

Memorandum



Date: October 20, 2021

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

Cathy Jackson

From: Cathy Jackson, Director
Audit and Management Services Department

Subject: Final Audit Report – Charter County Transportation System Surtax Review –
North Bay Village

We have reviewed North Bay Village's October 18, 2021 Response (Attachment I) to the Audit Report dated August 30, 2021. The positive actions planned or already taken to address the findings are satisfactory, and thus the audit has been closed.

We appreciate the courtesies and cooperation shown our staff. If you have any questions, please contact G. Nancy McKee, Assistant Director, at 786-469-5900.

CJ:bm

Attachment

c: Honorable Harvey A. Ruvins, Clerk of the Courts
Geri Bonzon-Keenan, County Attorney
Edward Marquez, Chief Financial Officer
Jimmy Morales, Chief Operations Officer
David L. Clodfelter, Director, Office of Management and Budget
Dr. Ralph Rosado, Village Manager, North Bay Village
Angela Atkinson, Chief Financial Officer, North Bay Village



North Bay Village

Administrative Offices

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Ms. Cathy Jackson, Director
Audit and Management Services Department
Overtown Transit Village
701 NW 1st Court Suite 8-175
Miami, Florida 33136

October 18, 2021

Ms. Jackson,

We are in receipt of your recent audit report of the Charter County Transportation System Surtax dated August 30, 2021. I have reviewed this with members of Village staff and my responses are listed below by Finding and Recommendation.

Use of Transit-Related Surtax Proceeds

The Village is currently planning to re-establish its *Island Hopper* and redesign the routes that were in place before COVID-19. The Village will need to negotiate a new *Interlocal Agreement* with the County. The Public Works Director is in contact with the County concerning the new Interlocal Agreement and the steps necessary to start up the Village's *Island Hopper* again. At this time, the Village will not start up the *FreeBee Shuttle* but will reexamine the need should the demand and/or funding change.

Village Staff will also make sure that operating costs are reflected accurately and in the proper period.

Use of Transportation-Related Surtax Proceeds

The Village was aware of the unspent funds as of September 30, 2020. The Village Commission on September 29, 2021 approved the FY 2022 Annual Operating Budget and the 5 year Capital Projects Budget. The recommended projects will utilize the remaining balance of the prior year's CITT funding. This includes the Transit as well as the Transportation revenues. The Public Works Director will submit an updated Five-Year Transportation Plan showing how the unspent Transportation Funds will be used.

Village staff will research the accounting errors and the correcting journal entries will be made in FY 2021.

Reporting Requirements

The Village had significant turnover in the Public Works Department during the audit period. However, now the Village has a new Public Works Director and Superintendent to insure that all quarterly and annual reports will be submitted in a timely manner. Upon his arrival, the new Public Works Director, updated and submitted all of the late reports. I will work with the Public Works Director in preparing the Five- Year Transportation Plan. Going forward, the Village will submit timely and accurate reports.

We would like to thank you and your audit staff for your professional work on the Village's audit. We do not feel that the Village will be at a point, that CITT will have to withhold any funding in the future.

If your office requires any other documents, please let me know. Please feel free to contact me at any time, if you wish to discuss the program.

Thank you for your time and consideration on this year's audit report.

Respectfully,



Angela Atkinson,
Chief Financial Officer


cc: Dr. Ralph Rosado, Village Manager
Marlon Lobban, Public Works Director
G. Nancy McKee, Assistant Director - Audit & Management Services

Memorandum



Date: August 30, 2021

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 –
North Bay Village (Village)

PURPOSE AND SCOPE

We performed a review of the Village's use of Charter County Transportation System Surtax (Surtax) Proceeds remitted by Miami-Dade County (County) for the three years ended September 30, 2020. 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 July 10, 2007. Additionally, we assessed resolution of prior audit findings referenced in our Report dated March 1, 2019 (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 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 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 \$55,248 (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 Village'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 exceed annual Surtax allocations.

SUMMARY RESULTS

For the three years ended September 30, 2020, the Village received \$1.1 million in Surtax Proceeds and claimed Transit and Transportation-related expenditures totaling \$839,858 (Table I). After adjusting claimed expenditures for the Maintenance of Effort (MOE) and other items, the Village had \$1.56 million in Unspent Surtax Proceeds as of September 30, 2020. In FY 2021, the City began a \$3 million Village-wide street resurfacing project for which the unspent Surtax Proceeds will be used in part to fund the project. These plans should be documented in the Village’s Five-Year Transportation Plan.

**Table I
 Surtax Statistics**

Description	Fiscal Year Ended September 30,			All Years
	2018	2019	2020	
Maintenance of Effort	\$ 55,248	\$ 55,248	\$ 55,248	\$ 165,744
Revenues (Schedule I):				
Surtax Proceeds ¹	\$ 372,344	\$ 410,158	\$ 310,643	\$ 1,093,145
Interest	-	10,191	14,235	24,426
	<u>\$ 372,344</u>	<u>\$ 420,349</u>	<u>\$ 324,878</u>	<u>\$ 1,117,571</u>
Claimed Expenditures:				
Transit (Table III)	\$ 107,577	\$ 200,450	\$ 15,308	\$ 323,335
Transportation (Table IV)	5,390	63,741	447,392	516,523
	<u>\$ 112,967</u>	<u>\$ 264,191</u>	<u>\$ 462,700</u>	<u>\$ 839,858</u>
Unspent Surtax Proceeds (Credit Carryforward) (Schedule II):				
Transit	\$ -	\$ (46,821)	\$ -	
Transportation	\$ 1,430,901	\$ 1,693,202	\$ 1,563,807	
	<u>\$ 1,430,901</u>	<u>\$ 1,693,202</u>	<u>\$ 1,563,807</u>	
Key Account Balances as of September 30 (Schedule I):				
<i>Transportation Fund:</i>				
Pooled Cash, Cash Equivalents, and Investments	\$ 1,275,873	\$ 1,529,827	\$ 1,536,878	
Fund Balance	\$ 1,357,135	\$ 1,578,042	\$ 1,498,952	
	<u>\$ 1,357,135</u>	<u>\$ 1,578,042</u>	<u>\$ 1,498,952</u>	

¹ Surtax Proceeds do not agree with Schedule III due to timing differences.

The Village’s independent auditors cited material weaknesses in Village internal controls, resulting in several accounting errors that required adjustment, although there was improvement in FY 2020. These and other findings are more fully discussed in the remainder of this document. We appreciate the courtesies and cooperation extended to our Staff during the audit process. A written reply is requested from the Village within 30 days. Please contact G. Nancy McKee, Assistant Director, at 786-469-5900, if you have any questions.

FINDINGS AND RECOMMENDATIONS

Use of Transit-Related Surtax Proceeds

As mentioned previously, the Village must spend 20% of its Surtax Proceeds (\$218,630) on Transit-related activities, for which \$323,335 was claimed (Table III). During the audit period, the Village continued its *Island Hopper* fixed-route circulator service from 7:00 AM to 7:00 PM, daily, but changed to peak morning and evening hours in FY 2020. In November 2019, operations were expanded to include on-demand *FreeBee Shuttle* services, as permitted by *BCC Resolution No. 18-46*, effective November 1, 2018. However, *BCC Resolution No. 19-06* (effective July 23, 2019) requires an *Interlocal Agreement* with the County to operate on-demand service, which has not been executed because the County is still developing Agreement terms. Nonetheless, OCITT has authorized use of Surtax funds, pending the County’s execution of the *Interlocal Agreement*.

According to the *FreeBee* contract, one XL electric van (similar to the one shown in Exhibit II) was operated a minimum of 60 hours weekly from Monday through Saturday, at an hourly rate of \$41. The vendor provides comprehensive monthly reports that may be used to monitor service performance and costs (Exhibit III). In FY 2020, ridership increased significantly with the addition of *FreeBee* service, however, both the *Island Hopper* and *FreeBee Shuttle* services were discontinued in March 2020, due to COVID-19 (Table II).

Table II
Island Hopper and FreeBee Ridership

Period	Year Ended September 30,		
	2018 ¹	2019	2020
Oct-Dec			
<i>Island Hopper</i>	650	924	440
<i>FreeBee</i>	-	-	1,690
Jan-Mar			
<i>Island Hopper</i>	650	882	1,974
<i>FreeBee</i>	-	-	2,900
Apr-June			
<i>Island Hopper</i>	650	903	-
July-Sept			
<i>Island Hopper</i>	650	1,499	-
Total			
<i>Island Hopper</i>	2,600	4,208	2,414
<i>FreeBee</i>	-	-	4,590
	<u>2,600</u>	<u>4,208</u>	<u>7,004</u>

Source: Village Ridership Data
¹ FY 2018 data was estimated by Village staff. Subsequent years show actual ridership data.

Our review of claimed expenditures disclosed that *FreeBee Shuttle* costs were expensed in FY 2019, although service did not begin until FY 2020 (Table III). Also, the \$91,036 that should have been recorded in FY 2020 was overstated by \$9,509, according to vendor billings. After

adjusting claimed costs for these and other errors, the Village had excess costs of \$97,736 which were used to offset Transportation-related Surtax Proceeds (Schedule II).

Table III
Claimed Transit Expenditures, as Adjusted

Description	Fiscal Year Ended September 30,			All Years
	2018	2019	2020	
<i>Island Hopper</i> Drivers' Salaries and Benefits	\$ 75,095	\$ 76,910	\$ 11,465	\$ 163,470
<i>FreeBee Shuttle</i>	-	91,036	(9,509)	81,527
<i>Island Hopper</i> Repairs and Maintenance	31,280	29,879	12,425	73,584
Uniforms and Telephone Costs	1,202	2,625	927	4,754
Claimed Expenditures (Schedule I)	107,577	200,450	15,308	323,335
Less Other Revenue:				
Sale of El Dorado Ford Bus	-	(2,470)	-	(2,470)
Insurance Reimbursement	-	(1,604)	-	(1,604)
Total Revenues (Schedule I)	-	(4,074)	-	(4,074)
Eligible Transit Expenditures	107,577	196,376	15,308	319,261
Correcting Entry:				
Allocation of <i>FreeBee Shuttle</i> Costs to Proper Period	-	(91,036)	91,036	-
Eligible Transit Expenditures, as Adjusted	<u>\$ 107,577</u>	<u>\$ 105,340</u>	<u>\$ 106,344</u>	<u>\$ 319,261</u>

Source: Village General Ledgers, Vendor Invoices, and other supporting documentation

Recommendation

OCITT should encourage the County to finalize the terms of the *Interlocal Agreement* with the Village for the on-demand services. Also, Village staff should be more diligent in assuring that operating costs are reflected accurately and in the proper period.

Use of Transportation-Related Surtax Proceeds

The remaining 80% of Surtax Proceeds was used primarily for street lighting and maintenance costs of which the Village financed \$1.5 million of the \$3 million budgeted for the road resurfacing project. The \$1.5 million Revenue Note, dated July 2020, bears interest at 1.221%, and is payable semi-annually, commencing January 1, 2021 over 15 years. Principal installments are due each year effective July 2021, and Surtax Proceeds will be used to meet the debt service requirements.

Our review of claimed costs disclosed that street lighting expenditures were understated because the Village recorded journal entries in FY 2018 to reflect disallowed costs from the prior AMS audit. As adjusted, the Village's claimed expenditures increased from \$516,523 to \$563,486 (Table IV). After reducing those expenditures for the MOE, the Village had Unspent Transportation-related amounts totaling \$1.56 million as of September 30, 2020 (Schedule II). As mentioned previously, *CITT Resolution No. 09-055* allows for the rollover of unspent Surtax funds for up to five years, provided the Village's Five-Year Transportation Plan demonstrates how the funds will be used.

Table IV
Claimed Transportation Expenditures, as Adjusted

Description	Fiscal Year Ended September 30,			All Years
	2018	2019	2020	
Engineering and Planning - Roadway Improvements	\$ -	\$ 18,529	\$ 65,585	\$ 84,114
Street Lights	(5,509)	36,318	24,886	55,695
Road and Street Repaving	-	-	35,225	35,225
Public Works Director Salary Allocation	10,000	10,000	10,000	30,000
Other	899	(1,106)	(403)	(610)
Transportation Fund Expenditures (Schedule I)	5,390	63,741	135,293	204,424
Transfers out for Street Repaving Project (Schedule I) ¹	-	-	312,099	312,099
Total Claimed Transportation Expenditures	5,390	63,741	447,392	516,523
AMS Adjustments:				
Street Lighting Reductions Included in the Prior Audit	50,605	-	-	50,605
Other Prior Audit Adjustments Posted by the Village	(3,642)	-	-	(3,642)
Total AMS Adjustments	46,963	-	-	46,963
Claimed Transportation Expenditures, as Adjusted	\$ 52,353	\$ 63,741	\$ 447,392	\$ 563,486

Source: Village General Ledgers, Vendor Invoices, and other supporting documentation

¹ The Village opened the *CITT Roadway Improvements Fund* in FY 2020 to account for the \$1.5 million revenue note and the \$3 million street repaving project.

Surtax Proceeds totaling \$35,058 received in December 2020 for September 2020 were not accrued in the FY 2020 Financial Statements. This amount is offset in part by \$22,146 in surtax receipts that were duplicated by AMS in FY 2013. Further, the Village did not accrue interest estimated at \$10,000 on Unspent Proceeds in FY 2018. The net effect of these accounting errors is that Surtax-related revenue was understated by \$22,912 (Table V).

Table V
Summary of Accounting Errors

Description	Amount
Unaccrued September 2020 Surtax Proceeds	\$ (35,058)
Overstated Surtax Proceeds	22,146
Unrecorded Interest Income	(10,000)
Net Understated Revenue	\$ (22,912)

Source: Village General Ledgers

Recommendation

The Village should submit an updated Five-Year Transportation Plan showing how Unspent Transportation funds will be used. Also, the accounting errors should be researched and correcting journal entries made in FY 2021.

Reporting Requirements

The Village submitted required reports to OCITT, albeit several were late. Also, Five-Year Transportation Plans were prepared inaccurately.

Recommendation

Prospectively, the Village should submit timely and accurate reports.

CJ:bm

Attachments

c: Honorable Harvey A. Ruvin, Clerk of the Courts
Geri Bonzon-Keenan, County Attorney
Edward Marquez, Chief Financial Officer
Jimmy Morales, Chief Operations Officer
David L. Clodfelter, Director, Office of Management and Budget
Ralph Rosado, Village Manager, North Bay Village

**Charter County Transportation System Surtax Review - North Bay Village
Transportation Fund Financial Statements**

Balance Sheets			
Description	As of September 30,		
	2018	2019	2020
Assets:			
Pooled Cash, Cash Equivalents and Investments	\$ 1,275,873	\$ 1,529,827	\$ 1,536,878
Accounts Receivable, net ¹	90,674	99,623	77,981
	<u>\$ 1,366,547</u>	<u>\$ 1,629,450</u>	<u>\$ 1,614,859</u>
Liabilities and Fund Balance:			
Accounts Payable and Accrued Liabilities	\$ 6,005	\$ 11,422	\$ 80,849
Accrued Payroll and Benefits	3,407	3,681	-
	9,412	15,103	80,849
Unavailable Revenues	-	36,305	35,058
Restricted Fund Balance	1,357,135	1,578,042	1,498,952
	<u>\$ 1,366,547</u>	<u>\$ 1,629,450</u>	<u>\$ 1,614,859</u>
Statements of Revenues, Expenditures, and Changes in Fund Balance			
Description	For the Fiscal Year Ended September 30,		
	2018	2019	2020
Revenues:			
Surtax Proceeds ¹	\$ 372,344	\$ 410,158	\$ 310,643
Fines and Forfeitures (Disabled Parking Fines)	5,444	5,427	4,095
Interest Income ²	-	10,191	14,235
Other (Table III)	-	4,074	-
	<u>377,788</u>	<u>429,850</u>	<u>328,973</u>
Public Works Expenditures:			
Transit (Table III)	107,577	200,450	15,308
Transportation (Table IV)	5,390	63,741	135,293
Total Expenditures	<u>112,967</u>	<u>264,191</u>	<u>150,601</u>
Excess of Revenues over Expenditures	<u>264,821</u>	<u>165,659</u>	<u>178,372</u>
Transfers in from General Fund ³	55,248	55,248	55,248
Transfers Out to CITT Roadway Improvements Fund (Table IV) ⁴	-	-	(312,099)
Net Transfers	<u>55,248</u>	<u>55,248</u>	<u>(256,851)</u>
Net Change in Fund Balance	320,069	220,907	(78,479)
Fund Balance, Beginning ⁵	<u>1,037,066</u>	<u>1,357,135</u>	<u>1,577,431</u>
Fund Balance, Ending	<u>\$ 1,357,135</u>	<u>\$ 1,578,042</u>	<u>\$ 1,498,952</u>

Source: North Bay Village Comprehensive Annual Financial Reports and General Ledgers

¹ Accounts receivable are primarily Surtax payments due from Miami-Dade County. Revenue amounts do not agree with OCITT payments on Schedule III due to timing differences.

² Interest income of approximately \$10,000 should have been credited to the Fund in FY 2018.

³ The *General Fund* transfers cover annual Maintenance of Effort costs.

⁴ The *CITT Roadway Improvements Fund* transfers were for road and street repaving.

⁵ The FY 2020 beginning fund balance differed from the FY 2019 ending balance by \$611.

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

Charter County Transportation System Surtax Review - North Bay Village
Surtax Proceeds Usage Analysis

Description	Fiscal Year Ended September 30,			All Years
	2018	2019	2020	
Receipts (Schedule I):				
Surtax Proceeds ¹	\$ 372,344	\$ 410,158	\$ 310,643	\$ 1,093,145
Interest Income	-	10,191	14,235	24,426
	<u>\$ 372,344</u>	<u>\$ 420,349</u>	<u>\$ 324,878</u>	<u>\$ 1,117,571</u>
Surtax Uses:				
Eligible Transit Expenditures (Table III)	\$ 107,577	\$ 196,376	\$ 15,308	\$ 319,261
Less: Amount Required to Satisfy Maintenance of Effort	(2,895)	-	-	(2,895)
Net Eligible Transit Expenditures	<u>\$ 104,682</u>	<u>\$ 196,376</u>	<u>\$ 15,308</u>	<u>\$ 316,366</u>
Eligible Transportation Expenditures (Table IV)	\$ 52,353	\$ 63,741	\$ 447,392	\$ 563,486
Less Maintenance of Effort (MOE) (Table I)	(55,248)	(55,248)	(55,248)	(165,744)
Add: Transit Amount to Satisfy MOE	2,895	-	-	2,895
Expenditures Available For Surtax Use	<u>\$ -</u>	<u>\$ 8,493</u>	<u>\$ 392,144</u>	<u>\$ 400,637</u>
AMS Analysis:				
Transit-Related Expenditures:				
Expenditures Available for Surtax Use	\$ 104,682	\$ 196,376	\$ 15,308	\$ 316,366
Less 20% Minimum Amount ²	(74,469)	(82,032)	(62,129)	(218,630)
Change in Rollover Amounts	<u>\$ 30,213</u>	<u>\$ 114,344</u>	<u>\$ (46,821)</u>	<u>\$ 97,736</u>
Analysis of Rollover Amounts:				
Beginning Balance ³	\$ -	\$ -	\$ (46,821)	\$ -
Change in Rollover Amounts	(30,213)	(114,344)	46,821	(97,736)
Amounts Applied to Transportation-Related Expenditures	30,213	67,523	-	97,736
Remaining Credit Carryforward ⁴	<u>\$ -</u>	<u>\$ (46,821)</u>	<u>\$ -</u>	<u>\$ -</u>
Transportation-Related Expenditures:				
Expenditures Available for Surtax Use	\$ -	\$ 8,493	\$ 392,144	\$ 400,637
Less Remaining 80% Amount ²	(297,875)	(328,126)	(248,514)	(874,515)
Less Interest Income	-	(10,191)	(14,235)	(24,426)
Excess Transit Expenditures Applied	30,213	67,523	-	97,736
Change in Rollover Amounts	<u>\$ (267,662)</u>	<u>\$ (262,301)</u>	<u>\$ 129,395</u>	<u>\$ (400,568)</u>
Analysis of Rollover Amounts:				
Beginning Balance ³	\$ 1,163,239	\$ 1,430,901	\$ 1,693,202	\$ 1,163,239
Change in Rollover Amounts	267,662	262,301	(129,395)	400,568
Remaining Unspent Amount	<u>\$ 1,430,901</u>	<u>\$ 1,693,202</u>	<u>\$ 1,563,807</u>	<u>\$ 1,563,807</u>

¹ Amounts do not agree with Schedule III due to timing differences.

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 Per the March 1, 2019 Audit Report

⁴ Credit carryforward in FY 2019 is used to offset unspent FY 2020 amount, as permitted by *CITT Resolution No. 15-027*.

**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	
City of Miami ¹	\$ 163,251,890	\$ 16,889,133	\$ 16,523,990	\$ 18,187,632	\$ 19,212,362	\$ 17,998,849	\$ 252,063,856
City of Hialeah	94,519,774	9,243,159	9,346,775	9,873,020	10,107,558	8,933,032	142,023,318
City of Miami Beach	37,554,491	3,670,335	3,678,499	3,925,123	3,963,754	3,458,999	56,251,201
City of Miami Gardens ²	22,375,665	4,336,722	4,409,954	4,737,286	4,846,211	4,248,977	44,954,815
City of North Miami	24,592,952	2,454,241	2,473,804	2,665,998	2,700,412	2,348,890	37,236,297
City of Homestead	20,867,813	2,669,792	2,788,854	2,969,698	3,152,022	2,762,015	35,210,194
City of Coral Gables	18,755,177	1,955,854	1,981,236	2,091,593	2,132,315	1,893,283	28,809,458
City of North Miami Beach	17,154,830	1,733,203	1,746,039	1,882,765	1,945,188	1,705,603	26,167,628
City of Doral ²	9,003,402	2,120,606	2,232,433	2,508,437	2,747,033	2,551,901	21,163,812
City of Aventura	12,992,928	1,494,036	1,502,980	1,590,870	1,613,705	1,413,111	20,607,630
Town of Cutler Bay ²	8,525,502	1,721,858	1,769,140	1,899,220	1,935,984	1,696,665	17,548,369
Town of Miami Lakes ¹	11,086,213	1,209,319	1,211,635	1,288,227	1,309,407	1,163,617	17,268,418
Village of Palmetto Bay	10,074,295	952,951	956,304	1,013,542	1,033,365	902,837	14,933,294
City of Hialeah Gardens	8,635,855	904,713	922,372	986,599	1,007,122	882,753	13,339,414
City of Sunny Isles Beach	7,759,606	869,990	866,019	933,221	951,809	841,547	12,222,192
Village of Pinecrest	7,840,962	737,876	738,316	777,521	790,584	691,410	11,576,669
City of Miami Springs	5,682,283	562,418	565,087	601,223	608,639	530,692	8,550,342
City of Opa-locka ¹	6,329,004	90,323	195,000	210,000	165,000	1,112,782	8,102,109
City of Sweetwater ¹	5,070,356	273,778	133,332	466,662	166,116	1,850,267	7,960,511
City of South Miami	4,767,184	546,219	547,720	546,151	541,343	473,555	7,422,172
Village of Key Biscayne	4,809,375	502,197	508,734	540,692	550,288	481,895	7,393,181
City of Florida City	4,132,139	498,385	504,443	542,769	557,265	488,960	6,723,961
Miami Shores Village	4,308,419	419,557	420,697	443,831	447,113	391,399	6,431,016
North Bay Village	2,808,576	314,789	328,007	378,523	384,140	335,832	4,549,867
City of West Miami	2,445,250	241,053	241,373	279,166	307,465	291,897	3,806,204
Town of Surfside	2,314,098	229,428	228,739	234,500	248,902	221,896	3,477,563
Town of Bay Harbor Islands	2,209,631	231,953	222,682	234,375	249,414	220,923	3,368,978
Village of Biscayne Park ⁴	1,342,176	125,900	126,220	135,905	135,965	10,084	1,876,250
Bal Harbour Village	1,262,745	114,472	111,421	114,881	125,178	109,190	1,837,887
Village of Virginia Gardens	973,380	96,229	96,903	102,910	103,132	90,977	1,463,531
Village of El Portal ³	1,012,447	6,467	174,873	90,094	89,175	77,404	1,450,460
Town of Medley	429,285	34,442	33,529	35,277	35,617	31,486	599,636
Town of Golden Beach ¹	365,820	36,766	37,221	39,423	39,386	34,961	553,577
Indian Creek Village	3,604	-	-	-	-	-	3,604
	\$ 525,257,127	\$ 57,288,164	\$ 57,624,331	\$ 62,327,134	\$ 64,202,969	\$ 60,247,689	\$ 826,947,414

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, \$766,362 from the City of Sweetwater, \$21,058 from the Town of Golden Beach, \$1.9 million from the City of Opa-locka, and \$3.3 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 Amount in FY 2016 is net of \$84,069 withheld due to instances of noncompliance, which was returned in FY 2017 by OCITT.

⁴ Amount in FY 2020 is net of \$110,249 withheld due to instances of noncompliance.

**Charter County Transportation System Surtax – North Bay Village
Status of Prior Audit Findings ¹**

Finding	Recommendation	Auditee Response	Current Status
Uses of Transit-Related Surtax Proceeds			
Shuttle ridership is reported to OCITT based on estimated, rather than actual, data.	Ridership data should be maintained to better monitor circulator effectiveness.	The Village did not respond to this finding.	Resolved While the Village reported estimated ridership in FY 2018, actual ridership was reported thereafter.
Uses of Transportation-Related Surtax Proceeds			
Ineligible claimed costs totaled \$216,473. As of September 30, 2017, the Village had Unspent Transportation-related Surtax Proceeds totaling \$1.2 million, but only \$982,639 was in Cash, Cash Equivalents, and Investments.	The Village should exercise greater diligence in ensuring that only eligible expenditures are paid with Surtax Proceeds. Within 90 days, the Village should resolve the cash deficiency.	After considering the \$80,314 in Surtax receivables, there was a cash shortfall of \$126,173.	Partially Resolved The Village had \$1.56 million in Unspent Proceeds as of September 30, 2020, with a commitment to spend the funds on road resurfacing. <i>See Pages 4-5 of the Audit Report.</i>
Interest Earnings			
The Village did not allocate interest earnings to the <i>Transportation Special Revenue Fund</i> .	The Village should allocate the appropriate interest earned on unspent Surtax monies.	The Village did not respond to this finding.	Partially Resolved The Village began allocating investment earnings in FY 2019. <i>See Page 5 of the Audit Report.</i>
Certification and Reporting Requirements			
The Village submitted some required compliance reports after the due dates, and Quarterly Reports did not agree with the Village's General Ledger.	The Village should submit timely and accurate reports.	The Village did not respond to this finding.	Unresolved <i>See Page 6 of the Audit Report.</i>

¹ See the March 1, 2019 Audit Report and the April 9, 2019 Response for the full text.

FreeBee XL Electric Van

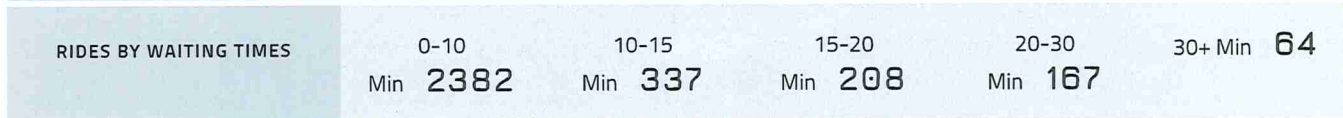




North Bay Village

11-01-2019 - 03-31-2020

Zone Summary



PASSENGERS AND RIDES BY MONTH (YTD)



PASSENGERS AND RIDES BY WEEK (YTD)



RIDE REQUEST MONDAY



RIDE REQUEST TUESDAY



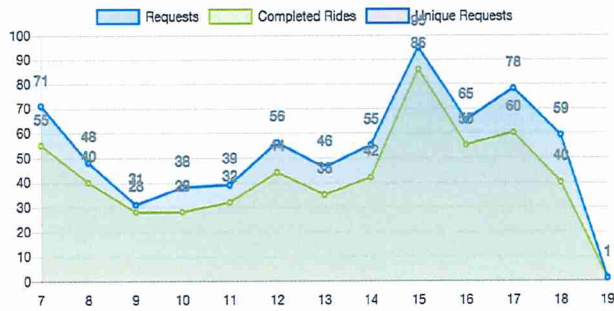
RIDE REQUEST WEDNESDAY



RIDE REQUEST THURSDAY



RIDE REQUEST FRIDAY



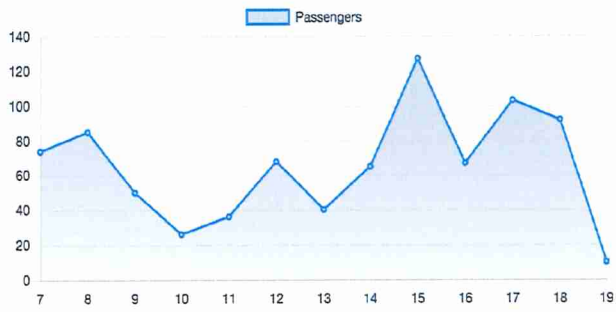
RIDE REQUEST SATURDAY



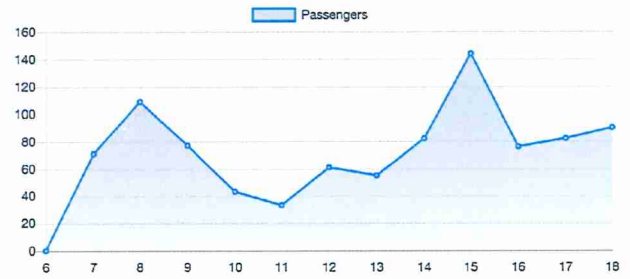
RIDE REQUEST SUNDAY



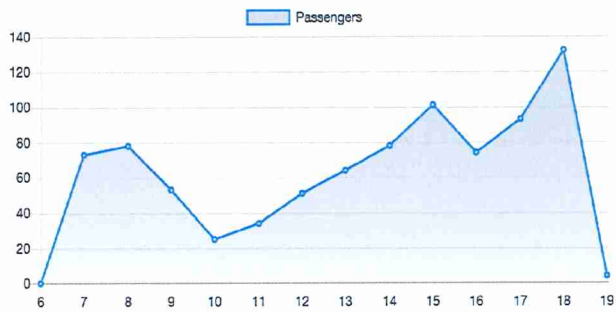
TOTAL PASSENGERS MONDAY



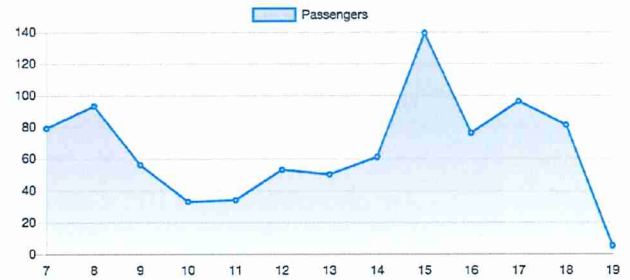
TOTAL PASSENGERS TUESDAY



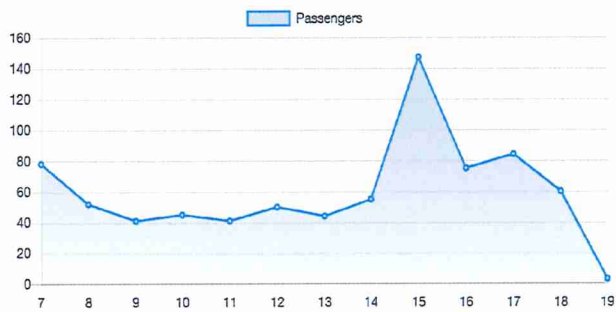
TOTAL PASSENGERS WEDNESDAY



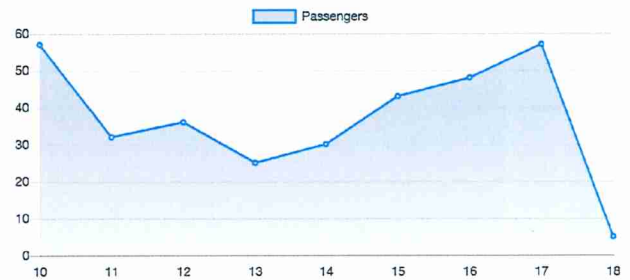
TOTAL PASSENGERS THURSDAY



TOTAL PASSENGERS FRIDAY



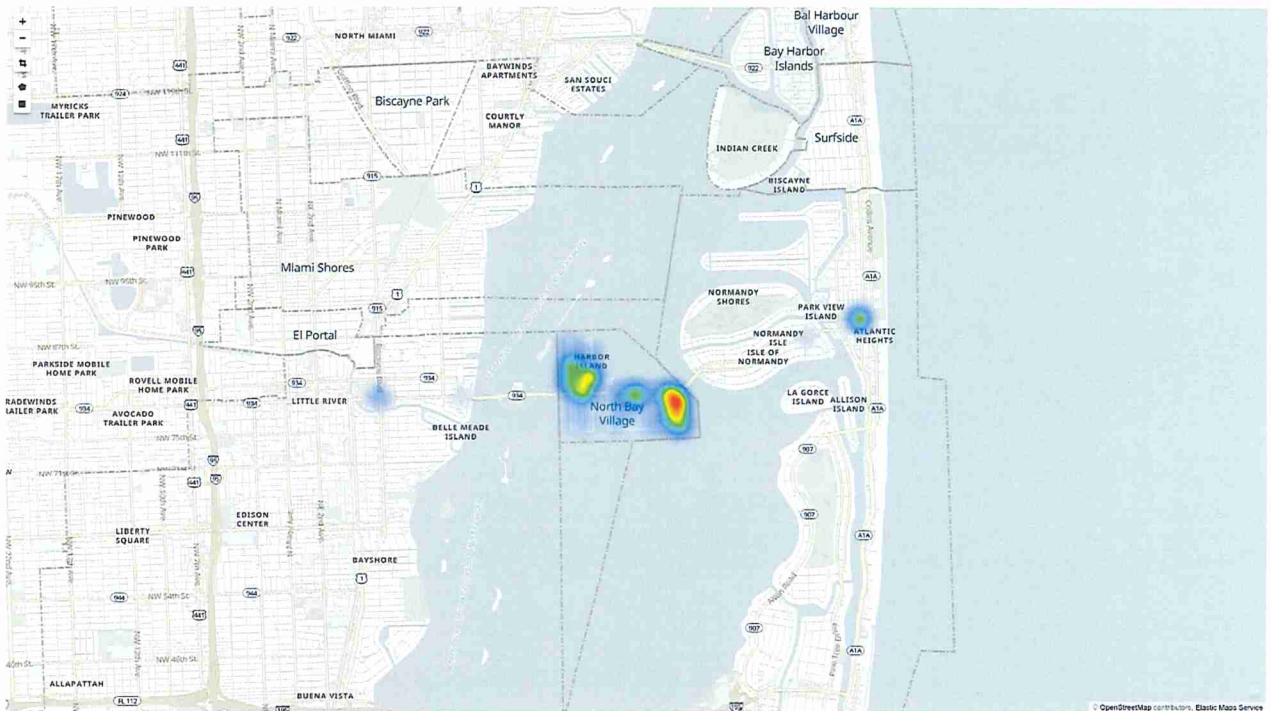
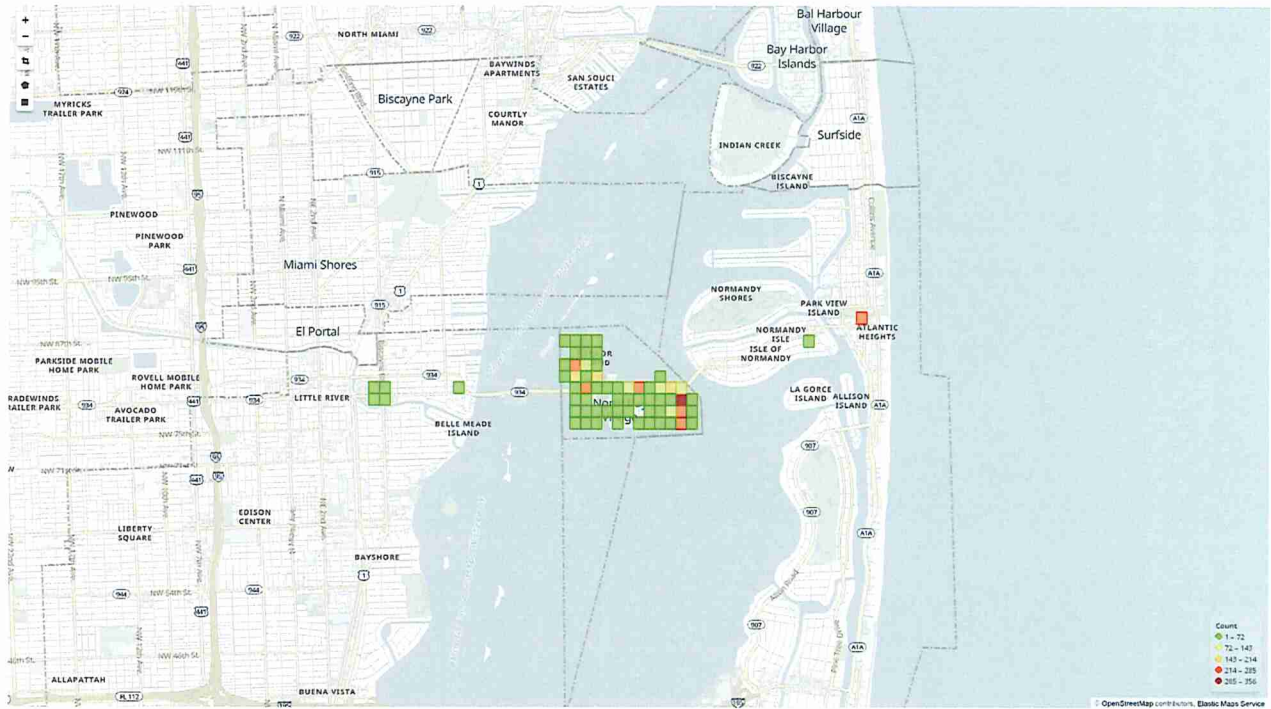
TOTAL PASSENGERS SATURDAY



TOTAL PASSENGERS SUNDAY



RIDES REQUEST PICKUP



RIDES REQUEST DROPOFF

