



AUDIT AND MANAGEMENT SERVICES DEPARTMENT  
OVERTOWN TRANSIT VILLAGE  
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MIAMI, FLORIDA 33136  
TELEPHONE: 786-469-5900  
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April 29, 2022

Mr. Esmond Scott  
Village Manager  
Miami Shores Village  
10050 NE 2<sup>nd</sup> Avenue  
Miami Shores, FL 33138

**Re: Final Audit Report – Charter County Transportation System Surtax Review –  
Miami Shores Village**

Dear Mr. Scott:

Attached is the above-referenced Audit Report, together with the Village's Response. 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:cs

Attachment


c: Javier A. Betancourt, Executive Director, OCITT  
Holly Hugdahl, Finance Director, Miami Shores Village

# Memorandum



**Date:** April 29, 2022

**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:** Final Audit Report – Charter County Transportation System Surtax Review –  
Miami Shores Village

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## **PURPOSE AND SCOPE**

We performed a review of the Miami Shores Village (Village) use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the three years ended September 30, 2021. The primary objective was to ensure that 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 June 5, 2007. Additionally, we assessed resolution of prior audit findings referenced in our October 16, 2019 Audit Report (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*, 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 \$240,963 (Table I). Surtax Proceeds 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 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 a 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, 2021, the Village received \$1.3 million in Surtax Proceeds and claimed Transit and Transportation-related expenditures totaling \$2.3 million (Table I). After adjusting claimed expenditures for the Maintenance of Effort (MOE) and ineligible expenditures, the Village had unspent Transit and Transportation Proceeds totaling \$249,032. OCITT should require the Village to demonstrate in its Five-Year Transportation Plan how unspent funds will be used.

**Table I  
 Surtax Statistics**

Description	Fiscal Year Ended September 30.			All Years
	2019	2020	2021	
<b>Maintenance of Effort</b>	\$ 240,963	\$ 240,963	\$ 240,963	\$ 722,889
<b>Revenue (Schedule I):</b>				
Surtax Proceeds	\$ 438,583	\$ 385,147	\$ 496,027	\$ 1,319,757
Interest Income	3,578	904	328	4,810
	<u>\$ 442,161</u>	<u>\$ 386,051</u>	<u>\$ 496,355</u>	<u>\$ 1,324,567</u>
<b>Claimed Expenditures:</b>				
Transit (Table II)	\$ 73,057	\$ 25,348	\$ 14,459	\$ 112,864
Transportation (Table III)	1,021,480	655,001	499,571	2,176,052
	<u>\$ 1,094,537</u>	<u>\$ 680,349</u>	<u>\$ 514,030</u>	<u>\$ 2,288,916</u>
<b>Unspent Amounts (Schedule II):</b>				
Transit	\$ 75,173	\$ 126,854	\$ 211,600	
Transportation	21,602	(87,355)	37,432	
	<u>\$ 96,775</u>	<u>\$ 39,499</u>	<u>\$ 249,032</u>	
<b>Key Account Balances as of September 30th:</b>				
<i>Transportation Surtax Special Revenue Fund (Schedule I):</i>				
Cash and Cash Equivalents	\$ 185,541	\$ 266,559	\$ 564,958	
Accounts Receivable	\$ 106,348	\$ 75,026	\$ 119,125	
Fund Balance	\$ 285,737	\$ 339,033	\$ 678,820	

These and other findings are more fully discussed in the remainder of this Report, along with the Village’s Responses which are incorporated herein. Based on the positive actions planned by the Village, we now consider this audit closed. Thank you for the courtesies extended to our staff during the audit process. Please contact me at (786) 469-5900, if you have any questions.

**FINDINGS AND RECOMMENDATIONS**

**Maintenance of Effort**

Pursuant to the *Interlocal Agreement*, the Village must annually certify that it is providing the same level of General Fund support (\$240,963) for Transportation projects appropriated in its Fiscal Year (FY) 2002 Budget, or MOE. Village Officials insist the MOE is \$0, citing that FY 2002 budgeted Transportation expenditures were offset by a transfer from the Local Option Gas Tax (LOGT) Transportation Fund. As stated in prior Audit Reports, we reaffirm the MOE is as appropriated in the Village’s FY 2002 Budget, pursuant to *County Ordinance No. 02-116*.

**Recommendation**

OCITT should require the Village to certify the correct MOE within 30 days.

**Auditee Response**

*The Village received a letter from OCITT agreeing that the MOE should be -0-. However, neither party has been able to locate a copy of the letter. As this issue remains unresolved, the Village will certify the MOE at \$240,963 and provide an amended certification to OCITT.*

**Use of Transit Surtax Proceeds**

At least 20% of Surtax Proceeds, or \$263,951 must be used for Transit-related projects, for which the Village claimed \$112,864 for its *Shores Shuttle* bus operations, paid to a third-party vendor (Table II). In April 2020, the Village discontinued *Shores Shuttle* operations due to COVID-19 concerns and resumed service in August 2021. As a result, ridership decreased, and the Village had \$211,600 of unspent Transit Proceeds as of September 30, 2021 (Schedule II).

**Table II**  
***Shores Shuttle Expenditures and Ridership***

Description	Fiscal Year Ended September 30,			All Years
	2019	2020	2021	
Shuttle Costs (Schedule I)	\$ 73,057	\$ 25,348	\$ 14,459	\$ 112,864
Ridership:				
October	1,299	1,044	67	2,410
November	936	739	19	1,694
December	766	679	54	1,499
January	892	776	-	1,668
February	967	904	-	1,871
March	870	463	-	1,333
April	987	-	-	987
May	1,085	-	-	1,085
June	219	-	-	219
July	106	-	-	106
August	380	-	117	497
September	768	-	506	1,274
	<u>9,275</u>	<u>4,605</u>	<u>763</u>	<u>14,643</u>

Source: Miami Shores Village General Ledgers, Vendor Invoices, and Monthly Ridership Reports

**Recommendation**

The Village should submit a revised Five-Year Transportation Plan showing how the unspent funds will be used.

**Auditee Response**

*Unspent transit proceeds increased to \$211,600. At this point in time the Village is planning on using these proceeds to purchase their own circulator and use future transit proceeds to fund the operation. An updated five (5) year plan will be provided to OCITT once the final plans have been formulated.*

**Use of Transportation Surtax Proceeds**

The remaining 80% share of Surtax Proceeds, (\$1.1 million) was used mainly to pay for Village-wide street lighting, resurfacing, and personnel costs (Table III). However, \$28,579 was disallowed for irrigation pump utilities charged as street lighting, offset by unclaimed administrative costs. After applying our adjustments to claimed expenditures and deducting the MOE, the Village had unspent Transportation Proceeds of \$37,432 (Schedule II).

**Table III  
 Claimed Transportation Expenditures, as Adjusted**

Description	Fiscal Year Ended September 30,			All Years
	2019	2020	2021	
<b>Transportation Surtax Special Revenue Fund:</b>				
Personnel Costs and Related Charges	\$ 96,902	\$ 92,867	\$ 90,394	\$ 280,163
Street Resurfacing	206,717	59,304	-	266,021
Machinery and Equipment	244,041	-	-	244,041
Professional Services - Traffic and Mobility Improvement	3,021	112,719	20,857	136,597
Fleet Maintenance and Automobile Insurance	32,314	31,498	27,961	91,773
Sidewalk Repairs and Improvements	55,415	-	-	55,415
Street Name and Traffic Signs	41,195	-	-	41,195
Administrative	6,500	6,500	2,500	15,500
Operating Supplies and Other	3,128	4,519	397	8,044
<b>Total Transportation Surtax Special Revenue Fund (Schedule I)</b>	<b>689,233</b>	<b>307,407</b>	<b>142,109</b>	<b>1,138,749</b>
<b>General Fund - Street Maintenance Division</b>				
Street Lighting	211,640	215,028	219,121	645,789
Street Personnel Payroll and Related Charges <sup>1</sup>	88,672	97,987	103,977	290,636
Fleet Maintenance and Automobile Insurance <sup>1</sup>	31,935	34,579	34,364	100,878
<b>Total General Fund</b>	<b>332,247</b>	<b>347,594</b>	<b>357,462</b>	<b>1,037,303</b>
<b>Total Transportation Expenditures, as Claimed</b>	<b>1,021,480</b>	<b>655,001</b>	<b>499,571</b>	<b>2,176,052</b>
<b>AMS Adjustments:</b>				
Non-Street Lighting Utilities	(11,217)	(8,816)	(8,546)	(28,579)
Additional Unclaimed Administrative Costs	15,429	12,757	22,301	50,487
<b>Total Adjustments</b>	<b>4,212</b>	<b>3,941</b>	<b>13,755</b>	<b>21,908</b>
<b>Eligible Transportation Expenditures</b>	<b>\$ 1,025,692</b>	<b>\$ 658,942</b>	<b>\$ 513,326</b>	<b>\$ 2,197,960</b>

Source: Miami Shores Village General Ledgers, Vendor Invoices, and Capital Asset Detail  
<sup>1</sup> Amount includes 25% of one Supervisor's salary and benefits, as well as 95% to 100% of two to five Maintenance Workers.  
 The time spent on eligible activities was estimated by the Public Works Director.

**Recommendation**

The Village should exercise greater diligence in assuring that only eligible expenditures are paid with Surtax Proceeds. Additionally, a revised Five-Year Transportation Plan should be submitted, detailing how the rollover funds will be utilized.

**Auditee Response**

*The utility payments are part of the MOE paid by the General Fund. Therefore, the irrigation pump utilities were paid from the General Fund. The irrigation pump utilities were not paid with CITT proceeds. All utilities related to the Streets Division, paid from the General Fund, are coded to the same account. The account includes both the street light utilities and the irrigation pump utilities. The street light utilities and the irrigation pump utilities are clearly broken out on the FPL statements paid from the General Fund. Management has set up a new account in the General Fund to account for the street light utilities so that it will be easier for future auditors to identify the MOE.*

**AMS Rejoinder**

*The Village claimed street lighting expenses from General Fund Account No. 43110 “Utility Services – Electric – Streets”, which included invoices related to irrigation pumps. We are pleased that the new account will only include street lighting.*

CJ:bm

Attachments

- c: Honorable Harvey A. Ruvin, Clerk of the Courts
- Gerri Bonzon-Keenan, County Attorney
- Edward Marquez, Chief Financial Officer
- Jimmy Morales, Chief Operations Officer
- David L. Clodfelter, Director, Office of Management and Budget
- Esmond Scott, Village Manager, Miami Shores Village

**Charter County Transportation System Surtax Review - Miami Shores Village  
Transportation Surtax Special Revenue Fund**

<b>Balance Sheets</b>			
<b>Description</b>	<b>As of September 30,</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 185,541	\$ 266,559	\$ 564,958
Accounts Receivable (Surtax)	106,348	75,026	119,125
Total Assets	<u>\$ 291,889</u>	<u>\$ 341,585</u>	<u>\$ 684,083</u>
<b>Liabilities and Fund Balance:</b>			
Accounts Payable and Accrued Liabilities	\$ 6,152	\$ 2,552	\$ 5,263
Restricted Fund Balance	285,737	339,033	678,820
Total Liabilities and Fund Balance	<u>\$ 291,889</u>	<u>\$ 341,585</u>	<u>\$ 684,083</u>
<b>Statements of Revenues, Expenditures, and Changes in Fund Balance</b>			
<b>Description</b>	<b>Fiscal Year Ended September 30,</b>		
	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Revenues:</b>			
Intergovernmental Revenues (Surtax) <sup>1</sup>	\$ 438,583	\$ 385,147	\$ 496,027
Interest Income	3,578	904	328
Total Revenues	<u>442,161</u>	<u>386,051</u>	<u>496,355</u>
<b>Expenditures:</b>			
Transit - Public Works (Table II)	73,057	25,348	14,459
Transportation - Public Works	141,865	135,384	121,252
Transportation - Capital Outlay	547,368	172,023	20,857
Total Transportation (Table III)	<u>689,233</u>	<u>307,407</u>	<u>142,109</u>
Total Expenditures	<u>762,290</u>	<u>332,755</u>	<u>156,568</u>
Net Change in Fund Balance	<u>(320,129)</u>	<u>53,296</u>	<u>339,787</u>
<b>Fund Balance, Beginning</b>	<u>605,866</u>	<u>285,737</u>	<u>339,033</u>
<b>Fund Balance, Ending</b>	<u>\$ 285,737</u>	<u>\$ 339,033</u>	<u>\$ 678,820</u>

Source: Miami Shores Village General Ledgers and Audited Financial Statements

<sup>1</sup> Amounts differ from Schedule III due to timing differences.

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

**Charter County Transportation System Surtax Review - Miami Shores Village  
Surtax Proceeds Usage Analysis**

Description	Fiscal Year Ended September 30,			All Years
	2019	2020	2021	
<b>Sources of Funds (Schedule I):</b>				
Surtax Proceeds <sup>1</sup>	\$ 438,583	\$ 385,147	\$ 496,027	\$ 1,319,757
Interest Income	3,578	904	328	4,810
	<u>\$ 442,161</u>	<u>\$ 386,051</u>	<u>\$ 496,355</u>	<u>\$ 1,324,567</u>
<b>Surtax Uses:</b>				
<b>Eligible Transit Expenditures (Table II)</b>	<u>\$ 73,057</u>	<u>\$ 25,348</u>	<u>\$ 14,459</u>	<u>\$ 112,864</u>
<b>Eligible Transportation (Table III)</b>	\$ 1,025,692	\$ 658,942	\$ 513,326	\$ 2,197,960
Less MOE (Table I)	(240,963)	(240,963)	(240,963)	(722,889)
Expenditures Available for Surtax Use	<u>\$ 784,729</u>	<u>\$ 417,979</u>	<u>\$ 272,363</u>	<u>\$ 1,475,071</u>
<b>AMS Analysis:</b>				
<b>Transit-Related Expenditures:</b>				
Expenditures Available for Surtax Use	\$ 73,057	\$ 25,348	\$ 14,459	\$ 112,864
Less 20% Minimum <sup>2</sup>	(87,717)	(77,029)	(99,205)	(263,951)
(Increase) Decrease in Unspent Amounts	<u>\$ (14,660)</u>	<u>\$ (51,681)</u>	<u>\$ (84,746)</u>	<u>\$ (151,087)</u>
<b>Analysis of Unspent Rollover:</b>				
Beginning Balance <sup>3</sup>	\$ 60,513	\$ 75,173	\$ 126,854	\$ 60,513
Increase (Decrease) in Unspent Amounts	14,660	51,681	84,746	151,087
<b>Remaining Unspent Amount</b>	<u>\$ 75,173</u>	<u>\$ 126,854</u>	<u>\$ 211,600</u>	<u>\$ 211,600</u>
<b>Transportation-Related Expenditures:</b>				
Expenditures Available for Surtax Use	\$ 784,729	\$ 417,979	\$ 272,363	\$ 1,475,071
Less Remaining 80% Amount <sup>2</sup>	(350,866)	(308,118)	(396,822)	(1,055,806)
Less Interest Income	(3,578)	(904)	(328)	(4,810)
(Increase) Decrease in Unspent Amounts	<u>\$ 430,285</u>	<u>\$ 108,957</u>	<u>\$ (124,787)</u>	<u>\$ 414,455</u>
<b>Analysis of Unspent Rollover:</b>				
Beginning Balance <sup>3</sup>	\$ 451,887	\$ 21,602	\$ (87,355)	\$ 451,887
Increase (Decrease) in Unspent Amounts	(430,285)	(108,957)	124,787	(414,455)
<b>Remaining Unspent Amount</b>	<u>\$ 21,602</u>	<u>\$ (87,355)</u>	<u>\$ 37,432</u>	<u>\$ 37,432</u>

<sup>1</sup> Amounts differ from Schedule III due to timing differences.

<sup>2</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>3</sup> Per the October 16, 2019 Audit Report



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

Municipality	Fiscal Year Ended September 30,							All Years
	2003 to 2015	2016	2017	2018	2019	2020	2021	
City of Miami <sup>1</sup>	\$ 163,251,890	\$ 16,889,133	\$ 16,523,990	\$ 18,187,632	\$ 19,212,362	\$ 17,998,849	\$ 22,285,992	\$ 274,349,848
City of Hialeah	94,519,774	9,243,159	9,346,775	9,873,020	10,107,558	8,933,032	10,881,914	152,905,232
City of Miami Beach	37,554,491	3,670,335	3,678,499	3,925,123	3,963,754	3,458,999	4,266,480	60,517,681
City of Miami Gardens <sup>2</sup>	22,375,665	4,336,722	4,409,954	4,737,286	4,846,211	4,248,977	5,187,794	50,142,609
City of North Miami	24,592,952	2,454,241	2,473,804	2,665,998	2,700,412	2,348,890	2,955,552	40,191,849
City of Homestead	20,867,813	2,669,792	2,788,854	2,969,698	3,152,022	2,762,015	3,460,648	38,670,842
City of Coral Gables	18,755,177	1,955,854	1,981,236	2,091,593	2,132,315	1,893,283	2,298,517	31,107,975
City of North Miami Beach	17,154,830	1,733,203	1,746,039	1,882,765	1,945,188	1,705,603	2,164,880	28,332,508
City of Doral <sup>2</sup>	9,003,402	2,120,606	2,232,433	2,508,437	2,747,033	2,551,901	3,196,639	24,360,451
City of Aventura	12,992,928	1,494,036	1,502,980	1,590,870	1,613,705	1,413,111	1,726,374	22,334,004
Town of Cutler Bay <sup>2</sup>	8,525,502	1,721,858	1,769,140	1,899,220	1,935,984	1,696,665	2,061,382	19,609,751
Town of Miami Lakes <sup>1</sup>	11,086,213	1,209,319	1,211,635	1,288,227	1,309,407	1,163,617	1,430,953	18,699,371
Village of Palmetto Bay	10,074,295	952,951	956,304	1,013,542	1,033,365	902,837	1,104,932	16,038,226
City of Hialeah Gardens	8,635,855	904,713	922,372	986,599	1,007,122	882,753	1,072,793	14,412,207
City of Sunny Isles Beach	7,759,606	869,990	866,019	933,221	951,809	841,547	1,055,544	13,277,736
Village of Pinecrest	7,840,962	737,876	738,316	777,521	790,584	691,410	840,243	12,416,912
City of Miami Springs	5,682,283	562,418	565,087	601,223	608,639	530,692	646,273	9,196,615
City of Sweetwater <sup>1</sup>	5,070,356	273,778	133,332	466,662	166,116	1,850,267	1,013,554	8,974,065
City of Opa-locka <sup>1</sup>	6,329,004	90,323	195,000	210,000	165,000	1,112,782	469,710	8,571,819
City of South Miami	4,767,184	546,219	547,720	546,151	541,343	473,555	588,532	8,010,704
Village of Key Biscayne	4,809,375	502,197	508,734	540,692	550,288	481,895	586,580	7,979,761
City of Florida City	4,132,139	498,385	504,443	542,769	557,265	488,960	601,470	7,325,431
<b>Miami Shores Village</b>	<b>4,308,419</b>	<b>419,557</b>	<b>420,697</b>	<b>443,831</b>	<b>447,113</b>	<b>391,399</b>	<b>490,481</b>	<b>6,921,497</b>
North Bay Village	2,808,576	314,789	328,007	378,523	384,140	335,832	411,904	4,961,771
City of West Miami	2,445,250	241,053	241,373	279,166	307,465	291,897	355,342	4,161,546
Town of Surfside	2,314,098	229,428	228,739	234,500	248,902	221,896	273,043	3,750,606
Town of Bay Harbor Islands	2,209,631	231,953	222,682	234,375	249,414	220,923	274,132	3,643,110
Bal Harbour Village	1,262,745	114,472	111,421	114,881	125,178	109,190	132,732	1,970,619
Village of Biscayne Park <sup>1</sup>	1,342,176	125,900	126,220	135,905	135,965	10,084	-	1,876,250
Village of Virginia Gardens	973,380	96,229	96,903	102,910	103,132	90,977	110,807	1,574,338
Village of El Portal <sup>1,3</sup>	1,012,447	6,467	174,873	90,094	89,175	77,404	79,627	1,530,087
Town of Medley	429,285	34,442	33,529	35,277	35,617	31,486	38,448	638,084
Town of Golden Beach <sup>1</sup>	365,820	36,766	37,221	39,423	39,386	34,961	42,988	596,565
Indian Creek Village	3,604	-	-	-	-	-	-	3,604
	<b>\$ 525,257,127</b>	<b>\$ 57,288,164</b>	<b>\$ 57,624,331</b>	<b>\$ 62,327,134</b>	<b>\$ 64,202,969</b>	<b>\$ 60,247,689</b>	<b>\$ 72,106,260</b>	<b>\$ 899,053,674</b>

Source: Office of the Citizens' Independent Transportation Trust (OCITT) and County General Ledgers

<sup>1</sup> Amounts are net of withholdings of \$76,553 from the Town of Miami Lakes, \$766,362 from the City of Sweetwater, \$21,058 from the Town of Golden Beach, \$2.2 million from the City of Opa-locka, \$3.3 million from the City of Miami, \$255,236 from the Village of Biscayne Park, and \$17,970 from the Village of El Portal 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> Amount in FY 2016 is net of \$84,069 withheld due to instances of noncompliance, which was returned in FY 2017 by OCITT.

**Charter County Transportation System Surtax Review – Miami Shores Village (Village)**  
**Status of Prior Audit Findings <sup>1</sup>**

Finding	Recommendation	Auditee Response	Current Status
<b>Maintenance of Effort (MOE)</b>			
<p>The Village claimed its MOE was \$0, citing that FY 2002 budgeted Transportation expenditures were offset by Local Option Gas Tax. Per <i>County Ordinance No. 02-116</i>, the MOE should be \$240,963.</p>	<p>The Village should certify the correct MOE within 30 days.</p>	<p>The Village is currently working with OCITT to resolve the issue of the original MOE as determined by the FY 2002 Budget.</p>	<p><b><u>Unresolved</u></b>  The Village continued to certify \$0 as its MOE. <i>See Page 3 of the Audit Report.</i></p>
<b>Use of Transit Surtax Proceeds</b>			
<p>The Village discontinued its weekend service to Aventura Mall and further reduced weekday service, resulting in a decrease in ridership. Unspent Transit Proceeds totaled \$60,513 as of September 30, 2018.</p>	<p>The Village should submit a revised Five-Year Transportation Plan showing how unspent funds will be used.</p>	<p>The Village submits an annual Transportation Plan to OCITT. The Plan includes the use of any available surplus.</p>	<p><b><u>Unresolved</u></b>  Unspent Transit Proceeds increased to \$211,600 as of September 30, 2021. <i>See Pages 3 to 4 of the Audit Report.</i></p>
<b>Use of Transportation Surtax Proceeds</b>			
<p>Claimed uses of Transportation Surtax included disallowed irrigation pump utilities and landscaping totaling \$51,810. After adjusting for disallowances and the MOE, the Village has unspent Transportation Proceeds of \$451,887 as of September 30, 2018.</p>	<p>The Village should exercise greater diligence in assuring that only eligible expenditures are paid with Surtax Proceeds and submit a revised Five-Year Transportation Plan detailing how rollover funds will be used.</p>	<p>The Five-Year Plan will be submitted to include unused funds. Approximately \$336,000 of unused funds were spent to purchase a street sweeper and for road resurfacing. The remaining amount will be used as matching funds for a State grant in FY 2020.</p>	<p><b><u>Partially Resolved</u></b>  Unspent Transportation Proceeds were reduced to \$37,432 as of September 30, 2021; however, the Village continued to claim irrigation pump utilities as a use of Surtax Funds. <i>See Pages 4 to 5 of the Audit Report.</i></p>

<sup>1</sup> See the Audit Report dated October 16, 2019 for the full text.