

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY**

**Compliance with Alternative Transportation
Investment Plan**

June 30, 2020

SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
Compliance with Alternative Transportation Investment Plan
TABLE OF CONTENTS
June 30, 2020

Independent Accountants' Report on Applying Agreed Upon Procedures.....	1
Schedule of Alternative Transportation Compliance	3
Findings	13

**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, 2020. 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.

Santa Maria, California
August 11, 2021

**Santa Barbara County Local Transportation Authority
Schedule of Alternative Transportation Compliance - Buellton
For the Fiscal Year Ended June 30, 2020**

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	\$ 438,080	\$ 2,024,163
Interest Earned	1,998	3,830	5,232	7,690	8,515	27,265
Total LSTI revenue available:	<u>\$ 342,201</u>	<u>\$ 533,507</u>	<u>\$ 354,656</u>	<u>\$ 374,469</u>	<u>\$ 446,595</u>	<u>\$ 2,051,428</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	64,500	184,515
Total expenditures used for alternative transportation:	<u>\$ 65,733</u>	<u>\$ 26,500</u>	<u>\$ 165,908</u>	<u>\$ 53,385</u>	<u>\$ 64,500</u>	<u>\$ 376,026</u>
Required percentage of investment:						<u>5.00%</u>
% Alternative Transportation Requirement Met:						18.33%

<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 - Carpinteria
For the Fiscal Year Ended June 30, 2020**

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	\$ 855,187	\$ 4,044,504
Interest Earned	12,836	12,708	2,497	41,785	110,531	180,357
Total LSTI revenue available:	<u>\$ 761,654</u>	<u>\$ 770,706</u>	<u>\$ 912,976</u>	<u>\$ 813,807</u>	<u>\$ 965,718</u>	<u>\$ 4,224,861</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 60,251	\$ 17,974	\$ 89,383	\$ 42,300	\$ 48,639	\$ 258,547
Non-Street Pedestrian and Bike Path Planning	4,000	4,000	5,000	4,000	4,230	21,230
Safe Routes to School	65,688	101,067	5,247	23,073	89,244	284,319
Reduced Transit Fare Projects						
Bus and Rail Transit Services	17,000	22,000	5,429	5,429	17,429	67,287
Total expenditures used for alternative transportation:	<u>\$ 146,939</u>	<u>\$ 145,041</u>	<u>\$ 105,059</u>	<u>\$ 74,802</u>	<u>\$ 159,542</u>	<u>\$ 631,383</u>

Required percentage of investment: 10.00%

% Alternative Transportation Requirement Met: 14.94%

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 - Goleta
For the Fiscal Year Ended June 30, 2020**

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	\$ 1,747,470	\$ 8,229,225
Interest Earned	22,304	29,434	35,118	57,341	88,998	233,195
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>\$ 1,836,468</u>	<u>\$ 8,462,420</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 158,954	\$ 870,328	\$ 1,046,119	\$ 330,690	\$ 192,053	\$ 2,598,144
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	25,000	125,000
Total expenditures used for alternative transportation:	<u>\$ 183,954</u>	<u>\$ 895,328</u>	<u>\$ 1,071,119</u>	<u>\$ 355,690</u>	<u>\$ 217,053</u>	<u>\$ 2,723,144</u>
Required percentage of investment:						<u>10.00%</u>
% Alternative Transportation Requirement Met:						32.18%

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, 2020**

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	\$ 495,336	\$ 2,410,218
Interest Earned	271	3,075	10,771	19,951	12,504	46,572
Total LSTI revenue available:	<u>\$ 457,105</u>	<u>\$ 465,669</u>	<u>\$ 497,445</u>	<u>\$ 528,731</u>	<u>\$ 507,840</u>	<u>\$ 2,456,790</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 21,572	\$ 158,248	\$ 635	\$ 617	\$ 19	\$ 181,091
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>\$ 19</u>	<u>\$ 181,091</u>

Required percentage of investment: 5.00%

% Alternative Transportation Requirement Met: 7.37%

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, 2020**

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	\$ 2,375,477	\$ 11,861,154
Interest Earned	11,675	2,634	(15,185)	104,119	74,265	177,508
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>\$ 2,449,742</u>	<u>\$ 12,038,662</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 562,106	\$ 327,753	\$ 425,802	\$ 369,886	\$ 195,162	\$ 1,880,709
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>\$ 195,162</u>	<u>\$ 1,880,709</u>

Required percentage of investment: 15.00%

% Alternative Transportation Requirement Met: 15.62%

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, 2020**

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	\$ 4,021,542	\$ 19,264,263
Interest Earned	29,813	38,043	30,267	23,551	16,495	138,169
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>\$ 4,038,037</u>	<u>\$ 19,402,432</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 796,273	\$ 331,249	\$ 471,584	\$ 392,301	\$ 305,991	\$ 2,297,398
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	251,320	2,014,369
Total expenditures used for alternative transportation:	<u>\$ 1,637,516</u>	<u>\$ 771,775</u>	<u>\$ 708,864</u>	<u>\$ 636,301</u>	<u>\$ 557,311</u>	<u>\$ 4,311,767</u>

Required percentage of investment: 10.00%

% Alternative Transportation Requirement Met: 22.22%

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, 2020**

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	\$ 6,211,032	\$ 27,739,784
Interest Earned	99,925	39,018	46,181	366,693	345,499	897,316
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>\$ 6,556,531</u>	<u>\$ 28,756,162</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 652,662	\$ 898,708	\$ 728,535	\$ 344,862	\$ 1,989,611	\$ 4,614,378
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	64,166	198,402
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>\$ 2,053,777</u>	<u>\$ 4,967,692</u>

Required percentage of investment: 15.00%

% Alternative Transportation Requirement Met: 17.28%

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, 2020**

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	\$ 399,127	\$ 1,910,404
Interest Earned	987	618	6,263	11,437	10,357	29,662
Total LSTI revenue available:	<u>\$ 364,618</u>	<u>\$ 370,981</u>	<u>\$ 382,989</u>	<u>\$ 411,994</u>	<u>\$ 409,484</u>	<u>\$ 1,940,066</u>
Expenditures used for alternative transportation:						
Pedestrian Ways and Bike Paths	\$ 29,166	\$ 121,075	\$ 129,015	\$ 482,326	\$ 214,811	\$ 976,393
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>\$ 214,811</u>	<u>\$ 986,393</u>

Required percentage of investment: 15.00%

% Alternative Transportation Requirement Met: 50.84%

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, 2020

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	\$ 3,501,456	\$ 17,123,479
Interest Earned	6,552	20,109	25,056	37,182	47,220	136,119
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>\$ 3,548,676</u>	<u>\$ 17,259,598</u>
Expenditures used for alternative transportation (North):						
Pedestrian Ways and Bike Paths	\$ 432,194	\$ 421,636	\$ 409,470	\$ 316,161	\$ 393,801	\$ 1,973,262
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects	203,700	101,200	101,500		1,500	407,900
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>\$ 395,301</u>	<u>\$ 2,381,162</u>
Required percentage of investment:						<u>10.00%</u>
% Alternative Transportation Requirement Met:						13.80%

<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 - County of Santa Barbara (South)
For the Fiscal Year Ended June 30, 2020

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	\$ 3,499,139	\$ 3,579,501	\$ 3,710,731	\$ 3,890,434	\$ 3,844,470	\$ 18,524,275
Interest Earned	10,823	23,681	33,353	58,777	69,379	196,013
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>\$ 3,913,849</u>	<u>\$ 18,720,288</u>
Expenditures used for alternative transportation (South):						
Pedestrian Ways and Bike Paths	\$ 507,278	\$ 497,550	\$ 442,203	\$ 558,292	\$ 204,611	\$ 2,209,934
Non-Street Pedestrian and Bike Path Planning						
Safe Routes to School						
Reduced Transit Fare Projects	72,220	63,000	57,750	65,750	72,000	330,720
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>\$ 276,611</u>	<u>\$ 2,540,654</u>

Required percentage of investment: 10.00%

% Alternative Transportation Requirement Met: 13.57%

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, 2020

There were no compliance findings.

**SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY**

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

June 30, 2020

SANTA BARBARA COUNTY
LOCAL TRANSPORTATION AUTHORITY
Compliance with Ordinance Number Five
TABLE OF CONTENTS
June 30, 2020

Independent Accountants' Report on Applying Agreed Upon Procedures..... 1

Schedule of Maintenance of Effort 3

Findings 12

**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 Maintenance of Effort requirement, during the fiscal year ended June 30, 2020. 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 requested purpose of this report 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 2019-2020 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 2019-2020 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, 2020.
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. For 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 audit, 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, 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.

Santa Maria, California
August 11, 2021

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Buellton
For the Fiscal Year Ended June 30, 2020**

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 expenditures per the Street Report	\$ 804,698	\$ 667,635	\$ 1,375,902	\$ 687,428	\$ 2,360,945	\$ 5,896,608
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	436,804	264,984	365,952	167,721	170,908	1,406,369
State Local Transportation	32,915	4,707		5,716	2,000	45,338
Ordinance Number One Street Expenditures						
Ordinance Number Five Street Expenditures	228,516 a	344,599	497,846 b	178,800	477,295	1,727,056
State and Federal Highway Aid						
Street Lighting						
Other	3,890	53,345	40,415	106,475	119,022	323,147
Total expenditures funded by non-discretionary revenues	<u>702,125</u>	<u>667,635</u>	<u>904,213</u>	<u>458,712</u>	<u>769,225</u>	<u>3,501,910</u>
Expenditures funded from discretionary revenues	<u>\$ 102,573</u>	<u>\$ -</u>	<u>\$ 471,689</u>	<u>\$ 228,716</u>	<u>\$ 1,591,720</u>	<u>\$ 2,394,698</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 129,837</u>	<u>\$ 132,304</u>	<u>\$ 134,249</u>	<u>\$ 138,961</u>	<u>\$ 146,535</u>	<u>\$ 681,886</u>
% Maintenance of Effort Requirement Met						351.19%

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.

- a The \$228,516 was listed as discretionary in the 2016 Street Report, however, this was actually Ordinance Number Five funds that were transferred into the City's Capital Project Fund and spent on projects.
- b \$39,100 of Measure A funding was transferred for use on alternative transportation services. This amount was reported on the Street Report under discretionary expenditures but has been corrected on this schedule.

**Santa Barbara County Local Transportation Authority
Schedule of Maintenance of Effort - Carpinteria
For the Fiscal Year Ended June 30, 2020**

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 expenditures per the Street Report	<u>\$ 2,485,635</u>	<u>\$ 2,012,444</u>	<u>\$ 2,905,220</u>	<u>\$ 4,232,016</u>	<u>\$ 2,115,530</u>	<u>\$ 13,750,845</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	338,905	343,045	342,330	473,413	222,314	1,720,007
State Local Transportation	402	422	305	446	515	2,090
Ordinance Number One Street Expenditures	1,714	51,365	425,114	53,160		531,353
Ordinance Number Five Street Expenditures	851,103	392,163	580,622	733,844	671,086	3,228,818
State and Federal Highway Aid		32,330			86,387	118,717
Street Lighting	103,720	6,498	212,117	167,504	205,557	695,396
Other	<u>19,072</u>	<u>34,973</u>	<u>1,092,082</u>	<u>2,220,251</u>	<u>761,627</u>	<u>4,128,005</u>
Total expenditures funded by non-discretionary revenues	<u>1,314,916</u>	<u>860,796</u>	<u>2,652,570</u>	<u>3,648,618</u>	<u>1,947,486</u>	<u>10,424,386</u>
Expenditures funded from discretionary revenues	<u>\$ 1,170,719</u>	<u>\$ 1,151,648</u>	<u>\$ 252,650</u>	<u>\$ 583,398</u>	<u>\$ 168,044</u>	<u>\$ 3,326,459</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 113,547</u>	<u>\$ 115,704</u>	<u>\$ 117,405</u>	<u>\$ 121,526</u>	<u>\$ 128,149</u>	<u>\$ 596,331</u>
% Maintenance of Effort Requirement Met						557.82%

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 - Goleta
For the Fiscal Year Ended June 30, 2020**

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 expenditures per the Street Report	<u>\$ 4,339,286</u>	<u>\$ 7,121,543</u>	<u>\$ 13,294,354</u>	<u>\$ 6,310,474</u>	<u>\$ 6,060,201</u>	<u>\$ 37,125,858</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	537,767	278,435	957,138	1,023,873	7,465	2,804,678
State Local Transportation Ordinance Number One Street Expenditures	62,671	27,184	111,457	3,235	1,132	205,679
Ordinance Number Five Street Expenditures	510,454	1,557,063	3,109,648	1,197,212	686,996	7,061,373
State and Federal Highway Aid				233,985	308,700	542,685
Street Lighting	253,526	254,883	227,655	239,070	452,662	1,427,796
Other	<u>1,936,375</u>	<u>3,286,958</u>	<u>4,849,544</u>	<u>2,053,091</u>	<u>3,107,367</u>	<u>15,233,335</u>
Total expenditures funded by non-discretionary revenues	<u>3,300,793</u>	<u>5,404,523</u>	<u>9,255,442</u>	<u>4,750,466</u>	<u>4,564,322</u>	<u>27,275,546</u>
Expenditures funded from discretionary revenues	<u>\$ 1,038,493</u>	<u>\$ 1,717,020</u>	<u>\$ 4,038,912</u>	<u>\$ 1,560,008</u>	<u>\$ 1,495,879</u>	<u>\$ 9,850,312</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 716,422</u>	<u>\$ 730,034</u>	<u>\$ 740,765</u>	<u>\$ 766,766</u>	<u>\$ 808,555</u>	<u>\$ 3,762,542</u>
% Maintenance of Effort Requirement Met						261.80%

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, 2020**

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 expenditures per the Street Report	<u>\$ 588,995</u>	<u>\$ 664,733</u>	<u>\$ 1,241,813</u>	<u>\$ 1,396,706</u>	<u>\$ 1,137,975</u>	<u>\$ 5,030,222</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	167,761	214,927	758,031	468,774	110,159	1,719,652
State Local Transportation Ordinance Number One Street Expenditures	30,685	8,600				39,285
Ordinance Number Five Street Expenditures	273,254	227,498	376,313	820,833	312,524	2,010,422
State and Federal Highway Aid						
Street Lighting	63,412	60,449	53,990	64,336	43,720	285,907
Other	<u>22,983</u>	<u>49,959</u>	<u>16,979</u>	<u>21,550</u>	<u>635,372</u>	<u>746,843</u>
Total expenditures funded by non-discretionary revenues	<u>558,095</u>	<u>561,433</u>	<u>1,205,313</u>	<u>1,375,493</u>	<u>1,101,775</u>	<u>4,802,109</u>
Expenditures funded from discretionary revenues	<u>\$ 30,900</u>	<u>\$ 103,300</u>	<u>\$ 36,500</u>	<u>\$ 21,213</u>	<u>\$ 36,200</u>	<u>\$ 228,113</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 30,842</u>	<u>\$ 31,428</u>	<u>\$ 31,890</u>	<u>\$ 33,009</u>	<u>\$ 34,808</u>	<u>\$ 161,977</u>
% Maintenance of Effort Requirement Met						140.83%

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 - Lompoc
For the Fiscal Year Ended June 30, 2020**

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 expenditures per the Street Report	<u>\$ 6,393,457</u>	<u>\$ 5,829,588</u>	<u>\$ 5,417,314</u>	<u>\$ 7,728,429</u>	<u>\$ 6,099,560</u>	<u>\$ 31,468,348</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	825,316	991,900	915,959	2,472,676	1,473,813	6,679,664
State Local Transportation Ordinance Number One Street Expenditures	666,587			2,355	14,651	683,593
Ordinance Number Five Street Expenditures	2,349,877	2,086,117	1,735,195	2,512,175	2,151,707	10,835,071
State and Federal Highway Aid Street Lighting	19,492	18,000	5,215			42,707
Other	<u>730,405</u>	<u>931,455</u>	<u>436,830</u>	<u>859,364</u>	<u>270,629</u>	<u>3,228,683</u>
Total expenditures funded by non-discretionary revenues	<u>4,591,677</u>	<u>4,027,472</u>	<u>3,093,199</u>	<u>5,846,570</u>	<u>3,910,800</u>	<u>21,469,718</u>
Expenditures funded from discretionary revenues	<u>\$ 1,801,780</u>	<u>\$ 1,802,116</u>	<u>\$ 2,324,115</u>	<u>\$ 1,881,859</u>	<u>\$ 2,188,760</u>	<u>\$ 9,998,630</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 1,625,524</u>	<u>\$ 1,656,409</u>	<u>\$ 1,680,758</u>	<u>\$ 1,739,752</u>	<u>\$ 1,834,569</u>	<u>\$ 8,537,012</u>
% Maintenance of Effort Requirement Met						117.12%

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, 2020**

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 expenditures per the Street Report	<u>\$ 34,504,088</u>	<u>\$ 26,079,445</u>	<u>\$ 26,701,220</u>	<u>\$ 46,200,962</u>	<u>\$ 43,131,577</u>	<u>\$ 176,617,292</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	1,911,185	1,712,000	1,798,889	1,773,787	1,976,257	9,172,118
State Local Transportation	9,674	142,252	38,111	69,903	160,754	420,694
Ordinance Number One Street Expenditures						
Ordinance Number Five Street Expenditures	2,597,115	3,828,473	5,949,641	3,993,797	3,149,943	19,518,969
State and Federal Highway Aid Street Lighting						
Other	<u>21,932,389</u>	<u>11,678,140</u>	<u>11,067,413</u>	<u>19,878,858</u>	<u>14,972,478</u>	<u>79,529,278</u>
Total expenditures funded by non-discretionary revenues	<u>26,450,363</u>	<u>17,360,865</u>	<u>18,854,054</u>	<u>25,716,345</u>	<u>20,259,432</u>	<u>108,641,059</u>
Expenditures funded from discretionary revenues	<u>\$ 8,053,725</u>	<u>\$ 8,718,580</u>	<u>\$ 7,847,166</u>	<u>\$ 20,484,617</u>	<u>\$ 22,872,145</u>	<u>\$ 67,976,233</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 7,834,110</u>	<u>\$ 7,982,958</u>	<u>\$ 8,100,307</u>	<u>\$ 8,384,628</u>	<u>\$ 8,841,590</u>	<u>\$ 41,143,593</u>
% Maintenance of Effort Requirement Met						165.22%

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 Maria
For the Fiscal Year Ended June 30, 2020**

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 expenditures per the Street Report	\$ 10,821,279	\$ 15,085,067	\$ 17,482,177	\$ 16,997,687	\$ 19,913,900	\$ 80,300,110
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	1,473,231	3,908,013	3,840,099	3,370,253	3,434,085	16,025,681
State Local Transportation Ordinance Number One Street Expenditures	25,344		134,024	52,133	126,491	337,992
Ordinance Number Five Street Expenditures	1,414,129	5,134,073	4,645,323	5,544,945	6,722,040	23,460,510
State and Federal Highway Aid			398,999	188,465	587,929	1,175,393
Street Lighting	799,773	599,879	401,414	318,296	398,582	2,517,944
Other	386,355	193,980	1,533,736	12,475	125,862	2,252,408
Total expenditures funded by non-discretionary revenues	<u>4,098,832</u>	<u>9,835,945</u>	<u>10,953,595</u>	<u>9,486,567</u>	<u>11,394,989</u>	<u>45,769,928</u>
Expenditures funded from discretionary revenues	<u>\$ 6,722,447</u>	<u>\$ 5,249,122</u>	<u>\$ 6,528,582</u>	<u>\$ 7,511,120</u>	<u>\$ 8,518,911</u>	<u>\$ 34,530,182</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 2,794,513</u>	<u>\$ 2,847,609</u>	<u>\$ 2,889,469</u>	<u>\$ 2,990,889</u>	<u>\$ 3,153,893</u>	<u>\$ 14,676,373</u>
% Maintenance of Effort Requirement Met						235.28%

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, 2020**

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 expenditures per the Street Report	<u>\$ 1,143,623</u>	<u>\$ 2,380,976</u>	<u>\$ 2,070,543</u>	<u>\$ 2,117,926</u>	<u>\$ 1,453,773</u>	<u>\$ 9,166,841</u>
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	164,076	115,787	115,306	115,001	118,122	628,292
State Local Transportation Ordinance Number One Street Expenditures				3,121		3,121
Ordinance Number Five Street Expenditures	361,153	400,639	182,456	120,075		1,064,323
State and Federal Highway Aid Street Lighting						
Other	<u>134,598</u>	<u>1,129,809</u>	<u>726,609</u>	<u>621,699</u>	<u>488,820</u>	<u>3,101,535</u>
Total expenditures funded by non-discretionary revenues	<u>659,827</u>	<u>1,646,235</u>	<u>1,024,371</u>	<u>859,896</u>	<u>606,942</u>	<u>4,797,271</u>
Expenditures funded from discretionary revenues	<u>\$ 483,796</u>	<u>\$ 734,741</u>	<u>\$ 1,046,172</u>	<u>\$ 1,258,030</u>	<u>\$ 846,831</u>	<u>\$ 4,369,570</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 343,167</u>	<u>\$ 349,687</u>	<u>\$ 354,827</u>	<u>\$ 367,282</u>	<u>\$ 387,299</u>	<u>\$ 1,802,262</u>
% Maintenance of Effort Requirement Met						242.45%

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 - County of Santa Barbara
For the Fiscal Year Ended June 30, 2020**

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 expenditures per the Street Report	\$ 36,024,455	\$ 29,875,319	\$ 33,063,993	\$ 35,503,806	\$ 38,318,815	\$ 172,786,388
Less expenditures funded by non-discretionary revenues:						
State Gas Tax	8,961,769	8,129,349	8,351,811	8,241,192	9,141,437	42,825,558
State Local Transportation Ordinance Number One Street Expenditures	453,754	529,486	423,080	100,000		1,506,320
Ordinance Number Five Street Expenditures	7,757,900	6,574,462	6,760,849	7,189,129	6,565,184	34,847,524
State and Federal Highway Aid Street Lighting						
Other	14,538,322	10,215,264	10,857,553	14,946,687	17,082,094	67,639,920
Total expenditures funded by non-discretionary revenues	<u>31,711,745</u>	<u>25,448,561</u>	<u>26,393,293</u>	<u>30,477,008</u>	<u>32,788,715</u>	<u>146,819,322</u>
Expenditures funded from discretionary revenues	<u>\$ 4,312,710</u>	<u>\$ 4,426,758</u>	<u>\$ 6,670,700</u>	<u>\$ 5,026,798</u>	<u>\$ 5,530,100</u>	<u>\$ 25,967,066</u>
Required level of maintenance of effort per Ord. 5, Sect. 27:	<u>\$ 1,478,513</u>	<u>\$ 1,506,605</u>	<u>\$ 1,528,752</u>	<u>\$ 1,582,411</u>	<u>\$ 1,668,653</u>	<u>\$ 7,764,934</u>
% Maintenance of Effort Requirement Met						334.41%

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
Compliance with Ordinance Number Five
Findings
For the Fiscal Year Ended June 30, 2020**

There were no compliance findings.