



AUDIT AND MANAGEMENT SERVICES DEPARTMENT
OVERTOWN TRANSIT VILLAGE
701 NW 1st COURT – SUITE 8-175
MIAMI, FLORIDA 33136
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November 19, 2018

Honorable Fred Spencer Deno IV, Mayor
Village of Virginia Gardens
6498 N.W. 38th Terrace
Virginia Gardens, Florida 33166

Re: Charter County Transportation System Surtax Review – Village of Virginia Gardens

Dear Mayor Deno:

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

We appreciate the courtesies and assistance provided to our staff during the audit process. Please contact Jacqueline Williams, Audit Manager, at 786-469-5900, if you have any questions or require further information.

Sincerely,

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

Cathy Jackson
Director

CJ:ag

Attachment


c: Javier A. Betancourt, Executive Director, OCITT
Tracy Byrd, Administrative Assistant, Village of Virginia Gardens

Memorandum



Date: November 19, 2018

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

From: 
Cathy Jackson, Director
Audit and Management Services Department

Subject: Audit Report – Charter County Transportation System Surtax Review –
Village of Virginia Gardens

PURPOSE AND SCOPE

We performed a review of the Village of Virginia Gardens' use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the five 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 Report dated May 21, 2013 (Exhibit I).

BACKGROUND

County Ordinance (Ordinance) No. 02-116, enacted on July 9, 2002, imposed a one-half of one percent Surtax on eligible sales transactions for Transportation-related projects. However, at least 20% of the Surtax 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 IV). 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, the Village of Virginia Gardens (the Village) 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 \$11,295 (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, the Village must apply at least 20% of the Surtax 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. See Schedule I for summary financial information.

SUMMARY RESULTS

For the five years ended September 30, 2017, the Village received \$478,574 in Surtax Proceeds and claimed Transit and Transportation-related expenditures totaling \$514,721 (Table I and Schedule II). After adjusting claimed expenditures for the Maintenance of Effort (MOE) and other disallowances, the Village had \$167,376 in unspent Surtax Proceeds as of September 30, 2017 (Schedule III). However, Audited Financial Statements as of September 30, 2017 reflect no available Cash in the Village *Public Works Fund*, where Surtax-related activities are recorded (Schedule I). Within 90 days, the Village should work with OCITT to resolve the cash deficiency.

Table I
Surtax Statistics

Description	Fiscal Year Ended September, 30					All Years
	2013	2014	2015	2016	2017	
Maintenance of Effort (MOE)	\$ 11,295	\$ 11,295	\$ 11,295	\$ 11,295	\$ 11,295	\$ 56,475
Revenues:						
Surtax Proceeds (Schedule I) ¹	\$ 85,700	\$ 89,044	\$ 94,354	\$ 96,229	\$ 113,247	\$ 478,574
Claimed Expenditures (Schedule II):						
Transit	\$ 14,807	\$ 19,460	\$ 17,136	\$ 20,606	\$ 19,246	\$ 91,255
Transportation	18,551	18,546	34,049	93,967	258,353	423,466
	\$ 33,358	\$ 38,006	\$ 51,185	\$ 114,573	\$ 277,599	\$ 514,721
Unspent Surtax Proceeds (Schedule III): ²						
Transit-Related	\$ 95,601	\$ 93,950	\$ 95,685	\$ 94,325	\$ 97,728	
Transportation-Related	159,731	204,500	237,457	220,423	69,648	
	\$ 255,332	\$ 298,450	\$ 333,142	\$ 314,748	\$ 167,376	
Key Account Balances (Schedule I): ²						
<i>Public Works Fund:</i>						
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balance	\$ 212,264	\$ 252,530	\$ 252,715	\$ 125,586	\$ 54,995	

Source: Village Audited Financial Statements and General Ledgers

¹ Amounts differ from those reported by OCITT due to timing and other differences (Schedule IV).

² As of September 30th.

These and other findings are more fully discussed in the remainder of this document. We appreciate the courtesies and assistance extended to our staff during the audit process. A copy of this Report has been submitted to the Village, with a written response requested within 30 days in accordance with *County Administrative Order No. 3-7*. Please contact Jacqueline Williams, Audit Manager, at 786-469-5900, if you have any questions.

FINDINGS AND RECOMMENDATIONS

Uses of Surtax Proceeds

As mentioned previously, at least 20% of the Surtax Proceeds (\$95,715) must be used for Transit-related projects. Under an Interlocal Agreement initially effective April 2010, the Village remitted the entire Transit-portion to the City of Miami Springs as its share of the costs for the *Free-Bee Shuttle* service. However, the Village maintains no ridership data to determine the effectiveness of the shuttle service.

For the remaining 80% (\$382,859), the Village claimed \$423,466 in Transportation expenditures, primarily for roadway improvements and maintenance projects (Schedule II). After adjusting claimed expenditures for the MOE, additional eligible expenditures (\$98,893), as well as disallowed charges (\$35,905), the Village had \$97,728 and \$69,648 in unspent Transit and Transportation Proceeds as of September 30, 2017, respectively (Table I and Schedule III). Nonetheless, Audited Financial Statements reflect no available Cash within the *Public Works Fund* during the five-year audit period (Schedule I). We understand the Village records all cash receipts in its *General Fund*.

Recommendation

- The Village should maintain ridership data for its *Free-Bee Shuttle* service to better evaluate its effectiveness.
- Within 90 days, the Village should establish a separate bank account, and/or discrete fund to track Surtax Proceeds and usage.
- No later than March 1, 2019, require the Village submit an updated Five-Year Transportation Plan reflecting planned uses of unspent Surtax Proceeds, as required by *CITT Resolution No. 09-055*.

Reporting Requirements

The Village submitted required compliance reports, albeit some were late. Further, expenditures presented in Quarterly Reports did not always agree with the General Ledger. We also noted that the amount included as Surtax Revenues in the FY 2017 General Ledger and Audited Financial Statements was overstated by approximately \$16,000.

Recommendation

The Village should endeavor to submit timely and accurate reports. In addition, Village Finance Staff should ensure annual Surtax Revenue amounts are properly adjusted for actual receipts and accruals.

CJ:ag

Attachments

- c: Honorable Harvey A. Ruvin, Clerk of the Courts
- Abigail Price-Williams, County Attorney
- Edward Marquez, Deputy Mayor
- Alina T. Hudak, Deputy Mayor
- Jennifer Moon, Director, Office of Management and Budget
- Honorable Fred Spencer Deno IV, Mayor, Village of Virginia Gardens

**Charter County Transportation System Surtax Review - Village of Virginia Gardens
Public Works Fund**

Balance Sheets					
Description	As of September 30,				
	2013	2014	2015	2016	2017
Assets:					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Due From Other Governments ¹	7,820	-	222,731	39,638	646,815
Due From Other Funds	204,444	252,530	29,984	85,948	-
Total Assets	<u>212,264</u>	<u>252,530</u>	<u>252,715</u>	<u>125,586</u>	<u>646,815</u>
Liabilities:					
Due To Other Funds ¹	-	-	-	-	591,820
Fund Equity:					
Restricted Fund Balance	<u>\$ 212,264</u>	<u>\$ 252,530</u>	<u>\$ 252,715</u>	<u>\$ 125,586</u>	<u>\$ 54,995</u>
Statements of Revenues, Expenditures and Changes in Fund Balances					
Description	For the Fiscal Year (FY) Ended September 30,				
	2013	2014	2015	2016	2017
Revenues:					
Local Option Gas Tax	\$ 47,738	\$ 44,898	\$ 46,884	\$ 46,505	\$ 47,905
State of Florida Revenue Sharing	22,873	23,490	25,743	25,435	24,478
Florida Department of Transportation Grant	-	-	222,731	52,269	739,994
Florida State Grant	-	-	-	420,628	-
Miami-Dade County Surtax ²	85,700	89,044	94,354	96,229	113,247
	<u>156,311</u>	<u>157,432</u>	<u>389,712</u>	<u>641,066</u>	<u>925,624</u>
Expenditures:					
Transportation	<u>111,633</u>	<u>117,166</u>	<u>389,527</u>	<u>768,195</u>	<u>1,061,215</u>
Excess (Deficiency) of Revenues over Expenditures	44,678	40,266	185	(127,129)	(135,591)
Other Financing Sources (Uses) - Interfund Transfers	-	-	-	-	65,000
Fund Balance, Beginning of Year	<u>167,586</u>	<u>212,264</u>	<u>252,530</u>	<u>252,715</u>	<u>125,586</u>
Fund Balance, End of Year	<u>\$ 212,264</u>	<u>\$ 252,530</u>	<u>\$ 252,715</u>	<u>\$ 125,586</u>	<u>\$ 54,995</u>

Source: Village of Virginia Gardens Audited Financial Statements and General Ledgers

¹ In FY 2017, the Due From amount was primarily for reimbursements that were pending from the Florida Department of Transportation for the NW 40th Street Roadway Improvements Project (Project). The Due To amount was primarily owed to the *General Fund* for Project expenditures paid from that Fund.

² Amounts reported by the Office of the Citizens' Independent Transportation Trust differ primarily due to variations in revenue recognition policies (Schedule IV).

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

Charter County Transportation System Surtax Review - Village of Virginia Gardens
Claimed Transit and Transportation-Related Expenditures, As Adjusted ¹

Description	Fiscal Year (FY) Ended September 30,					
	2013	2014	2015	2016	2017	Total
Transit-Related:						
<i>Public Works Fund:</i>						
Shuttle Bus Service - City of Miami Springs	\$ 14,807	\$ 19,460	\$ 17,136	\$ 20,606	\$ 19,246	\$ 91,255
Transportation-Related:						
<i>Public Works Fund:</i>						
NW 40th Street Roadway Improvements ²	-	-	17,820	56,551	144,033	218,404
Tree Trimming ³	-	5,000	-	15,470	34,560	55,030
Speed Tables	-	-	-	-	23,000	23,000
Street Sweeping	3,800	5,940	4,010	4,160	4,160	22,070
Sidewalks Construction and Replacement	14,751	6,570	-	-	-	21,321
Landscaping ⁴	-	-	11,294	-	-	11,294
NW 66th Ave & 38th Street Roadway Improvements	-	-	-	9,100	-	9,100
Street Light Repairs	-	1,036	-	966	-	2,002
Other Salaries	-	-	925	-	975	1,900
Pressure Cleaning ⁶	-	-	-	-	275	275
<i>Sub-Total</i>	18,551	18,546	34,049	86,247	207,003	364,396
<i>General Fund:</i>						
Pressure Cleaning ⁶	-	-	-	7,720	26,350	34,070
Tree Trimming ³	-	-	-	-	25,000	25,000
Total Transportation-Related Expenditures, As Claimed	18,551	18,546	34,049	93,967	258,353	423,466
AMS Adjustments:						
<i>Unclaimed Additional Eligible General Fund Expenditures:</i>						
Street Lighting Expenses	14,056	14,763	15,054	15,014	16,078	74,965
Administrative Expenses ⁵	4,285	4,452	4,718	4,811	5,662	23,928
	18,341	19,215	19,772	19,825	21,740	98,893
<i>Ineligible Public Works and General Funds Expenditures:</i>						
Pressure Cleaning ⁶	-	-	-	(7,720)	(26,625)	(34,345)
Tree Trimming and Other Services ³	-	-	-	(760)	(800)	(1,560)
	-	-	-	(8,480)	(27,425)	(35,905)
Total Eligible Transportation-Related Expenditures, As Adjusted	\$ 36,892	\$ 37,761	\$ 53,821	\$ 105,312	\$ 252,668	\$ 486,454

Source: Village of Virginia Gardens (Village) General Ledgers, Vendor Invoices, and other supporting documentation

¹ Expenditures claimed by the Village were reclassified to the year the amounts were recorded in the Audited Financial Statements.

² Amounts are for expenditures that are in excess of reimbursements from the Florida Department of Transportation (FDOT). An additional \$58,532 was determined eligible in FY 2017 after the Village received only \$229,174 from FDOT, although \$287,706 was recorded as an Accounts Receivable.

³ Claimed amounts were primarily for trimming of trees along major Village roadways, however, we identified \$1,560 that was ineligible.

⁴ Amounts were for landscaping costs incurred during the NW 40th Street Roadway Improvement project.

⁵ The maximum amount allotted for Administrative Expenses (5% of Annual Surtax Proceeds) was determined eligible for Staff time spent on Surtax-related activities.

⁶ Includes charges for pressure cleaning sidewalks, as well as other various paved areas.

Charter County Transportation System Surtax Review - Village of Virginia Gardens
Surtax Proceeds Usage Analysis

Description	Fiscal Year Ended September 30,					All Years
	2013	2014	2015	2016	2017	
Revenues:						
Surtax Proceeds (Schedule I)	\$ 85,700	\$ 89,044	\$ 94,354	\$ 96,229	\$ 113,247	\$ 478,574
Surtax Uses:						
Eligible Transit Expenditures (Schedule II)	\$ 14,807	\$ 19,460	\$ 17,136	\$ 20,606	\$ 19,246	\$ 91,255
Eligible Transportation Expenditures (Schedule II)	\$ 36,892	\$ 37,761	\$ 53,821	\$ 105,312	\$ 252,668	\$ 486,454
Less Maintenance of Effort (MOE)	(11,295)	(11,295)	(11,295)	(11,295)	(11,295)	(56,475)
Expenditures Available for Surtax Use	\$ 25,597	\$ 26,466	\$ 42,526	\$ 94,017	\$ 241,373	\$ 429,979
AMS Analysis:						
Transit-Related Expenditures:						
Expenditures Available for Surtax Use	\$ 14,807	\$ 19,460	\$ 17,136	\$ 20,606	\$ 19,246	\$ 91,255
Less 20% Minimum Amount ¹	(17,140)	(17,809)	(18,871)	(19,246)	(22,649)	(95,715)
(Increase) Decrease in Rollover Amounts	(2,333)	1,651	(1,735)	1,360	(3,403)	(4,460)
Analysis of Unspent Rollover:						
Beginning Balance, As Restated (Schedule III-A)	93,268	95,601	93,950	95,685	94,325	93,268
Increase (Decrease) In Unspent Amounts	2,333	(1,651)	1,735	(1,360)	3,403	4,460
Remaining Unspent Amount	\$ 95,601	\$ 93,950	\$ 95,685	\$ 94,325	\$ 97,728	\$ 97,728
Transportation-Related Expenditures:						
Expenditures Available for Surtax Use	\$ 25,597	\$ 26,466	\$ 42,526	\$ 94,017	\$ 241,373	\$ 429,979
Less Remaining 80% Amount ¹	(68,560)	(71,235)	(75,483)	(76,983)	(90,598)	(382,859)
(Increase) Decrease in Rollover Amounts	(42,963)	(44,769)	(32,957)	17,034	150,775	47,120
Analysis of Unspent Rollover:						
Beginning Balance, As Restated (Schedule III-A)	116,768	159,731	204,500	237,457	220,423	116,768
Increase (Decrease) In Rollover Amounts	42,963	44,769	32,957	(17,034)	(150,775)	(47,120)
Remaining Unspent Amount	\$ 159,731	\$ 204,500	\$ 237,457	\$ 220,423	\$ 69,648	\$ 69,648

¹ 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.

Charter County Transportation System Surtax Review - Village of Virginia Gardens
Surtax Proceeds Usage Analysis, as Restated ¹

Description	Fiscal Year Ended September 30,					All Years
	2008	2009	2010	2011	2012	
Revenues:						
Surtax Proceeds ³	\$ 76,184	\$ 68,729	\$ 67,579	\$ 71,151	\$ 80,594	\$ 364,237
Surtax Uses:						
Eligible Transit Expenditures ³	\$ -	\$ -	\$ 7,442	\$ 12,983	\$ 27,173	\$ 47,598
Eligible Transportation Expenditures ³						
Less Maintenance of Effort (MOE)	\$ 80,894	\$ 239,741	\$ 37,579	\$ 35,090	\$ 45,552	\$ 438,856
Expenditures Available For Surtax Use	(11,295)	(11,295)	(11,295)	(11,295)	(11,295)	(56,475)
	\$ 69,599	\$ 228,446	\$ 26,284	\$ 23,795	\$ 34,257	\$ 382,381
AMS Analysis:						
Transit-Related Expenditures:						
Expenditures Available for Surtax Use	\$ -	\$ -	\$ 7,442	\$ 12,983	\$ 27,173	\$ 47,598
Less 20% Minimum Amount ²	(15,237)	(13,746)	(13,516)	(14,230)	(16,119)	(72,848)
(Increase) Decrease in Rollover Amounts	(15,237)	(13,746)	(6,074)	(1,247)	11,054	(25,250)
Analysis of Unspent Rollover:						
Beginning Balance	68,018	83,255	97,001	103,075	104,322	68,018
Increase (Decrease) In Unspent Amounts	15,237	13,746	6,074	1,247	(11,054)	25,250
Remaining Unspent Amount	\$ 83,255	\$ 97,001	\$ 103,075	\$ 104,322	\$ 93,268	\$ 93,268
Transportation-Related Expenditures:						
Expenditures Available for Surtax Use ¹	\$ 69,599	\$ 228,446	\$ 26,284	\$ 23,795	\$ 34,257	\$ 382,381
Less Remaining 80% Amount ²	(60,947)	(54,983)	(54,063)	(56,921)	(64,475)	(291,389)
(Increase) Decrease in Rollover Amounts	8,652	173,463	(27,779)	(33,126)	(30,218)	90,992
Analysis of Unspent Rollover:						
Beginning Balance	207,760	199,108	25,645	53,424	86,550	207,760
Increase (Decrease) In Rollover Amounts	(8,652)	(173,463)	27,779	33,126	30,218	(90,992)
Remaining Unspent Amount	\$ 199,108	\$ 25,645	\$ 53,424	\$ 86,550	\$ 116,768	\$ 116,768

¹ Amounts have been restated to reflect the impact of *CITTT Resolution Number 15-027*, which allows for the rollover of carry-over credits when Surtax-related expenditures exceed annual allocations, which only impacted fiscal years after October 1, 2007.

² 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.

³ See the prior Audit Reports dated April 1, 2010 and May 21, 2013 for additional details.

**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 ¹	\$ 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 ²	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 ¹	7,766,182	1,052,533	1,095,293	1,172,205	1,209,319	1,211,635	13,507,167
City of Doral ²	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 ^{2,3}	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 ⁴	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 ⁶	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 ¹	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 ⁵	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 ¹	262,985	33,042	34,366	35,427	36,766	37,221	439,807
Indian Creek Village ⁷	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

¹ 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.

² 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.

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

⁴ 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.

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

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

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

Charter County Transportation System Surtax Review – Village of Virginia Gardens (the Village)
Status of Prior Audit Findings ¹

Finding	Recommendation	Auditee Response	Current Status
Use of Surtax Proceeds			
After adjusting claimed expenditures, we determined the Village was unable to spend Transit and Transportation-related Surtax Proceeds totaling \$218,688.	Within 90 days, the Village should submit an updated Five-Year Transportation Plan reflecting how the \$218,688 will be used during the rollover period.	The Village has corrected and submitted their Five-Year plan as requested.	Partially Resolved As of September 30, 2017, the Village had \$167,376 in unspent Transit and Transportation-related Surtax Proceeds. See <i>Page 3 of the Audit Report</i> .
Circulator Bus Service			
In Fiscal Year (FY) 2010, the Village executed an Interlocal Agreement with the City of Miami Springs (Miami Springs) for a fixed-route Circulator Service. Demand for the service appears low.	Unless ridership improves, the Office of the Citizens' Independent Transportation Trust should require that Village management determine a more effective use of the Transit-related Surtax Proceeds.	The Village has taken measures to address the items suggested within the report.	Unresolved The Village continues to provide circulator services through Miami Springs, however, ridership data is not being maintained to assess service effectiveness. See <i>Page 3 of the Audit Report</i> .
Certification and Reporting Requirements			
Annual letters certifying the Maintenance of Effort incorrectly reported \$0 rather than \$11,295, which was subsequently corrected in the FY 2013 submission. Certain Quarterly Reports were not submitted by the due date.	Prospectively, required reports should be submitted more timely.	The Village has taken measures to address the items suggested within the report.	Partially Resolved The Village submitted required compliance reports, albeit some were late. See <i>Pages 3-4 of the Audit Report</i> .

¹ For the full text, see the May 21, 2013 Audit Report and the Village Response dated October 22, 2013.