

**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, 2018
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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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, 2018 (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 2018 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 2018 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, 2018 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 2018 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 that reads "Simpson & Simpson". The signature is written in a cursive, flowing style.

Los Angeles, California
February 10, 2019

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, 2018

Operating Data	All Centers
Number of Vehicles in Operation	61
Total Vehicle Miles	496,117
Total Vehicle Hours	75,724
Total Vehicle Revenue Miles	418,923
Total Vehicle Revenue Hours	56,548
Ridership Data	
Total Passenger Trips	125,629
Total Passenger Miles	531,535
Operating Expenditures	
Contractor Operating Costs	\$ 3,496,901
Administrative Costs	822,832
Total Operating Expenditures	\$ 4,319,733
Farebox Revenues	\$ 53,839
Eligible Capital Expenditures	\$ 100,631

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, 2018
 (Continued)**

MPC 101

WLCAC- Theresa Linday Center (Central)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	28,725
Total Vehicle Hours	4,930
Total Vehicle Revenue Miles	22,155
Total Vehicle Revenue Hours	3,720

Ridership Data

Total Passenger Trips	8,607
Total Passenger Miles	27,835

Operating Expenditures

Contractor Operating Costs	\$ 221,255
Administrative Costs	54,130
Total Operating Expenditures	\$ <u>275,385</u>

Farebox Revenues	\$ <u>476</u>
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Eligible Capital Expenditures	\$ <u>2,425</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, 2018
(Continued)

MPC 102
St. Barnabas Center (City)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	20,230
Total Vehicle Hours	3,580
Total Vehicle Revenue Miles	15,861
Total Vehicle Revenue Hours	3,347

Ridership Data

Total Passenger Trips	7,989
Total Passenger Miles	17,774

Operating Expenditures

Contractor Operating Costs	\$ 226,157
Administrative Costs	48,702
Total Operating Expenditures	\$ <u><u>274,859</u></u>

Farebox Revenues	\$ <u><u>2,953</u></u>
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Eligible Capital Expenditures	\$ <u><u>-</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, 2018
(Continued)

MPC 103

SFVIC- East Valley Center (Southeast Valley)

Operating Data

Number of Vehicles in Operation	6
Total Vehicle Miles	56,516
Total Vehicle Hours	7,527
Total Vehicle Revenue Miles	49,848
Total Vehicle Revenue Hours	5,228

Ridership Data

Total Passenger Trips	11,785
Total Passenger Miles	70,288

Operating Expenditures

Contractor Operating Costs	\$ 276,510
Administrative Costs	76,073
Total Operating Expenditures	\$ <u>352,583</u>

Farebox Revenues	\$ <u>4,359</u>
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Eligible Capital Expenditures	\$ <u>51,500</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, 2018
 (Continued)**

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

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	29,900
Total Vehicle Hours	5,333
Total Vehicle Revenue Miles	23,638
Total Vehicle Revenue Hours	3,178

Ridership Data

Total Passenger Trips	7,681
Total Passenger Miles	34,043

Operating Expenditures

Contractor Operating Costs	\$ 215,517
Administrative Costs	46,243
Total Operating Expenditures	\$ <u>261,760</u>

Farebox Revenues

\$ 5,266

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, 2018
 (Continued)**

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

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	29,738
Total Vehicle Hours	5,690
Total Vehicle Revenue Miles	24,704
Total Vehicle Revenue Hours	4,553

Ridership Data

Total Passenger Trips	9,655
Total Passenger Miles	43,648

Operating Expenditures

Contractor Operating Costs	\$ 220,678
Administrative Costs	66,251
Total Operating Expenditures	\$ <u>286,929</u>

Farebox Revenues	\$ <u>5,208</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, 2018
(Continued)

MPC 107

SFVIC - Alicia Broadus-Duncan Center (Northeast Valley)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	59,916
Total Vehicle Hours	7,475
Total Vehicle Revenue Miles	53,339
Total Vehicle Revenue Hours	5,574

Ridership Data

Total Passenger Trips	12,601
Total Passenger Miles	71,442

Operating Expenditures

Contractor Operating Costs	\$ 274,259
Administrative Costs	81,107
Total Operating Expenditures	\$ <u><u>355,366</u></u>

Farebox Revenues	\$ <u><u>1,939</u></u>
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Eligible Capital Expenditures	\$ <u><u>-</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, 2018
 (Continued)**

MPC 108

St. Barnabas Senior Services Center (Northside)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	23,712
Total Vehicle Hours	4,380
Total Vehicle Revenue Miles	20,937
Total Vehicle Revenue Hours	3,376

Ridership Data

Total Passenger Trips	5,786
Total Passenger Miles	15,992

Operating Expenditures

Contractor Operating Costs	\$	225,889
Administrative Costs		49,124
Total Operating Expenditures	\$	<u><u>275,013</u></u>

Farebox Revenues

\$ 2,685

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, 2018
 (Continued)**

MPC 109

SFVIC- Wilkinson Center (Northwest Valley)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	40,716
Total Vehicle Hours	5,525
Total Vehicle Revenue Miles	34,863
Total Vehicle Revenue Hours	4,015

Ridership Data

Total Passenger Trips	7,581
Total Passenger Miles	32,353

Operating Expenditures

Contractor Operating Costs	\$	205,913
Administrative Costs		58,422
Total Operating Expenditures	\$	<u><u>264,335</u></u>

Farebox Revenues	\$	<u><u>3,920</u></u>
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Eligible Capital Expenditures	\$	<u><u>-</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, 2018
 (Continued)**

MPC 110

WLCAC - Bradley Center (South Central Los Angeles)

Operating Data

Number of Vehicles in Operation	2
Total Vehicle Miles	25,084
Total Vehicle Hours	3,829
Total Vehicle Revenue Miles	21,695
Total Vehicle Revenue Hours	3,018

Ridership Data

Total Passenger Trips	7,592
Total Passenger Miles	44,095

Operating Expenditures

Contractor Operating Costs	\$	223,866
Administrative Costs		43,915
Total Operating Expenditures	\$	267,781

Farebox Revenues

\$ 662

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, 2018
 (Continued)**

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

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	54,780
Total Vehicle Hours	5,222
Total Vehicle Revenue Miles	46,083
Total Vehicle Revenue Hours	4,765

Ridership Data

Total Passenger Trips	8,402
Total Passenger Miles	37,430

Operating Expenditures

Contractor Operating Costs	\$	244,314
Administrative Costs		69,336
Total Operating Expenditures	\$	<u><u>313,650</u></u>

Farebox Revenues

\$ 5,806

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, 2018
 (Continued)**

MPC 112

People Coordinated Services Center (Southwestern)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	20,278
Total Vehicle Hours	3,019
Total Vehicle Revenue Miles	18,217
Total Vehicle Revenue Hours	2,615

Ridership Data

Total Passenger Trips	8,160
Total Passenger Miles	34,407

Operating Expenditures

Contractor Operating Costs	\$ 224,430
Administrative Costs	38,051
Total Operating Expenditures	\$ <u>262,481</u>

Farebox Revenues	\$ <u>1,226</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, 2018
 (Continued)**

MPC 113

People Coordinated Services Center (West Adams)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	17,828
Total Vehicle Hours	3,449
Total Vehicle Revenue Miles	16,237
Total Vehicle Revenue Hours	2,960

Ridership Data

Total Passenger Trips	6,043
Total Passenger Miles	28,572

Operating Expenditures

Contractor Operating Costs	\$	223,877
Administrative Costs		43,071
Total Operating Expenditures	\$	266,948

Farebox Revenues

\$ 673

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, 2018
 (Continued)**

MPC 114

Jewish Family Services - Freda Mohr Center (West Wilshire)

Operating Data

Number of Vehicles in Operation	4
Total Vehicle Miles	28,581
Total Vehicle Hours	5,698
Total Vehicle Revenue Miles	18,770
Total Vehicle Revenue Hours	3,524

Ridership Data

Total Passenger Trips	8,389
Total Passenger Miles	19,405

Operating Expenditures

Contractor Operating Costs	\$ 224,909
Administrative Costs	51,278
Total Operating Expenditures	\$ <u>276,187</u>

Farebox Revenues	\$ <u>1,705</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, 2018
(Continued)

MPC 115

Jewish Family Services – Felicia Mahood Center (Westside)

Operating Data

Number of Vehicles in Operation	5
Total Vehicle Miles	31,018
Total Vehicle Hours	5,814
Total Vehicle Revenue Miles	27,236
Total Vehicle Revenue Hours	3,616

Ridership Data

Total Passenger Trips	8,041
Total Passenger Miles	20,988

Operating Expenditures

Contractor Operating Costs	\$ 251,961
Administrative Costs	52,617
Total Operating Expenditures	\$ <u>304,578</u>

Farebox Revenues	\$ <u>2,799</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, 2018
 (Continued)**

MPC 202

Mexican American Opportunity Foundation (Eastside)

Operating Data

Number of Vehicles in Operation	3
Total Vehicle Miles	29,095
Total Vehicle Hours	4,253
Total Vehicle Revenue Miles	25,340
Total Vehicle Revenue Hours	3,059

Ridership Data

Total Passenger Trips	7,317
Total Passenger Miles	33,263

Operating Expenditures

Contractor Operating Costs	\$	237,366
Administrative Costs		44,512
Total Operating Expenditures	\$	281,878

Farebox Revenues	\$	14,162
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Eligible Capital Expenditures	\$	46,706
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