

Memorandum



Date: October 5, 2009

To: Charles D. Scurr, Executive Director
Office of the Citizens' Independent Transportation Trust

From: *Cathy Jackson*
Cathy Jackson, Director
Audit and Management Services Department

Subject: Audit Report – Charter County Transit System Surtax Review –
City of Miami Springs

PURPOSE AND SCOPE

As requested, we reviewed the City of Miami Springs' use of Charter County Transit System Surtax (Transit Surtax) proceeds remitted by Miami-Dade County (County) for the six years ended September 30, 2008, to verify compliance with the Interlocal Agreement, as Amended. Our review included, but was not limited to, testing expenditures for propriety and assessing internal controls over recordkeeping and financial reporting.

BACKGROUND

The City of Miami Springs (the City) has a triangular boundary with Miami International Airport to the South, the Miami Canal to the North, and the Florida East Coast Railway Canal on the West. The City operates under a City Manager-Council form of government, and the Council consists of a Mayor and four Council Members. The City Manager is appointed by the Council, and is the Chief Administrative Officer of the City. During the six-year period ended September 30, 2008, the County, through the Office of the Citizens' Independent Transportation Trust (OCITT), remitted \$2.4 million in Transit Surtax proceeds for the City to expend on qualifying transit and transportation-related projects (Schedule I).

Pursuant to Section 212.055(1), Florida Statutes (2001), Miami-Dade County Ordinance (Ordinance) No. 02-116, enacted on July 9, 2002, imposed a one-half of one percent Transit Surtax on eligible sales transactions for transportation-related projects. Of the proceeds received by the County, 20% must be distributed to municipalities incorporated as of November 5, 2002 on a pro rata basis using population statistics. However, cities receiving Transit Surtax proceeds must continue the same level of General Fund support for transportation projects that was appropriated in their Fiscal Year (FY) 2002 Budget. Proceeds may be used to develop, construct, equip, maintain, operate, or expand:

- County-wide bus systems,
- Fixed guide-way rapid transit systems, and
- Roads and bridges in the County.

Surtax proceeds may also be used to secure bonds or pay debt service for such systems.

Further, cities are required to apply at least 20% of the proceeds to transit-related projects such as circulator buses, bus shelters, bus pullout bays, or other related infrastructure. If unable to do so, cities may apply such proceeds to a County project that enhances traffic mobility within their municipal boundaries, or funds shall be redistributed among other cities in the ensuing year for similar purposes.

Under the terms of the July 3, 2003 *Interlocal Agreement for Distribution of Charter County Transit System Surtax Proceeds Levied by Miami-Dade County* (Interlocal Agreement), as Amended July 10, 2007, the City reported \$293,265 for its budgeted FY 2002 General Fund transportation support level, or Maintenance of Effort (MOE (Table I)).

Table I
Surtax Proceeds and Reported MOE
For the Six Fiscal Years Ended September 30, 2008

Description	Fiscal Year Ended September 30,						All Years
	2003	2004	2005	2006	2007	2008	
Surtax Proceeds	\$ 259,738	\$ 397,985	\$ 412,534	\$ 456,196	\$ 459,353	\$ 440,937	\$ 2,426,743
Maintenance of Effort (MOE)	\$ 293,265	\$ 293,265	\$ 293,265	\$ 293,265	\$ 293,265	\$ 293,265	\$ 1,759,590

Source: OCITT and the City of Miami Springs

SUMMARY RESULTS

During the audit period, the City received \$2.4 million in Transit Surtax funds but did not report how it used those proceeds to OCITT as required. Instead, City Management provided transit and transportation expenditures to our auditors totaling \$3.2 million (Schedule II). Further, the City reported \$293,265 as its FY 2002 MOE, however our auditors determined the amount should have been \$218,678 (Table II). Using the corrected MOE, and adjusting for ineligible expenditures, we determined the City was unable to expend \$1.2 million in Transit Surtax proceeds which may be subject to recapture. Alternatively, amounts may be eligible for rollover which will allow spending of the proceeds in subsequent years, using recently revised guidelines approved by Members of the Citizens’ Independent Transportation Trust, pending Board of County Commissioner acceptance (Table III).

These and other findings are more fully discussed in the remainder of this report. The City’s written response is incorporated herein and the full text is presented as Attachment I. Overall, we are pleased with the City’s actions planned to address our concerns and the audit has been closed. Follow up reviews will be conducted to assure that the City has been formally notified regarding recertification of the MOE, as well as, resolution of the unspent funds and adherence to the new spending rules. We appreciate the courtesies and assistance extended to our staff during the audit process. Please contact Jacqueline Williams, Audit Manager, at 305-349-6100 if you have any questions.

FINDINGS AND RECOMMENDATIONS

General Fund Support

The City reported actual FY 2002 expenditures totaling \$293,265 from its Streets and Sidewalks Division as its MOE, however, after adjusting for amounts determined as non-transportation related items, our review disclosed budgeted FY 2002 General Fund transportation expenditures of \$218,678 (Table II). Since municipalities are required to apply Transit Surtax proceeds to supplement, rather than replace, the General Fund support for transit and transportation-related projects, the propriety of all future uses of Transit Surtax proceeds are affected by the accuracy of the MOE.

**Table II
 FY 2002 General Fund MOE**

Description	MOE Claimed	AMS Adjustments	As Revised
Transportation MOE:			
Salaries and Benefits	\$ 127,937	\$ (65,624)	\$ 62,313
Street Lighting	118,824	16,176	135,000
Operating Expenditures	46,504	(27,139)	19,365
Capital Outlay	-	2,000	2,000
Total	<u>\$ 293,265</u>	<u>\$ (74,587)</u>	<u>\$ 218,678</u>

Source: City of Miami Springs FY 2002 Adopted Budget and General Ledger

Recommendation

Require the City to certify the corrected MOE of \$218,678 within 30 days.

Auditee Response

The city agrees with the adjusted MOE of \$218,678, and we will use this amount going forward.

Use of Surtax Proceeds

The City did not submit reports detailing Transit Surtax project expenditures to OCITT as required. However, Management provided transit (\$96,484) and transportation-related (\$3.06 million) expenditures totaling \$3.2 million (Schedule II). Our review of those expenditures disclosed \$501,392 in ineligible costs primarily for sidewalk improvements. After adjusting claimed expenditures and using the corrected MOE, we determined the City was unable to expend \$1.2 million in Transit Surtax proceeds (Table III).

Table III
Analysis of the Usage of Transit Surtax Funds

Description	Fiscal Year Ended September 30,						All Years
	2003	2004	2005	2006	2007	2008	
Surtax Proceeds (Schedule I)	\$ 259,738	\$ 397,985	\$ 412,534	\$ 456,196	\$ 459,353	\$ 440,937	\$ 2,426,743
Surtax Uses:							
Transit Expenditures							
As Claimed and Adjusted (Schedule II)	\$ 30,000	\$ -	\$ -	\$ 4,000	\$ -	\$ 52,181	\$ 86,181
Transportation Expenditures							
As Claimed and Adjusted (Schedule II)	\$ 286,642	\$ 393,843	\$ 484,892	\$ 691,876	\$ 328,450	\$ 386,289	\$ 2,571,992
Loss: MOE, as Corrected (Table II)	218,678	218,678	218,678	218,678	218,678	218,678	1,312,068
Net Expenditures, As Adjusted	\$ 67,964	\$ 175,165	\$ 266,214	\$ 473,198	\$ 109,772	\$ 167,611	\$ 1,259,924
Analysis:							
Transit Expenditures							
Required 20% Transit Minimum ¹	\$ 51,948	\$ 79,597	\$ 82,507	\$ 91,239	\$ 91,871	\$ 88,187	\$ 485,349
Qualifying Expenditures Applied	(30,000)	-	-	(4,000)	-	(52,181)	(86,181)
Unused Transit Funds	\$ 21,948	\$ 79,597	\$ 82,507	\$ 87,239	\$ 91,871	\$ 36,006	\$ 399,168
Transportation-Related Expenditures							
Remaining 80% Balance ¹	\$ 207,790	\$ 318,388	\$ 330,027	\$ 364,957	\$ 367,482	\$ 352,750	\$ 1,941,394
Qualifying Expenditures Applied	(67,964)	(175,165)	(266,214)	(364,957)	(109,772)	(167,611)	(1,151,683)
Unused Transportation Funds	\$ 139,826	\$ 143,223	\$ 63,813	\$ -	\$ 257,710	\$ 185,139	\$ 789,711
Recommended Recapture or Rollover							
Transit	\$ 21,948	\$ 79,597	\$ 82,507	\$ 87,239	\$ 91,871	\$ 36,006	\$ 399,168
Transportation	139,826	143,223	63,813	-	257,710	185,139	789,711
Total	\$ 161,774	\$ 222,820	\$ 146,320	\$ 87,239	\$ 349,581	\$ 221,145	\$ 1,188,879

¹ At least 20% of Surtax Proceeds must be used on transit-related projects, such as circulator buses, and the remaining funds (80%) are earmarked for eligible transportation projects as defined by Florida Statutes.

Recommendation

Recapture the \$1.2 million or allow for rollover in accordance with revised guidelines recently approved by Members of the Citizens' Independent Transportation Trust.

Auditee Response

The city agrees with the final cumulative unused amount of \$1.2 million, however, we do not agree with the recommendation for recapture of this amount but support the allowance for rollover. The City had been rolling forward the 20% transit portion pending plans for the establishment of a shuttle service. That service was finally established during the end of FY2007 so we have begun to use a significant part of the unused portion of \$399,168 (per your Audit Report). The \$789,711 unused portion of the 80% transportation component, the city has rolled over from prior years in order to fund future projects. If you would refer to the attached Municipal Transportation Plan Report furnished by the CITT, you will notice that the City of Miami Springs has \$4.7 million in projects which are scheduled to be expended between January 2006 and December 2011. Since we only receive, on average, \$440,000 per year, there is no way to fund the \$4.7 million in projects unless a rollover of funds was allowed. During this six year period we would receive \$2.64 million (\$440,000 times 6 years) that would leave a shortfall of \$ 2.06 million which could only be funded with prior year funds. We respectfully request that the City be permitted to rollover unused funds in order to meet the project deadlines on the attached report.

Certification and Reporting Requirements

Although required, the City did not submit annual reports of qualifying expenditures, Certification Letters for FYs 2003, 2004, 2005 and 2007, and Five-Year Transportation Plans for FYs 2004, 2005 and 2007. The Certification Letters submitted for FYs 2006 and 2008 omitted the required affirmation that surtax funds received had been used in accordance with the Interlocal Agreement.

Recommendation

- Prospectively, the City should submit all reports to OCITT as required.
- OCITT should establish formal recordkeeping procedures to ensure that municipalities' annual reports are submitted on time, and maintained for subsequent review or audit.
- OCITT should consider withholding funding if reports are incomplete or delinquent.

Auditee Response

The city agrees to prospectively submit all required reports on a timely manner.

Signage

The Amended Interlocal Agreement requires the posting of conspicuous signage for all projects funded in whole, or in part, with Transit Surtax proceeds. We found no evidence of such posting on the existing "Free-Bee" Shuttle bus.

Recommendation

The City should be instructed to comply with the signage requirement.

Auditee Response

The city has already complied with this recommendation and the required signage has been placed in the shuttle bus.

CJ:zg

- c: Honorable Harvey A. Ruvin, Clerk of the Courts
George M. Burgess, County Manager
Robert A. Cuevas, Jr., County Attorney
Ysela Llord, Assistant County Manager
Jennifer Glazer-Moon, Special Assistant/Director, Office of Strategic Business Management
Charles Anderson, Commission Auditor
James R. Borgmann, City Manager, City of Miami Springs

**Charter County Transit System Surtax
Summary of Payments to Municipalities
For the Six Fiscal Years Ended September 30, 2008**

Municipality	Fiscal Year (FY) Ended September 30,						Total
	2003	2004	2005	2006	2007	2008	
City of Aventura	\$ 495,408	\$ 759,096	\$ 818,788	\$ 933,612	\$ 947,021	\$ 946,296	\$ 4,900,221
Town of Bal Harbour Village	62,707	96,085	99,550	112,832	105,834	95,526	572,534
Town of Bay Harbor Islands	96,989	148,613	155,936	172,145	173,190	167,339	914,212
Village of Biscayne Park	62,045	95,070	104,750	117,666	110,586	106,676	596,793
City of Coral Gables	810,009	1,241,148	1,298,953	1,467,752	1,480,710	1,426,754	7,725,326
Village of El Portal	47,795	73,232	76,045	84,400	84,367	82,000	447,839
City of Florida City	153,748	235,582	254,464	288,454	291,983	295,447	1,519,678
Town of Golden Beach	17,511	26,830	27,952	32,999	24,732	7,016	137,040
City of Hialeah	4,382,718	6,715,483	7,014,990	7,730,686	7,656,151	7,336,976	40,837,004
City of Hialeah Gardens	373,801	572,763	604,331	676,565	681,956	657,921	3,567,337
City of Homestead	621,791	952,745	1,051,671	1,208,129	1,275,853	1,387,011	6,497,200
Indian Creek Village	625	955	931	1,093	-	-	3,604
Village of Key Biscayne	202,733	310,644	333,638	369,378	379,639	368,354	1,964,386
Town of Medley	21,186	32,464	33,963	37,170	37,616	41,385	203,784
City of Miami	6,905,410	10,580,915	11,208,930	12,562,541	12,855,629	12,574,719	66,688,144
City of Miami Beach	1,686,079	2,583,517	2,719,756	3,029,839	3,108,056	2,960,734	16,087,981
Town of Miami Lakes	460,331	705,348	737,093	822,002	822,114	876,926	4,423,814
Village of Miami Shores	197,655	302,860	313,826	346,278	348,437	335,963	1,845,019
City of Miami Springs	259,738	397,985	412,534	456,196	459,353	440,937	2,426,743
City of North Bay Village	126,762	194,231	198,770	218,913	215,921	186,169	1,140,766
City of North Miami	1,136,965	1,742,129	1,805,505	1,989,253	2,004,095	1,919,328	10,597,275
City of North Miami Beach	799,300	1,224,740	1,267,423	1,402,019	1,366,735	1,307,355	7,367,572
City of Opa-Locka	291,102	446,045	468,652	533,416	513,020	497,615	2,749,850
Village of Palmetto Bay	459,612	704,246	745,086	824,252	823,908	807,842	4,364,946
Village of Pinecrest	361,540	553,977	579,684	639,364	646,631	627,523	3,408,719
City of South Miami	203,889	312,415	323,655	360,476	351,494	338,279	1,890,208
City of Sunny Isles Beach	293,299	449,411	486,866	548,772	555,020	582,250	2,915,618
Town of Surfside ¹	95,908	146,959	157,799	184,160	144,185	223,419	952,430
City of Sweetwater	270,238	414,075	429,218	472,215	477,595	458,867	2,522,208
Village of Virginia Gardens	44,592	68,325	70,576	77,979	78,619	76,184	416,275
City of West Miami	113,307	173,613	185,212	202,961	194,190	184,561	1,053,844
	<u>\$ 21,054,793</u>	<u>\$ 32,261,501</u>	<u>\$ 33,986,547</u>	<u>\$ 37,903,517</u>	<u>\$ 38,214,640</u>	<u>\$ 37,317,372</u>	<u>\$ 200,738,370</u>

Source: Office of Citizens' Independent Transportation Trust

¹ Payments for FY 2008 include a \$42,361 disbursement that was withheld in FY 2007.

City of Miami Springs
 Summary of Claimed Surtax Expenditures and Adjustments
 For the Six Fiscal Years Ended September 30, 2008

Description	Fiscal Year (FY) Ended September 30,						All Years
	2003	2004	2005	2006	2007	2008	
Transit Expenditures							
Shuttle Bus Transit Study	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Bus Shelter	-	-	-	4,000	-	-	4,000
Shuttle Bus Service	-	-	-	-	-	62,484	62,484
Total before AMS Adjustments	30,000	-	-	4,000	-	62,484	96,484
AMS Adjustment for Shuttle Bus Charges that should be recorded in FY 2009	-	-	-	-	-	(10,303)	(10,303)
Total Claimed Expenditures, As Adjusted	\$ 30,000	\$ -	\$ -	\$ 4,000	\$ -	\$ 52,181	\$ 86,181
Transportation Expenditures							
General Fund, Public Works Department (PWD) Streets & Sidewalks Division ¹ :							
Street Lighting and Repairs	\$ 121,653	\$ 147,740	\$ 141,577	\$ 203,247	\$ 155,630	\$ 160,674	\$ 930,521
Sidewalk and Roadway Maintenance Expenditures	282,397	81,316	107,015	103,873	83,471	92,740	750,812
Contractual Services	15,077	3,868	1,728	141,483	13,720	8,506	184,382
Fleet Maintenance	16,774	27,802	8,723	7,320	36,635	20,825	118,079
Sub-Total	435,901	260,726	259,043	455,923	289,456	282,745	1,983,794
Road and Transportation Fund:							
Street and Streetlight Improvements ²	-	17,746	72,199	154,173	76,386	92,153	412,657
Contractual Services	-	72,514	92,660	20,702	1,521	45,402	232,799
Capital Outlay/Machinery and Equipment	-	82,196	79,083	59,815	-	-	221,094
Roadway Material/Supplies	-	187	14,323	21,546	2,781	2,976	41,813
Fleet Maintenance	-	-	5,692	12,585	12,577	5,491	36,345
Project Management Charges	-	-	3,000	3,087	10,074	15,087	31,248
Administrative Fees	-	-	49,002	21,629	12,264	20,436	103,331
Total before AMS Adjustments	435,901	433,369	575,002	749,460	405,059	464,290	3,063,081
AMS Adjustments for Ineligible Costs:							
General Fund, PWD Streets and Sidewalks Division Expenditures ¹ :							
Sidewalk Maintenance	(141,201)	(40,660)	(53,508)	(51,939)	(41,738)	(46,371)	(375,417)
Fleet Maintenance	(8,388)	(13,902)	(4,362)	(3,661)	(18,319)	(10,414)	(59,046)
Contractual Services	(12,657)	(1,992)	(865)	(78)	(6,860)	(4,253)	(26,705)
Sub-Total	(162,246)	(56,554)	(58,735)	(55,678)	(66,917)	(61,038)	(461,168)
Project Management Charges for Employees Already in Administrative Fees	-	-	(3,000)	(3,087)	(10,074)	(15,087)	(31,248)
Non-Transportation Related Expenditures ²	-	(2,871)	-	-	(10,321)	(3,487)	(16,679)
Adjustments to Cap the Administrative Fees at 5%	12,987	19,899	(28,375)	1,181	10,703	1,611	18,006
Sub-Total	(149,259)	(39,526)	(90,110)	(57,584)	(76,609)	(78,001)	(491,089)
Total Claimed Expenditures, As Adjusted	\$ 286,642	\$ 393,843	\$ 484,892	\$ 691,876	\$ 328,450	\$ 386,289	\$ 2,571,992

Source: City of Miami Springs General Ledger Transaction History and Vendor Invoices

¹ Adjustment made for ineligible sidewalk-related project charges.

² Includes bad debt expense (FY 2004); Dog Park Fence, Prince Field/Golf Course Electric Repairs (FY 2007); and Holiday Lights (FY 2008).

CITY OF MIAMI SPRINGS



City Manager's Office
201 Westward Drive
Miami Springs, FL 33166-5289
Phone: (305) 805-5000
Fax: (305) 805-5037

Ms. Cathy Jackson, Director
Audit and Management Services Department
One S.E. Third Avenue, Suite 1100
Miami, Florida 33131

RE: Charter County Transit System Surtax Review-City of Miami Springs

Dear Ms. Jackson:

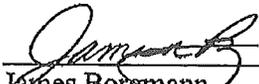
We have received and reviewed the draft copy of the Audit Report we discussed with members of your staff a few days ago. The following are the city's responses to the four findings note:

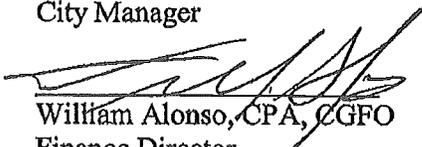
1. General Fund Support- The city agrees with the adjusted MOE of \$218,678, and we will use this amount going forward.
2. Use of Surtax Proceeds- The city agrees with the final cumulative unused amount of \$1.2 million, however, we do not agree with the recommendation for recapture of this amount but support the allowance for rollover. The City had been rolling forward the 20% transit portion pending plans for the establishment of a shuttle service. That service was finally established during the end of FY2007 so we have begun to use a significant part of the unused portion of \$399,168 (per your Audit Report). The \$789,711 unused portion of the 80% transportation component, the city has rolled over from prior years in order to fund future projects. If you would refer to the attached Municipal Transportation Plan Report furnished by the CITT, you will notice that the City of Miami Springs has \$4.7 million in projects which are scheduled to be expended between January 2006 and December 2011. Since we only receive, on average, \$440,000 per year, there is no way to fund the \$4.7 million in projects unless a rollover of funds was allowed. During this six year period we would receive \$2.64 million (\$440,000 times 6 years) that would leave a shortfall of \$ 2.06 million which could only be funded with prior year funds. We respectfully request that the City be permitted to rollover unused funds in order to meet the project deadlines on the attached report.
3. Certification and Reporting Requirements- The city agrees to prospectively submit all required reports on a timely manner.

4. Signage- The city has already complied with this recommendation and the required signage has been placed in the shuttle bus.

We thank you for your assistance and professionalism during this process. Please feel free to contact me if you have any questions.

Sincerely,


James Borgmann
City Manager


William Alonso, CPA, CGFO
Finance Director

Attachment



View All Projects					
Municipality	Project Name	Type	Project Cost	Start Date	End Date
City of Aventura	Road Resurfacing Program	Transportation	\$1,260,000.00	1/2006	1/2011
City of Aventura	Transportation System	Transit	\$1,000,000.00	6/2006	6/2011
City of Aventura	Street Lighting Improvements	Transportation	\$687,188.00	1/2005	1/2006
City of Coral Gables	Coral Gables Trolley	Transit	\$324,000.00	8/2005	8/2007
City of Florida City	Roadway Resurfacing	Transportation	\$762,649.00	6/2006	6/2011
City of Florida City	Roadway Lighting	Transportation	\$213,000.00	6/2006	6/2011
City of Florida City	Maintenance Equipment	Transportation	\$65,000.00	6/2006	6/2008
City of Florida City	Bus Shelters	Transit	\$308,414.00	6/2006	6/2011
City of Florida City	Administrative Costs	Transportation	\$67,500.00	6/2006	6/2011
City of Hialeah	Hialeah Transit System	Transit	\$2,568,500.00	10/2006	9/2011
City of Hialeah Gardens	Marlin Route Circulator		\$206,644.00	1/2006	1/2011
City of Hialeah Gardens	North District Road Improvement Project	Transportation	\$280,000.00	12/2005	5/2006
City of Hialeah Gardens	Marlin Crculator	Transit	\$1,500,000.00	6/2006	6/2011
City of Hialeah Gardens	Bonded Debt	Transportation	\$2,195,000.00	10/2006	9/2010
City of Miami	NW 20th Street Streetscape (B-30328)	Transportation	\$384,500.00	10/2005	4/2006
City of Miami	Pre-Disaster Mitigation Grant Application (PDM 05' 06') (B-30205A)	Transportation	\$14,000.00	1/2006	12/2006
City of Miami	Model City/ Floral Park - Street Improvements Phase I (B-40703)	Transportation	\$2,443,771.00	11/2004	9/2005
City of Miami	Gateway Signage and landscape Improvements (B-30209)	Transportation	\$230,388.00	5/2006	2/2008
City of Miami	Citywide Traffic Circles (B-30235)	Transportation	\$476,100.00	6/2004	6/2006
City of Miami	Civic Center Implementation Plan (B-30248)	Transportation	\$135,000.00	6/2005	7/2006
City of Miami	NW 3rd Street Improvements	Transportation	\$967,500.00	6/2005	5/2006
City of Miami	Avalon Storm Sewer Project, Phase I - II (B-50685)	Transportation	\$5,880,000.00	3/2004	3/2007
City of Miami	NE 4th Street Improvements (B-30357)	Transportation	\$175,000.00	7/2005	10/2006
City of Miami	Intermodal Planning Component (B-31201)	Transportation	\$100,000.00	10/2004	9/2009
City of Miami	NE 39 Street Reconstruction (Design District / FEC) (B-31208)	Transportation	\$2,343,600.00	1/2005	11/2006
City of Miami	NW 14 Street Project (B-50686)	Transportation	\$2,887,001.00	8/2002	4/2006
City of Miami	NE 38 Street Reconstruction (B-31209)	Transportation	\$2,473,800.00	2/2005	5/2007
City of Miami	Flagami/West End Storm Sewer Improvements PH II (B-50695)	Transportation	\$9,030,000.00	5/2003	1/2009
City of Miami	NE 9, 10 & 11 Streets Two Way Street Conversion (B-33100)	Transportation	\$247,209.00	8/2004	9/2006
City of Miami	Battersea and Douglas Road Storm Sewer Improvement (B-50700)	Transportation	\$767,263.00	3/2005	12/2006
City of Miami	Spring Garden Bridge Repairs	Transportation	\$1,406,346.00	5/2005	2/2007

	(B-60459)				
City of Miami	Miami River Greenway Streetscape Project - Segment E2 (B-40693)	Transportation	\$596,149.00	5/2003	4/2006
City of Miami	Miami River Greenway Project - Segment G-Jose Marti Extension (B-40695)	Transportation	\$994,777.00	5/2003	5/2006
City of Miami	Miami Street Car Project (B-71215)	Transit	\$132,255,000.00	1/2005	9/2011
City of Miami	SW 69 Avenue Road Priority Reconstruction Project (B-40697)	Transportation	\$1,173,165.00	3/2004	4/2006
City of Miami	Miami Streetcar - Midtown Miami CDD (B-71215B)	Transit	\$1,163,000.00	2/2005	1/2006
City of Miami	Little River Road Improvements Project - Phase I (B-40700)	Transportation	\$2,604,000.00	4/2008	9/2007
City of Miami	Miami Streetcar - Underground Infrastructure @ Midtown Miami (B-71215D)	Transit	\$3,758,378.00	2/2006	12/2006
City of Miami	Miami Streetcar - Program Management - Specialty Services (B-71215E)	Transit	\$1,500,199.00	8/2005	8/2006
City of Miami	Circulator Services (B-71201)	Transit	\$600,000.00	10/2005	9/2006
City of Miami	Miami River Greenways - NW 5th Street Bridge Extension (B-30336)	Transportation	\$2,000,000.00	5/2007	10/2008
City of Miami	Miami Streetcar - Marlin Program Management (B-71215C)	Transit	\$435,361.00	1/2005	10/2005
City of Miami Beach	South Beach Local	Transit	\$2,256,690.00	1/2008	1/2011
City of Miami Springs	Underground streetlight wiring upgrade	Transportation	\$3,000,000.00	1/2008	12/2011
City of Miami Springs	Street resurfacing	Transportation	\$500,000.00	6/2008	12/2011
City of Miami Springs	Storage facility	Transportation	\$40,000.00	7/2006	12/2010
City of Miami Springs	Program Administration	Transportation	\$375,000.00	1/2008	12/2011
City of Miami Springs	Pavement markings	Transportation	\$80,000.00	8/2008	12/2011
City of Miami Springs	Signs and Guardrails	Transportation	\$165,000.00	1/2008	12/2011
City of Miami Springs	Stormwater	Transportation	\$70,087.00	9/2008	12/2007
City of Miami Springs	Shuttle service	Transit	\$65,000.00	10/2006	6/2007
City of Miami Springs	Shuttle Driver	Transit	\$100,000.00	6/2007	6/2008
City of Miami Springs	Bus shelters	Transit	\$150,000.00	1/2007	12/2011
City of Miami Springs	Bus stop sidewalks	Transit	\$200,000.00	10/2006	12/2011
City of North Miami	Transit Outreach Program - NoMI Express	Transit	\$3,500,000.00	7/2004	6/2010
City of North Miami	Transportation Studies	Transit	\$112,000.00	1/2005	4/2006
City of North Miami	Traffic Calming Analysis	Transit	\$456,000.00	6/2005	9/2010
City of North Miami	Street Conditioning Study	Transit	\$76,000.00	1/2006	9/2006
City of North Miami	NE 7 Court Road Closure	Transportation	\$400,000.00	2/2006	9/2006
City of North Miami	Transportation Manager	Transportation	\$1,100,000.00	1/2004	9/2013
City of North Miami	Street Resurfacing	Transit	\$4,000,000.00	1/2004	9/2013
City of North Miami	Roadway Signage Replacement	Transit	\$200,000.00	4/2006	9/2008
City of North Miami	Curb & Gutter Installation	Transportation	\$350,000.00	1/2004	9/2013
City of North Miami	Pedestrian Walkway Repairs	Transportation	\$650,000.00	1/2004	9/2013
City of North Miami	Street Lighting Improvements	Transportation	\$750,000.00	4/2006	9/2014
City of North Miami	Breezeswept Rights-of-way Restoration	Transportation	\$3,100,000.00	3/2004	9/2009
City of North Miami	Traffic Calming	Transportation	\$2,320,000.00	3/2005	9/2010
City of North Miami	Material Storage Area	Transportation	\$88,000.00	1/2006	9/2006
City of North Miami	Street Tree Maintenance	Transportation	\$1,000,000.00	3/2004	9/2013
City of North Miami	Median Restoration - 129 Street	Transportation	\$110,000.00	3/2006	9/2006

City of North Miami	Courtyard Bollard Replacements	Transportation	\$120,000.00	3/2006	9/2009
City of North Miami	Roadway Maintenance Equipment	Transportation	\$500,000.00	3/2004	3/2013
City of North Miami	Storage Facilities	Transportation	\$650,000.00	1/2007	9/2008
City of North Miami	Roadway Drainage Improvements	Transportation	\$2,700,000.00	1/2007	9/2011
City of North Miami	Bicycle Pathway Program	Transportation	\$1,200,000.00	1/2007	9/2008
City of North Miami	Master Plan Implementation	Transportation	\$2,000,000.00	1/2007	9/2016
City of Opa-Locka	City of Opa-Locka Bus Circulator	Transit	\$318,000.00	8/2005	6/2010
City of Opa-Locka	City of Opa-Locka Transit/Transportation Implementation Plan	Transit	\$245,340.00	6/2005	6/2010
City of Opa-Locka	Curb Cuts	Transportation	\$103,332.00	6/2005	6/2010
City of Opa-Locka	New Drainage and Roadway Reconstruction	Transportation	\$877,130.00	6/2005	6/2006
City of Opa-Locka	NW 22nd Avenue Improvement	Transportation	\$74,000.00	6/2005	6/2006
City of Opa-Locka	New Drainage and Reconstruction	Transportation	\$1,570,100.00	6/2005	6/2008
City of Opa-Locka	Citywide Pothole Repairs	Transportation	\$650,000.00	6/2005	6/2010
City of Opa-Locka	Roadway Resurfacing and restrippling	Transportation	\$125,000.00	6/2005	6/2010
City of Opa-Locka	New Drainage and Resurfacing work at Miracle Lake	Transportation	\$725,000.00	1/2005	1/2010
City of South Miami	Traffic Calming	Transit	\$81,000.00	10/2008	10/2008
City of South Miami	Traffic Calming	Transportation	\$76,436.00	10/2007	10/2009
City of South Miami	Traffic Calming	Transportation	\$15,000.00	10/2008	10/2009
City of South Miami	Roadway Resurfacing	Transportation	\$161,400.00	10/2005	10/2009
City of South Miami	Bus Pullout Bay	Transit	\$25,000.00	10/2006	10/2007
City of South Miami	Trolley System	Transit	\$172,502.00	10/2005	10/2010
City of South Miami	Bus Shelters	Transit	\$76,251.00	10/2006	10/2009
City of South Miami	Traffic Calming	Transportation	\$151,936.00	10/2006	10/2008
City of South Miami	Traffic Calming & Drainage Improvement	Transportation	\$196,118.00	10/2006	10/2008
City of South Miami	Traffic Control	Transit	\$25,000.00	10/2004	10/2007
City of Sunny Isles Beach	Community Shuttle Bus Program	Transit	\$140,000.00	1/2005	1/2010
City of Sweetwater	Circulator Bus Fuel	Transit	\$8,000.00	1/2005	1/2011
City of Sweetwater	Road Resurfacing	Transportation	\$62,000.00	2/2005	2/2010
City of Sweetwater	Curb Cuts	Transportation	\$9,000.00	1/2005	1/2010
City of Sweetwater	Sidewalks	Transportation	\$20,825.00	1/2005	1/2010
City of Sweetwater	New Sidewalk Construction	Transportation	\$6,500.00	1/2005	1/2011
City of Sweetwater	Circulator Bus	Transit	\$275,000.00	1/2006	1/2011
City of West Miami	Traffic Calmers	Transportation	\$355,000.00	10/2003	9/2011
City of West Miami	Hour Loop	Transit	\$78,000.00	10/2005	9/2010
City of West Miami	Hour Loop	Transit	\$18,000.00	10/2005	9/2010
City of West Miami	Hour Loop	Transit	\$187,000.00	10/2005	9/2012
City of West Miami	Street Sweeping	Transportation	\$25,000.00	10/2005	9/2010
City of West Miami	Administration management	Transportation	\$42,000.00	10/2005	9/2012
City of West Miami	Public Transportation Maintenance and Operation	Transportation	\$220,000.00	10/2005	9/2012
City of West Miami	Jitney bus Fuel	Transit	\$8,700.00	10/2008	9/2009
Indian Creek Village	Bridge Rehabilitation Project	Transportation	\$4,000.00	6/2006	6/2012
Town of Golden Beach	Paver Crosswalks	Transportation	\$6,000.00	6/2005	6/2006
Town of Golden Beach	Traffic Calming Project	Transportation	\$30,000.00	6/2005	6/2010
Town of Golden Beach	Roadway Stripping Project	Transportation	\$25,000.00	6/2005	6/2010
Town of Medley	Circulator Study	Transit	\$7,500.00	6/2005	6/2006
Town of Medley	Circulator Bus	Transit	\$1.00	1/2006	1/2010
Town of Medley	Circulator Bus Maintenance	Transit	\$1.00	1/2006	1/2007
Town of Medley	Traffic Corridor Study	Transportation	\$9,000.00	1/2005	1/2006

Town of Medley	Traffic Control Signals	Transportation	\$9,000.00	1/2006	1/2010
Town of Miami Lakes	Circulator	Transit	\$200,000.00	1/2006	1/2011
Town of Miami Lakes	Bus Shelters	Transit	\$100,000.00	1/2006	1/2011
Town of Surfside	Roadway and Right-of-Way Maintenance and Equipment	Transportation	\$50,000.00	1/2006	1/2011
Town of Surfside	Circulator	Transit	\$240,000.00	1/2006	1/2011
Town of Surfside	Citywide traffic signs	Transportation	\$125,000.00	1/2006	1/2011
Town of Surfside	Citywide Road Reconstruction	Transportation	\$300,000.00	1/2006	1/2009
Village of Biscayne Park	City Circulator	Transit	\$150,000.00	6/2006	6/2011
Village of Biscayne Park	Neighborhood Improvements	Transportation	\$58,000.00	6/2006	6/2007
Village of Biscayne Park	Neighborhood Improvements		\$235,000.00	6/2007	6/2008
Village of Biscayne Park	ADA Curb Cuts	Transportation	\$130,792.00	6/2006	6/2011
Village of El Portal	Transit Shelters	Transit	\$23,762.00	6/2005	6/2010
Village of El Portal	87th Street Traffic Calming Project	Transportation	\$580,000.00	6/2005	6/2010
Village of El Portal	Landscaping and Traffic Signs Project	Transportation	\$50,000.00	6/2005	6/2010
Village of Key Biscayne	Harbor Drive Street Drainage	Transportation	\$250,000.00	1/2006	1/2007
Village of Key Biscayne	Bus Shelter		\$3,469,000.00	1/2006	1/2011
Village of Key Biscayne	Street Tree Program	Transportation	\$25,000.00	1/2006	1/2007
Village of Miami Shores	Engineering costs for drainage program designs	Transportation	\$250,000.00	10/2006	12/2012
Village of Miami Shores	Street resurfacing	Transportation	\$771,780.00	10/2006	12/2011
Village of Miami Shores	Purchase signs and road materials	Transportation	\$31,000.00	10/2006	12/2011
Village of Miami Shores	Village Circulator Bus Service	Transit	\$316,347.00	10/2006	12/2011
Village of Miami Shores	Administrative costs	Transportation	\$490,870.00	10/2006	12/2011
Village of Miami Shores	Maintenance of Traffic Calming medians	Transportation	\$189,330.00	1/2006	1/2011
Village of Miami Shores	Bus Stop Compliance	Transit	\$220,000.00	1/2006	1/2011
Village of Palmetto Bay	Administration	Transportation	\$212,735.00	10/2007	9/2012
Village of Palmetto Bay	Drainage Maintenance	Transportation	\$125,000.00	10/2007	9/2012
Village of Palmetto Bay	Traffic Calming	Transportation	\$2,045,000.00	10/2007	9/2012
Village of Palmetto Bay	Level of Service	Transportation	\$125,000.00	10/2007	9/2012
Village of Palmetto Bay	Bicycle Path/ Landscaping Improvements	Transportation	\$295,000.00	10/2007	9/2012
Village of Palmetto Bay	Roadway Resurfacing/Restriping	Transportation	\$1,811,000.00	10/2007	9/2012
Village of Palmetto Bay	Level of Service Improvements Intersections	Transportation	\$311,200.00	10/2007	9/2012
Village of Pinecrest	Village wide road resurfacing & striping	Transportation	\$2,080,795.00	6/2005	9/2010
Village of Pinecrest	Park & Ride Park	Transit	\$732,484.00	6/2006	10/2011
Village of Pinecrest	Bus benches	Transportation	\$4,650.00	1/2007	12/2010
Village of Virginia Gardens	Roadway and Right of Way Maintenance	Transportation	\$9,000.00	1/2005	1/2010
Village of Virginia Gardens	Roadway Drainage	Transportation	\$20,000.00	1/2005	1/2010
Village of Virginia Gardens	Administration	Transportation	\$3,000.00	1/2005	1/2010
Village of Virginia Gardens	Citizen's Transit Service	Transit	\$7,000.00	1/2005	1/2010
Village of Virginia Gardens	Transit Operator	Transit	\$5,000.00	1/2005	1/2010
Village of Virginia Gardens	Circulator Maintenance	Transit	\$1,000.00	1/2005	1/2010
Village of Virginia Gardens	Roadway Maintenance Equipment	Transportation	\$20,000.00	1/2005	1/2010