

**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
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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, 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%

<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 - 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			68,817	65,419	64,166	198,402
Bus and Rail Transit Services 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.