Vehicle Revenue Hours	2,141

**Ridership Data**

Total Passenger Trips	6,580
Total Passenger Miles	33,748

**Operating Expenditures**

Contractor Operating Costs	\$ 197,743
Administrative Costs	42,668
Total Operating Expenditures	\$ <u>240,411</u>

**Farebox Revenues**

\$ 430

**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, 2020**  
**(Continued)**

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	<b>MPC 202</b>
	<b><u>Mexican American Opportunity Foundation (Eastside)</u></b>
<b>Operating Data</b>	
Number of Vehicles in Operation	4
Total Vehicle Miles	20,340
Total Vehicle Hours	3,268
Total Vehicle Revenue Miles	17,880
Total Vehicle Revenue Hours	2,244
<b>Ridership Data</b>	
Total Passenger Trips	6,395
Total Passenger Miles	35,493
<b>Operating Expenditures</b>	
Contractor Operating Costs	\$ 166,960
Administrative Costs	44,721
Total Operating Expenditures	\$ <u>211,681</u>
<b>Farebox Revenues</b>	\$ <u>4,325</u>
<b>Eligible Capital Expenditures</b>	\$ <u>-</u>