

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
SCHEDULE OF ORDINANCE NUMBER ONE
CHANGES IN FUND BALANCES**

June 30, 2012 and 2011



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

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Santa Barbara County
Local Transportation Authority

We have compiled the accompanying Schedule of Ordinance Number One Changes in Fund Balances Schedule (Schedule) for the entities receiving allocations under Ordinance Number One of the Santa Barbara County Local Transportation Authority for the fiscal years ended June 30, 2012 and June 30, 2011. We have not audited or reviewed the accompanying Schedule and accordingly, do not express an opinion or provide any assurance about whether the Schedule is in accordance with the accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Schedule.

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of a Schedule of Ordinance Number One Changes in Fund Balances without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Schedule.

This report is intended solely for the information and use of the Santa Barbara County Local Transportation Authority and should not be used for any other purpose.

Moss, Levy & Hartzheim LLP

Santa Maria, California
June 20, 2013

**SELECTED INFORMATION
SCHEDULES OF ORDINANCE NUMBER ONE
CHANGES IN FUND BALANCES
SANTA BARBARA COUNTY LOCAL TRANSPORTATION AUTHORITY**

1. Basis of Accounting

The schedules have been prepared utilizing the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined. “Available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

In applying the “susceptible to accrual” concept to intergovernmental revenues pursuant to GASB Statement No. 33, the recipient entities recognize receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met, under most circumstances, are reported as deferred revenue by the recipient entities.

2. Prior-period Adjustment

A prior-period adjustment was made to the beginning fund balances for the Cities of Buellton, Guadalupe, Santa Barbara, Santa Maria, Solvang and the County of Santa Barbara. This prior-period adjustment was made to match the fund balances with the receiving entities’ audited financial statements. The differences resulted from revenue erroneously reported as “Reimbursements and other” Measure D revenue in prior years Schedule of Ordinance Number One Changes in Fund Balances compilations and from the fact that the compilations were often reported using unaudited numbers from the receiving entities.

Santa Barbara County Local Transportation Authority
Schedule of Ordinance Number One Changes in Fund Balances
For the Year Fiscal Ended June 30, 2012

	<u>Buellton</u>	<u>Carpinteria</u>	<u>Goleta</u>	<u>Guadalupe</u>	<u>Lompoc</u>	<u>Santa Barbara</u>	<u>Santa Maria</u>	<u>Solvang</u>	<u>County of Santa Barbara</u>	<u>Total</u>
Fund balances - beginning of fiscal year	\$ 259,226	1,454,907 \$(227,674)	\$ -	\$ 170,515	\$ 2,527,707	\$ 1,592,114	\$ 1,934,340	\$ 117,038	\$ 13,103,018	\$ 21,158,925
Prior Period Adjustment	(70,413)	<227,674>		179,017		1,303,486	(1,549,460)	836	(11,728,190)	(11,864,724)
Fund balances - beginning of fiscal year restated	188,813	(227,674)		349,532	2,527,707	2,895,600	384,880	117,874	1,374,828	9,066,527
Allocations received from Local Transportation Authority		1,227,293								-
Interest earned	177	17,172		367	109	42,722	4,681	360	2,094	67,682
Total funds available	188,990	1,244,465		349,899	2,527,816	2,938,322	389,561	118,234	1,376,922	9,134,209
Expenditures	133,109	122,179		106,718	1,244,493	1,163,615	266,109	118,130	1,376,922	4,531,275
Fund balances - end of fiscal year	\$ 55,881	\$ 1,122,286	\$ -	\$ 243,181	\$ 1,283,323	\$ 1,774,707	\$ 123,452	\$ 104	\$ -	\$ 4,602,934

**Santa Barbara County Local Transportation Authority
Schedule of Ordinance Number One Changes in Fund Balances
For the Year Fiscal Ended June 30, 2011**

	<u>Buellton</u>	<u>Carpinteria</u>	<u>Goleta</u>	<u>Guadalupe</u>	<u>Lompoc</u>	<u>Santa Barbara</u>	<u>Santa Maria</u>	<u>Solvang</u>	<u>County of Santa Barbara</u>	<u>Total</u>
Fund balances - beginning of fiscal year	\$ 258,644	\$ 1,650,619	\$ 399,590	\$ 605,561	\$ 2,807,054	\$ 2,517,517	\$ 1,977,471	\$ 404,153	\$ 14,079,294	\$ 24,699,903
Allocations received from Local Transportation Authority	27			92,051	205	423	428	31	38,819	131,984
Interest earned	555	26,183	6,335	1,436	4,672	65,425	(4,425)	582	6,651	107,414
Total funds available	259,226	1,676,802	405,925	699,048	2,811,931	2,583,365	1,973,474	404,766	14,124,764	24,939,301
Expenditures		221,835	405,925	528,533	284,224	991,251	39,134	287,728	1,021,746	3,780,376
Fund balances - end of fiscal year	<u>\$ 259,226</u>	<u>\$ 1,454,967</u>	<u>\$ -</u>	<u>\$ 170,515</u>	<u>\$ 2,527,707</u>	<u>\$ 1,592,114</u>	<u>\$ 1,934,340</u>	<u>\$ 117,038</u>	<u>\$ 13,103,018</u>	<u>\$ 21,158,925</u>

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY**

**Compliance with Ordinance Number Five
Maintenance of Effort**

June 30, 2012

SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
Compliance with Ordinance Number Five
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED UPON PROCEDURES**

Santa Barbara County
Local Transportation Authority

We have performed the procedures enumerated below, which were agreed to by the Santa Barbara County Local Transportation Authority, solely to assist it in evaluating management's assertion that the cities of Buellton, Carpinteria, Goleta, Guadalupe, Lompoc, Santa Barbara, Santa Maria, and Solvang and the County of Santa Barbara complied with Ordinance Number Five of the Santa Barbara County Local Transportation Authority including Maintenance of Effort requirement, during the fiscal year ended June 30, 2012. Management of each of the entities listed above is responsible for compliance with Ordinance Number Five of the Santa Barbara County Local Transportation Authority including the Maintenance of Effort requirement. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedures Applied

1. Obtained the audited financial statements or draft financial statements of each of the entities for the fiscal year 2011-2012 and the annual Street Reports submitted to the State Controller per Sections 2151 through 2155 of the Streets and Highways Code.
2. Read the audited financial statements or draft financial statements and the annual Street Reports to determine total expenditures for street and road purposes for the fiscal year 2011-2012 for each jurisdiction.
3. Reconciled the expenditures and revenues per the Street Report charged to Ordinance Number Five to the general ledger and/or the audited financial statements or draft financial statements for each jurisdiction.
4. Obtained from the entity, or prepared based on data provided by the various entities (see number 5 below), a schedule classifying the total expenditures charged to Ordinance Number Five.
5. Made a determination based upon our review of the Street Reports, inquiries of governmental officials, and review of governing board resolutions as to whether total expenditures charged to Ordinance Number Five met the required maintenance of effort. We reviewed our findings with appropriate local governmental officials and with the Executive Director of Santa Barbara County Association of Governments.
6. Summarized our findings in the accompanying Schedule of Maintenance of Effort for the fiscal year ended June 30, 2012.
7. Selected several expenditures for each entity charged to Ordinance Number Five recorded on the entity's Street Report

and general ledger, and compared the expenditures to invoices or other supporting documentation. Determined that the expenditures were made for local street and road purposes. Compared the description of the work to the entity's five-year local program of projects and determined that the expenditures were made in accordance with the program of projects.

8. Reviewed governing board resolutions:
 - a. Certifying that the maintenance of effort requirement would be met.
 - b. Adopting the five-year program of projects.
9. Determined that each entity segregated monies received pursuant to Ordinance Number Five in a separate Transportation Improvement Fund and has a reasonable method of allocating interest to unspent funds. The entities that did not segregate funds in a separate Transportation Improvement fund, determined that accounting records were adequate to segregate Ordinance Number Five funds from other funds.
10. Obtained evidence that a public hearing was held to discuss the five-year program of projects.
11. Reviewed the allocation of funds received by the County of Santa Barbara on behalf of the Santa Barbara County Local Transportation Authority and determined that funds were allocated in accordance with Ordinance Number Five.
12. Determined that only 1% of Ordinance Number Five funds received during the fiscal year were spent for the Santa Barbara County Association of Governments' administrative salaries and benefits.
13. Determined that the Santa Barbara County Association of Governments had:
 - a. Approved each entity's five-year program of projects.
 - b. Approved the allocations made by the County Auditor-Controller.
 - c. Determined that each entity is receiving its fair share of federal and state highway funds per Article 4B of Ordinance Number Five.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures or had we made an examination of the Schedule of Maintenance of Effort, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information of the Board of Directors and management of the Santa Barbara County Local Transportation Authority, and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Remy & Haugheim LLP

Santa Maria, California
June 17, 2013

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Buellton
For the Fiscal Year Ended June 30, 2012**

City of Buellton:

	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>Total</u>
Total expenditures per the Street Report	<u>\$ 473,016</u>	<u>\$ 1,271,821</u>				<u>\$ 1,744,837</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	25,129	422,125				447,254
State Local Transportation Ordinance Number One Street Expenditures	71,372	75,475				146,847
Ordinance Number Five Street Expenditures		133,109				133,109
State and Federal Highway Aid Street Lighting	3,087	304,347				307,434
Other	158,698	160,443				319,141
Total expenditures funded by non-discretionary revenues	<u>\$ 258,286</u>	<u>\$ 1,145,351</u>				<u>\$ 1,403,637</u>
Expenditures funded from discretionary revenues	<u>\$ 214,730</u>	<u>\$ 126,470</u>				<u>\$ 341,200</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 104,433</u>	<u>\$ 104,433</u>				<u>\$ 208,866</u>
% Maintenance of Effort Requirement Met						163.36%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete fi-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
 Schedule of Maintenance of Effort - Carpinteria
 For the Fiscal Year Ended June 30, 2012**

City of Carpinteria:

	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>Total</u>
Total expenditures per the Street Report	<u>\$ 1,606,840</u>	<u>\$ 1,029,880</u>				<u>\$ 2,636,720</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	350,337	371,258				721,595
State Local Transportation Ordinance Number One Street Expenditures	3,429	191				3,620
Ordinance Number Five Street Expenditures	220,912	113,906				334,818
State and Federal Highway Aid Street Lighting	144,509	172,037				316,546
Other	168,893	247				169,140
	<u>592,576</u>	<u>52,782</u>				<u>645,358</u>
Total expenditures funded by non-discretionary revenues	<u>\$ 1,480,656</u>	<u>\$ 710,421</u>				<u>\$ 2,191,077</u>
Expenditures funded from discretionary revenues	<u>\$ 126,184</u>	<u>\$ 319,459</u>				<u>\$ 445,643</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 91,329</u>	<u>\$ 91,329</u>				<u>\$ 182,658</u>
% Maintenance of Effort Requirement Met						243.98%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete fi-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Goleta
For the Fiscal Year Ended June 30, 2012**

City of Goleta:

	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>Total</u>
Total expenditures per the Street Report	<u>\$ 4,406,439</u>	<u>\$ 3,878,988</u>				<u>\$ 8,285,427</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	330,156	696,360				1,026,516
State Local Transportation Ordinance Number One Street Expenditures	510,454					510,454
Ordinance Number Five Street Expenditures		123,825				123,825
State and Federal Highway Aid Street Lighting	89,767	93,460				183,227
Other	<u>2,341,975</u>	<u>2,259,472</u>				<u>4,601,447</u>
Total expenditures funded by non-discretionary revenues	<u>\$ 3,272,352</u>	<u>\$ 3,173,117</u>				<u>\$ 6,445,469</u>
Expenditures funded from discretionary revenues	<u>\$ 1,134,087</u>	<u>\$ 705,871</u>				<u>\$ 1,839,958</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 576,242</u>	<u>\$ 576,242</u>				<u>\$ 1,152,484</u>
% Maintenance of Effort Requirement Met						159.65%

Section 27, Ordinance 5: Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Guadalupe
For the Fiscal Year Ended June 30, 2012**

City of Guadalupe:

	10/11	11/12	12/13	13/14	14/15	Total
Total expenditures per the Street Report	\$ 1,598,543	\$ 994,548				\$ 2,593,091
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	207,018	229,315				436,333
State Local Transportation Ordinance Number One Street Expenditures	6,252	40,000				46,252
Ordinance Number Five Street Expenditures	489,533	398,974				888,507
Ordinance Number Five Street Expenditures	310,137	291,042				601,179
State and Federal Highway Aid Street Lighting	4,516					4,516
Other	548,075	35,217				583,292
Total expenditures funded by non-discretionary revenues	\$ 1,565,531	\$ 994,548				\$ 2,560,079
Expenditures funded from discretionary revenues	\$ 33,012	\$ -				\$ 33,012
Required level of maintenance of effort per Ord. 5, Sect. 27:	\$ 24,807	\$ 24,807				\$ 49,614
% Maintenance of Effort Requirement Met						66.54%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete fi-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Lompoc
For the Fiscal Year Ended June 30, 2012**

City of Lompoc:

	10/11	11/12	12/13	13/14	14/15	Total
Total expenditures per the Street Report	\$ 9,025,423	\$ 6,341,272				\$ 15,366,695
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	670,691	1,284,139				1,954,830
State Local Transportation	515,000	725,807				1,240,807
Ordinance Number One Street Expenditures	284,224	1,244,274				1,528,498
Ordinance Number Five Street Expenditures	1,729,354	585,243				2,314,597
State and Federal Highway Aid Street Lighting	784,401	37,849				822,250
Other	3,265,112	2,072,606				5,337,718
Total expenditures funded by non-discretionary revenues	\$ 7,248,782	\$ 5,949,918				\$ 13,198,700
Expenditures funded from discretionary revenues	\$ 1,776,641	\$ 1,710,135				\$ 3,486,776
Required level of maintenance of effort per Ord. 5, Sect. 27:	\$ 1,307,463	\$ 1,307,463				\$ 2,614,926
% Maintenance of Effort Requirement Met						133.34%

Section 27, Ordinance 5: Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Santa Barbara
For the Fiscal Year Ended June 30, 2012

City of Santa Barbara:

	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>Total</u>
Total expenditures per the Street Report	\$ 23,729,319	\$ 19,901,157				\$ 43,630,476
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	2,287,344	2,565,884				4,853,228
State Local Transportation Ordinance Number One Street Expenditures	19,945	61,834				81,779
Ordinance Number Five Street Expenditures	947,570	1,163,615				2,111,185
State and Federal Highway Aid Street Lighting	1,222,240	2,858,243				4,080,483
Other	1,453,371	160,163				1,613,534
	11,500,201	6,471,778				17,971,979
Total expenditures funded by non-discretionary revenues	<u>\$ 17,430,671</u>	<u>\$ 13,281,517</u>				<u>\$ 30,712,188</u>
Expenditures funded from discretionary revenues	<u>\$ 6,298,648</u>	<u>\$ 6,619,640</u>				<u>\$ 12,918,288</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 6,301,238</u>	<u>\$ 6,301,238</u>				<u>\$ 12,602,476</u>
% Maintenance of Effort Requirement Met						102.51%

Section 27, Ordinance 5: Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete 11-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Santa Maria
For the Fiscal Year Ended June 30, 2012

City of Santa Maria:

	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>Total</u>
Total expenditures per the Street Report	\$ 13,071,730	\$ 13,050,317				\$ 26,122,047
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	1,342,305	2,465,084				3,807,389
State Local Transportation	27,518	39,694				67,212
Ordinance Number One Street Expenditures	39,134	266,109				305,243
Ordinance Number Five Street Expenditures	3,352,485	3,297,879				6,650,364
State and Federal Highway Aid						
Street Lighting	702,847	191,441				894,288
Other	3,796,062	2,060,346				5,856,408
Total expenditures funded by non-discretionary revenues	<u>\$ 9,260,351</u>	<u>\$ 8,320,553</u>				<u>\$ 17,580,904</u>
Expenditures funded from discretionary revenues	<u>\$ 3,811,379</u>	<u>\$ 4,729,764</u>				<u>\$ 8,541,143</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 2,247,721</u>	<u>\$ 2,247,721</u>				<u>\$ 4,495,442</u>
% Maintenance of Effort Requirement Met						190.00%

Section 27, Ordinance 5: Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete five-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Solvang
For the Fiscal Year Ended June 30, 2012**

City of Solvang:

	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>Total</u>
Total expenditures per the Street Report	<u>\$ 1,286,466</u>	<u>\$ 1,235,618</u>				<u>\$ 2,522,084</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	136,757	157,740				294,497
State Local Transportation Ordinance Number One Street Expenditures	287,727	118,130				405,857
Ordinance Number Five Street Expenditures	299,829	205,290				505,119
State and Federal Highway Aid Street Lighting	45,229	44,243				89,472
Other	<u>320,439</u>	<u>339,145</u>				<u>659,584</u>
Total expenditures funded by non-discretionary revenues	<u>\$ 1,089,981</u>	<u>\$ 864,548</u>				<u>\$ 1,954,529</u>
Expenditures funded from discretionary revenues	<u>\$ 196,485</u>	<u>\$ 371,070</u>				<u>\$ 567,555</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 276,021</u>	<u>\$ 276,021</u>				<u>\$ 552,042</u>
% Maintenance of Effort Requirement Met						102.81%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete fi-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.

Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - County of Santa Barbara
For the Fiscal Year Ended June 30, 2012

County of Santa Barbara:

	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>Total</u>
Total expenditures per the Street Report	\$ 31,554,652	\$ 33,890,047				\$ 65,444,699
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	10,018,849	11,386,726				21,405,575
State Local Transportation Ordinance Number One Street Expenditures	237,666	354,153				591,819
Ordinance Number Five Street Expenditures	1,021,746	1,376,922				2,398,668
State and Federal Highway Aid Street Lighting	3,996,731	5,286,270				9,283,001
Other	14,394,258	13,854,758				28,249,016
Total expenditures funded by non-discretionary revenues	<u>\$ 29,669,250</u>	<u>\$ 32,258,829</u>				<u>\$ 61,928,079</u>
Expenditures funded from discretionary revenues	<u>\$ 1,885,402</u>	<u>\$ 1,631,218</u>				<u>\$ 3,516,620</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 1,189,218</u>	<u>\$ 1,189,218</u>				<u>\$ 2,378,436</u>
% Maintenance of Effort Requirement Met						147.85%

Section 27, Ordinance 5 : Each local agency receiving revenues pursuant to the Investment Plan shall annually maintain an expenditure of local discretionary funds for streets and road purposes which is no less than that reported in the State Controller's Annual Report of Financial Transactions for Streets and Roads for the Fiscal Year 2007-08 reduced by 17.61% for FY 2010-11 and thereafter adjusted annually by the percentage change in the amount of retail transaction and use tax receipts collected through the imposition of the measure. The maintenance of effort requirement will be calculated for each agency by totaling the annual minimum expenditure requirements, as adjusted, over discrete fi-year periods. Local transportation agencies must meet the maintenance of effort requirement by the end of the fifth fiscal year and the end of every fifth fiscal year thereafter.