

Internal Audit Report



**Review of M/WBE Program
Annual Expenditure Reports
for the Fiscal Years Ended
June 30, 2007, June 30, 2008,
and June 30, 2009**



June 2010

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

Dr. Solomon C. Stinson, Chair
Ms. Perla Tabares Hantman, Vice Chair
Mr. Agustin J. Barrera
Mr. Renier Diaz de la Portilla
Dr. Lawrence S. Feldman
Dr. Wilbert "Tee" Holloway
Dr. Martin Karp
Ms. Ana Rivas Logan
Dr. Marta Pérez

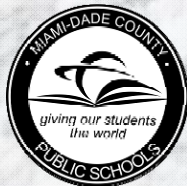
Mr. Alberto M. Carvalho
Superintendent of Schools

Mr. Jose F. Montes de Oca, CPA
Chief Auditor
Office of Management and Compliance Audits

Contributors to this Report:

Reviews Performed by:
Mr. Norberto Ferradaz, CPA


Reviewed and Supervised by:
Mr. Trevor L. Williams, CPA




MEMORANDUM

June 7, 2010
JFM 2009-2010/M131
JFM 305-995-1436

TO: Rose M. Barefield – Cox, J.D., Administrative Director
Office of Compliance and Business Services

FROM: Jose F. Montes de Oca, Chief Auditor 
Office of Management and Compliance Audits

BY: Trevor L. Williams, Assistant Chief Auditor 
Operational and Performance Audits

**SUBJECT: REVIEW OF M/WBE PROGRAM ANNUAL EXPENDITURE REPORTS
FOR THE FISCAL YEARS ENDED JUNE 30, 2007, JUNE 30, 2008,
AND JUNE 30, 2009**

Pursuant to your request, we have reviewed the attached Minority/Women Business Enterprise (M/WBE) Program Annual Expenditure Reports prepared by your office for fiscal years ended June 30, 2007, June 30, 2008, and June 30, 2009, and the supporting documentation that was used to prepare the reports. Our review confirms the trend of reduced expenditures by the District and the resulting reduced M/WBE expenditures and participation shown in your annual reports for the three years being reported. Our review also disclosed that payments to certified M/WBE vendors, as a percent of District expenditures, fluctuated up and down during the period reported with the latest change being a 1.98% increase in FY 2009.

The objective of our review was to determine whether the M/WBE Program Annual Expenditure Reports were properly compiled and adequately supported. We did not reconcile the M/WBE Expenditure Reports to the District's Annual Financial Reports, because it is beyond the scope of this review. We did not review the financial records of M/WBE contractors and vendors. Additionally, we did not review how the M/WBE assistance levels, which are submitted to the Board under separate cover, are determined. The nature and scope of our review are limited and should not be construed as an audit conducted in accordance with generally accepted Government Auditing Standards issued by the Comptroller General of the United States. Therefore, we do not provide assurance on the accuracy of the expenditures reported in the M/WBE Program Annual Expenditure Reports.

**Review of M/WBE Program Annual Expenditure Reports For the Fiscal Years
Ended June 30, 2007, June 30, 2008, and June 30, 2009 – Page 2**

Our review concluded that nothing came to our attention that indicates the Minority/Women Business Enterprise Program Annual Expenditure Reports for the fiscal years ended June 30, 2007, June 30, 2008, and June 30, 2009 were not properly compiled and reported in all material respects. If you have any questions, please do not hesitate to contact this office.

JFM/TLW:nf


Attachment

cc: School Board Members
School Board Audit Committee
Mr. Alberto M. Carvalho
Dr. Richard H. Hinds
Mr. Joseph A. Gomez

MEMORANDUM

May 20, 2010
RBC-0150
RBC-995-2881

TO: Mr. Jose F. Montes de Oca, Chief Auditor
Audit and Investigative Affairs

FROM: Rose Barefield-Cox, J.D., Administrative Director
Office of Compliance and Business Services 

**SUBJECT: REVISED MINORITY/WOMEN BUSINESS ENTERPRISE
PROGRAM ANNUAL EXPENDITURE REPORTS FOR FISCAL
YEARS ENDED JUNE 30, 2007, JUNE 30, 2008, AND JUNE 30,
2009**

Pursuant to School Board Rule 6Gx13- 3G-1.05, Minority/Women Business Enterprise Certification Procedures, transmitted herewith are the revised M/WBE Annual Expenditure Reports for the Fiscal Years ended June 30, 2007, June 30, 2008, and June 30, 2009 which incorporates the Office of Management & Compliance Audit's recommendations.

If you have questions, or need any additional information regarding the reports, please do not hesitate to contact me, Ms. Patricia Freeman, at (305) 995-2434, or Mr. Darrlyn Choate, at (305) 995-1455.

Thank you for your assistance in this matter.

RBC/cds

Attachments

cc: Mr. Jaime G. Torrens
Ms. Patricia A. Freeman
Mr. Darrlyn Choate

MANAGEMENT AND
COMPLIANCE AUDITS
2010 MAY 24 PM 4:29

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2009**

PROGRAM OVERVIEW

The Minority/Women Business Enterprise (M/WBE) Program was established by The School Board of Miami-Dade County, Florida (School Board) in 1985. The program is administered by the Division of Business Development and Assistance (Division) through the Office of Compliance and Business Services. The District certifies businesses as Minority/Women Business Enterprises that are at least fifty-one (51) percent owned and controlled by an African American, Hispanic, or Woman. The primary purpose of the Division is to ensure that there is no discrimination in the award of contracts for District goods and services. To this end, the Division is responsible for ensuring that M/WBEs have every opportunity to compete for and perform School Board contracts. The School Board has expended nearly \$3.26 billion or 22.52 percent of all non-salaried expenditures, excluding payments for utilities and contributions to the Florida Retirement System, with M/WBEs since the inception of the M/WBE Program.

ANNUAL EXPENDITURE OVERVIEW

The Minority/Women Business Enterprise Program Annual Expenditure Report for the Fiscal Year that ended June 30, 2009, delineates expenditures with certified African American, Hispanic, and Women owned businesses. Expenditures are reported by major industry category for construction, architectural and engineering (A&E) services, and procurement. District expenditures for both categories totaled \$976 million during Fiscal Year 2008-2009, representing a decline of \$399 million or 28.98 percent as compared with those of the previous fiscal year. Approximately 213 certified M/WBEs (primes, subcontractors, and subconsultants) were paid \$187.23 million or 19.17 percent of the total expenditures for goods and services. This amount represents a difference of \$49.19 million or 20.81 percent less than the previous fiscal year. Exhibit "A" itemizes payments, by industry, to all minority groups.

The following table compares "District Total" expenditure to "MWBE" expenditures for the fiscal years 2008-2009 and 2007-2008.

Comparison of District Total and M/WBE Expenditures

	FY 2008-2009 Expenditures			FY 2007-2008 Expenditures		
	Total	M/WBE	%	Total	M/WBE	%
Construction	\$ 607,835,123	\$ 178,554,680	29.38%	\$ 903,509,725	\$ 222,945,905	24.68%
Procurement	368,650,067	8,676,119	2.35%	471,500,803	13,474,267	2.86%
	<u>\$ 976,485,190</u>	<u>\$ 187,230,799</u>	<u>19.17%</u>	<u>\$1,375,010,528</u>	<u>\$ 236,420,172</u>	<u>17.19%</u>

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2009**

CONSTRUCTION EXPENDITURE HIGHLIGHTS

Hard Construction Services Expenditure Highlights

The construction expenditures in this section are for "hard construction" services. Architectural, engineering, and design related service expenditures are reported in the Architectural and Engineering (A/E) Services Expenditure Highlights section. M/WBEs were paid \$166.89 million or 28.94 percent of the total "hard construction" expenditures of \$576.59 million. By minority/women subcategory, payments to certified Hispanic businesses totaled \$138.60 million, payments to certified African American businesses totaled \$14.26 million, and payments to certified Women businesses totaled \$14.02 million. The aforementioned payments reflect decreases in payments from the previous fiscal year of \$9.53 million or 40.05 percent for African American, \$13.77 million or 9.04 percent for Hispanic, and \$5.09 million or 26.62 percent for certified Women businesses. Hard construction expenditures to M/WBEs decreased \$28.39 million or 14.54 percent.

Architectural and Engineering (A/E) Services Expenditure Highlights

Payments to M/WBEs totaled \$11.67 million or 37.33 percent of \$31.25 million that were paid for architectural and engineering services. Overall, A/E service expenditures with M/WBEs decreased by \$16.00 million or 57.84 percent. Hispanic businesses were paid \$8.95 million, African American businesses were paid \$1.41 million, and Women businesses were paid \$1.31 million. Compared to the previous fiscal year, payments to Hispanic businesses decreased by \$14.06 million or 61.12 percent, payments to African American businesses decreased by \$649,877 or 31.53 percent, and payments to Women businesses decreased by \$1.30 million or 49.70 percent. A/E expenditures are typically included in payments that are reported for construction, unless indicated, otherwise. Exhibit "A" depicts payments to each minority group in the areas of construction, architectural and engineering services, and procurement.

PROCUREMENT EXPENDITURE HIGHLIGHTS

M/WBEs received \$8.68 million or 2.35 percent of total payments of \$368.65 million for procurement related goods and services. The payments to M/WBEs decreased by \$4.80 million or 35.61 percent from those of the previous fiscal year. African American businesses experienced a decrease in expenditures of \$2.55 million or 40.82 percent on payments of \$3.69 million, Hispanic businesses received \$3.39 million or \$840,790 thousand (19.85%) less than the previous fiscal year. Women businesses received

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2009**

\$1.59 million or \$1.41 million (47.00%) less than the previous year. Exhibit "B" depicts expenditures to all women owned businesses for each of the major contracting areas.

CONCLUSION

During Fiscal Year 2008-2009, the participation of MWBEs decreased by \$49.19 million or 20.81 percent from the previous fiscal year. The decrease includes a decrease in payments of \$12.73 million (39.65%) to African Americans, \$28.67 million (15.96%) to Hispanics and a decrease in payments of \$7.79 million (31.52%) to Women.

Since the inception of the M/WBE Program, the District has spent over \$3.28 billion or 22.52 percent of the overall expenditure total of \$14.55 billion for goods and services with certified minority and women owned businesses. See Exhibit "C" for a cumulative breakdown of payments to all contractors and vendors, including minority groups, in all three major industries.

GLOSSARY OF TERMS

African American	unless otherwise specified, includes African American women.
Expenditure base	the District's total non-salary expenditures, minus payments for utilities and contributions to the Florida Retirement System.
Hispanic	unless otherwise specified, includes Hispanic women.
Minority	<p>a person who is a citizen or lawful permanent resident of the United States, and who is classified as follows:</p> <ul style="list-style-type: none">▪ an African American, a person having origins in any of the Black racial groups of Africa;▪ a Hispanic, a person of Spanish or Portuguese culture, including, but not limited to persons, with origins in Mexico, South America, Central America, or the Caribbean Islands, regardless of race; or▪ a Woman.

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2009**

M/WBE	a company that is at least fifty-one (51) percent owned and controlled by an African American, Hispanic, or Woman and has been certified as such by the Division of Business Development and Assistance.
Prime contractor Consultant	a business entity that directly provides goods and services to the District.
Sub contractor Consultant	a business that indirectly provides goods and or services to the District through a prime contractor/consultant.
Women	unless otherwise specified, refers to non-Hispanic White women.

MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year ended June 30, 2009
(with comparative totals for the Fiscal Year ended June 30, 2008)

Program Expenditures by Contracting Areas

Exhibit A

	Primes	Subs	Totals	
			2008-2009	2007-2008
CONTRACTORS*				
African American	\$ 1,510,357	\$ 12,754,013	\$ 14,264,370	\$ 23,794,224
Hispanic	101,088,343	37,512,451	138,600,794	152,371,485
Women**	4,364,327	9,659,145	14,023,472	19,110,185
Total	\$ 106,963,027	\$ 59,925,609	\$ 166,888,636	\$ 195,275,894
A/E				
African American	1,205,650	205,797	\$ 1,411,447	\$ 2,061,324
Hispanic	8,093,724	852,168	8,945,892	23,007,103
Women**	1,126,628	182,077	1,308,705	2,601,584
Total	\$ 10,426,002	\$ 1,240,042	\$ 11,666,044	\$ 27,670,011
PROCUREMENT				
African American	\$ 3,417,954	\$ 272,641	\$ 3,690,595	\$ 6,236,417
Hispanic	3,142,421	251,551	3,393,972	4,234,762
Women**	1,154,726	436,826	1,591,552	3,003,088
Total	\$ 7,715,101	\$ 961,018	\$ 8,676,119	\$ 13,474,267
ALL CATEGORIES				
African American	\$ 6,133,961	\$ 13,232,451	\$ 19,366,412	\$ 32,091,965
Hispanic	112,324,488	38,616,170	150,940,658	179,613,350
Women**	6,645,681	10,278,048	16,923,729	24,714,857
Total	\$ 125,104,130	\$ 62,126,669	\$ 187,230,799	\$ 236,420,172

* Contractors do not include A/E.

** Women do not include expenditures with African American or Hispanic women

MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year ended June 30, 2009
(with comparative totals for the Fiscal Year ended June 30, 2008)

Program Expenditures to All Women

Exhibit B

			Totals	
	Primes	Subs	2008-2009	2007-2008
CONTRACTORS *				
African American	\$ 192,116	\$ 687,859	\$ 879,975	\$ 6,030,878
Hispanic	5,943,240	22,094,626	28,037,866	23,023,721
Women**	4,364,327	9,659,145	14,023,472	19,110,185
Total	\$ 10,499,683	\$ 32,441,630	\$ 42,941,313	\$ 48,164,784
A/E				
African American	\$ -	\$ -	\$ -	\$ -
Hispanic	1,580,157	374,278	1,954,435	2,499,080
Women**	1,126,628	182,077	1,308,705	2,601,584
Total	\$ 2,706,785	\$ 556,355	\$ 3,263,140	\$ 5,100,664
PROCUREMENT				
African American	\$ 1,047,354	\$ 4,945	\$ 1,052,299	\$ 2,275,658
Hispanic	922,012	251,551	1,173,563	1,241,049
Women**	1,154,726	436,826	1,591,552	3,003,088
Total	\$ 3,124,092	\$ 693,322	\$ 3,817,414	\$ 6,519,795
ALL CATEGORIES				
African Americans	\$ 1,239,470	\$ 692,804	\$ 1,932,274	\$ 8,306,536
Hispanic	8,445,409	22,720,455	31,165,864	\$ 26,763,850
Women**	6,645,681	10,278,048	16,923,729	24,714,857
Total	\$ 16,330,560	\$ 33,691,307	\$ 50,021,867	\$ 59,785,243

* Contractors do not include A/E.

** Women do not include expenditures with African American or Hispanic women

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT**
For the Fiscal Year ended June 30, 2009

Cumulative Program Expenditures

Exhibit C

Construction

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 14,440,808	\$ 7,775,422	\$ 479,879	\$ -	\$ 22,696,109	\$ 72,467,944	\$ 95,164,053	23.85%
87-88	15,903,205	19,666,429	300,119	-	35,869,753	74,728,969	110,598,722	32.43%
88-89	19,795,549	29,448,646	2,755,353	179,161	52,176,709	104,590,536	156,767,245	33.28%
89-90	17,862,586	37,166,867	4,408,270	57,198	59,494,921	137,951,074	197,445,995	30.13%
90-91	15,238,739	62,480,267	6,770,659	86,019	84,576,684	145,460,062	230,036,746	36.77%
91-92	21,755,285	64,555,501	9,803,289	507,522	96,621,597	135,803,128	232,424,725	41.57%
92-93	17,381,182	47,972,465	8,362,258	158,434	73,874,339	51,805,057	125,679,396	58.78%
93-94	16,192,056	62,700,089	11,409,855	291,966	90,593,966	131,443,915	222,037,881	40.80%
94-95	55,822,373	98,508,098	14,619,430	477,209	169,427,110	96,828,152	266,255,262	63.63%
95-96	64,481,526	121,287,935	17,427,746	263,921	203,461,128	119,925,832	323,386,960	62.92%
96-97	47,602,857	102,288,364	11,620,478	66,622	161,578,321	131,394,074	292,972,395	55.15%
97-98	25,850,649	86,720,234	12,941,923	32,986	125,545,792	85,625,628	211,171,420	59.45%
98-99	18,416,073	70,585,885	10,948,457	25,240	99,975,655	68,333,681	168,309,536	59.40%
99-00	10,036,096	73,530,848	13,312,348	-	96,879,292	110,584,201	207,463,493	46.70%
00-01	13,672,796	66,376,662	16,586,712	-	96,636,170	118,374,292	215,010,462	44.94%
01-02	14,370,136	55,922,967	14,812,799	-	85,105,902	148,103,399	233,206,301	36.49%
02-03	17,875,695	43,391,015	13,406,230	-	74,672,940	121,658,946	196,331,886	38.03%
03-04	10,194,149	43,022,453	9,908,562	-	63,125,164	140,606,334	203,733,498	30.98%
04-05	15,735,993	89,018,972	11,365,849	-	116,120,804	168,305,179	284,425,983	40.83%
05-06	21,212,563	176,127,764	13,407,227	-	210,747,554	354,079,088	564,826,642	37.31%
06-07	51,292,965	238,033,048	46,760,723	-	336,086,736	657,293,539	993,380,275	33.83%
07-08	25,855,548	175,378,588	21,711,769	-	222,945,905	680,563,820	903,509,725	24.68%
08-09	15,675,817	147,546,686	15,332,177	0	178,554,680	429,280,443	607,835,123	29.38%
Totals	\$ 546,665,636	\$ 1,919,503,205	\$ 288,452,112	\$ 2,146,278	\$ 2,756,767,231	\$ 4,285,209,493	\$ 7,041,976,724	39.15%
% to Total	7.76%	27.26%	4.10%	0.03%	39.15%	60.85%	100.00%	

Procurement

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 557,293	\$ 2,525,565	\$ 2,639,436	\$ 50,974	\$ 5,773,268	\$ 162,402,218	\$ 168,175,486	3.43%
87-88	2,260,183	6,554,112	4,121,598	118,546	13,054,439	182,833,998	195,888,437	6.66%
88-89	2,707,564	7,985,050	5,165,703	123,715	15,982,032	204,161,533	220,143,565	7.26%
89-90	2,784,560	10,521,955	5,824,231	175,032	19,309,778	252,723,818	272,033,596	7.10%
90-91	2,642,822	12,775,442	9,132,078	80,020	24,630,162	262,305,951	286,936,113	8.58%
91-92	2,660,139	12,643,546	10,332,408	209,663	25,845,756	255,623,235	281,468,991	9.18%
92-93	3,601,821	15,605,828	5,112,321	30,694	24,350,664	219,702,788	244,053,452	9.98%
93-94	4,548,105	20,175,308	6,706,078	63,918	31,493,409	191,239,930	222,733,339	14.14%
94-95	5,321,167	20,222,468	5,737,781	78,839	31,360,255	244,068,531	275,428,786	11.39%
95-96	5,606,272	21,138,990	5,692,102	43,622	32,480,986	256,794,933	289,275,919	11.23%
96-97	7,999,345	23,127,193	5,780,613	25,495	36,932,646	282,097,612	319,030,258	11.56%
97-98	8,432,926	21,509,038	7,852,493	831	37,795,288	259,307,856	297,103,144	12.72%
98-99	7,702,916	17,836,402	10,469,066	469	36,008,853	291,422,353	327,431,206	11.00%
99-00	6,256,847	11,243,263	3,186,650	-	20,686,760	307,842,907	328,529,667	6.30%
00-01	8,312,211	13,269,714	5,476,255	-	25,058,180	365,647,901	390,706,081	6.41%
01-02	6,204,586	12,899,731	5,243,464	-	24,347,781	360,891,803	385,239,584	6.32%
02-03	4,923,172	10,705,133	4,455,971	-	20,084,276	354,223,250	374,307,526	5.37%
03-04	5,221,948	10,276,900	4,661,261	-	20,160,109	393,809,670	413,969,779	4.87%
04-05	3,428,208	11,068,035	4,447,454	-	18,943,697	406,335,890	425,279,587	4.45%
05-06	5,526,701	8,262,759	4,448,785	-	18,238,245	439,311,996	457,550,241	3.99%
06-07	3,164,150	7,174,827	3,784,875	-	14,123,852	473,694,672	487,818,524	2.90%
07-08	6,236,417	4,234,762	3,003,088	-	13,474,267	458,026,536	471,500,803	2.86%
08-09	3,690,595	3,393,872	1,591,652	-	8,676,119	359,973,948	368,650,067	2.35%
Totals	\$ 107,789,748	\$ 285,149,993	\$ 124,865,263	\$ 1,005,818	\$ 518,810,822	\$ 6,984,443,329	\$ 7,503,284,151	6.91%
% to Total	1.44%	3.80%	1.66%	0.01%	6.91%	93.09%	100.00%	

Construction and Procurement

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 14,998,101	\$ 10,300,987	\$ 3,119,315	\$ 50,974	\$ 28,469,377	\$ 234,870,162	\$ 263,339,539	10.81%
87-88	18,163,988	26,220,541	4,421,717	118,546	48,924,192	257,562,967	306,487,159	15.96%
88-89	22,503,113	37,431,696	7,921,056	302,876	68,158,741	308,752,069	376,910,810	18.08%
89-90	20,647,146	47,688,822	10,232,501	236,230	78,804,699	390,674,892	469,479,591	16.79%
90-91	17,882,361	75,255,709	15,902,737	166,039	109,206,846	407,766,013	516,972,859	21.12%
91-92	24,415,424	77,199,047	20,135,697	717,185	122,467,353	391,426,363	513,893,716	23.83%
92-93	20,983,003	63,578,293	13,474,579	189,128	98,225,003	271,507,845	369,732,848	26.57%
93-94	20,740,161	82,875,397	18,115,933	355,884	122,087,375	322,683,845	444,771,220	27.45%
94-95	61,143,540	118,730,566	20,357,211	556,048	200,787,365	340,896,683	541,684,048	37.07%
95-96	70,087,798	142,426,925	23,119,848	307,543	235,942,114	376,720,765	612,662,879	36.51%
96-97	55,602,202	125,415,557	17,401,091	92,117	198,510,967	413,491,886	612,002,853	32.44%
97-98	34,263,575	108,229,272	20,794,416	33,817	163,341,080	344,933,484	508,274,564	32.14%
98-99	26,118,999	88,422,287	21,417,523	25,709	135,984,508	359,756,234	495,740,742	27.43%
99-00	16,292,943	84,774,111	16,498,998	-	117,566,052	418,427,108	535,993,160	21.93%
00-01	19,985,007	79,646,376	22,062,967	-	121,694,350	484,022,193	605,716,543	20.09%
01-02	20,574,722	68,822,698	20,056,263	-	109,453,683	508,995,202	618,448,885	17.70%
02-03	22,796,867	54,096,148	17,862,201	-	94,757,216	475,882,196	570,639,412	16.61%
03-04	15,416,097	53,299,353	14,569,823	0	83,285,273	534,418,004	617,703,277	13.48%
04-05	19,164,191	100,087,007	15,813,303	0	135,064,501	574,641,069	709,705,570	19.03%
05-06	26,739,264	184,390,523	17,856,012	0	228,985,799	793,391,084	1,022,376,883	22.40%
06-07	54,457,115	245,207,875	50,545,598	0	350,210,588	1,130,988,211	1,481,198,799	23.64%
07-08	32,091,965	179,613,350	24,714,857	0	236,420,172	1,138,590,356	1,375,010,528	17.19%
08-09	19,366,412	150,940,658	16,923,729	0	187,230,799	789,254,391	976,485,190	19.17%
Totals	\$ 654,455,384	\$ 2,204,653,198	\$ 413,317,375	\$ 3,152,096	\$ 3,275,578,053	\$ 11,269,652,822	\$ 14,545,230,875	22.52%
% to Total	4.50%	15.16%	2.84%	0.02%	22.52%	77.48%	100.00%	

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2008**

PROGRAM OVERVIEW

The Minority/Women Business Enterprise (M/WBE) Program was established by The School Board of Miami-Dade County, Florida (School Board) in 1985. The program is administered by the Division of Business Development and Assistance (Division) through the Office of Compliance and Business Services. The District certifies businesses as Minority/Women Business Enterprises that are at least fifty-one (51) percent owned and controlled by an African American, Hispanic, or Woman. The primary purpose of the Division is to ensure that there is no discrimination in the award of contracts for District goods and services. To this end, the Division is responsible for ensuring that M/WBEs have every opportunity to compete for and perform School Board contracts. The School Board has expended nearly \$3.09 billion or 22.76 percent of all non-salaried expenditures, excluding payments for utilities and contributions to the Florida Retirement System, with M/WBEs since the inception of the M/WBE Program.

ANNUAL EXPENDITURE OVERVIEW

The Minority/Women Business Enterprise Program Annual Expenditure Report for the Fiscal Year that ended June 30, 2008, delineates expenditures with certified African American, Hispanic, and Women owned businesses. Expenditures are reported by major industry category for construction, architectural and engineering (A&E) services, and procurement. District expenditures for both categories totaled \$1.38 billion during Fiscal Year 2007-2008, representing a decline of \$106.19 million or 7.17 percent as compared with those of the previous fiscal year. Approximately 240 certified M/WBEs (primes, subcontractors, and subconsultants) were paid \$236.42 million or 17.19 percent of the total expenditures for goods and services. This amount represents a difference of \$113.80 million or 32.49 percent less than the previous fiscal year. Exhibit "A" itemizes payments, by industry, to all minority groups.

The following table compares "District Total" spending to "MWBE" expenditures for the fiscal years 2007-2008 and 2006-2007.

Comparison of District Total and M/WBE Expenditures

	FY 2007-2008 Expenditures			FY 2006-2007 Expenditures		
	Total	M/WBE	%	Total	M/WBE	%
Construction	\$ 903,509,725	\$ 222,945,905	24.68%	\$ 993,380,275	\$ 336,086,736	33.83%
Procurement	471,500,803	13,474,267	2.86%	487,818,524	14,123,852	2.90%
	<u>\$ 1,375,010,528</u>	<u>\$ 236,420,172</u>	<u>17.19%</u>	<u>\$1,481,198,799</u>	<u>\$ 350,210,588</u>	<u>23.64%</u>

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2008**

CONSTRUCTION EXPENDITURE HIGHLIGHTS

Hard Construction Services Expenditure Highlights

The construction expenditures in this section are for "hard construction" services. Architectural, engineering, and design related service expenditures are reported in the Architectural and Engineering (A/E) Services Expenditure Highlights section. M/WBEs were paid \$195.28 million or 23.31 percent of the total "hard construction" expenditures of \$837.89 million. By minority/women subcategory, payments to certified Hispanic businesses totaled \$152.37 million, payments to certified African American businesses totaled \$23.79 million, and payments to certified Women businesses totaled \$19.11 million. The aforementioned payments reflect decreases in payments from the previous fiscal year of \$25.80 million or 52.02 percent for African American, \$70.51 million or 31.64 percent for Hispanic, and \$24.35 million or 56.03 percent for certified Women businesses. Hard construction expenditures to M/WBEs decreased \$120.67 million or 38.19 percent.

Architectural and Engineering (A/E) Services Expenditure Highlights

Payments to M/WBEs totaled \$27.67 million or 42.17 percent of \$65.62 million that were paid for architectural and engineering services. Overall, A/E service expenditures with M/WBEs increased by \$7.53 million or 37.38 percent. Hispanic businesses were paid \$23.01 million, African American businesses were paid \$2.06 million, and Women businesses were paid \$2.60 million. Compared to the previous fiscal year, payments to Hispanic and African American businesses increased during 2007-2008 while payments to Women businesses decreased. Payments to Hispanic businesses increased by \$7.86 million or 51.88 percent, expenditures to African American businesses increased by \$365,328 or 21.54 percent, and Women business expenditures decreased by \$696,278 or 21.11 percent. A/E expenditures are typically included in payments that are reported for construction, unless indicated, otherwise. Exhibit "A" depicts payments to each minority group in the areas of construction, architectural and engineering services, and procurement.

PROCUREMENT EXPENDITURE HIGHLIGHTS

M/WBEs received \$13.47 million or 2.86 percent of total payments of \$471.50 million for procurement related goods and services. The payments to M/WBEs decreased by \$649,585 or 4.60 percent from those of the previous fiscal year. African American businesses were the only businesses to experience an increase in expenditures of \$3.07 million or 97.10 percent on payments of \$6.24 million, Hispanic businesses

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2008**

received \$4.23 million or \$2.94 million (40.98%) less than the previous fiscal year. Women businesses received \$3.00 million or \$781,787 (20.66%) less than the previous year. Exhibit "B" depicts expenditures to all women owned businesses for each of the major contracting areas.

CONCLUSION

During Fiscal Year 2007-2008, the participation of MWBEs decreased by \$113.79 million or 32.49 percent. The decrease includes a decrease in payments of \$22.37 million (41.07%) to African Americans, \$65.59 million (26.75%) to Hispanics and a decrease in payments of \$25.83 million (51.10%) to Women.

Since the inception of the M/WBE Program, the District has spent nearly \$3.09 billion or 22.76 percent of the overall expenditure total of \$13.57 billion for goods and services with certified minority and women owned businesses. See Exhibit "C" for a cumulative breakdown of payments to all contractors and vendors, including minority groups, in all three major industries.

GLOSSARY OF TERMS

African American	unless otherwise specified, includes African American women.
Expenditure base	the District's total non-salary expenditures, minus payments for utilities and contributions to the Florida Retirement System.
Hispanic	unless otherwise specified, includes Hispanic women.
Minority	<p>a person who is a citizen or lawful permanent resident of the United States, and who is classified as follows:</p> <ul style="list-style-type: none">▪ an African American, a person having origins in any of the Black racial groups of Africa;▪ a Hispanic, a person of Spanish or Portuguese culture, including, but not limited to persons, with origins in Mexico, South America, Central America, or the Caribbean Islands, regardless of race; or▪ a Woman.

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2008**

M/WBE	a company that is at least fifty-one (51) percent owned and controlled by an African American, Hispanic, or Woman and has been certified as such by the Division of Business Development and Assistance.
Prime contractor Consultant	a business entity that directly provides goods and services to the District.
Sub contractor Consultant	a business that indirectly provides goods and or services to the District through a prime contractor/consultant.
Women	unless otherwise specified, refers to non-Hispanic White women.

MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year ended June 30, 2008
(with comparative totals for the Fiscal Year ended June 30, 2007)

Program Expenditures by Contracting Areas

Exhibit A

			Totals	
	Primes	Subs	2007-2008	2006-2007
CONTRACTORS*				
African American	\$ 2,360,002	\$ 21,434,222	\$ 23,794,224	\$ 49,596,969
Hispanic	129,217,322	23,154,163	152,371,485	222,885,146
Women**	7,539,820	11,570,365	19,110,185	43,462,861
Total	\$ 139,117,144	\$ 56,158,750	\$ 195,275,894	\$ 315,944,976
A/E				
African American	1,954,005	107,319	\$ 2,061,324	\$ 1,695,996
Hispanic	22,465,703	541,400	23,007,103	15,147,902
Women**	2,536,819	64,765	2,601,584	3,297,862
Total	\$ 26,956,527	\$ 713,484	\$ 27,670,011	\$ 20,141,760
PROCUREMENT				
African American	\$ 6,165,257	\$ 71,160	\$ 6,236,417	\$ 3,164,150
Hispanic	3,459,251	775,511	4,234,762	7,174,827
Women**	2,456,890	546,198	3,003,088	3,784,875
Total	\$ 12,081,398	\$ 1,392,869	\$ 13,474,267	\$ 14,123,852
ALL CATEGORIES				
African American	\$ 10,479,264	\$ 21,612,701	\$ 32,091,965	\$ 54,457,115
Hispanic	155,142,276	24,471,074	179,613,350	245,207,875
Women**	12,533,529	12,181,328	24,714,857	50,545,598
Total	\$ 178,155,069	\$ 58,265,103	\$ 236,420,172	\$ 350,210,588

* Contractors do not include A/E.

** Women do not include expenditures with African American or Hispanic women

MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year ended June 30, 2008
(with comparative totals for the Fiscal Year ended June 30, 2007)

Program Expenditures to All Women

Exhibit B

			Totals	
	Primes	Subs	2007-2008	2006-2007
CONTRACTORS *				
African American	\$ 261,888	\$ 5,768,990	\$ 6,030,878	\$ 8,540,114
Hispanic	6,086,665	16,937,056	23,023,721	40,458,162
Women**	7,539,820	11,570,365	19,110,185	43,462,861
Total	\$ 13,888,373	\$ 34,276,411	\$ 48,164,784	\$ 92,461,137
A/E				
African American	\$ -	\$ -	\$ -	\$ 3,731
Hispanic	2,127,552	371,528	2,499,080	2,789,195
Women**	2,536,819	64,765	2,601,584	3,297,862
Total	\$ 4,664,371	\$ 436,293	\$ 5,100,664	\$ 6,090,788
PROCUREMENT				
African American	\$ 2,272,698	\$ 2,960	\$ 2,275,658	\$ 1,820,870
Hispanic	1,004,925	236,124	1,241,049	1,852,986
Women**	2,456,890	546,198	3,003,088	3,784,875
Total	\$ 5,734,513	\$ 785,282	\$ 6,519,795	\$ 7,458,731
ALL CATEGORIES				
African Americans	\$ 2,534,586	\$ 5,771,950	\$ 8,306,536	\$ 10,364,715
Hispanic	9,219,142	17,544,708	26,763,850	\$ 45,100,343
Women**	12,533,529	12,181,328	24,714,857	50,545,598
Total	\$ 24,287,257	\$ 35,497,986	\$ 59,785,243	\$ 106,010,656

* Contractors do not include A/E.

** Women do not include expenditures with African American or Hispanic women

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year ended June 30, 2008**

Cumulative Program Expenditures

Exhibit C

Construction

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 14,440,808	\$ 7,775,422	\$ 479,879	\$ -	\$ 22,696,109	\$ 72,467,944	\$ 95,164,053	23.85%
87-88	15,903,205	19,666,429	300,119	-	35,869,753	74,728,969	110,598,722	32.43%
88-89	19,795,549	29,446,646	2,755,353	179,161	52,176,709	104,590,536	156,767,245	33.28%
89-90	17,862,586	37,166,867	4,408,270	57,198	59,494,921	137,951,074	197,445,995	30.13%
90-91	15,239,739	62,480,267	6,770,659	86,019	84,576,684	145,460,062	230,036,746	36.77%
91-92	21,755,265	64,555,501	9,803,289	507,522	96,621,597	135,803,128	232,424,725	41.57%
92-93	17,381,182	47,972,465	8,362,258	158,434	73,874,339	51,805,057	125,679,396	58.78%
93-94	16,192,056	62,700,089	11,409,855	291,966	90,593,966	131,443,916	222,037,881	40.80%
94-95	55,822,373	98,508,098	14,619,430	477,209	169,427,110	96,828,152	266,255,262	63.63%
95-96	64,481,526	121,287,935	17,427,746	263,921	203,461,128	115,925,832	323,386,960	62.92%
96-97	47,602,857	102,288,364	11,620,478	66,622	161,578,321	131,394,074	292,972,395	55.15%
97-98	25,850,649	86,720,234	12,941,923	32,986	125,545,792	85,625,628	211,171,420	59.45%
98-99	18,416,073	70,585,885	10,948,457	25,240	99,975,655	68,333,881	168,309,536	59.40%
99-00	10,036,096	73,530,848	13,312,348	-	96,879,292	110,584,201	207,463,493	46.70%
00-01	13,672,796	66,376,662	16,586,712	-	96,636,170	118,374,292	215,010,462	44.94%
01-02	14,370,136	55,922,967	14,812,799	-	85,105,902	148,103,399	233,209,301	36.49%
02-03	17,875,695	43,391,015	13,406,230	-	74,672,940	121,658,946	195,331,886	38.03%
03-04	10,194,149	43,022,453	9,908,562	-	63,125,164	140,608,334	203,733,498	30.98%
04-05	15,735,983	89,018,972	11,365,849	-	116,120,804	168,305,179	284,425,983	40.63%
05-06	21,212,563	176,127,764	13,407,227	-	210,747,554	354,079,088	564,826,642	37.31%
06-07	51,292,965	238,033,048	46,760,723	-	336,086,736	657,293,539	993,380,275	33.63%
07-08	25,855,548	175,378,588	21,711,769	0	222,945,905	680,563,820	903,509,725	24.68%
Totals	\$ 530,989,819	\$ 1,771,956,519	\$ 273,119,935	\$ 2,146,278	\$ 2,578,212,551	\$ 3,855,929,050	\$ 6,434,141,601	40.07%
% to Total	8.25%	27.54%	4.24%	0.03%	40.07%	59.93%	100.00%	

Procurement

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 557,293	\$ 2,525,565	\$ 2,639,436	\$ 50,974	\$ 5,773,268	\$ 162,402,218	\$ 168,175,486	3.43%
87-88	2,260,183	6,554,112	4,121,598	118,546	13,054,439	182,833,998	195,888,437	6.66%
88-89	2,707,564	7,985,050	5,165,703	123,715	15,982,032	204,161,533	220,143,565	7.26%
89-90	2,784,560	10,521,955	5,824,231	179,032	19,309,778	252,723,818	272,033,596	7.10%
90-91	2,642,622	12,775,442	9,132,078	80,020	24,630,162	262,305,951	286,936,113	8.58%
91-92	2,660,139	12,643,546	10,332,408	209,663	25,845,756	255,623,235	281,468,991	9.18%
92-93	3,601,821	15,605,828	5,112,321	30,694	24,350,664	219,702,788	244,053,452	9.98%
93-94	4,548,105	20,175,308	6,706,078	63,918	31,493,409	191,239,930	222,733,339	14.14%
94-95	5,321,167	20,222,468	5,737,781	78,839	31,360,255	244,068,531	275,428,786	11.39%
95-96	5,606,272	21,138,990	5,692,102	43,622	32,480,986	256,794,933	289,275,919	11.23%
96-97	7,990,345	23,127,193	5,780,613	25,495	36,932,646	282,097,612	319,030,258	11.58%
97-98	8,432,526	21,509,038	7,852,493	831	37,795,288	259,307,856	297,103,144	12.72%
98-99	7,702,916	17,836,402	10,469,066	469	36,008,653	291,422,353	327,431,206	11.00%
99-00	6,256,847	11,243,263	3,186,650	-	20,686,760	307,842,907	328,529,667	6.30%
00-01	6,312,211	13,269,714	5,476,255	-	25,058,180	365,647,901	390,706,081	6.41%
01-02	6,204,586	12,899,731	5,243,464	-	24,347,781	360,691,803	385,239,584	6.32%
02-03	4,923,172	10,705,133	4,455,971	-	20,084,276	354,223,250	374,307,526	5.37%
03-04	5,221,948	10,276,900	4,661,261	-	20,160,109	393,809,670	413,969,779	4.87%
04-05	3,428,208	11,068,035	4,447,454	-	18,943,697	406,335,890	425,279,587	4.45%
05-06	5,526,701	8,262,759	4,448,785	-	18,238,245	439,311,996	457,550,241	3.99%
06-07	3,164,150	7,174,827	3,784,875	-	14,123,852	473,694,672	487,818,524	2.90%
07-08	6,236,417	4,234,762	3,003,088	-	13,474,267	458,026,536	471,500,803	2.86%
Totals	\$ 104,099,153	\$ 281,756,021	\$ 123,273,711	\$ 1,005,818	\$ 510,134,703	\$ 6,624,469,381	\$ 7,134,604,084	7.15%
% to Total	1.46%	3.95%	1.73%	0.01%	7.15%	92.85%	100.00%	

Construction and Procurement

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 14,998,101	\$ 10,300,987	\$ 3,119,315	\$ 50,974	\$ 28,469,377	\$ 234,870,162	\$ 263,339,539	10.81%
87-88	18,163,388	26,220,541	4,421,717	118,546	48,924,192	257,562,967	306,487,159	15.96%
88-89	22,503,113	37,431,696	7,921,056	302,876	68,158,741	308,752,069	376,910,810	18.08%
89-90	20,647,146	47,688,822	10,232,501	236,230	78,804,699	390,674,892	469,479,591	16.79%
90-91	17,882,361	75,255,709	15,902,737	166,039	109,206,846	407,766,013	516,972,859	21.12%
91-92	24,415,424	77,199,047	20,135,697	717,185	122,467,353	391,426,363	513,893,716	23.83%
92-93	20,983,003	63,578,293	13,474,579	189,128	98,225,003	271,507,845	369,732,848	26.57%
93-94	20,740,161	82,875,397	18,115,933	355,884	122,087,375	322,683,845	444,771,220	27.45%
94-95	61,143,540	118,730,556	20,357,211	566,048	200,787,365	340,896,683	541,684,048	37.07%
95-96	70,087,798	142,426,925	23,119,848	307,543	235,942,114	376,720,765	612,662,879	38.51%
96-97	55,602,202	125,415,557	17,401,091	92,117	198,510,967	413,491,686	612,002,653	32.44%
97-98	34,283,575	108,229,272	20,794,416	33,817	163,341,080	344,933,484	508,274,564	32.14%
98-99	26,118,989	88,422,287	21,417,523	25,709	135,984,508	359,756,234	495,740,742	27.43%
99-00	16,292,943	84,774,111	16,498,998	-	117,566,052	418,427,108	535,993,160	21.93%
00-01	19,985,007	79,646,376	22,062,967	-	121,694,350	484,022,193	605,716,543	20.09%
01-02	20,574,722	68,822,698	20,056,263	-	109,453,683	508,995,202	618,448,885	17.70%
02-03	22,798,867	54,096,148	17,862,201	-	94,757,216	475,882,196	570,639,412	16.61%
03-04	15,416,097	53,299,353	14,569,823	0	83,285,273	534,418,004	617,703,277	13.48%
04-05	19,164,191	100,087,007	15,813,303	0	135,064,501	574,641,069	709,705,570	19.03%
05-06	26,739,264	184,390,523	17,856,012	0	228,985,799	793,391,084	1,022,376,883	22.40%
06-07	54,457,115	245,207,875	50,545,598	0	350,210,588	1,130,988,211	1,481,198,799	23.64%
07-08	32,081,955	179,613,350	24,714,857	0	236,420,172	1,138,590,356	1,375,010,528	17.19%
Totals	\$ 635,088,972	\$ 2,053,712,540	\$ 396,393,646	\$ 3,152,096	\$ 3,088,347,254	\$ 10,480,398,431	\$ 13,568,745,685	22.76%
% to Total	4.68%	15.14%	2.92%	0.02%	22.76%	77.24%	100.00%	

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2007**

PROGRAM OVERVIEW

The Minority/Women Business Enterprise (M/WBE) Program was established by The School Board of Miami-Dade County, Florida (School Board) in 1985. The program is administered by the Division of Business Development and Assistance (Division) through the Office of Compliance and Business Services. The District certifies businesses as Minority/Women Business Enterprises that are at least fifty-one (51) percent owned and controlled by an African American, Hispanic, or Woman. The primary purpose of the Division is to ensure that there is no discrimination in the award of contracts for District goods and services. To this end, the Division is responsible for ensuring that M/WBEs have every opportunity to compete for and perform School Board contracts. The School Board has expended nearly \$2.90 billion or 23.39 percent of all non-salaried expenditures, excluding payments for utilities and contributions to the Florida Retirement System, with M/WBEs since the inception of the M/WBE Program.

ANNUAL EXPENDITURE OVERVIEW

The Minority/Women Business Enterprise Program Annual Expenditure Report for the Fiscal Year that ended June 30, 2007, delineates expenditures with certified African American, Hispanic, and Women owned businesses. Expenditures are reported by the major industry categories for construction, architectural and engineering (A&E) services, and procurement. District expenditures for both categories totaled \$1.48 billion during Fiscal Year 2006-2007, representing an increase of \$458.82 million or 44.88 percent more than the previous fiscal year. Approximately 265 certified M/WBEs (primes, subcontractors, and subconsultants) were paid \$350.21 million or 23.64 percent of the total expenditures for goods and services. This amount represents an increase of \$121.22 million or 52.94 percent more than the previous fiscal year. Exhibit "A" itemizes payments, by industry, to all minority groups.

The following table compares "District Total" spending to "M/WBE" expenditures for the fiscal years 2006-2007 and 2005-2006.

Comparison of District Total and M/WBE Expenditures

	FY 2006-2007 Expenditures			FY 2005-2006 Expenditures		
	Total	M/WBE	%	Total	M/WBE	%
Construction	\$ 993,380,275	\$ 336,086,736	33.83%	\$ 564,826,642	\$ 210,747,554	37.31%
Procurement	487,818,524	14,123,852	2.90%	457,550,241	18,238,245	3.99%
	<u>\$ 1,481,198,799</u>	<u>\$ 350,210,588</u>	<u>23.64%</u>	<u>\$1,022,376,883</u>	<u>\$ 228,985,799</u>	<u>22.40%</u>

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2007**

CONSTRUCTION EXPENDITURE HIGHLIGHTS

Hard Construction Services Expenditure Highlights

The construction expenditures in this section are for "hard construction" services. Architectural, engineering, and design related service expenditures are reported in the following section. M/WBEs were paid \$315.94 million or 33.89 percent of the total "hard construction" expenditures of \$932.17 million. By minority/women subcategory, payments to certified Hispanic businesses totaled \$222.89 million, payments to certified African American businesses totaled \$49.60 million, and payments to certified Women businesses totaled \$43.46 million. The aforementioned payments reflect increases in payments from the previous fiscal year of \$30.68 million or 162.23 percent for African American, \$61.62 million or 38.21 percent for Hispanic, and \$32.70 million or 303.92 percent for Women businesses. Hard construction expenditures to M/WBEs increased by \$125.01 million or 65.47 percent.

Architectural and Engineering (A/E) Services Expenditure Highlights

M/WBEs received \$20.14 million or 32.90 percent of the total payments of \$61.21 million for architectural and engineering services. Overall, A/E service expenditures with M/WBEs increased by \$328,934 or 1.66 percent. Hispanic businesses were paid \$15.15 million, African American businesses were paid \$1.70 million, and Women businesses were paid \$3.30 million. Hispanic and Women businesses experienced an increase from the previous fiscal year while African American businesses experience a decrease of \$603,082 or 26.23 percent, Hispanic business increased by \$281,026 or 1.89 percent, and payments to Women businesses increased by \$650,990 or 24.59 percent. A/E expenditures are typically included in payments that are reported for construction, unless indicated, otherwise. Exhibit "A" depicts payments to each minority group in the areas of construction, architectural and engineering services, and procurement.

PROCUREMENT EXPENDITURE HIGHLIGHTS

M/WBEs received \$14.12 million or 2.90 percent of total expenditures of \$487.82 million for procurement related goods and services. The payments to M/WBEs decreased by \$4.11 million or 22.56 percent from the previous fiscal year. African American businesses were paid \$3.16 million, Hispanic businesses were paid \$7.17 million, and Women businesses were paid \$3.78 million. The expenditures reflected a decrease of \$2.36 million or 42.75 percent for African American businesses, \$1.09 million or 13.17 percent for Hispanic businesses, and \$663,910 or 14.92 percent for Women

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2007**

businesses. Exhibit "B" depicts expenditures to all women owned businesses for each of the major contracting areas.

CONCLUSION

During Fiscal year 2006-2007, the participation of M/WBEs increased by \$121.22 million or 52.94 percent. The increase includes increased payments to African American businesses of \$27.71 million or 103.66 percent, Hispanic businesses increased by \$60.82 million or 32.98 percent, and payments to Women businesses increased \$32.70 million or 183.07 percent.

Since the inception of the M/WBE Program, the District has expended nearly \$2.90 billion or 23.39 percent of the overall expenditure total of \$12.19 billion, for goods and services with certified minority and women owned businesses. See Exhibit "C" for a cumulative breakdown of payments to all contractors and vendors, including minority groups, in all three major industries.

GLOSSARY OF TERMS

African American	unless otherwise specified, includes African American women.
Expenditure base	the District's total non-salary expenditures, minus payments for utilities and contributions to the Florida Retirement System.
Hispanic	unless otherwise specified, includes Hispanic women.
Minority	<p>a person who is a citizen or lawful permanent resident of the United States, and who is classified as follows:</p> <ul style="list-style-type: none">▪ an African American, a person having origins in any of the Black racial groups of Africa;▪ a Hispanic, a person of Spanish or Portuguese culture, including, but not limited to persons, with origins in Mexico, South America, Central America, or the Caribbean Islands, regardless of race; or▪ a Woman.

**MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year Ended June 30, 2007**

M/WBE	a company that is at least fifty-one (51) percent owned and controlled by an African American, Hispanic, or Woman and has been certified as such by the Division of Business Development and Assistance.
Prime contractor Consultant	a business entity that directly provides goods and services to the District.
Sub contractor Consultant	a business that indirectly provides goods and or services to the District through a prime contractor/consultant.
Women	unless otherwise specified, refers to non-Hispanic White women.

MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year ended June 30, 2007
(with comparative totals for the Fiscal Year ended June 30, 2006)

Program Expenditures by Contracting Areas

Exhibit A

			Totals	
	Primes	Subs	2006-2007	2005-2006
CONTRACTORS*				
African American	\$ 2,237,488	\$ 47,359,481	\$ 49,596,969	\$ 18,913,485
Hispanic	163,111,564	59,773,582	222,885,146	161,260,888
Women**	7,567,839	35,895,022	43,462,861	10,760,355
Total	\$ 172,916,891	\$ 143,028,085	\$ 315,944,976	\$ 190,934,728
A/E				
African American	1,428,638	267,358	\$ 1,695,996	\$ 2,299,078
Hispanic	13,741,617	1,406,285	15,147,902	14,866,876
Women**	3,150,045	147,817	3,297,862	2,646,872
Total	\$ 18,320,300	\$ 1,821,460	\$ 20,141,760	\$ 19,812,826
PROCUREMENT				
African American	\$ 3,068,717	\$ 95,433	\$ 3,164,150	\$ 5,526,701
Hispanic	6,074,382	1,100,445	7,174,827	8,262,759
Women**	2,806,835	978,040	3,784,875	4,448,785
Total	\$ 11,949,934	\$ 2,173,918	\$ 14,123,852	\$ 18,238,245
ALL CATEGORIES				
African American	\$ 6,734,843	\$ 47,722,272	\$ 54,457,115	\$ 26,739,264
Hispanic	182,927,563	62,280,312	245,207,875	184,390,523
Women**	13,524,719	37,020,879	50,545,598	17,856,012
Total	\$ 203,187,125	\$ 147,023,463	\$ 350,210,588	\$ 228,985,799

* Contractors do not include A/E.

** Women do not include expenditures with African American or Hispanic women

MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year ended June 30, 2007
(with comparative totals for the Fiscal Year ended June 30, 2006)

Program Expenditures to All Women

Exhibit B

			Totals	
	Primes	Subs	2006-2007	2005-2006
CONTRACTORS *				
African American	\$ 356,511	\$ 8,183,603	\$ 8,540,114	\$ 3,011,590
Hispanic	5,456,709	35,001,453	40,458,162	22,228,225
Women**	7,567,839	35,895,022	43,462,861	10,760,355
Total	\$ 13,381,059	\$ 79,080,078	\$ 92,461,137	\$ 36,000,170
A/E				
African American	\$ 3,731	\$ -	\$ 3,731	\$ 298,064
Hispanic	2,134,622	654,573	2,789,195	3,202,104
Women**	3,150,045	147,817	3,297,862	2,646,872
Total	\$ 5,288,398	\$ 802,390	\$ 6,090,788	\$ 6,147,040
PROCUREMENT				
African American	\$ 1,814,312	\$ 6,558	\$ 1,820,870	\$ 1,089,563
Hispanic	1,401,207	451,779	1,852,986	1,382,265
Women**	2,806,835	978,040	3,784,875	4,448,785
Total	\$ 6,022,354	\$ 1,436,377	\$ 7,458,731	\$ 6,920,613
ALL CATEGORIES				
African Americans	\$ 2,174,554	\$ 8,190,161	\$ 10,364,715	\$ 4,399,217
Hispanic	8,992,538	36,107,805	45,100,343	\$ 26,812,594
Women**	13,524,719	37,020,879	50,545,598	17,856,012
Total	\$ 24,691,811	\$ 81,318,845	\$ 106,010,656	\$ 49,067,823

* Contractors do not include A/E.

** Women do not include expenditures with African American or Hispanic women

MINORITY/WOMEN BUSINESS ENTERPRISE PROGRAM
ANNUAL EXPENDITURE REPORT
For the Fiscal Year ended June 30, 2007

Cumulative Program Expenditures

Exhibit C

Construction

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 14,440,808	\$ 7,775,422	\$ 479,879	\$ -	\$ 22,696,109	\$ 72,467,944	\$ 95,164,053	23.85%
87-88	15,903,205	19,666,429	300,119	-	35,869,753	74,728,969	110,598,722	32.43%
88-89	19,795,549	29,446,646	2,755,353	179,161	52,176,709	104,590,536	156,767,245	33.28%
89-90	17,862,586	37,166,867	4,408,270	57,198	59,494,921	137,951,074	197,445,995	30.13%
90-91	15,239,739	62,480,267	6,770,659	86,019	84,576,684	145,460,062	230,036,746	36.77%
91-92	21,755,285	64,555,501	9,803,289	507,522	96,621,597	135,803,128	232,424,725	41.57%
92-93	17,381,182	47,972,465	8,362,258	158,434	73,874,339	51,805,057	125,679,396	58.78%
93-94	16,192,056	62,700,089	11,409,855	291,066	90,593,966	131,443,915	222,037,881	40.80%
94-95	55,822,373	98,508,098	14,619,430	477,209	169,427,110	96,828,152	266,255,262	63.63%
95-96	64,481,526	121,287,935	17,427,746	263,921	203,461,128	119,925,832	323,386,960	62.92%
96-97	47,802,857	102,288,364	11,620,478	66,622	161,578,321	131,394,074	292,972,395	55.15%
97-98	25,850,649	86,720,234	12,941,923	32,986	125,545,792	85,625,628	211,171,420	56.45%
98-99	18,416,073	70,585,885	10,948,457	25,240	99,975,655	68,333,881	168,309,536	59.40%
99-00	10,036,096	73,530,848	13,312,348	-	96,879,292	110,584,201	207,463,493	46.70%
00-01	13,672,796	66,376,662	16,586,712	-	96,636,170	118,374,292	215,010,462	44.94%
01-02	14,370,136	55,922,967	14,812,799	-	85,105,902	148,103,399	233,209,301	36.49%
02-03	17,875,695	43,391,015	13,406,230	-	74,672,940	121,658,946	196,331,886	38.03%
03-04	10,194,149	43,022,453	9,908,562	-	63,125,164	140,608,334	203,733,498	30.98%
04-05	15,735,983	89,018,972	11,365,849	-	116,120,804	168,305,179	284,425,983	40.83%
05-06	21,212,563	176,127,764	13,407,227	-	210,747,556	354,070,088	564,826,642	37.31%
06-07	51,292,965	238,033,048	46,760,723	-	336,086,736	657,293,539	993,380,275	33.63%
Totals	\$ 505,134,271	\$ 1,596,577,931	\$ 251,408,166	\$ 2,146,278	\$ 2,355,266,648	\$ 3,175,365,230	\$ 5,530,631,876	42.59%
% to Total	9.13%	28.87%	4.55%	0.04%	42.59%	57.41%	100.00%	

Procurement

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 557,293	\$ 2,525,565	\$ 2,639,436	\$ 50,974	\$ 5,773,268	\$ 162,402,218	\$ 168,175,486	3.43%
87-88	2,260,183	6,554,112	4,121,598	118,546	13,054,439	182,833,998	195,888,437	6.66%
88-89	2,707,564	7,985,050	5,165,703	123,715	15,962,032	204,161,533	220,143,565	7.26%
89-90	2,784,560	10,521,955	5,824,231	179,032	19,309,778	252,723,818	272,033,596	7.10%
90-91	2,642,622	12,775,442	9,132,078	80,020	24,630,162	262,305,051	286,936,113	8.58%
91-92	2,660,139	12,643,546	10,332,408	209,863	25,845,756	255,623,235	281,468,991	9.18%
92-93	3,601,821	15,605,828	5,112,321	30,694	24,350,664	219,702,788	244,053,452	9.98%
93-94	4,548,105	20,175,308	6,706,078	63,918	31,493,409	191,239,930	222,733,339	14.14%
94-95	5,321,167	20,222,468	5,737,781	76,839	31,360,255	244,068,531	275,428,786	11.30%
95-96	5,606,272	21,138,990	5,692,102	43,622	32,480,986	256,794,933	289,275,919	11.23%
96-97	7,999,345	23,127,193	5,780,613	25,495	36,932,646	282,097,612	319,030,258	11.58%
97-98	8,432,926	21,509,038	7,852,493	831	37,795,288	259,307,856	297,103,144	12.72%
98-99	7,702,916	17,836,402	10,469,066	469	36,008,853	291,422,353	327,431,206	11.00%
99-00	6,258,847	11,243,263	3,186,650	-	20,686,760	307,842,907	328,529,667	6.30%
00-01	6,312,211	13,269,714	5,476,255	-	25,058,180	365,647,901	390,706,081	6.41%
01-02	6,204,586	12,899,731	5,243,464	-	24,347,781	360,891,803	385,239,584	6.32%
02-03	4,923,172	10,705,133	4,455,971	-	20,084,276	354,223,250	374,307,526	5.37%
03-04	5,221,948	10,276,900	4,861,261	-	20,160,109	393,809,670	413,969,779	4.87%
04-05	3,428,208	11,068,035	4,447,454	-	18,943,697	406,335,890	425,279,587	4.45%
05-06	5,526,701	8,262,759	4,448,785	-	18,238,245	439,311,996	457,550,241	3.99%
06-07	3,164,150	7,174,827	3,784,875	-	14,123,852	473,694,672	487,818,524	2.90%
Totals	\$ 97,862,736	\$ 277,521,259	\$ 120,270,623	\$ 1,005,818	\$ 496,660,436	\$ 6,166,442,845	\$ 6,663,103,281	7.45%
% to Total	1.47%	4.17%	1.81%	0.02%	7.45%	92.55%	100.00%	

Construction and Procurement

Fiscal Year	African American	Hispanic	Women	Other	Total	Non Minority	Total Expenditures	% of Total
86-87	\$ 14,998,101	\$ 10,300,987	\$ 3,119,315	\$ 50,974	\$ 28,469,377	\$ 234,870,162	\$ 263,339,539	10.81%
87-88	18,163,388	26,220,541	4,421,717	118,546	48,924,192	257,562,967	306,487,159	15.96%
88-89	22,503,113	37,431,696	7,921,056	302,876	68,158,741	308,752,069	376,910,810	18.08%
89-90	20,647,146	47,688,822	10,232,501	236,230	78,804,699	390,674,892	469,479,591	16.78%
90-91	17,892,361	75,255,709	15,902,737	166,039	109,206,846	407,766,013	516,972,859	21.12%
91-92	24,415,424	77,199,047	20,135,697	717,185	122,467,353	391,426,363	513,893,716	23.83%
92-93	20,983,003	63,578,293	13,474,579	189,128	98,225,003	271,507,845	369,732,848	26.57%
93-94	20,740,161	82,875,397	18,115,933	355,884	122,087,375	322,683,845	444,771,220	27.45%
94-95	61,143,540	118,730,566	20,357,211	556,048	200,787,365	340,896,683	541,684,048	37.07%
95-96	70,087,798	142,426,925	23,119,848	307,543	235,942,114	376,720,765	612,662,879	38.51%
96-97	55,602,202	125,415,557	17,401,091	92,117	198,510,967	413,491,686	612,002,653	32.44%
97-98	34,283,575	108,229,272	20,794,416	33,817	163,341,080	344,933,484	508,274,564	32.14%
98-99	26,118,989	88,422,287	21,417,523	25,709	135,984,508	359,756,234	495,740,742	27.43%
99-00	16,292,943	84,774,111	16,498,998	-	117,566,052	418,427,108	535,993,160	21.93%
00-01	19,985,007	79,646,376	22,062,967	-	121,694,350	484,022,193	605,716,543	20.09%
01-02	20,574,722	68,822,698	20,056,263	-	109,453,683	508,995,202	618,448,885	17.70%
02-03	22,798,867	54,096,148	17,862,201	-	94,757,216	475,882,196	570,639,412	16.61%
03-04	15,416,097	53,299,353	14,569,823	0	83,285,273	534,418,004	617,703,277	13.48%
04-05	19,164,191	100,087,007	15,813,303	0	135,064,501	574,641,069	709,705,570	19.03%
05-06	26,739,264	184,390,523	17,856,012	0	228,985,799	793,391,084	1,022,376,883	22.40%
06-07	54,457,115	245,207,875	50,545,598	0	350,210,588	1,130,988,211	1,481,198,799	23.64%
Totals	\$ 602,997,007	\$ 1,874,099,190	\$ 371,878,789	\$ 3,152,066	\$ 2,851,927,082	\$ 9,341,808,075	\$ 12,193,735,157	23.39%
% to Total	4.95%	15.37%	3.05%	0.03%	23.39%	76.61%	100.00%	

The School Board of Miami-Dade County, Florida, adheres to a policy of nondiscrimination in employment and educational programs/activities and programs/activities receiving Federal financial assistance from the Department of Education, and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964, as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA), as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963, as amended - prohibits sex discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

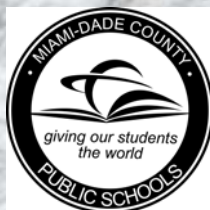
Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

School Board Rules 6Gx13- 4A-1.01, 6Gx13- 4A-1.32, and 6Gx13- 5D-1.10 - prohibit harassment and/or discrimination against a student or employee on the basis of gender, race, color, religion, ethnic or national origin, political beliefs, marital status, age, sexual orientation, social and family background, linguistic preference, pregnancy, or disability.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

INTERNAL AUDIT REPORT
Review of M/WBE Program Annual Expenditure Reports
for the Fiscal Years Ended June 30, 2007, June 30, 2008, and June 30, 2009



MIAMI-DADE COUNTY PUBLIC SCHOOLS
Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
Miami, Florida 33132
Tel: (305) 995-1318 ♦ Fax: (305) 995-1331
<http://mca.dadeschools.net>