

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY**

**Compliance with Alternative Transportation
Investment Plan**

June 30, 2019

SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
Compliance with Alternative Transportation Investment Plan
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**INDEPENDENT ACCOUNTANTS' 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 Alternative Transportation requirements, during the fiscal year ended June 30, 2019. 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 Investment Plan alternative transportation 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 requested purpose of this report or for any other purpose.

Procedures Applied

1. 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.
2. 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.
3. 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.
4. Verified that each entity has spent the minimum percentage of funds on eligible alternative transportation projects as per percentages identified in the Investment Plan by the fifth year of the program and every fifth year thereafter.
5. Determined that total expenditures and revenues applied to sub categories identified in the Investment Plan to show progress towards milestone percentages.

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 Alternative Transportation Compliance, other matters might have come to our attention that would have been reported to you. Our findings of non-compliance with the procedures performed above are referenced on page 13 of this report.

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 & Haulgheim LLP

Santa Maria, California
September 21, 2020

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Buellton
For the Fiscal Year Ended June 30, 2019**

City of Buellton:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance						
Number Five	\$ 340,203	\$ 529,677	\$ 349,424	\$ 366,779	\$ -	\$ 1,586,083
Interest Earned	1,998	3,830	5,232	7,690		18,750
Total LSTI revenue available:	<u>\$ 342,201</u>	<u>\$ 533,507</u>	<u>\$ 354,656</u>	<u>\$ 374,469</u>	<u>\$ -</u>	<u>\$ 1,604,833</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 32,818	\$ -	\$ 126,808	\$ 31,885	\$ -	\$ 191,511
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services	32,915	26,500	39,100	21,500		120,015
Total expenditures used for alternative transportation:	<u>\$ 65,733</u>	<u>\$ 26,500</u>	<u>\$ 165,908</u>	<u>\$ 53,385</u>	<u>\$ -</u>	<u>\$ 311,526</u>

Required percentage of investment:	<u>5.00%</u>
% Alternative Transportation Requirement Met:	19.41%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Carpinteria
For the Fiscal Year Ended June 30, 2019**

City of Carpinteria:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance						
Number Five	\$ 748,818	\$ 757,998	\$ 910,479	\$ 772,022	\$ -	\$ 3,189,317
Interest Earned	12,836	12,708	2,497	41,785		69,826
Total LSTI revenue available:	<u>\$ 761,654</u>	<u>\$ 770,706</u>	<u>\$ 912,976</u>	<u>\$ 813,807</u>	<u>\$ -</u>	<u>\$ 3,259,143</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 60,251	\$ 17,974	\$ 89,383	\$ 42,300	\$ -	\$ 209,908
Non-Street Pedestrian and Bike Path Planning	4,000	4,000	5,000	4,000		17,000
Safe Routes to School	65,688	101,067	5,247	23,073		195,075
Reduced Transit Fare Projects						
Bus and Rail Transit Services	17,000	22,000	5,429	5,429		49,858
Total expenditures used for alternative transportation:	<u>\$ 146,939</u>	<u>\$ 145,041</u>	<u>\$ 105,059</u>	<u>\$ 74,802</u>	<u>\$ -</u>	<u>\$ 471,841</u>

Required percentage of investment:	<u>10.00%</u>
% Alternative Transportation Requirement Met:	14.48%

<p>Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.</p>
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Santa Barbara County Local Transportation Authority
 Schedule of Alternative Transportation Compliance - Goleta
 For the Fiscal Year Ended June 30, 2019

City of Goleta:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five	\$ 1,473,979	\$ 1,406,218	\$ 1,886,841	\$ 1,714,717	\$ -	\$ 6,481,755
Interest Earned	22,304	29,434	35,118	57,341		144,197
Total LSTI revenue available:	<u>\$ 1,496,283</u>	<u>\$ 1,435,652</u>	<u>\$ 1,921,959</u>	<u>\$ 1,772,058</u>	<u>\$ -</u>	<u>\$ 6,625,952</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 158,954	\$ 870,328	\$ 1,046,119	\$ 330,690	\$ -	\$ 2,406,091
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services	25,000	25,000	25,000	25,000		100,000
Total expenditures used for alternative transportation:	<u>\$ 183,954</u>	<u>\$ 895,328</u>	<u>\$ 1,071,119</u>	<u>\$ 355,690</u>	<u>\$ -</u>	<u>\$ 2,506,091</u>

Required percentage of investment:	<u>10.00%</u>
% Alternative Transportation Requirement Met:	37.82%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Guadalupe
For the Fiscal Year Ended June 30, 2019**

City of Guadalupe:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance						
Number Five	\$ 456,834	\$ 462,594	\$ 486,674	\$ 508,780	\$ -	\$ 1,914,882
Interest Earned	<u>271</u>	<u>3,075</u>	<u>10,771</u>	<u>19,951</u>		<u>34,068</u>
Total LSTI revenue available:	<u>\$ 457,105</u>	<u>\$ 465,669</u>	<u>\$ 497,445</u>	<u>\$ 528,731</u>	<u>\$ -</u>	<u>\$ 1,948,950</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 21,572	\$ 158,248	\$ 635	\$ 617	\$ -	\$ 181,072
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ 21,572</u>	<u>\$ 158,248</u>	<u>\$ 635</u>	<u>\$ 617</u>	<u>\$ -</u>	<u>\$ 181,072</u>

Required percentage of investment:	<u>5.00%</u>
% Alternative Transportation Requirement Met:	9.29%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Lompoc
For the Fiscal Year Ended June 30, 2019**

City of Lompoc:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance Number Five	\$ 2,230,466	\$ 2,257,767	\$ 2,534,369	\$ 2,463,075	\$ -	\$ 9,485,677
Interest Earned	11,675	2,634	(15,185)	104,119		103,243
Total LSTI revenue available:	<u>\$ 2,242,141</u>	<u>\$ 2,260,401</u>	<u>\$ 2,519,184</u>	<u>\$ 2,567,194</u>	<u>\$ -</u>	<u>\$ 9,588,920</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 562,106	\$ 327,753	\$ 425,802	\$ 369,886	\$ -	\$ 1,685,547
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ 562,106</u>	<u>\$ 327,753</u>	<u>\$ 425,802</u>	<u>\$ 369,886</u>	<u>\$ -</u>	<u>\$ 1,685,547</u>

Required percentage of investment:	<u>15.00%</u>
% Alternative Transportation Requirement Met:	17.58%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Santa Barbara
For the Fiscal Year Ended June 30, 2019**

City of Santa Barbara:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance						
Number Five	\$ 3,618,641	\$ 3,678,372	\$ 3,880,404	\$ 4,065,304	\$ -	\$ 15,242,721
Interest Earned	29,813	38,043	30,267	23,551		121,674
Total LSTI revenue available:	<u>\$ 3,648,454</u>	<u>\$ 3,716,415</u>	<u>\$ 3,910,671</u>	<u>\$ 4,088,855</u>	<u>\$ -</u>	<u>\$ 15,364,395</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 796,273	\$ 331,249	\$ 471,584	\$ 392,301	\$ -	\$ 1,991,407
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects						
Bus and Rail Transit Services	841,243	440,526	237,280	244,000		1,763,049
Total expenditures used for alternative transportation:	<u>\$ 1,637,516</u>	<u>\$ 771,775</u>	<u>\$ 708,864</u>	<u>\$ 636,301</u>	<u>\$ -</u>	<u>\$ 3,754,456</u>

Required percentage of investment:	<u>10.00%</u>
% Alternative Transportation Requirement Met:	24.44%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Santa Maria
For the Fiscal Year Ended June 30, 2019**

City of Santa Maria:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance						
Number Five	\$ 5,058,654	\$ 5,141,678	\$ 5,504,588	\$ 5,823,832	\$ -	\$ 21,528,752
Interest Earned	99,925	39,018	46,181	366,693		551,817
Prior-Period Adjustment	59,478 *	59,584 *				119,062
Total LSTI revenue available:	<u>\$ 5,218,057</u>	<u>\$ 5,240,280</u>	<u>\$ 5,550,769</u>	<u>\$ 6,190,525</u>	<u>\$ -</u>	<u>\$ 22,199,631</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 652,662	\$ 898,708	\$ 728,535	\$ 344,862	\$ -	\$ 2,624,767
Non-Street Pedestrian and Bike Path Planning			3,425			3,425
Safe Routes to School		19,000	3,425			22,425
Reduced Transit Fare Projects						
Bus and Rail Transit Services			68,817	65,419		134,236
Education to Reduce Single Occupant Auto Trips			10,000			10,000
Prior-Period Adjustment	59,478 *	59,584 *				119,062
Total expenditures used for alternative transportation:	<u>\$ 712,140</u>	<u>\$ 977,292</u>	<u>\$ 814,202</u>	<u>\$ 410,281</u>	<u>\$ -</u>	<u>\$ 2,913,915</u>

Required percentage of investment:	<u>15.00%</u>
% Alternative Transportation Requirement Met:	13.13%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

* The \$59,478 adjustment in 2015-16 and the \$59,584 adjustment in 2016-17 was for additional Measure A revenue that was received in the Santa Maria Area Transit fund to help subsidize the cost of the demand response transit service.

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Solvang
For the Fiscal Year Ended June 30, 2019**

City of Solvang:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance						
Number Five	\$ 363,631	\$ 370,363	\$ 376,726	\$ 400,557	\$ -	\$ 1,511,277
Interest Earned	987	618	6,263	11,437		19,305
Total LSTI revenue available:	<u>\$ 364,618</u>	<u>\$ 370,981</u>	<u>\$ 382,989</u>	<u>\$ 411,994</u>	<u>\$ -</u>	<u>\$ 1,530,582</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 29,166	\$ 121,075	\$ 129,015	\$ 482,326	\$ -	\$ 761,582
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects	2,000	5,000	1,500	1,500		10,000
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ 31,166</u>	<u>\$ 126,075</u>	<u>\$ 130,515</u>	<u>\$ 483,826</u>	<u>\$ -</u>	<u>\$ 771,582</u>

Required percentage of investment:	<u>15.00%</u>
% Alternative Transportation Requirement Met:	50.41%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - County of Santa Barbara (North)
For the Fiscal Year Ended June 30, 2019

County of Santa Barbara:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI allocation per Ordinance						
Number Five	\$ 3,244,429	\$ 3,324,113	\$ 3,454,095	\$ 3,599,386	\$ -	\$ 13,622,023
Interest Earned	6,552	20,109	25,056	37,182		88,899
Total LSTI revenue available:	<u>\$ 3,250,981</u>	<u>\$ 3,344,222</u>	<u>\$ 3,479,151</u>	<u>\$ 3,636,568</u>	<u>\$ -</u>	<u>\$ 13,710,922</u>
Expenditures used for alternative transportation (North):						
Pedestrian Ways and Bike Paths	\$ 432,194	\$ 421,636	\$ 409,470	\$ 316,161	\$ -	\$ 1,579,461
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects	203,700	101,200	101,500			406,400
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ 635,894</u>	<u>\$ 522,836</u>	<u>\$ 510,970</u>	<u>\$ 316,161</u>	<u>\$ -</u>	<u>\$ 1,985,861</u>

Required percentage of investment: 10.00%

% Alternative Transportation Requirement Met: 14.48%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - County of Santa Barbara (South)
For the Fiscal Year Ended June 30, 2019

County of Santa Barbara:

	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>Total</u>
Total LSTI received per Ordinance Number Five Interest Earned	\$ 3,499,139 10,823	\$ 3,579,501 23,681	\$ 3,710,731 33,353	\$ 3,890,434 58,777	\$ -	\$ 14,679,805 126,634
Total LSTI revenue available:	<u>\$ 3,509,962</u>	<u>\$ 3,603,182</u>	<u>\$ 3,744,084</u>	<u>\$ 3,949,211</u>	<u>\$ -</u>	<u>\$ 14,806,439</u>
Expenditures used for alternative transportation (South):						
Pedestrian Ways and Bike Paths	\$ 507,278	\$ 497,550	\$ 442,203	\$ 558,292	\$ -	\$ 2,005,323
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects	72,220	63,000	57,750	65,750		258,720
Bus and Rail Transit Services						
Total expenditures used for alternative transportation:	<u>\$ 579,498</u>	<u>\$ 560,550</u>	<u>\$ 499,953</u>	<u>\$ 624,042</u>	<u>\$ -</u>	<u>\$ 2,264,043</u>

Required percentage of investment:	<u>10.00%</u>
% Alternative Transportation Requirement Met:	15.29%

Transportation Investment Plan: Each jurisdiction must spend a minimum percentage of their funds on eligible alternative transportation projects according to the percentages identified in the Investment Plan and clarified by SBCAG Resolution 10-13 which stipulates the minimum percentage must be met in the fifth year and every fifth year thereafter.

SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
Compliance with Alternative Transportation Investment Plan
FINDINGS
For the Fiscal Year Ended June 30, 2019

Finding 2019-1

Finding: Cities and County compliance with Alternative Transportation requirements.

Result: Compliance procedures cannot be completed until the end of the stipulated period (five years). Each entity has five years to reach the minimum requirements for the Alternative Transportation Plan.