



AUDIT AND MANAGEMENT SERVICES DEPARTMENT  
OVERTOWN TRANSIT VILLAGE  
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MIAMI, FLORIDA 33136  
TELEPHONE: 786-469-5900  
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July 22, 2019

Honorable Orlando Lopez, Mayor  
City of Sweetwater  
500 S.W. 109<sup>th</sup> Avenue  
Sweetwater, Florida 33174

**Re: Audit Report – Charter County Transportation System Surtax Review –  
City of Sweetwater**

Dear Mayor Lopez:

Enclosed is the above-captioned Audit Report that was previously discussed with representatives from your Finance Department. Although the Office of the Citizens' Independent Transportation Trust (OCITT) will be contacting you to resolve the audit findings, a reply is requested within 30 days.

We appreciate the courtesies and assistance extended to our staff during the audit process. Please contact me at 786-469-5900 should you have any questions.

Sincerely,

A handwritten signature in blue ink that reads 'Cathy Jackson'.

Cathy Jackson  
Director

CJ:bm

Attachment

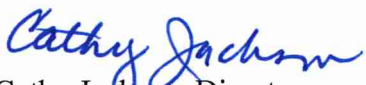
c: Javier A. Betancourt, Executive Director, OCITT  
Carlos E. Cintron, Finance Director, City of Sweetwater

# Memorandum



**Date:** June 5, 2019 (*Released July 22, 2019*)

**To:** Javier A. Betancourt, Executive Director  
Office of the Citizens' Independent Transportation Trust (OCITT)

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

**Subject:** Audit Report – Charter County Transportation System Surtax Review –  
City of Sweetwater

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## **PURPOSE AND SCOPE**

We performed a review of the City of Sweetwater's (Sweetwater) use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the three years ended September 30, 2017. The primary objective was to ensure Surtax Proceeds were used in compliance with the *Interlocal Agreement for Distribution, Use and Reporting of Charter County Transit System Surtax Proceeds Levied by Miami-Dade County (Interlocal Agreement)*, executed on July 10, 2007. Additionally, we assessed resolution of prior audit findings referenced in our Audit Report dated October 13, 2016 (Exhibit I).

## **BACKGROUND**

*County Ordinance No. 02-116*, enacted on July 9, 2002, imposed a one-half of one percent Surtax on eligible sales transactions for use on Transportation-related projects. However, at least 20% of the Proceeds received by the County must be distributed to municipalities incorporated as of November 5, 2002, on a pro-rata basis using population statistics (Schedule III). The Surtax Program is administered by the Citizens' Independent Transportation Trust (CITT), a group comprised of 15 members appointed by the Board of County Commissioners, County Mayor, and Miami-Dade League of Cities.

Pursuant to the *Interlocal Agreement*, Sweetwater must annually continue the same level of General Fund support for Transportation projects appropriated in its Fiscal Year (FY) 2002 Budget (Maintenance of Effort), which totaled \$129,095 (Table I). Surtax monies may be used to develop, construct, equip, maintain, operate, or expand County-wide bus systems, fixed guideway rapid transit systems, roads, and bridges, as well as secure such bonds or pay debt service. Further, Sweetwater must apply at least 20% of the Proceeds to Transit-related projects, such as circulator buses, bus shelters, bus pullout bays, or other related infrastructure. *CITT Resolution No. 09-055*, adopted July 30, 2009, allows for the rollover of unspent Surtax funds for up to five years, provided the municipality's Five-Year Transportation Plan demonstrates how the funds will be used. Additionally, *CITT Resolution No. 15-027*, adopted May 20, 2015, allows for carryover credits in the event amounts expended are in excess of annual Surtax allocations.

## **SUMMARY RESULTS**

For the three years ended September 30, 2017, Sweetwater received \$949,055 in Surtax Proceeds to ensure continued operations of its *Sweetwater Trolley Service (Sweetwater Trolley)*. As shown in Table I, claimed expenditures totaled \$1.6 million, of which \$934,212 was for the *Trolley* operations. After adjusting claimed expenditures for the Maintenance of Effort (MOE) and ineligible charges, Sweetwater had \$401,425 in unspent Surtax Proceeds as of September 30, 2017 (Schedule II).

OCITT has withheld \$1.4 million from Sweetwater, including \$450,000 from prior periods related to past audit issues, which have since been resolved. In light of the foregoing, OCITT should reassess the need for continued withholding of the City's Surtax Proceeds.

**Table I**  
**Surtax Statistics**

Description	Fiscal Year Ended September 30,			All Years
	2015	2016	2017	
<b>Maintenance of Effort</b>	\$ 129,095	\$ 129,095	\$ 129,095	\$ 387,285
<b>Revenues:</b>				
Surtax Proceeds Allocation per OCITT	\$ 528,781	\$ 553,278	\$ 838,089	\$ 1,920,148
Less Amount Withheld	(253,500)	(279,500)	(438,093)	(971,093)
Surtax Proceeds, per Sweetwater (Schedule I)	\$ 275,281	\$ 273,778	\$ 399,996	\$ 949,055
<b>Claimed Expenditures:</b>				
Transit (Table II)	\$ 271,227	\$ 277,595	\$ 385,390	\$ 934,212
Transportation (Table V)	257,253	222,571	141,558	621,382
	\$ 528,480	\$ 500,166	\$ 526,948	\$ 1,555,594
<b>Unspent Surtax Proceeds (Schedule II):</b>				
Transit-Related	\$ -	\$ -	\$ -	
Transportation-Related	228,184	153,135	401,425	
	\$ 228,184	\$ 153,135	\$ 401,425	
<b>Key Account Balances as of September 30 (Schedule I):</b>				
1/2 Cent Tax Special Revenue Fund:				
Cash - Restricted	\$ -	\$ -	\$ 86,205	
Surtax Proceeds Due from OCITT	\$ 68,440	\$ 92,520	\$ 333,330	
Fund Deficit	\$ (121,045)	\$ (218,338)	\$ (109,172)	

These and other findings are more fully discussed in the remainder of this Report. We appreciate the courtesies and assistance extended to our staff during the audit process. A copy of this Report has been submitted to Sweetwater, with a written response requested within 30 days. Please contact me at 786-469-5900, if you have any questions.



## **FINDINGS AND RECOMMENDATIONS**

### **Use of Surtax Proceeds for Transit Projects**

As mentioned previously, Sweetwater received \$949,055 in Surtax Proceeds for the three years ended September 30, 2017, to ensure continued operations of the *Sweetwater Trolley*. Claimed expenditures of \$934,212 included \$300,000 paid to the University City Transportation and Management Association of Sweetwater, Inc. (UTMA). UTMA is a not-for-profit corporation, established on May 29, 2015 to operate the *Sweetwater Trolley* and Florida International University (FIU) circulator services effective January 24, 2017 (Table II).

**Table II**  
**Summary of Claimed Transit Expenditures, As Adjusted**

Description	Fiscal Year Ended September 30,			All Years
	2015	2016	2017	
Personnel Cost - Drivers	\$ 97,416	\$ 113,347	\$ 51,715	\$ 262,478
Debt Service Payments - Trolleys Purchase <sup>1</sup>	83,900	83,900	6,992	174,792
Administration Cost	19,988	19,882	20,000	59,870
Trolleys/Buses Repairs	19,405	22,654	2,031	44,090
Trolleys/Buses Fuel	22,646	15,980	4,652	43,278
General Liability/Automobile Insurance	22,354	14,302	-	36,656
Workers' Compensation Insurance	4,078	6,616	-	10,694
Uniforms	1,440	914	-	2,354
	<u>271,227</u>	<u>277,595</u>	<u>85,390</u>	<u>634,212</u>
Payments to UTMA (Table III)	-	-	300,000	300,000
Total Claimed	<u>271,227</u>	<u>277,595</u>	<u>385,390</u>	<u>934,212</u>
AMS Adjustments:				
Grant Reimbursements and Excess Payments to UTMA (Table III)	-	-	(209,789)	(209,789)
Administration Cost - In Excess of 5% Maximum	(6,224)	(6,193)	-	(12,417)
Total Claimed, As Adjusted	<u>\$ 265,003</u>	<u>\$ 271,402</u>	<u>\$ 175,601</u>	<u>\$ 712,006</u>

Source: Sweetwater General Ledgers

<sup>1</sup> Loan was paid in full in October 2016.

Pursuant to the *Community Transit Service Agreement* (CTSA), Sweetwater transferred ownership of two Trolleys and four Shuttle Buses to UTMA, and agreed to pay \$400,000 annually for three years for its share of the circulator operating costs. Similarly, FIU outsourced its *FIU CATS Shuttle* service to UTMA on January 9, 2017, for an annual fee of \$100,000 for three years. UTMA contracted with Limousines of South Florida (LOSF) to operate both the *Sweetwater Trolley* and *FIU CATS Shuttle* services.

Sweetwater paid \$300,000 to UTMA, over the nine-month period ended September 30, 2017. Meanwhile, UTMA paid only \$149,072 to LOSF to operate the *Sweetwater Trolley*. Further, UTMA submitted certain of those charges to the Florida Department of Transportation (FDOT), and was reimbursed \$58,861 pursuant to a Joint Participation Agreement. FDOT agreed to reimburse UTMA up to 50%, for a maximum of \$200,000, for operational costs related to the new

community transit service. As a result, we disallowed amounts paid to UTMA in excess of LOSF billings and FDOT reimbursements, or \$209,789 (Table III).

**Table III**  
**Analysis of Sweetwater Trolley Service Costs**

Service Month	LOSF Invoices			FDOT Reimbursement Sweetwater Trolley	Remaining Operating Costs	Sweetwater Payments to UTMA	Amounts Disallowed
	Totals	FIU CATS Shuttle	Sweetwater Trolley				
	(A) + (B)	(A)	(B)	(C)	(B) - (C) = (D)	(E)	(D) - (E)
January 2017	\$ 37,580	\$ 32,553	\$ 5,027	\$ 2,513	\$ 2,514	\$ 33,333	\$ 30,819
February 2017	58,074	40,691	17,383	8,692	8,691	33,333	24,642
March 2017	56,070	36,622	19,448	9,724	9,724	33,334	23,610
April 2017	59,241	40,691	18,550	9,275	9,275	33,333	24,058
May 2017	63,550	44,760	18,790	9,395	9,395	33,333	23,938
June 2017	63,550	44,760	18,790	9,395	9,395	33,334	23,939
July 2017	60,140	40,931	19,209	9,604	9,605	33,333	23,728
August 2017	66,243	46,795	19,448	263	19,185	33,333	14,148
September 2017	40,761	28,334	12,427	-	12,427	33,334	20,907
	<u>\$ 505,209</u>	<u>\$ 356,137</u>	<u>\$ 149,072</u>	<u>\$ 58,861</u>	<u>\$ 90,211</u>	<u>\$ 300,000</u>	<u>\$ 209,789</u>
Percentage of Total Billings	100%	70%	30%				

Source: LOSF Invoices, UTMA Invoices, and FDOT Reimbursements to UTMA

The *Sweetwater Trolley* operates daily, using one Trolley, seven (7) days a week. The fixed-route service repeats every hour and a half, from 8:00 am to 7:00 pm, Monday to Friday, and 8:30 am to 5:00 pm, Saturday and Sunday. The route encompasses Sweetwater local businesses and shopping destinations, as well as connects to certain County bus stops (Attachment I).

**Table IV**  
**Sweetwater Trolley and FIU CATS Shuttle Ridership**

Description	FY 2015	FY 2016	FY 2017	
	Sweetwater Trolley		FIU CATS	
October	4,411	4,262	5,977	15,205
November	4,487	4,472	5,133	13,618
December	4,252	5,962	4,918	3,282
January	4,642	3,672	1,337	10,662
February	4,049	5,503	3,111	12,092
March	4,367	6,611	3,459	10,496
April	3,426	3,725	3,638	10,135
May	4,154	5,529	3,974	3,834
June	4,108	6,186	3,653	9,202
July	5,674	7,540	3,319	7,941
August	6,017	5,548	3,577	15,469
September	5,796	6,063	2,374	16,707
	<u>55,383</u>	<u>65,073</u>	<u>44,470</u>	<u>128,643</u>
Average Monthly Ridership	<u>4,615</u>	<u>5,423</u>	<u>3,706</u>	<u>10,720</u>

Source: Sweetwater Passenger Count Monthly Reports, and UTMA Ridership Reports

The *FIU CATS Shuttle* service uses two Shuttle Buses (donated to UTMA by FIU), operating simultaneously on days when FIU classes are in session, from 6:00 am to 11:00 pm. Its route travels between the FIU Modesto A. Maidique Campus, the Engineering Center, and students' off-campus housing towers located within the City of Sweetwater (Attachment II). Average FY 2017 ridership for the *Sweetwater Trolley* and *CATS Shuttle* was 4,000 and 11,000 passengers,

respectively (Table IV). Notwithstanding, after adjusting claimed expenditures for excess amounts paid UTMA, Sweetwater had spent all Transit Surtax Proceeds as of September 30, 2017 (Schedule II).

### **Recommendation**

Prospectively, claimed uses of Surtax Proceeds should be limited to actual *Sweetwater Trolley* costs, less amounts reimbursed by Federal or other sources. Also, Sweetwater should seek OCITT opinion regarding the legality of transferring ownership of vehicles acquired with Surtax Proceeds to UTMA.

### **Uses of Surtax Proceeds for Transportation-Related Projects**

As of September 30, 2017, OCITT was holding \$1.4 million of the City's Surtax Proceeds designated for Transportation Projects, of which \$971,093 was withheld during the audit period. OCITT began withholding a portion of the monthly Surtax distributions in FY 2011, after AMS audits revealed Surtax monies were spent on ineligible projects, and City officials admitted that unused funds were not available.

**Table V**  
**Summary of Claimed Transportation-Related Expenditures, as Adjusted**

Description	Fiscal Year Ended September 30,			All Years
	2015	2016	2017	
Personnel Cost - Maintenance and Others	\$ 138,614	\$ 145,994	\$ 73,648	\$ 358,256
Street Lights	56,926	56,532	60,842	174,300
Debt Service Payments for Sweeper and 2 Trucks <sup>1</sup>	36,484	-	-	36,484
Sweeper & Other Vehicle Repairs	8,894	10,384	-	19,278
General Liability/Automobile Insurance	9,378	6,000	-	15,378
Fuel - Street Sweeper & Other Transportation-Related Vehicles	4,176	2,947	533	7,656
Roadway Repairs and Maintenance	1,480	-	6,005	7,485
Communication - Phone/Email/Web Hosting	1,117	536	402	2,055
Others	184	178	128	490
Total Claimed	257,253	222,571	141,558	621,382
<b>AMS Adjustments for Ineligible Charges:</b>				
Non-Surtax Related Maintenance Personnel Cost & Unsupported	(37,049)	(16,051)	(33,552)	(86,652)
Debt Service Payments for Two Maintenance Trucks <sup>2</sup>	(6,517)	-	-	(6,517)
Landscaping Not Related to Road Improvements	-	-	(2,806)	(2,806)
	(43,566)	(16,051)	(36,358)	(95,975)
Total Claimed, As Adjusted	\$ 213,687	\$ 206,520	\$ 105,200	\$ 525,407

Source: Sweetwater General Ledger, Audited Financial Statements, and Vendor Invoices

<sup>1</sup> Loan was paid in full in May 2015.

<sup>2</sup> Two F-150 Trucks used for non-Surtax related purposes.



As shown in Table V, Sweetwater claimed \$621,382 in Transportation-related expenditures, mostly for payroll (\$358,256) and street lighting utilities (\$174,300). Sweetwater's payroll charges included salaries for two Maintenance Department workers with duties that included maintenance of the *Sweetwater Trolley* corridor and occasionally serving as part-time drivers. These workers performed other duties unrelated to the Surtax Program, and as such, we only allowed up to 50% of their salary charges. Also, in FY 2017 Sweetwater claimed 25% of costs for their Community Development/Assistant City Manager and 50% for a Mechanic, totaling \$33,552. These allocations were not supported, and thus the claimed costs were disallowed. After adjusting claimed expenditures for these and other disallowances, as well as the MOE, Sweetwater had \$401,425 unspent Transportation Surtax Proceeds as of September 30, 2017 (Schedule II).

### **Recommendation**

- Sweetwater is encouraged to provide specific plans for future uses of the unspent Surtax monies in its Five-Year Transportation Plan.
- OCITT should reassess the need for continued withholding of Surtax Proceeds in light of the resolution of prior audit findings.

### **Compliance and Other Financial Reporting Deficiencies**

Sweetwater submitted Annual Certification Letters and other required Compliance Reports to OCITT, albeit most were late. In fact, the September 30, 2015, 2016, and 2017 Audited Financial Statements were submitted beyond the prescribed statutory June 30<sup>th</sup> deadline. Further, external auditors reported that the City showed unfavorable financial indicators in FYs 2015 and 2016 that could have resulted in a financial emergency. We are pleased that those conditions improved in FY 2017.

### **Recommendation**

Prospectively, Sweetwater should be more diligent in ensuring financial reporting deadlines are met.

CJ:bm

### **Attachments**

c: Honorable Harvey A. Ruvin, Clerk of the Courts  
Abigail Price-Williams, County Attorney  
Edward Marquez, Deputy Mayor  
Jennifer Moon, Deputy Mayor/Director, Office of Management and Budget  
Honorable Orlando Lopez, Mayor, City of Sweetwater

**Charter County Transportation System Surtax Review - City of Sweetwater**  
**1/2 Cent Tax Special Revenue Fund**

Balance Sheets			
Description	As of September 30,		
	2015	2016	2017
<b>Assets:</b>			
Cash - Restricted	\$ -	\$ -	\$ 86,205
Accounts Receivable	68,440	92,520	333,330
Due from Other Funds	75	75	75
Total Assets	<u>\$ 68,515</u>	<u>\$ 92,595</u>	<u>\$ 419,610</u>
<b>Liabilities and Fund Balance:</b>			
<b>Liabilities:</b>			
Accounts Payable and Accrued Liabilities	\$ 24,074	\$ 17,176	\$ 235,025
Due to Other Funds	165,486	293,757	293,757
Total Liabilities	<u>189,560</u>	<u>310,933</u>	<u>528,782</u>
<b>Fund Balance:</b>			
Unassigned	(121,045)	(218,338)	(109,172)
Total Liabilities and Fund Balance	<u>\$ 68,515</u>	<u>\$ 92,595</u>	<u>\$ 419,610</u>
Statements of Revenues, Expenditures, and Changes in Fund Balance			
Description	Fiscal Year Ended September 30,		
	2015	2016	2017
<b>Revenues:</b>			
Taxes <sup>1</sup>	<u>\$ 275,281</u>	<u>\$ 273,778</u>	<u>\$ 399,996</u>
<b>Expenditures:</b>			
Transportation	408,096	416,266	412,933
Debt Service:			
Principal Retirement	118,011	83,100	6,983
Interest	2,373	800	9
	<u>528,480</u>	<u>500,166</u>	<u>419,925</u>
Excess (Deficiency) of Revenues over Expenditures	(253,199)	(226,388)	(19,929)
<b>Other Financing Sources:</b>			
Operating Transfers-In from the General Fund	<u>129,095</u>	<u>129,095</u>	<u>129,095</u>
Net Change in Fund Balance	(124,104)	(97,293)	109,166
<b>Fund Balance, Beginning</b>	<u>3,059</u>	<u>(121,045)</u>	<u>(218,338)</u>
<b>Fund Balance, Ending</b>	<u>\$ (121,045)</u>	<u>\$ (218,338)</u>	<u>\$ (109,172)</u>

Source: City of Sweetwater Audited Financial Statements and General Ledgers

<sup>1</sup> Amounts reported by the Office of the Citizens' Independent Trust are on a cash basis, whereas the receipts reflected herein are on the accrual basis.

These Financial Statements are not complete without the accompanying Independent Auditors' Reports and Notes.



**Charter County Transportation System Surtax Review - City of Sweetwater**  
**Surtax Proceeds Usage Analysis**

Description	Fiscal Year Ended September 30,			All Years
	2015	2016	2017	
<b>Sources of Funds:</b>				
Surtax Proceeds (Schedule I)	\$ 275,281	\$ 273,778	\$ 399,996	\$ 949,055
<b>Surtax Uses:</b>				
Eligible Transit Expenditures (Table II)	\$ 265,003	\$ 271,402	\$ 175,601	\$ 712,006
Less Amounts Used to Meet the Maintenance of Effort (MOE)	-	-	(23,895)	(23,895)
Expenditures Available For Surtax Use	\$ 265,003	\$ 271,402	\$ 151,706	\$ 688,111
Eligible Transportation Expenditures (Table V)	\$ 213,687	\$ 206,520	\$ 105,200	\$ 525,407
Transit Expenditures to Meet MOE	-	-	23,895	23,895
Less MOE (Table I)	(129,095)	(129,095)	(129,095)	(387,285)
Expenditures Available For Surtax Use	\$ 84,592	\$ 77,425	\$ -	\$ 162,017
<b>AMS Analysis:</b>				
<b>Transit-Related Expenditures:</b>				
Expenditures Available for Surtax Use	\$ 265,003	\$ 271,402	\$ 151,706	\$ 688,111
Less 20% Minimum Amount <sup>1</sup>	(55,056)	(54,756)	(79,999)	(189,811)
Amount Available for Surtax Use	209,947	216,646	71,707	498,300
Amount Applied to Transportation-Related Expenditures	(126,064)	(216,646)	(71,707)	(414,417)
Decrease In Unspent Funds	\$ 83,883	\$ -	\$ -	\$ 83,883
<b>Analysis of Unspent Rollover:</b>				
Beginning Balance <sup>2</sup>	\$ 83,883	\$ -	\$ -	\$ 83,883
Amount Applied to Reduce Unspent Rollover Funds	(83,883)	-	-	(83,883)
<b>Remaining Unspent Amount</b>	\$ -	\$ -	\$ -	\$ -
<b>Transportation-Related Expenditures:</b>				
Expenditures Available for Surtax Use	\$ 84,592	\$ 77,425	\$ -	\$ 162,017
Less Remaining 80% Minimum <sup>1</sup>	(220,225)	(219,022)	(319,997)	(759,244)
Increase In Rollover Amounts	\$ (135,633)	\$ (141,597)	\$ (319,997)	\$ (597,227)
<b>Analysis of Unspent Rollover:</b>				
Beginning Balance <sup>2</sup>	\$ 218,615	\$ 228,184	\$ 153,135	\$ 218,615
Amount Applied to Transportation-Related Expenditures	(126,064)	(216,646)	(71,707)	(414,417)
Increase In Rollover Amounts	135,633	141,597	319,997	597,227
<b>Remaining Unspent Amount</b>	\$ 228,184	\$ 153,135	\$ 401,425	\$ 401,425

<sup>1</sup> At least 20% of the Surtax Proceeds must be used on Transit-related projects, such as circulator buses, and the remaining funds (80%) are earmarked for eligible Transportation projects.

<sup>2</sup> Beginning Balance, as per the October 13, 2016 Audit Report.

**Charter County Transportation System Surtax Review  
Summary of Payments to Municipalities**

Municipality	Fiscal Year Ended September 30,						All Years
	2003 to 2012	2013	2014	2015	2016	2017	
City of Miami <sup>1</sup>	\$ 116,849,163	\$ 14,564,114	\$ 15,424,405	\$ 16,414,208	\$ 16,889,133	\$ 16,523,990	\$ 196,665,013
City of Hialeah	68,960,371	8,118,432	8,457,199	8,983,772	9,243,159	9,346,775	113,109,708
City of Miami Beach	27,484,782	3,166,271	3,351,080	3,552,358	3,670,335	3,678,499	44,903,325
City of Miami Gardens <sup>2</sup>	10,352,937	3,837,951	3,985,238	4,199,539	4,336,722	4,409,954	31,122,341
City of North Miami	17,943,986	2,107,503	2,212,494	2,328,969	2,454,241	2,473,804	29,520,997
City of Homestead	13,789,737	2,204,159	2,354,015	2,519,902	2,669,792	2,788,854	26,326,459
City of Coral Gables	13,391,235	1,685,507	1,781,041	1,897,394	1,955,854	1,981,236	22,692,267
City of North Miami Beach	12,435,165	1,493,737	1,566,354	1,659,574	1,733,203	1,746,039	20,634,072
City of Aventura	8,891,581	1,280,248	1,385,071	1,436,028	1,494,036	1,502,980	15,989,944
Town of Miami Lakes <sup>1</sup>	7,766,182	1,052,533	1,095,293	1,172,205	1,209,319	1,211,635	13,507,167
City of Doral <sup>2</sup>	3,642,653	1,667,049	1,767,800	1,925,900	2,120,606	2,232,433	13,356,441
Town of Cutler Bay <sup>2,3</sup>	3,886,873	1,453,608	1,541,361	1,643,660	1,721,858	1,769,140	12,016,500
Village of Palmetto Bay	7,423,535	841,373	879,379	930,008	952,951	956,304	11,983,550
City of Hialeah Gardens	6,178,662	780,808	816,410	859,975	904,713	922,372	10,462,940
City of Sunny Isles Beach	5,376,896	752,852	795,768	834,090	869,990	866,019	9,495,615
Village of Pinecrest <sup>4</sup>	5,225,789	1,205,816	686,122	723,235	737,876	738,316	9,317,154
City of Miami Springs	4,113,990	496,146	522,095	550,052	562,418	565,087	6,809,788
City of Opa-locka <sup>6</sup>	4,640,264	552,018	580,600	556,122	90,323	195,000	6,614,327
City of South Miami	3,280,419	443,069	504,946	538,750	546,219	547,720	5,861,123
Village of Key Biscayne	3,415,345	443,069	461,282	489,679	502,197	508,734	5,820,306
City of Sweetwater <sup>1</sup>	4,077,699	390,842	326,534	275,281	273,778	133,332	5,477,466
Miami Shores Village	3,145,976	368,810	384,663	408,970	419,557	420,697	5,148,673
City of Florida City	2,794,031	419,450	440,752	477,906	498,385	504,443	5,134,967
North Bay Village	1,965,557	263,374	279,848	299,797	314,789	328,007	3,451,372
City of West Miami	1,770,807	214,600	224,057	235,786	241,053	241,373	2,927,676
Town of Surfside	1,666,675	206,033	214,832	226,558	229,428	228,739	2,772,265
Town of Bay Harbor Islands	1,566,561	201,912	214,053	227,105	231,953	222,682	2,664,266
Village of Biscayne Park	994,312	110,094	115,264	122,506	125,900	126,220	1,594,296
Bal Harbour Village	948,405	89,667	110,690	113,983	114,472	111,421	1,488,638
Village of El Portal <sup>5</sup>	751,852	83,900	87,815	88,880	6,467	174,873	1,193,787
Village of Virginia Gardens	704,328	85,654	89,044	94,354	96,229	96,903	1,166,512
Town of Medley	333,660	29,889	31,913	33,823	34,442	33,529	497,256
Town of Golden Beach <sup>1</sup>	262,985	33,042	34,366	35,427	36,766	37,221	439,807
Indian Creek Village <sup>7</sup>	3,604	-	-	-	-	-	3,604
	<u>\$ 366,036,017</u>	<u>\$ 50,643,530</u>	<u>\$ 52,721,784</u>	<u>\$ 55,855,796</u>	<u>\$ 57,288,164</u>	<u>\$ 57,624,331</u>	<u>\$ 640,169,622</u>

Source: Office of the Citizens' Independent Transportation Trust (OCITT) and the County's Financial Accounting Management Information System

<sup>1</sup> Amounts are net of withholdings of \$76,553 from the Town of Miami Lakes, \$1.4 million from the City of Sweetwater, \$21,058 from the Town of Golden Beach, and \$1.4 million from the City of Miami, due to specific instances of noncompliance.

<sup>2</sup> Pursuant to the respective Interlocal and/or Settlement Agreements, these Municipalities, which were incorporated after November 2002, are receiving a share of the County's Surtax Proceeds consistent with the other Municipal distributions.

<sup>3</sup> As per OCITT, Municipality received \$3,000 in excess of amounts due for Fiscal Year (FY) 2012, which was corrected in FY 2013.

<sup>4</sup> In FY 2009, \$551,589 was returned by the Village of Pinecrest for their unspent Transit portion of funding as of September 30, 2007. In FY 2013, OCITT returned the monies to the Village.

<sup>5</sup> Amount in FY 2016 is net of \$84,069 withheld due to instances of noncompliance, which was returned in FY 2017 by OCITT.

<sup>6</sup> As of September 30, 2017, \$1.2 million was being withheld from the City of Opa-locka due to instances of noncompliance.

<sup>7</sup> A total of \$29,097 has been withheld from Indian Creek Village, at their request, since FY 2007.

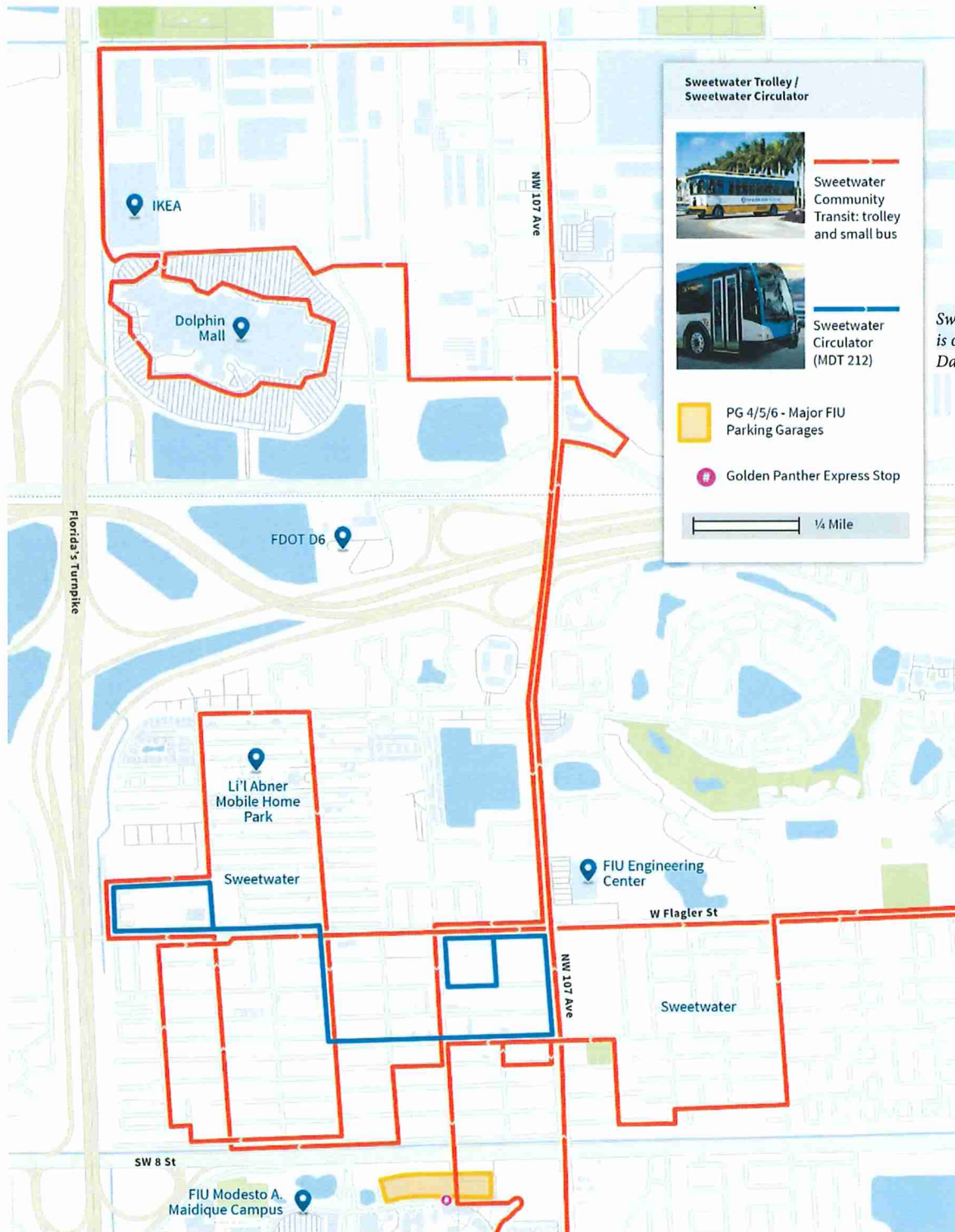
**Charter County Transportation System Surtax Review – City of Sweetwater**  
**Status of Prior Audit Findings <sup>1</sup>**

Finding	Recommendation	Auditee Response	Current Status
<b>Use of Surtax Proceeds</b>			
As of September 30, 2014, the City of Sweetwater (Sweetwater) had unspent Transit and Transportation-related Surtax Proceeds of \$83,883 and \$218,615, respectively.	Sweetwater should be more diligent in assuring that Surtax monies are used only for eligible expenditures, and continue its efforts to reduce the unfunded balance.	The City will be more diligent in assuring Surtax monies are used on eligible expenditures. We have reduced the unfunded balance, and anticipate curing this finding within the next audit.	<b>Partially Resolved</b> See Pages 3 to 6 of the Audit Report.
<b>Certification and Reporting Requirements</b>			
Sweetwater submitted required Annual Certification Letters and other Compliance Reports. However, certain Quarterly Reports were received after required due dates.	The Office of the Citizens' Independent Transportation Trust (OCITT) should consider withholding future funding to encourage compliance with reporting requirements.	The City will ensure this finding is cured immediately	<b>Unresolved</b> See Page 6 of the Audit Report.

<sup>1</sup> For the full text, see the Audit Report and the City's Response dated October 13, 2016 and December 27, 2016, respectively.

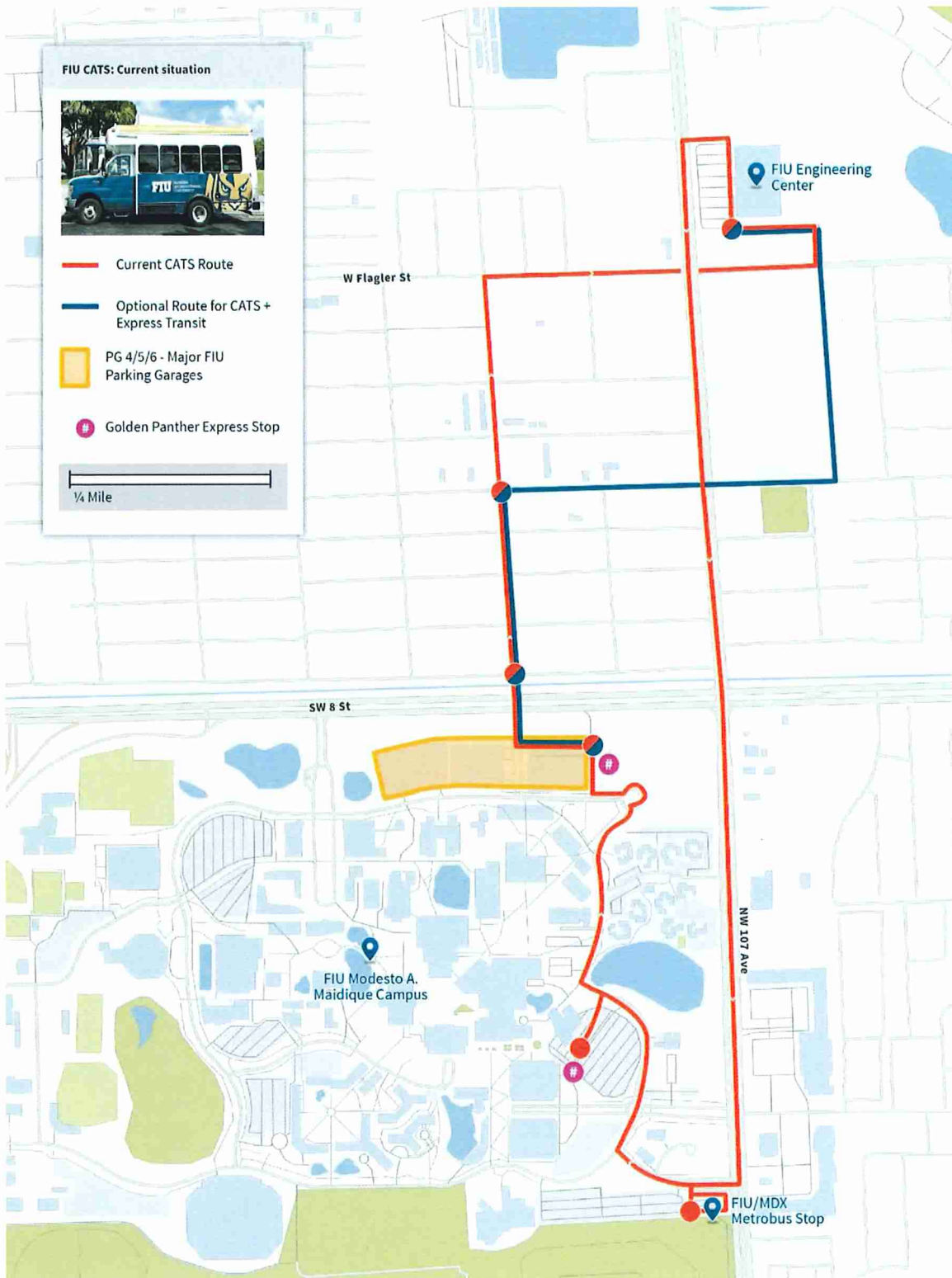


## Sweetwater Trolley Route



The *Sweetwater Trolley* service route runs Monday through Friday from 8:00 am to 7:00 pm, and Saturday and Sunday from 8:30 am to 5:30 pm. However, there is no service on Thanksgiving, Christmas, and New Year's day. On other legal holidays, the Trolley runs from 8:30 am to 5:30 pm. The route provides transportation every hour and a half to all of Sweetwater's most popular locations, such as Dolphin Mall, parks, and the Sweetwater Municipal Complex. Also, the route includes stops near Florida International University and the International Mall locations, on the fringes of the City's borders, that are also popular destinations.

### FIU CATS Shuttle Route



The *FIU CATS Shuttle* travels between the Florida International University (FIU) Modesto A. Maidique Campus and the Engineering Center. Two shuttles operate from 6:00 am to 11:00 pm Monday through Friday, on days when FIU classes are in session, with departures every 15 minutes. The FIU shuttles provide additional stops east of PG5 at FIU, the Miami-Dade transit hub located at 107th Ave. and 17th Street, and at the new housing towers in the City of Sweetwater.