INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Orange County Transportation Authority
Orange, California

The Federal Transit Administration (FTA) has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics Form FFA-10 (FFA-10) for the Orange County Transportation Authority (OCTA) annual National Transit Database (NTD) report:

1. A system is in place and maintained for recording data in accordance with NTD definitions. The correct data are being measured and no systematic errors exist.

2. A system is in place to record data on a continuing basis and the data gathering is an ongoing effort.

3. Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data are fully documented and securely stored.

4. 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.

5. The data collection methods are those suggested by FTA or meet FTA requirements.

6. 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.

7. Data are consistent with prior reporting periods and other facts known about OCTA's operations.

We have applied the procedures described in Attachment 1 of this report, which were agreed to by OCTA and the FTA and specified in the declarations section of the 2013 Reporting Manual, solely to assist you in evaluating whether OCTA complied with the standards described above and that the information included in the NTD report FFA-10 form for the year ended June 30, 2014, is presented in conformity with 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 2013 Reporting Manual. OCTA's management is responsible for OCTA's compliance with those standards and the accuracy of the FFA-10 form.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in Attachment 1 either for the purpose for which this report has been requested or for any other purpose.
The procedures and findings described in Attachment 1 of this report, which are referenced in order to correspond to the 2013 Reporting Manual procedures, were applied separately to each of the information systems used to develop the reported vehicle revenue miles (VRM), passenger miles (PM), fixed guideway directional route miles (FG DRM), and operating expenses of OCTA for the year ended June 30, 2014, and for each of the following modes: (1) Motor Bus - directly operated (MBDO), (2) Commuter Bus – directly operated (CBDO), (3) Motor Bus - purchased transportation (MBPT), (4) Commuter Bus – purchased transportation (CBPT), (5) Demand Response - purchased transportation (DRPT), (6) Demand Response – Taxi – purchased transportation (DTPT) and (7) Vanpool Service - purchased transportation (VPPT).

The FTA did not publish a 2014 Reporting Manual as of the date of this report. Therefore, the procedures in the 2013 Reporting Manual were used per inquiry of FTA.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on compliance with the procedures noted in attachment 1 or on the FFA-10. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of OCTA management, OCTA Board of Directors and the FTA and is not intended to be and should not be used by anyone other than these specified parties.

Laguna Hills, California
January 30, 2015
Excerpt from the FTA 2013 Reporting Manual Exhibit 83 - Federal Funding Allocation Data Review - Suggested Procedures:

FTA has specified and agreed to a set of procedures for the independent accountant to perform and satisfy the requirements of the Federal Funding Allocation data review. The procedures, to be applied to each applicable mode and type of service (TOS) directly operated (DO) and purchased transportation (PT), are:

a. Obtain and read a copy of written procedures related to the system for reporting and maintaining data in accordance with the NTD requirements and definitions set forth in 49 Code of Federal Regulations (CFR) Part 630, Federal Register, January 15, 1993 and as presented in the 2013 Reporting Manual. If procedures are not written, discuss the procedures with the personnel assigned responsibility for supervising the NTD data preparation and maintenance.

Results - We obtained and read a copy of OCTA’s Passenger Counting and Reporting (PCR) processing procedures. Based on our inquiry, we noted that OCTA maintains procedures that satisfy the NTD requirements and definitions set forth in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2013 Reporting Manual.

b. Discuss the procedures with the personnel assigned responsibility for supervising the preparation and maintenance of NTD data to determine:

- The extent to which the transit agency followed the procedures on a continuous basis, and
- Whether they believe such procedures result in accumulation and reporting of data consistent with the NTD definitions and requirements set forth in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2013 Reporting Manual.

Results - We inquired regarding OCTA’s procedures for the MBDO, MBPT, VPPT, DRPT, DTPT, CBDO and CBPT services noting that the asserted procedures were consistently applied. In addition, based on our inquiry with the Business Unit Analyst – Transit Division and the Section Manager – Vanpool Program, management asserted that the procedures resulted in the accumulation and reporting of data consistent with the NTD definitions and requirements set forth in 49 CFR Part 630, Federal Register, January 15, 1993 and as presented in the 2013 Reporting Manual.

c. Inquire of same personnel concerning the retention policy that is followed by the transit agency with respect to source documents supporting the NTD data, Total Modal Operating Expenses data (F-30, line 15, column e), Actual Vehicle Revenue Mile and Passenger Miles Traveled (S-10, lines 12 and 20, column d).

Results - We inquired with the Business Unit Analyst – Transit Division and the Section Manager – Vanpool Program, regarding OCTA’s retention policy for NTD data, Total Modal Operating Expenses data, Actual Vehicle Revenue Mile and Passenger Miles Traveled. Per inquiry, the current practice is to retain electronic data for seven years.
Based on a description of the transit agency's procedures obtained in items a and b above, identify all the source documents which are to be retained by the transit agency for a minimum of three years. For each type of source document, select three months out of the year and determine whether the document exists for each of these periods.

Results - We inspected the following source documents for each type of service, selected three months out of the year and determined that the documents existed for each of these periods:

<table>
<thead>
<tr>
<th>Type of Service</th>
<th>Source Document</th>
<th>Months Tested</th>
</tr>
</thead>
<tbody>
<tr>
<td>MBDO</td>
<td>• MBDO Statistics Reports (queried from Data Warehouse)</td>
<td>• August 2013, November 2013 and March 2014. Three years of data were noted to be archived on OCTA’s network.</td>
</tr>
<tr>
<td></td>
<td>• Haphazard Sampling Database</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Haphazard Check Trip Sheets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• NTD Data Worksheets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• HASTUS Summaries by Route</td>
<td></td>
</tr>
<tr>
<td>CBDO</td>
<td>• CBDO Statistics Reports (queried from Data Warehouse)</td>
<td>• August 2013, November 2013 and March 2014. This is the second reporting year for this mode. All data from the mode’s inception was archived on OCTA’s network.</td>
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</tr>
<tr>
<td>MBPT</td>
<td>• MBPT Statistics Reports (queried from Data Warehouse)</td>
<td>• August 2013, November 2013 and March 2014. Three years of data were noted to be archived on OCTA’s network.</td>
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<td>• HASTUS Summaries by Route</td>
<td></td>
</tr>
<tr>
<td>DRPT</td>
<td>• Contractor Provided NTD Program Data reports</td>
<td>• August 2013, November 2013 and March 2014. Three years of data were noted to be archived on OCTA’s network.</td>
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<tr>
<td></td>
<td>• Driver Manifests</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Passenger and Mileage Summaries from Trapeze database</td>
<td></td>
</tr>
</tbody>
</table>
| DTPT | • Contractor Provided NTD Program Data reports  
      • Passenger and Mileage Summaries from Trapeze database | • August 2013, November 2013 and March 2014.  
      • Three years of data were noted to be archived on OCTA’s network. |
| VPPT | • Detail and Summary Reports from Data Warehouse  
      • Rider Log-in Website | • August 2013, November 2013 and March 2014.  
      • Three years of data were noted to be archived on OCTA’s network. |

e. Discuss the system of internal controls with the person responsible for supervising and maintaining the NTD data. Inquire whether individuals, independent of the individuals preparing source documents and posting data summaries, review the source documents and data summaries for completeness, accuracy and reasonableness and how often such reviews are performed.

Results - We inquired regarding the system of internal controls noting that each respective mode/type of service is being reviewed by personnel independent of the preparation process. The review is performed monthly for all modes with a second review performed quarterly for the MBDO, MBPT, CBDO, CBPT, DRPT and DTPT modes and monthly for the VPPT mode.

f. Select a haphazard sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls. If supervisors' signatures are not required, inquire how the supervisors' reviews are documented.

Results - We selected a haphazard sample of 40 Random Check Trip Sheets for the MBDO and MBPT services, 10 Random Check Trip Sheets for the CBDO and CBPT services, and 40 haphazard sample Drivers Manifests for the DRPT service and noted supervisory signatures documenting reviews of the data presented. For DTPT and VPPT, we noted supervisory signatures on the source documents which were in electronic format.

g. Obtain the worksheets utilized by the transit agency to prepare the final data that are transcribed onto the Federal Funding Allocation Statistics form. Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Test the arithmetical accuracy of the summarizations.

Results - We obtained the worksheets utilized by OCTA to transcribe statistics to the Federal Funding Allocation Statistics form and compared the data to summaries without exception. We tested the arithmetical accuracy of the summarizations without exception.

h. Discuss the transit agency's procedure for accumulating and recording Passenger Miles (PM) data in accordance with NTD requirements with transit agency staff. Inquire whether the procedure used is (1) a 100% count of actual PM or (2) an estimate of PM based on statistical sampling meeting FTA's 95% confidence and 10% precision requirements. If the transit agency conducts a statistical sample for estimating PM, inquire whether the sampling procedure is (1) one of the two procedures suggested by FTA and described in FTA Circulars 2710.1A or 2710.2A; or (2) an alternative sampling procedure. If the transit agency uses an alternative sampling procedure, inquire whether the procedure has been approved by FTA or whether a qualified statistician has determined that the procedure meets FTA's
statistical requirements. Note as a negative finding in the report the use of an alternative sampling procedure that has not been approved in writing by a qualified statistician.

Results – Sampling was conducted for the MBDO, MBPT, CBDO and CBPT modes. We reviewed the sampling methodologies and noted that the sampling methodology used met the requirements of the National Transit Database Sampling Manual.

The remaining 3 modes of services do not involve sampling. These modes use a 100% count of actual PM and compilations of actual Revenue Miles.

i. Discuss with transit agency staff the transit agency's eligibility to conduct statistical sampling for PM data every third year. Determine whether the transit agency meets one of the three criteria that allow transit agencies to conduct statistical samples for accumulating PM data every third year rather than annually. Specifically:

1. According to the 2010 Census, the public transit agency serves an urbanized area (UZA) of less than 500,000 population.
2. The public transit agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service in any UZA.
3. The service is purchased from a seller operating fewer than 100 revenue vehicles in annual maximum revenue service, and is included in the transit agency's NTD report.

For transit agencies that meet one of the above criteria, review the NTD documentation for the most recent mandatory sampling year (2011) and determine that statistical sampling was conducted and meets the 95% confidence and 10% precision requirements.

Determine how the transit agency estimated annual PM for the current report year.

Results – OCTA did not meet the criteria above. Therefore the procedure identified above is not applicable.

j. Obtain a description of the sampling procedure for estimation of PM data used by the transit agency. Obtain a copy of the transit agency's working papers or methodology used to select the actual sample of runs for recording PM data. If the average trip length was used, determine that the universe of runs was used as the sampling frame. Determine that the 2014 methodology to select specific runs from the universe resulted in a haphazard selection of runs. If a selected sample run was missed, determine that a replacement sample run was randomly selected. Determine that the transit agency followed the stated sampling procedure.

Results – For the MBDO, MBPT, CBDO and CBPT modes we obtained a copy of OCTA’s methodology used in the statistical sampling to estimate Average PM and determined that the methodology used by OCTA resulted in a haphazard selection of runs and that the stated sampling procedure was followed in accordance with the National Transit Database Sampling Manual.

k. Select a haphazard sample of the source documents for accumulating PM data and determine that they are complete (all required data are recorded) and that the computations are accurate. Select a haphazard sample of the accumulation periods and re-compute the accumulations for each of the selected periods. List the accumulation periods that were tested. Test the arithmetical accuracy of the summarization.

Results - For MBDO we haphazardly chose 40 surveyed routes from August 2013, November 2013 and March 2014. We verified the mathematical accuracy of the survey count sheets and that the data was
properly input to the accumulation worksheet designed to perform the Average PM calculation. No exceptions were noted.

For MBPT we haphazardly chose 40 surveyed routes from August 2013, November 2013 and March 2014. We verified the mathematical accuracy of the survey count sheets and that the data was properly input to the accumulation worksheet designed to perform the Average PM calculation. No exceptions were noted.

For CBDO we haphazardly chose 10 surveyed routes from August 2013, November 2013 and March 2014. We verified the mathematical accuracy of the survey count sheets and that the data was properly input to the accumulation worksheet designed to perform the Average PM calculation. No exceptions were noted.

For CBPT we haphazardly chose 10 surveyed routes from August 2013, November 2013 and March 2014. We verified the mathematical accuracy of the survey count sheets and that the data was properly input to the accumulation worksheet designed to perform the Average PM calculation. No exceptions were noted.

For DRPT and DTPT modes, we tested contractors providing more than 90% of the services provided. For these contractors we chose 40 routes performed during August 2013, November 2013 and March 2014 and compared the PM reported against the signed driver manifests with no exceptions noted.

For VPPT, we compared ridership being entered on the Vanpool internet database for August 2013, November 2013 and March 2014 against amounts uploaded to the Data Warehouse without exception. We also tested the revenue miles reported for 40 Vanpool trips and verified the accuracy of calculations used to determine PM with no exceptions noted.

1. Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of actual vehicle revenue miles with transit agency staff and determine that stated procedures are followed. Select a haphazard sample of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.

Results - The procedure identified above is not applicable. Per inquiry with OCTA’s management, OCTA did not provide charter or school bus services.

m. For actual VRM data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation. This is accomplished as follows:

• If actual VRMs are calculated from schedules, document the procedures used to subtract missed trips. Select a haphazard sample of the days that service is operated and re-compute the daily total of missed trips and missed vehicle revenue miles. Test the arithmetical accuracy of the summarization.

Results – For the MBDO, CBDO, MBPT and CBPT modes, OCTA calculates missed hours of service rather than missed trips. This results in a Total Actual Revenue Vehicle Hours (RVH) by mode as a percentage of Monthly Total Scheduled VRM calculation, which is computed by dividing the number of service hours actually operated by the number of service hours scheduled. This percentage is applied to scheduled VRMs to determine the number of VRMs actually operated and the number of missed VRMs. We selected a sample of four routes, recalculated the VRMs and compared them to amounts used in the total VRM without exception. We recalculated the percentage of actual revenue hours over the scheduled revenue hours used to determine the missed VRM, without exception.
• If actual VRMs are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a haphazard sample of the hubodometer readings and determine that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summarization of intermediate accumulations.

Results - This procedure is not applicable.

• If actual VRMs are calculated from vehicle logs, select haphazard samples of the vehicle logs and determine that the deadhead mileage has been correctly computed in accordance with FTA’s definitions.

Results - For the DRPT mode, Revenue Miles are calculated based on the odometer readings from the first pickup to the last drop off. Deadhead miles are excluded from the Revenue Miles calculations. We haphazardly selected 30 trips to test and noted without exception that the deadhead miles are not included in the Revenue Miles calculations.

For the DTPT mode, the Revenue Miles are calculated by the contractors based on pick up and drop off data entered into the scheduling software. The Revenue Miles data is uploaded to the OCTA database and compared to the scheduling data for quality assurance. There are no deadhead miles since these are non-dedicated taxi trips and accordingly Revenue Miles for each trip are recorded.

For the VPPT mode deadhead miles are automatically excluded because only commute miles are entered into the calculation of Revenue Miles and the results are reviewed by the Section Manager – Vanpool Program.

n. For rail modes, review the recording and accumulation sheets for actual VRM and determine that locomotive miles are not included in the computation.

Results - The procedure identified above is not applicable as OCTA does not provide rail service.

o. If FG DRM are reported, interview the person responsible for maintaining and reporting the NTD data whether the operations meet FTA's definition of fixed guideway (FG) in that the service is:

• Rail, trolleybus (TB), ferryboat (FB), or aerial tramway (TR) or
• Bus (MB) service operating over exclusive or controlled access rights-of-way (ROW), and
  • Access is restricted
  • Legitimate need for restricted access is demonstrated by peak period level of service D or worse on parallel adjacent highway, and
  • Restricted access is enforced for freeways; priority lanes used by other high occupancy vehicles (HOV) (i.e., vanpools (VP) carpools (CP)) must demonstrate safe operation (see Fixed Guideway Segments form (S-20))
• High Occupancy/Toll (HO/T) lanes meet FTA requirements for traffic flow of transit vehicles and for transit use of toll revenues, and that the transit agency has provided to NTD a copy of the State’s certification to the US Secretary of Transportation that it has established a program for monitoring, assessing and reporting on the operation of the HOV facility with HO/T lanes.

Results – We interviewed the Business Unit Analyst – Transit Division and determined that OCTA’s Motor Bus services operate over HOV lanes and HO/T lanes that appear consistent with the FTA’s definition of fixed guideways.
p. Discuss the measurement of FG DRM with the person reporting the NTD data and determine that the mileage is computed in accordance with FTA’s definitions of FG DRM. Inquire whether there were service changes during the year that resulted in an increase or decrease in DRM. If a service change resulted in a change in overall DRM re-compute the average monthly DRM, and reconcile the total to the FG DRM reported on the FFA-10.

Results - We recomputed the average monthly DRM for all reported segments and reconciled the total to the FG DRM without exception. There were no route alignments during the year that resulted in changes in FG DRM.

q. The auditor should inquire if any temporary interruptions in transit service occurred during the report year. If these interruptions were due to maintenance or rehabilitation improvements to a FG segment(s), the following apply:

- DRMAs for the segment(s) should be reported for the entire year if the interruption is less than 12 months in duration. The months of operation on the S-20 should be reported as 12. The transit agency should have completed a Form Note describing the interruption.

- If the improvements cause a service interruption on the S-20s DRM lasting more than 12 months, the transit agency should contact the validation analyst to discuss. FTA will make a determination on how the DRM should be reported.

Results – Per inquiry with the Business Unit Analyst – Transit Division here were no temporary interruptions in transit service during the report year.

r. Measure FG DRM from maps or by retracing route.

Results - We recalculated the length of all fixed guideway directional routes for both MBDO, MBPT, CBDO and CBPT modes of service using publicly available maps without exception.

s. Discuss with the person reporting the NTD data whether other public transit agencies operate service over the same FG as the transit agency. If yes, determine that the transit agency coordinated with the other transit agency(ies) such that the DRM for the segment of FG are reported only once to the NTD on the FFA-10. Each transit agency should report the actual VRM, PM and operating expense (OE) for the service operated over the same fixed guideway.

Results - We interviewed the Business Unit Analyst – Transit Division and noted that OCTA does share some fixed guideways. However, the shared fixed guideways were noted as claimed by the proper agency per the NTD annual reporting manual, and not by OCTA.

t. Review the S-20 form. Discuss the commencement date of revenue service for each FG segment with the persons reporting NTD data the Agency Revenue Service Start Date for any segments added in the 2014 report year. This is the commencement date of revenue service for each FG segment. Determine that the date is reported as when the agency began revenue service. This may be later than the Original Date of Revenue Service if the transit agency is not the original operator. If a segment was added for the 2014 report year, the Agency Revenue Service Date must occur within the transit agency’s 2014 fiscal year. Segments are summarized by like characteristics. Note that for apportionment purposes under the Capital Program for Fixed Guideway Modernization, the 7- year age requirement for fixed guideway segments is based on the report year when the segment is first reported by any NTD transit agency. This pertains to segments reported for the first time in the current report year. Even if a transit
agency can document an Agency Revenue Service Start Date prior to the current NTD report year, FTA will only consider segments continuously reported to NTD.

Results - We obtained the S-20 noting the fixed guideway segments and dates. Per inquiry with the Business Unit Analyst – Transit Division, the segments are added to the S-20 based on the inception of revenue service. No exceptions noted.

u. Compare operating expenses with audited financial data, after reconciling items are removed.

Results - Operating expenses were compared to the trial balances subject to audit without exception.

v. If the transit agency purchases transportation services, interview the personnel reporting the NTD data regarding the amount of PT generated fare revenues. The PT fare revenues should equal the amount reported on the Contractual Relationship form (B-30)

Results - We identified the fare revenues reported on the B-30 and reconciled the amounts to the general ledger without exception.

w. If the transit agency's report contains data for PT services and assurances of the data for those services is not included, obtain a copy of the Independent Auditor Statement (IAS) or Federal Funding Allocation data of the PT service. Attach a copy of the statement to the report. Note as an exception if the transit agency does not have an IAS for the PT data.

Results – The data for purchased transportation are included in the reporting by OCTA and therefore no IAS for the purchased transportation services is included.

x. If the transit agency uses PT services, obtain a copy of the PT contract and determine that the contract (1) specifies the specific public transportation services to be provided; (2) specifies the monetary consideration obligated by the transit agency or governmental unit contracting for the service; (3) specifies the period covered by the contract and that this period is the same as, or a portion of, the period covered by the transit agency's NTD report; and (4) is signed by representatives of both parties to the contract. Interview the person responsible for maintaining the NTD data regarding the retention of the executed contract, and determine that the copies of the contacts are retained for three years.

Results - We inspected the MBPT, CBPT, DRPT, DTPT and VPPT service contracts and determined that they contained the items noted above without exception. We inquired with the Business Unit Analyst – Transit Division and the Section Manager – Vanpool Program, regarding OCTA’s retention policy for executed contracts for purchased transportation programs. Per inquiry, the current practice is to retain contracts for seven years.

y. If the transit agency provides service in more than one UZA, or between a UZA and a non-UZA, inquire of the person responsible for maintaining the NTD data regarding the procedures for allocation of statistics between UZAs and non-UZA. Agencies that operate service in both within a UZA and outside of a UZA (non-UZA) will report to the 2014 Annual NTD database. Agencies who operate service only in a non-UZA should report the 2014 NTD Rural Report. Obtain and review the FG segment worksheets, route maps and urbanized area boundaries used for allocating the statistics, and determine that the stated procedure is followed and that the computations are correct.

Results - OCTA provides services in more than one UZA but does not provide services to non urbanized areas. Allocations to urbanized areas are based on trip pattern analysis. The number of yearly trips per pattern is multiplied by the number of miles determined for each UZA. Eight allocations were tested for the MBDO, MBPT, CBDO and CBPT services without exception.
z. Compare the data reported on Total Modal Operating Expenses data (F-30, line 15, column e), Actual Vehicle Revenue Miles and Passenger Miles Traveled (S-10, lines 12 and 20, column d) to comparable data for the prior report year and calculate the percentage change from the prior year to the current year. For actual VRM, PMT or OE data that have increased or decreased by more than 10%, or FG DRM data that have increased or decreased, interview transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period. The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for FTA review for a minimum of three years following the NTD report year. The auditor may perform additional procedures, which are agreed to by the auditor and the transit agency, if desired. The auditor should clearly identify the additional procedures performed in a separate attachment to the statement as procedures that were agreed to by the transit agency and the auditor, but not by FTA.

Results – The following fluctuations were noted on the FFA-10 Form:

- A 22.0% increase in Revenue Miles for CBDO
- A 12.4% increase in Operating Expenses for CBDO
- A 24.6% increase in Revenue Miles for MBPT
- A 20.1% increase in Passenger Miles for MBPT
- A 61.8% increase in Operating Expenses for MBPT
- A 15.4% increase in Passenger Miles for CBPT
- A 141.3% increase in Operating Expenses for CBPT
- A 26.6% increase in Operating Expenses for DRPT
- A 39.5% increase in Revenue Miles for DTPT
- A 15.2% increase in Passenger Miles for DTPT
- A 58.2% increase in Operating Expenses for DTPT

No changes greater than 10% were noted for the MBDO and VPPT modes in Revenue Miles, Passenger miles or Operating Expenses.

A 22.0% increase in the Revenue Miles and 12.4% increase in Operating Expenses for CBDO were noted. Per inquiry with the Business Unit Analyst – Transit Division, a ramp-up in services to the seasonal Orange County Fair Express and additional weekday services increased the Revenue Miles and Operating Expenses. The Operating Expenses were also affected by a change in the allocation method of overhead costs. Overhead costs had previously all been allocated to the MBDO mode but are being spread across all modes of service in the current year.

A 24.6% increase in the Revenue Miles, 20.1% increase in the Passenger Miles and 61.8% increase in the Operating Expenses for MBPT were noted. Per inquiry with the Business Unit Analyst – Transit Division, increases resulted from the implementation of a financial sustainability strategy to contract out up to 40% of Bus services. Operating Expenses increased because of the change in the allocation of overhead costs as described above.

A 15.4% increase in the Passenger Miles and 141.3% increase in the Operating Expenses for CBPT were noted. Per inquiry with the Business Unit Analyst – Transit Division, a ramp-up in services to the seasonal Orange County Fair Express and additional weekday services increased the Revenue Miles and related Operating Expenses. Operating Expenses increased because of the change in the allocation of overhead costs as described above.
A 26.6% increase in the Operating Expenses for DRPT was noted. Per inquiry with the Business Unit Analyst – Transit Division, Operating Expenses increased because of the change in the allocation of overhead costs as described above.

A 39.5% increase in Revenue Miles, a 15.2% increase in Passenger Miles, and a 58.2% increase in Operating Expense for DTPT was noted. Per inquiry with the Business Unit Analyst – Transit Division, the increases in Revenue Miles and Passenger Miles are the result of increased activity that resulted from a change in the user side subsidy. Operating Expenses increased because of the change in the allocation of overhead costs as described above.