

**INDEPENDENT AUDITOR'S REPORT
PERFORMANCE AUDIT OF
MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR THE PERIOD FROM
JULY 1, 2012 THROUGH JUNE 30, 2018**

TABLE OF CONTENTS

	<u>PAGES</u>
I. EXECUTIVE SUMMARY	i
II. INDEPENDENT AUDITOR’S REPORT	1
III. SCOPE OF SERVICES.....	3
IV. FINDINGS, OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSES	
Task 3.1 – Determine if Property Values Have Increased/Improved	4
Task 3.2 – Determine if Student Attendance Has Increased/Improved	5
Task 3.3 – Verification of Whether Assumptions are Being Realized	
Based 2012 Washington Economics Group’s Report.....	7
Task 3.4 – Reconciliation of Voter-Approved Master Project Funding.....	14
Task 3.5 – Analysis of Project Phasing Procedures.....	28
Task 3.6 – Evaluation of Projects Completed and In-Progress	
Cost and Time Variances	35
Task 3.7 – Analysis of Roles of Committees that Monitor Construction Program	39
Task 3.8 – Evaluation of Selection Criteria for Contractors	
and Vendor/Suppliers.....	42
Task 3.9 – Evaluation of Staffing Levels of Monitoring	
and Administrative Staff.....	45
Task 3.10 – Identification of Bottlenecks that May Have Hindered the Program	48
Task 3.11 – Determination of Improved or Built Student Stations	52
Task 3.12 – Determination of Fluctuations in Local Effort Millage	56
Task 3.13 – Verification of Construction Payments.....	58
Task 3.14 – Verification of Vendors/Suppliers Payments.....	73
Task 3.15 – Verify Achievement of Technology Equity	74
Task 3.16 – Determine if SBE, MBE, and MWBE Program Participation	
Has Increased	84
V. INTERNAL AUDITOR’S REPORT ON INTERNAL CONTROL OVER GENERAL OBLIGATION BOND FUND SCHOOL IMPROVEMENT PROGRAM.....	87
VI. APPENDIX	
A – Complete Text of Findings, Observations, Recommendations and Management Responses	89
B – Management’s Response to External Audit Report by S. Davis & Associates, P.A.	94
C – Acronym Listing.....	101

EXECUTIVE SUMMARY

The Firm of S. Davis & Associates, P.A. responded to Miami-Dade County Public Schools' ("District") RFP 17-017-CH ("RFP") requesting external independent audit services for its General Obligation Bonds ("GOB") that was approved by voter referendum in November 2012. We were engaged to conduct a Performance Audit of the GOB Funded School Improvement Bond Program (the "Bond Program") from fiscal year 2012-2013 through fiscal year 2017-2018. The RFP outlined the scope of services to be performed. The final audit scope can be found in Attachment A herein.

Background

Miami-Dade County voters approved the funding of a plan for modernizing, constructing, acquiring, building, enlarging, furnishing or otherwise improving school buildings throughout the District, including educational technology upgrades, or for any other exclusive use of the public schools within the District by issuing General Obligation Bonds in the aggregate amount of \$1.2 Billion in one or more series. The bonds are set to mature in thirty years and are secured by the full faith and credit and ad-valorem taxing power of the District. A list of the candidate schools were included as exhibits in Resolution Numbers 12-122 and 12-133 issued by the District and approved by the Florida Department Education. The initial allocations were tied to the Five Year Capital Improvement for fiscal years 2012 through 2015. The resolution also provided for School Board of Miami-Dade County, Florida's (the "Board") use of discretion for the allocating of amounts saved from initial projects to other purposed projects and, if advisable, to change any of the school sites or modify, substitute or replace any of the projects described in the candidate listing. Any changes should be based on the school plant needs conducted pursuant to Section 1013.31, Florida Statutes or other applicable provisions of law. Specific and separate projects for each school were later defined based on the associated deficiencies noted in the school facilities database.

Allocations for the candidate schools were based on projects derived from its facilities deficiencies database. The total estimated deficiencies were estimated to be \$1.9 Billion and the bonds provided funding for \$1.2 Billion with \$100 Million earmarked to address technology upgrades. Final project scopes, specifically from Priorities 1 and 2 on a scale of 1 to 5, are based on the validation or definition of scopes as determined pursuant to site visits to the candidate school.

The total amount expended for the Program through June 30, 2018 is \$624,833,469.

EXECUTIVE SUMMARY – Continued

TASK AND DELIVERABLE CHART

Task #	Scope of Services Description	Deliverable #
3.1	Provide a determination if property values in Miami-Dade County, Florida has increased/improved.	3
3.2	Provide a determination if student attendance has increased/improved.	4
3.3	Verify that the assumptions in the report by the Washington Economics Group dated April 15, 2012, titled the “Economic Development Impacts of the Proposed General Obligation (GOB) to Miami-Dade County” are being realized.	5
3.4	Reconciliation of the voter-approve referendum master project funding to the total budgeted allocation of funds.	11
3.5	Analysis of the project phasing procedures.	12
3.6	Evaluation of the cost and time variances for projects completed and in progress solely for GOB funding. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018.	13
3.7	Analysis of roles and effectiveness of committees established to monitor or oversee the construction program and those that perform assessment functions.	14
3.8	Evaluation of the selection criteria for contractors and vendor/suppliers.	15
3.9	Evaluation of staffing levels of monitoring and administrative staff.	16
3.10	Identification of any bottlenecks that may have hindered the operation of the program.	17
3.11	Determination of improved or built student stations along with the number of these student stations solely for GOB funded student stations.	18
3.12	Determination of fluctuations in level of local effort millage (property taxes).	19
3.13	Verification of total amount paid from GOB funds for construction. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018.	20
3.14	Verification of total amount paid from GOB funds for vendors/suppliers. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018.	21
3.15	Verify if technology equity is being achieved.	22
3.16	Determination of overall program participation has increased in the following categories: SBE, MBE, and MWBE.	23

EXECUTIVE SUMMARY – Continued

Summary of Findings and Observations with Recommendations (*the Complete Text of Findings, Observations, Recommendations, and Management Responses is located in Appendix A, beginning on page 89 of this report*).

Findings

Task 3.6

This task required the evaluation of cost and time variances for projects completed and in progress solely for the Bond Program. Although there were no cost variances, we noted that some of the dates that appeared on the District’s Dashboard (the “Dashboard”) were out of sequence or did not appear to match the type of project that was defined, e.g., some of the projected completion dates preceded the projected start dates, pre-construction dates were after construction dates and construction only projects had non-construction fields populated. Prior to the final evaluation of time variances, eleven (11) of the forty (40) projects sampled were questioned by SDA and, subsequently, researched and revised by the Office of School Facilities (“OSF”). The Dashboard was also updated. OSF indicated that there was an Information Technology glitch when the templates were uploaded to the Dashboard based on Primavera (project management) software data. We did not extrapolate this information across the total population of projects.

While the Dashboard information reflects the District’s effort to provide benchmark information regarding funded projects and, despite the representation on each page that the dates are tentative, it is apparent that additional steps should have been taken to verify the data that was ultimately uploaded. It is our understanding that when the project funding was allocated, templated information was developed and uploaded. When the projects were assigned or commissioned, project data was updated. Some of the current information on the Dashboard, if not updated when or where necessary, could be construed as misleading and inaccurate.

Tasks 3.13 and 3.14

Tasks 3.13 and 3.14 involved the verification of amounts paid from GOB funds for construction costs and vendors/suppliers expenditures between July 1, 2012 through and including June 30, 2018. For these tasks, we noted:

- 1) All except one of the procedures and forms provided was outdated.
- 2) It was not clear as to how Furniture, Fixtures and Equipment (“FF&E”)/FF&E Logistics is managed. During testing, it was noted that FF&E documentation existed outside of Capital Construction and Budget Control (“CCBC”). It took a great amount of effort and inquiries of other departments (e.g., Procurement) to finally understand the split between FF&E and FF&E Logistics and the process flow.

EXECUTIVE SUMMARY – Continued

Recommendations

Task 3.6

- 1) The initial template data should be reviewed and revised, as necessary, to ensure that data fields applicable to a project's scope were accurately populated, i.e., Bond Program funding used for construction should only have the "construction" field populated. For assigned or commissioned projects, the same should be done, but with the actual dates scheduled based on the project phasing process.

Management Response – Please see Appendix A (page 89)

Tasks 3.13 and 3.14

- 1) Procedures and forms should be reviewed and updated on a periodic basis.
- 2) The roles of each of the FF&E and FF&E Logistics components should be clearly delineated and documented so that District staff and others have a comprehensive understanding of the functions, roles and responsibilities of each area.

Management Response - Please see Appendix A (page 89).

EXECUTIVE SUMMARY – Continued

Observations

Task 3.9

This task required the evaluation of staffing levels and administrative staff. During our interview with the WSP USA, Inc. (“WSP”) Program Manager, it was noted that, while District staff are responsible for supervising the work performed by WSP placements, they do not have forms on which to report issues. If issues arise with the placement, the method of communication is either verbal or by email(s).

Tasks 3.13 and 3.14

These tasks involved the verification of amounts paid from Bond Program funds to contractors and vendor/suppliers. During the audit, it was noted that:

- 1) While copies of contracts, work and purchase orders, and partial release of liens were consistently present, final release of liens or surety bonds were not.
- 2) GOB project files were not organized as we were led to believe at the beginning of the testing procedures. It was our initial understanding that files were organized by projects. During testing, we noted that some vendor information was missing as we reconciled the project files to the GOB SAP expenditures report. When inquiries were made, we were told that non-capital/construction files existed in other departments and small vendor files (e.g., CAP Government) were separate (vendor) files due to the manner in which purchase orders are issued and invoices tendered by vendors.

Recommendations

Task 3.9

- 1) Some level of formality should be established for District staff to report performance issues or incidents of non-compliance in the workplace by WSP placements.

Management Response - Please see Appendix A (page 89).

EXECUTIVE SUMMARY – Continued

Task 3.13 and 3.14

- 1) While it is understood that final release of liens are managed by the Document Control unit, a procedure should be established that they are to be the sole source for specific documents and should not appear in other locations unless there is a specific reason for it. Alternatively, 100% of the documents should also be maintained in specified units/departments in addition to document control.

- 2) The organization of GOB files should be documented. This will allow parties outside of CCBC to understand how files are organized and where items are maintained.

Management Response - Please see Appendix A (page 89).



2521 Hollywood Boulevard
Hollywood, Florida 33020
Telephone: 954-927-5900
Fax: 954-927-5927

6100 NW 2nd Avenue
Miami, Florida 33127
Telephone: 305-628-1510
Fax: 305-628-1595

900 Osceola Drive
Suite 107C
West Palm Beach, Florida 33409
Telephone: 561-547-0545
Fax: 561-253-2747

Member: American Institute of Certified Public Accountants / Florida Institute of Certified Public Accountants

Independent Auditor's Report

Honorable Chairperson and Board Members of
the School Board of Miami-Dade County, Florida
Audit and Budget Advisory Committee
Superintendent of Schools

We have conducted a performance audit of the General Obligation Bond Funded School Improvement Program ("Bond Program") of the School Board of Miami-Dade County, Florida ("the District") for the period of July 1, 2012 to June 30, 2018.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

A performance audit includes examining, on a test basis, evidence supporting program transactions, effectiveness, economy and efficiency. The objective of our performance audit was to provide findings and conclusions based on an evaluation of sufficient, appropriate evidence against expected outcomes/objectives of the Bond Program based on the Scope of Services identified in Attachment A.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the Bond Program information and to design the nature, timing, and extent of further audit procedures. The Bond Program's performance audit was not specifically designed to provide assurance on internal control of the Bond Program or to identify all significant deficiencies or material weaknesses. However, for this performance audit, we designed and performed procedures to obtain sufficient, appropriate evidence to support our findings and conclusions on the design, implementation and operating effectiveness of internal control that were significant within the context of the audit objectives described in the Scope of Services identified in Attachment A, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Accordingly, we do not express any assurance on internal control.

Our responsibility as auditors is limited to the Scope of Services identified in Attachment A and the period covered by our audit, and does not extend to any later periods for which we are not engaged as auditors.

Independent Auditor's Report – Continued

Based on the procedures performed, the objectives have been met and the results of our procedures indicate that there are findings and potential opportunities for improvement within the Bond Program processes.



S. Davis & Associates, P.A.

Miami, Florida
April 29, 2019

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

**ATTACHMENT A
SCOPE OF SERVICES
MIAMI-DADE COUNTY PUBLIC SCHOOLS GOB PROGRAM**

- 1) Hire an economist within 15 calendar days of execution of contract;
- 2) Provide the economist's information and credentials to the Chief Auditor when hired;
- 3) Provide a determination if property values in Miami-Dade County, Florida, have increased/ improved;
- 4) Provide a determination if student attendance has increased/improved;
- 5) Verify that the assumptions in the report by the Washington Economics Group dated April 15, 2012, titled "the Economic Development Impacts of the Proposed General Obligation (GOB) to Miami-Dade County" are being realized;
- 6) Perform the audit/review in accordance with generally accepted government auditing standards promulgated by the US Government Accountability Office;
- 7) Provide a draft audit report to the Chief Auditor by April 15, 2019;
- 8) Present a final audit report containing management's responses by May 3, 2019 (42 hard copies to be provided and an electronic copy sent to the Chief Auditor);
- 9) Attend and present the status of the work and final audit report to the Audit and Budget Advisory Committee at their scheduled meetings;
- 10) Hold conference call or meeting with the Chief Auditor bi-weekly;
- 11) Reconciliation of the voter-approved referendum master project funding to the total budgeted allocation of funds;
- 12) Analysis of the project phasing procedures;
- 13) Evaluation of the cost and time variances for projects completed and in progress solely for GOB funding. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018;
- 14) Analysis of the roles and effectiveness of committees established to monitor or oversee the construction program and those that perform assessment functions;
- 15) Evaluation of the selection criteria for contractors and vendors/suppliers;
- 16) Evaluation of staffing levels of monitoring and administrative staff;
- 17) Identification of any bottlenecks that may have hindered the operation of the program;
- 18) Determination of improved or built student stations along with the number of these student stations solely for GOB funded student stations;
- 19) Determinations of fluctuations in level of local effort millage (property taxes);
- 20) Verification of total amount paid from GOB funds for construction. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018;
- 21) Verification of total amount paid from GOB funds to vendors/suppliers. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018;
- 22) Verify if technology equity is being achieved;
- 23) Determination of overall program participation has increased in the following categories: SBE, MBE, and MWBE.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.1 Provide a determination if property values in Miami-Dade County, Florida, have increased/improved.

(Deliverable #3)

SDA requested and received historical property value data from the Chief Financial Officer’s (“CFO”) office. There has been an increase in certified property values of 52.8% from 2012 (base year) to 2018.

**Miami-Dade County Property Certified Property Values
Fiscal year 2012 (base year) through 2018**

Fiscal Year	Certified Tax Roll Value	Annual Increase
2012 (Base Year)	\$ 199,754,278,377	
2013	\$ 205,595,276,179	3%
2014	\$ 215,102,167,528	5%
2015	\$ 234,803,018,608	9%
2016	\$ 262,127,456,888	12%
2017	\$ 284,845,924,926	9%
2018	\$ 305,125,757,799	7%

Average increase over time period analyzed: 7.5%

Based on the Miami-Dade Property Appraiser’s Office, the double-digit increase in 2016 is a result of new construction for the following municipalities:

- West Miami (29.1%)
- Surfside (27.3%)
- Bal Harbour (19.9%)
- Bay Harbor Islands (17.2%)
- El Portal (13.4%)
- Homestead (12.6%)
- Hialeah (11.3%)
- Biscayne Park (10.3%)

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.2 Provide a determination if student attendance has increased/improved.
(Deliverable #4)

Information for this task was provided by the District’s Federal & State Compliance Office (“FASCO”). Formerly named Attendance Services, it is responsible for identifying, collecting and transmitting data to local State and Federal agencies for purposes of compliance, accountability, and District funding. Support is provided to over four-hundred fifty (450) schools across the District in the areas below:

Areas of Support		
Full-time Equivalent (FTE) Funding	Foreign Records/ Student Visa	Florida Department of Highway Safety and Motor Vehicles (DHSMV): Driver License Compliance (Students)
Student Registration	Transcript Review & Course Evaluation (TRACE)	Records & Forms Management: Student Records/Disposition of Documents
School Attendance	Florida Home Education Program	Florida Department of Law Enforcement Missing Children
Parent Choice Student Transfers	Truancy Intervention Program Compliance	Bilingual Education and World Languages Parent Guide

Components of the reporting of attendance:

The reporting of attendance is based on the Average Daily Attendance (“ADA”) divided by the number of instructional days. ADA is the average number of days students are present for each instructional day for a specified time period (total days of student attendance divided by the total days school was in session). Average Daily Membership (“ADM”) is the average number of students enrolled each day that school is session (aggregate number of days membership divided by total days school was in session).

ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. These students are included in this metric because they are considered to be in membership on a campus.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.2 Increase/improved student attendance – Continued

The following table represents the fluctuations in attendance beginning with fiscal year 2012 as the base year through fiscal year 2018:

**Analysis of Attendance
Fiscal Year 2012 (base year) through 2018**

Fiscal Year	ADA	ADM	Change ADA (Numerical)	Change ADM (Numerical)	Increase ADA as a Percentage	ADA as a Percentage of ADM	Annual ADA Increase/ Decrease
2012 (base year)	39,395	41,707	-	-	-	94.46%	
2013	44,061	46,830	4,666	5,123	11.84%	94.09%	-0.0037%
2014	48,510	51,583	4,449	4,753	10.10%	94.04%	-0.0005%
2015	51,460	54,828	2,950	3,245	6.08%	93.86%	-0.0018%
2016	54,898	58,482	3,438	3,654	6.68%	93.87%	0.0001%
2017	57,782	61,711	2,884	3,229	5.25%	93.63%	-0.0024%
2018	59,057	63,020	1,275	1,309	2.21%	93.71%	0.0008%

Source: ITS All Students % of Attendance Report (T0525R35-5)

Average change over the period analyzed is -.0012%

Attendance experienced a decrease of less than 1% over the years analyzed.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.3 **Verify that the assumptions in the report by the Washington Economics Group dated April 15, 2012, titled “the Economic Development Impacts of the Proposed General Obligation (GOB) to Miami-Dade County” are being realized.**
(Deliverable #5)

The following (for Task 3.3, only) is the report by economist William Stronge, Ph.D.

Are the Economic Benefits Projected for the GOB Bond Issue Approved in 2012 On Track to Being Fulfilled in 2019?

In 2012, a report was produced by the Washington Economics Group (“WEG”) projecting the Economic Benefits from the Bond Program after the proceeds of the Bond have been fully spent and the associated improvement in the employment opportunities and earnings of the students from the improved schools have been realized. WEG is an economic consulting firm that has over 25 years’ experience in conducting economic impact studies, many in the South Florida area.

WEG distinguished between the short run impact of the bond expenditures on the Miami-Dade Construction industry and the long run impact as a result of increased student performance leading to better job opportunities and higher earnings made available to the students as a result of their improved skills when they enter the local job market.

Economic impacts are divided into *direct impacts* and *indirect* and *induced* impacts. The *direct impacts* occur as a result of the expenditures directly associated with the Bond Program, or the increased expenditures resulting from the better job opportunities made available to Miami-Dade students as a result of their improved performance on standardized tests and other performance measures. In the construction phase, the *direct impact* occurs within the construction industry. In the long run, the *direct impacts* are spread across the consumer goods and services sector of the economy.

The direct expenditures result in *indirect impacts*, as local suppliers to the industries directly impacted increase production to meet their customers’ needs. There are also *induced impacts* as workers in the directly and indirectly impacted industries spend their increased earnings on consumer goods and services in the local economy. **These are induced impacts.**

WEG estimated the indirect and induced impacts using IMPLAN, one of the three standard “models” of the Miami-Dade economy built to produce estimates of such impacts. I have obtained another model from the U.S. Department of Commerce, called the RIMS II model. The model used is based on more recent data than was the IMPLAN Model used by WEG in 2012.

Conclusion

The RIMS II Model confirms the broad outlines of the results that were presented in 2012. This confirmation was to be expected because the structure of the Miami-Dade economy, one of the largest metropolitan economies in the nation, has not changed significantly in the last five years.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.3 Verification of whether 2012 assumptions are being realized – Continued

The industry mix, the relative importance of local supply chain sources, and the structure of the labor force have not changed significantly over the relatively short 5-year period.

Short Term Economic Impact of Bond Expenditures During the Construction Phase

The economic impacts of the construction phase Bond Projects were presented by WEG in their Table ES-1 below. The first row presents the impacts on employment. The direct impact of the bond expenditures was projected to result in 9,094 jobs and the indirect and induced impacts was projected to result in an additional 9,342 jobs. The total employment impact during the construction phase was projected to be the sum of the direct plus the indirect and induced impacts, namely, 18,436 jobs. These jobs will be temporary, lasting only as long as the projects where they were created.

Table ES-1. Summary of the Economic Impacts Arising from the Capital Projects Funded by the Proposed GOB Issue

Impact On	Direct	Indirect & Induced	Total Impact
Employment	9,094	9,342	18,436
Labor Income (\$ Million)	\$ 450	\$ 427	\$ 877
Total Value Added (\$ Million)	\$ 563	\$ 695	\$ 1,258
Total Fiscal Revenues (\$ Million)	\$ 0	\$ 0	\$ 242
Total Economic Output (\$ Million)	\$ 1,200	\$ 1,126	\$ 2,326

Source: The Washington Economics Group (WEG), *The Economic Development Impacts of the Proposed General Obligation Bond (GOB) to Miami-Dade County*

The increased jobs were projected to increase Total Labor Income of \$877 million as given in the second row of Table ES-1. They also projected increases in value added of \$1,258 million and economic output of \$2,326 million. Fiscal revenues were projected to increase by \$242 million.

By June 30, 2018, more than \$400 Million of Bond Program Expenditures had been undertaken. This resulted in 6,821 jobs and \$324 million in Labor Income. Value added increased by \$465 million and Total Economic Output increased by \$861 million (Table 3.3-1).

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.3 Verification of whether 2012 assumptions are being realized – Continued

Table 3.3-1. Short Term Total Economic Impact June 30, 2018 from the Capital Projects Funded by the Proposed GOB Issue

Impact On	Total Impact
Employment	6,821
Labor Income (\$ Million)	\$ 324
Total Value Added (\$ Million)	\$ 465
Total Fiscal Revenues (\$ Million)	\$ 90
Total Economic Output (\$ Million)	\$ 861

The short run economic impact is, by its nature, temporary. When individual capital projects are completed, the jobs created to implement them lose their source of funding and will no longer be supported by the Bond Program. Some of these jobs will be supported by other projects funded by the GOB Issue, but once the proceeds of the bond have been fully spent, these construction jobs must be supported by construction project funding arising elsewhere in the economy. In this sense, the short -term economic impacts are temporary.

Conclusion

Fiscal revenues at the federal state and local levels had increased by \$90 million. The GOB Issue was on track to deliver the projected short-term benefits.

Long Run Annual Recurring Economic Impacts

There are, however, long run annual recurring economic impacts from the Bond Program. As WEG notes on page 16 of the report, “the ultimate goal of the GOB Capital Projects is to improve the educational outcomes for Miami-Dade County students. Milestones for measuring these improved educational outcomes include higher scores on standardized tests taken by students on a periodic basis, as well as increases in the percentage of students graduating from high school. Higher quality primary [K-12] educations benefit individuals for the remainder of their lives, as seen in higher achievement levels for individuals pursuing higher education (College and Advanced Degrees) and in higher lifetime earnings.”

The higher lifetime earnings for students occur many years in the future. First, it will take several years for students benefitting from Capital Projects at the elementary level to move to middle school and, even longer, to high school. Increased enrollments at the College level will occur even further in the future. Capital projects at the middle school will show up in increased earnings more quickly than at the elementary level and high school projects will increase alumni earnings most rapidly. But in all cases, there will be a considerable delay. Second, experience so far shows that the GOB Capital Projects will continue beyond 2019 and this will further delay the full increases in earnings.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.3 Verification of whether 2012 assumptions are being realized – Continued

When the increases in earnings are realized in Miami-Dade County, there will be increases in consumer expenditures. These increases will **directly** create jobs and labor income; they will also **directly** create value added and economic output, and they will result in increased fiscal revenues.

As the suppliers of the industries directly affected increase their production, there will be corresponding **indirect** effects, and as the workers in the consumer industries and the supplying industries spend their increased earnings, there will be **induced** effects. WEG Table ES-2 summarizes the Annual Recurring Effects of the Bond Program.

Table ES-2. Summary of the Annual Recurring Economic Impacts Arising from the Higher Alumni Earnings Attributed to Improved Educational Outcomes

Impact On	Direct	Indirect & Induced	Total Impact
Employment	4,932	2,589	7,521
Labor Income (\$ Million)	\$ 147	\$ 113	\$ 260
Total Value Added (\$ Million)	\$ 299	\$ 192	\$ 491
Total Fiscal Revenues (\$ Million)	\$ 0	\$ 0	\$ 100
Total Economic Output (\$ Million)	\$ 398	\$ 393	\$ 791

Source: *The Washington Economics Group (WEG), The Economic Development Impacts of the Proposed General Obligation Bond (GOB) to Miami-Dade County*

Conclusion

Insufficient time has passed in order to make it possible to see if the long run recurring affects are on track. But there may be time to see if the improvement in test scores, the first step in the long run impact, are being realized.

Changes in Standardized Test Scores

I obtained standardized test scores for 2014-15 through 2017-18 from the Miami-Dade Public Schools Assessment, Research and Data Analysis Department. I focused on the achievement indicators that capture proficiency. There were four achievement/proficiency indicators for the content areas:

- English/Language Arts
- Mathematics
- Science
- Social Studies

I obtained these indicators for each school.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.3 Verification of whether 2012 assumptions are being realized – Continued

It is not possible to do a “before and after” study because the performance measures were based on a different state test before 2014-15. Therefore, I decided to group schools in each level into two groups:

- Schools which had received an above average level of expenditures – the “above average” group.
- Schools which had received some expenditures, but less than the average level – the “below average group”.

The goal was to compare the test results for the above average group to the below average group.

There were 247 schools included in the analysis (Table 3.3-2). Schools that had incomplete data were excluded. The 140 Elementary Schools accounted for more than half the number included. Each of the other three levels (39 K-8, 36 Middle, and 32 High Schools) accounted for about 15 percent of the total. Most of the schools included had received below average GOB expenditures (155 out of 247 or 62.8 percent). This is one more indication that the GOB program is relatively new. There are only 6 High Schools who received greater than average GOB expenditures.

Table 3.3-2
Above Average and Below Average Schools
Average Cumulative Expenditures by June 30, 2018

	Above Average Schools	Below Average Schools	All Schools in Analysis
<u>Expenditures</u>			
Elementary	\$ 2,213,224	\$311,467	\$ 1,153,674
K-8	\$ 3,581,209	\$487,728	\$ 1,518,889
Middle	\$ 2,327,793	\$263,797	\$ 894,463
High	\$14,795,551	\$742,745	\$ 3,377,646
<u>Number of Schools</u>			
Elementary	62	78	140
K - 8	13	26	39
Middle	11	25	36
High	6	26	32
Total	92	155	247

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.3 Verification of whether 2012 assumptions are being realized – Continued

Table 3.3-3 contains a comparison of the percentage changes in test scores for the above average group to the below average group between 2014-15 and 2017-18 by School Level. It is noteworthy that the overwhelming number of schools had increases in their test scores between 2014-15 and 2017-18. There were only 4 declines (negative changes) out of a possible 30 cases.

The hypothesis formulated to be analyzed from the Table was that above average schools would have larger increases in their test scores than the below average schools. There were 15 comparisons and the result was 6 cases that supported the hypothesis, 8 cases that did not support the hypothesis and one tie. On the basis of this evidence, the conclusions that the improvements in test scores are not yet evident in the data.

Table 3.3-3 Above Average and Below Average Schools Percentage Increase in Test Scores 2017-18 over 2014-15

	Above Average Schools	Below Average Schools	Supports Hypothesis
Elementary Schools			
English	19.9	22.1	No
Mathematics	20.4	20.6	Tie
Science	31.3	26.2	Yes
Social Studies	NA	NA	
K-8 Schools			
English	18.1	12.8	Yes
Mathematics	17.3	9.8	Yes
Science	6.2	16.0	No
Social Studies	-25.2	17.4	No
Middle Schools			
English	6.7	11.3	No
Mathematics	9.1	18.0	No
Science	11.2	8.8	Yes
Social Studies	-11.7	-4.0	No
High Schools			
English	5.4	7.0	No
Mathematics	25.6	36.0	No
Science	9.3	-0.8	Yes
Social Studies	24.3	4.8	Yes

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.3 Verification of whether 2012 assumptions are being realized – Continued

Conclusion

It is my opinion that insufficient time has passed to determine whether the expected improvements in test scores are being realized. As time passes, there should be a greater equality between the number of “above average” schools and “below average” schools. This would produce more reliable results.

William B. Stronge, Ph.D.
Professor Emeritus of Economics
Florida Atlantic University
Adjunct Professor of Economics
Nova Southeastern University

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.4 Reconciliation of the voter-approved referendum master project funding to the total budgeted allocation of funds.
(Deliverable #11)

Background:

On November 6, 2012, a bond election was held within the area of the School District of Miami-Dade County, Florida (the "District") pursuant to a resolution duly adopted by the School Board of Miami-Dade County, Florida (the "Board") on August 15, 2012. The question on the ballot asked voters to approve the funding of a plan for modernizing, constructing, acquiring, building, enlarging, furnishing or otherwise improving school buildings throughout the District, including educational technology upgrades, or for any other exclusive use of the public schools within the District by issuing General Obligation Bonds in the aggregate amount of \$1.2 Billion in one or more series. The bonds are set to mature in thirty years and are secured by the full faith and credit and ad-valorem taxing power of the District. A list of the candidate schools were included as an exhibit in Resolution Numbers 12-122 and 12-133 issued by the District and approved by the Florida Department of Education. The allocations were tied to the Five Year Capital Improvement for fiscal years 2012 through 2015 (Column labeled 2012 GOB Budget). The resolution also provided for the Board’s use of discretion for the allocation of amounts saved from projects to other projects and if advisable, to change any of the school sites or modify, substitute or replace any of the projects described in the candidate listing. Any changes should be based on the school plant needs conducted pursuant to Section 1013.31, Florida Statutes or other applicable provisions of law. Specific and separate projects for each school were later defined based on the associated deficiencies in the school facilities database.

Source:

Data for the reconciliation was provided by the Capital Construction Budget and Control (“CCBC”) and information appearing on the GOB Dashboard found on the District’s website.

Analysis

We analyzed 359 projects and noted the following

<u>Project Status</u>	<u>Amount</u>
1) Within budget	166
2) Completed under budget and funds reprogrammed	62 *
3) Required budget adjustments (increase)	59 *
4) Changed due to capital budget plans	11 *
5) Deferred	2 *
6) Funded due to bond premium and interest (funds availability)	17 *
7) Later funded (in part or whole) by non-GOB sources	13 *
8) Technology Upgrade (project funding allocations not reflected)	29

* Adjustments to funding allocations were reviewed by the GOB Advisory Committee and approved by Board or adjusted as part of the annual capital plan update.

The reconciliation table begins on the next page.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018		OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET	GOB BUDGET	VARIANCE OVER / (UNDER)	
1	Capacity Addition	Secondary Facility (Doral Area)	3,272,429	3,259,231	(13,198)	Project completed under budget; balance reprogrammed
2	Capacity Addition	Secondary Facility (Northeast Miami-Dade Area)	19,274,011	10,844,033	(8,429,978)	Addition at Krop and MAST @ FIU provided secondary capacity solution in NE Miami-Dade-see also MAST @ FIU
3	Capacity Addition	Ethel Koger Beckham ES conversion to K-8	6,579,055	6,579,055	-	
4	Capacity Addition	Glades Middle	10,335,464	10,335,464	-	
5	Capacity Addition	K-12 Completion @ Annex	3,000,000	3,000,000	-	
6	Capacity Addition	K-12 School - SW 149 Ave/160 St	500,000	-	(500,000)	Project deferred
7	Capacity Addition	K-8 SW 167 Ave/95 St	500,000	10,533,517	10,033,517	FY 17 and FY 18 Budget Plans and Resolution 1 (FY 18)
8	Capacity Addition	K-8 (Northeast Miami-Dade Area)	15,358,102	11,631,500	(3,726,602)	Replaced by non-GOB sources; project completed
9	Capacity Addition	6-12 Facility @ Mast	13,803,761	15,024,867	1,221,106	FY 15 Budget Plan
10	Capacity Addition	MAST @ Homestead - Third Floor	2,000,414	2,000,405	(9)	Project completed under budget; balance reprogrammed
11	Capacity Addition	K-5 - SW 149 Ave/Coral Way	500,000	-	(500,000)	Replaced by non-GOB source
12	Capacity Addition	K-8 (Northeast Miami-Dade Area)	8,923,600	-	(8,923,600)	Project implemented as phased in capacity addition at Ruth K. Broad/Bal Harbor K-8
13	Capacity Addition	K-8 Hialeah (Area West of I-75)	11,641,500	7,897,071	(3,744,429)	Replaced by non-GOB sources; FY 14-15 plan increased allocation at Ben Sheppard ES by that amount for capacity project
14	Capacity Addition	K-8 @ T1 site (Doral Area)	11,641,500	5,502,800	(6,138,700)	Replaced by non-GOB sources; project completed
15	Capacity Addition	South Pointe Elementary	6,452,083	6,452,083	-	
16	Capacity Addition	West Homestead ES conversion to K-8	9,500,556	9,500,734	178	Budget Adjustment
17	Remodeling/ Renovation	Air Base Elementary School	3,508,915	6,754,261	3,245,346	Recipient of reprogrammed funds/GOB issuance premium & FY 15 Budget Plan
18	Remodeling/ Renovation	Allapattah Middle School	3,525,730	3,525,730	-	
19	Remodeling/ Renovation	Amelia Earhart Elementary School	2,571,000	2,571,000	-	
20	Remodeling/ Renovation	American Senior High	7,478,478	7,478,478	-	
21	Remodeling/ Renovation	Arcola Lake Elementary School	4,083,450	6,507,048	2,423,598	Recipient of reprogrammed funds/GOB issuance premium
22	Remodeling/ Renovation	Mays Conservatory of the Arts	2,224,490	2,509,347	284,857	FY 15 Budget Plan
23	Remodeling/ Renovation	Arvida Middle School	3,599,956	3,599,956	-	
24	Remodeling/ Renovation	Auburndale Elementary School	2,441,947	2,990,220	548,273	Added reprogrammed funding
25	Remodeling/ Renovation	Avocado Elementary School	1,323,346	1,951,998	628,652	Added reprogrammed funding
26	Remodeling/ Renovation	Banyan Elementary School	2,971,570	2,971,570	-	
27	Remodeling/ Renovation	Barbara Goleman Senior High	3,360,520	3,360,520	-	
28	Remodeling/ Renovation	Barbara Hawkins Elementary School	2,794,580	2,794,580	-	
29	Remodeling/ Renovation	Bel-Aire Elementary School	3,702,563	3,702,563	-	
30	Remodeling/ Renovation	Ben Sheppard Elementary School	2,988,231	6,588,231	3,600,000	See note on YMAACD @ MacArthur North SH, line 15
31	Remodeling/ Renovation	Bent Tree Elementary School	988,356	924,272	(64,084)	Project completed under budget; balance reprogrammed
32	Remodeling/ Renovation	Biscayne Elementary School	2,472,795	2,472,941	146	Budget Adjustment
33	Remodeling/ Renovation	Biscayne Gardens Elementary School	5,471,749	5,471,749	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
34	Remodeling/ Renovation	Blue Lakes Elementary School	2,658,204	2,658,204	-	
35	Remodeling/ Renovation	Bob Graham Education Center	596,155	591,239	(4,916)	Project completed under budget; balance reprogrammed
36	Remodeling/ Renovation	Booker T. Washington Senior High	3,077,415	3,077,415	-	
37	Remodeling/ Renovation	Bowman Ashe/Doolin K-8 Academy	2,297,825	1,850,819	(447,006)	Project completed under budget; balance reprogrammed
38	Remodeling/ Renovation	Brentwood Elementary School	2,483,897	1,395,050	(1,088,847)	Replaced by non-GOB source(s)
39	Remodeling/ Renovation	Broadmoor Elementary School	8,085,647	8,085,647	-	
40	Remodeling/ Renovation	Brownsville Middle School	3,401,572	3,401,572	-	
41	Remodeling/ Renovation	Bunche Park Elementary School	8,221,079	8,642,476	421,397	Added reprogrammed funding
42	Remodeling/ Renovation	Calusa Elementary School	1,446,883	1,452,916	6,033	Budget Adjustment
43	Remodeling/ Renovation	Campbell Drive K-8 Center	1,528,390	1,508,340	(20,050)	Project completed under budget; balance reprogrammed
44	Remodeling/ Renovation	Campbell Drive Middle School	961,214	961,214	-	
45	Remodeling/ Renovation	Caribbean Elementary School	1,662,230	1,662,230	-	
46	Remodeling/ Renovation	Carol City Elementary School	2,367,370	2,367,370	-	
47	Remodeling/ Renovation	Carol City Middle School	3,386,333	3,386,333	-	
48	Remodeling/ Renovation	Carrie P. Meek/Westview K-8 Center	1,981,084	2,791,139	810,055	See note on Westview Middle
49	Remodeling/ Renovation	Centennial Middle School	2,459,132	2,459,132	-	
50	Remodeling/ Renovation	Charles David Wyche, Jr.	3,341,283	3,341,283	-	
51	Remodeling/ Renovation	Charles R. Drew K-8 Center	7,901,237	7,901,237	-	
52	Remodeling/ Renovation	Charles R. Hadley Elementary School	3,377,656	3,377,656	-	
53	Remodeling/ Renovation	Christina M. Eve Elementary School	204,280	204,280	-	
54	Remodeling/ Renovation	Citrus Grove Elementary School	6,559,827	6,559,827	-	
55	Remodeling/ Renovation	Citrus Grove Middle School	1,554,993	1,556,789	1,796	Budget Adjustment
56	Remodeling/ Renovation	Claude Pepper Elementary School	2,980,362	2,980,362	-	
57	Remodeling/ Renovation	Coconut Grove Elementary School	4,380,953	6,380,953	2,000,000	Recipient of reprogrammed funds/GOB issuance premium
58	Remodeling/ Renovation	Colonial Drive Elementary School	2,001,862	1,807,033	(194,829)	Project completed under budget; balance reprogrammed
59	Remodeling/ Renovation	Comstock Elementary School	11,850,758	12,850,758	1,000,000	Recipient of reprogrammed funds/GOB issuance premium
60	Remodeling/ Renovation	Cope Center North	1,071,080	1,025,099	(45,981)	Project completed under budget; balance reprogrammed

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
61	Remodeling/ Renovation	Coral Gables Preparatory Academy	2,924,869	2,926,445	1,576	Budget Adjustment
62	Remodeling/ Renovation	Coral Gables Senior High	10,403,950	10,403,950	-	
63	Remodeling/ Renovation	Coral Park Elementary School	2,082,540	2,116,892	34,352	Added reprogrammed funding
64	Remodeling/ Renovation	Coral Reef Elementary School	3,041,696	3,041,696	-	
65	Remodeling/ Renovation	Coral Reef Senior High	1,331,419	1,332,006	587	Budget Adjustment
66	Remodeling/ Renovation	Coral Terrace Elementary School	2,463,760	2,557,581	93,821	Recipient of reprogrammed funds/GOB issuance premium
67	Remodeling/ Renovation	Coral Way K-8 Center	3,181,288	3,181,288	-	
68	Remodeling/ Renovation	Crestview Elementary School	3,907,729	3,907,729	-	
69	Remodeling/ Renovation	Cutler Ridge Elementary School	2,445,865	2,445,865	-	
70	Remodeling/ Renovation	Cutler Ridge Middle School	12,631,148	12,631,148	-	
71	Remodeling/ Renovation	Cypress Elementary School	2,439,960	2,440,307	347	Transfer made to location 1281 (Cypress) instead of location 2181 (Joella Good); correction made
72	Remodeling/ Renovation	D A Dorsey Educational Center	3,358,388	3,358,388	-	
73	Remodeling/ Renovation	Dante B. Fascell Elementary School	651,997	651,997	-	
74	Remodeling/ Renovation	David Fairchild Elementary School	4,627,839	4,627,839	-	
75	Remodeling/ Renovation	Design & Architecture Senior High	2,540,475	2,541,003	528	Budget Adjustment
76	Remodeling/ Renovation	Devon Aire K-8 Center	929,455	764,121	(165,334)	Project completed under budget; balance reprogrammed
77	Remodeling/ Renovation	Doral Middle School			-	
78	Remodeling/ Renovation	Dorothy M Wallace Cope Center	1,132,582	1,131,428	(1,154)	Project completed under budget; balance reprogrammed
79	Remodeling/ Renovation	Dr Michael M Krop Senior High			-	
80	Remodeling/ Renovation	Dr. Carlos J Finlay Elementary School	294,140	294,140	-	
81	Remodeling/ Renovation	Dr. Edward L. Whigham Elementary School	1,936,827	1,828,715	(108,112)	Project completed under budget; balance reprogrammed
82	Remodeling/ Renovation	Perrine Elementary School	1,563,275	1,533,376	(29,899)	Project completed under budget; balance reprogrammed
83	Remodeling/ Renovation	Dr. Henry W. Mack/West Little River K-8 Center	11,643,298	10,556,100	(1,087,198)	FY 16 Budget Plan
84	Remodeling/ Renovation	Dr. Robert B. Ingram Elementary School	1,875,232	1,688,877	(186,355)	Project completed under budget; balance reprogrammed
85	Remodeling/ Renovation	E.W.F. Stirrup Elementary School	1,293,945	1,293,796	(149)	Project completed under budget; balance reprogrammed
86	Remodeling/ Renovation	Earlington Heights Elementary School	3,576,279	3,576,279	-	
87	Remodeling/ Renovation	Edison Park K-8 Center	1,298,243	2,141,467	843,224	Added reprogrammed funding

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
88	Remodeling/ Renovation	Emerson Elementary School	1,690,270	1,690,270	-	
89	Remodeling/ Renovation	Eneida Massas Hartner Elementary School	1,884,105	1,763,357	(120,748)	Project completed under budget; balance reprogrammed
90	Remodeling/ Renovation	English Center	1,508,959	198,373	(1,310,586)	Project deferred; balance reprogrammed
91	Remodeling/ Renovation	Ernest R Graham K-8 Center	7,335,094	7,335,094	-	
92	Remodeling/ Renovation	Ethel F. Beckford/Richmond Elementary School	1,305,793	1,318,107	12,314	Budget Adjustment
93	Remodeling/ Renovation	Ethel Koger Beckham Elementary School			-	
94	Remodeling/ Renovation	Eugenia B. Thomas K-8 Center	324,651	295,214	(29,437)	Project completed under budget; balance reprogrammed
95	Remodeling/ Renovation	Everglades K-8 Center	4,736,367	4,736,367	-	
96	Remodeling/ Renovation	Fairlawn Elementary School	1,362,240	1,417,557	55,317	Added reprogrammed funding
97	Remodeling/ Renovation	Felix Varela Senior High	1,742,212	1,901,033	158,821	Added reprogrammed funding
98	Remodeling/ Renovation	Fienberg/Fisher K-8 Center	4,338,361	4,338,361	-	
99	Remodeling/ Renovation	Flagami Elementary School	1,853,892	1,803,451	(50,441)	Project completed under budget; balance reprogrammed
100	Remodeling/ Renovation	Flamingo Elementary School	8,975,142	8,975,142	-	
101	Remodeling/ Renovation	Florida City Elementary School	1,781,062	1,781,062	-	
102	Remodeling/ Renovation	Frances S. Tucker Elementary School	2,793,971	2,793,971	-	
103	Remodeling/ Renovation	Frank C. Martin K-8 Center	2,469,872	2,304,572	(165,300)	Project completed under budget; balance reprogrammed
104	Remodeling/ Renovation	Fulford Elementary School	2,452,748	2,459,078	6,330	Budget Adjustment
105	Remodeling/ Renovation	G. Holmes Braddock Senior High	484,375	485,475	1,100	Budget Adjustment
106	Remodeling/ Renovation	George T. Baker Aviation	656,762	656,762	-	
107	Remodeling/ Renovation	George Washington Carver Elementary School	944,015	948,495	4,480	Budget Adjustment
108	Remodeling/ Renovation	George Washington Carver Middle School	4,022,369	4,022,369	-	
109	Remodeling/ Renovation	Gertrude K. Edelman/Sabal Palm Elementary School	2,531,666	2,505,737	(25,929)	Project completed under budget; balance reprogrammed
110	Remodeling/ Renovation	Dr. Gilbert L. Porter Elementary School	4,069,010	4,069,010	-	
111	Remodeling/ Renovation	Glades Middle School			-	
112	Remodeling/ Renovation	Gloria Floyd Elementary School	2,825,595	2,538,843	(286,752)	Project completed under budget; balance reprogrammed
113	Remodeling/ Renovation	Golden Glades Elementary School	2,120,018	2,120,018	-	
114	Remodeling/ Renovation	Gratigny Elementary School	4,722,449	4,722,449	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
115	Remodeling/ Renovation	Greenglade Elementary School	348,409	348,409	-	
116	Remodeling/ Renovation	Greynolds Park Elementary School	3,211,950	3,211,950	-	
117	Remodeling/ Renovation	Gulfstream Elementary School	1,632,723	3,131,419	1,498,696	FY 16 Budget Plan
118	Remodeling/ Renovation	Hammocks Middle School	2,667,526	1,962,072	(705,454)	Project completed under budget; balance reprogrammed
119	Remodeling/ Renovation	Henry E.S. Reeves Elementary School	1,891,891	1,570,027	(321,864)	Project completed under budget; balance reprogrammed
120	Remodeling/ Renovation	Henry H. Filer Middle School	2,854,174	2,854,174	-	
121	Remodeling/ Renovation	Henry M. Flagler Elementary School	3,500,688	3,500,688	-	
122	Remodeling/ Renovation	Henry S. West Laboratory School	3,264,722	3,264,722	-	
123	Remodeling/ Renovation	Herbert A. Ammons Middle School	1,317,194	1,317,194	-	
124	Remodeling/ Renovation	Hialeah Elementary School	2,420,346	2,334,412	(85,934)	Project completed under budget; balance reprogrammed
125	Remodeling/ Renovation	Hialeah Gardens Elementary School	3,623,934	3,623,934	-	
126	Remodeling/ Renovation	Hialeah Middle School	3,801,746	3,801,746	-	
127	Remodeling/ Renovation	Hialeah Senior High	14,648,275	14,648,275	-	
128	Remodeling/ Renovation	Hialeah-Miami Lakes Senior High	5,554,355	5,554,355	-	
129	Remodeling/ Renovation	Hibiscus Elementary School	3,496,831	3,496,831	-	
130	Remodeling/ Renovation	Highland Oaks Middle School	1,242,388	1,269,324	26,936	Budget Adjustment
131	Remodeling/ Renovation	Homestead Middle School	4,944,591	4,944,591	-	
132	Remodeling/ Renovation	Homestead Senior High	4,683,607	4,683,607	-	
133	Remodeling/ Renovation	Horace Mann Middle School	3,823,922	3,823,922	-	
134	Remodeling/ Renovation	Howard D. McMillan Middle School	3,134,170	3,134,170	-	
135	Remodeling/ Renovation	Howard Drive Elementary School	2,342,242	2,391,096	48,854	Added reprogrammed funding
136	Remodeling/ Renovation	Hubert O. Sibley K-8 Center	622,775	617,084	(5,691)	Project completed under budget; balance reprogrammed
137	Remodeling/ Renovation	Irving & Beatrice Peskoe K-8 Center	1,178,852	1,457,934	279,082	Added reprogrammed funding
138	Remodeling/ Renovation	Jack D. Gordon Elementary School	3,471,574	3,471,574	-	
139	Remodeling/ Renovation	James H. Bright/J.W. Johnson Elementary	8,758,748	8,758,748	-	
140	Remodeling/ Renovation	Jan Mann Opportunity School	2,025,947	1,538,443	(487,504)	Project completed under budget; balance reprogrammed
141	Remodeling/ Renovation	Jane S. Roberts K-8 Center	5,377,145	5,377,145	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
142	Remodeling/ Renovation	Jesse J. McCrary, Jr. Elementary School	3,010,065	3,010,065	-	
143	Remodeling/ Renovation	Joe Hall Elementary School	283,862	264,607	(19,255)	Project completed under budget; balance reprogrammed
144	Remodeling/ Renovation	Joella C. Good Elementary School	4,675,420	4,675,073	(347)	Transfer made to location 1281 (Cypress) instead of location 2181 (Joella Good); correction made
145	Remodeling/ Renovation	John A. Ferguson Senior High	224,989	217,021	(7,968)	Project completed under budget; balance reprogrammed
146	Remodeling/ Renovation	John F. Kennedy Middle School	3,172,664	4,243,605	1,070,941	Recipient of reprogrammed funds/GOB issuance premium
147	Remodeling/ Renovation	John G. Dupuis Elementary School	2,791,102	2,791,102	-	
148	Remodeling/ Renovation	John I. Smith K-8 Center	509,723	520,431	10,708	Budget Adjustment
149	Remodeling/ Renovation	Jorge Mas Canosa Middle School	12,130	12,130	-	
150	Remodeling/ Renovation	Jose De Diego Middle School	556,316	512,587	(43,729)	Project completed under budget; balance reprogrammed
151	Remodeling/ Renovation	MAST @ Jose Marti	1,169,565	1,059,523	(110,042)	Project completed under budget; balance reprogrammed
152	Remodeling/ Renovation	Kelsey L. Pharr Elementary School	1,851,307	1,833,258	(18,049)	Project completed under budget; balance reprogrammed
153	Remodeling/ Renovation	Kendale Elementary School	1,397,920	1,273,771	(124,149)	Project completed under budget; balance reprogrammed
154	Remodeling/ Renovation	Kendale Lakes Elementary School	3,482,920	3,482,920	-	
155	Remodeling/ Renovation	Kensington Park Elementary School	965,733	977,082	11,349	Budget Adjustment
156	Remodeling/ Renovation	Kenwood K-8 Center	3,312,039	4,312,039	1,000,000	Recipient of reprogrammed funds/GOB issuance premium
157	Remodeling/ Renovation	Key Biscayne K-8 Center	4,382,732	4,336,634	(46,098)	Project completed under budget; balance reprogrammed
158	Remodeling/ Renovation	Kinloch Park Elementary School	2,538,314	2,153,697	(384,617)	Project completed under budget; balance reprogrammed
159	Remodeling/ Renovation	Kinloch Park Middle School	7,700,415	7,700,415	-	
160	Remodeling/ Renovation	Lake Stevens Elementary School	2,742,395	2,742,395	-	
161	Remodeling/ Renovation	Lake Stevens Middle School	4,852,215	4,852,215	-	
162	Remodeling/ Renovation	Lakeview Elementary School	4,111,464	4,111,464	-	
163	Remodeling/ Renovation	Lamar Louise Curry Middle School	672,524	674,360	1,836	Budget Adjustment
164	Remodeling/ Renovation	Laura C. Saunders Elementary School	1,612,995	1,150,526	(462,469)	Project completed under budget; balance reprogrammed
165	Remodeling/ Renovation	Lawton Chiles Middle School	3,621,201	3,621,201	-	
166	Remodeling/ Renovation	Leewood K-8 Center	1,503,191	1,503,191	-	
167	Remodeling/ Renovation	Leisure City K-8 Center	6,470,931	6,470,931	-	
168	Remodeling/ Renovation	Lenora Braynon Smith Elementary School	3,847,382	3,847,382	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
169	Remodeling/ Renovation	Liberty City Elementary School			-	
170	Remodeling/ Renovation	Lillie C. Evans K-8 Center	2,592,052	2,592,052	-	
171	Remodeling/ Renovation	Linda Lentin K-8 Center	971,608	867,299	(104,309)	Project completed under budget; balance reprogrammed
172	Remodeling/ Renovation	Lindsey Hopkins Technical Education Center	4,787,808	4,787,808	-	
173	Remodeling/ Renovation	Lorah Park Elementary School	1,636,466	1,602,560	(33,906)	Project completed under budget; balance reprogrammed
174	Remodeling/ Renovation	Ludlam Elementary School	2,584,511	2,491,167	(93,344)	Project completed under budget; balance reprogrammed
175	Remodeling/ Renovation	M.A. Milam K-8 Center	9,362,894	9,369,684	6,790	Budget Adjustment
176	Remodeling/ Renovation	Madie Ives Elementary School			-	
177	Remodeling/ Renovation	Madison Middle School	9,469,226	7,668,933	(1,800,293)	Replaced by non-GOB source(s)
178	Remodeling/ Renovation	Mae M. Walters Elementary School	4,499,833	4,499,833	-	
179	Remodeling/ Renovation	Maritime & Science Technology Academy			-	
180	Remodeling/ Renovation	Marjory Stoneman Douglas Elementary School	3,661,972	3,661,972	-	
181	Remodeling/ Renovation	Martin Luther King Elementary School	3,643,709	3,820,809	177,100	Added reprogrammed funding
182	Remodeling/ Renovation	Maya Angelou Elementary School	978,227	983,837	5,610	Budget Adjustment
183	Remodeling/ Renovation	Meadowlane Elementary School	6,636,568	6,636,568	-	
184	Remodeling/ Renovation	Melrose Elementary School	7,014,981	7,014,981	-	
185	Remodeling/ Renovation	Miami Beach Senior High	1,581,209	3,081,209	1,500,000	FY 15 Budget Plan and non-GOB \$754,800 funding
186	Remodeling/ Renovation	Miami Coral Park Senior High	2,523,674	2,533,773	10,099	Budget Adjustment
187	Remodeling/ Renovation	Miami Edison Middle School	687,967	693,532	5,565	Budget Adjustment
188	Remodeling/ Renovation	Miami Edison Senior High	4,305,134	4,305,134	-	
189	Remodeling/ Renovation	Miami Gardens Elementary School	1,584,100	1,584,100	-	
190	Remodeling/ Renovation	Miami Heights Elementary School	1,681,132	1,681,132	-	
191	Remodeling/ Renovation	Miami Killian Senior High	5,556,791	5,556,791	-	
192	Remodeling/ Renovation	Miami Lakes Educational Center	7,483,432	6,747,726	(735,706)	Project completed under budget; balance reprogrammed
193	Remodeling/ Renovation	Miami Lakes Technological SHS			-	
194	Remodeling/ Renovation	Miami Lakes K-8 Center	773,741	780,466	6,725	Budget Adjustment
195	Remodeling/ Renovation	Miami Lakes Middle School	3,746,825	3,746,825	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
196	Remodeling/ Renovation	Miami MacArthur South SHS	2,008,215	2,008,215	-	
197	Remodeling/ Renovation	Miami Norland Senior High	35,000,000	40,070,837	5,070,837	FY 15 Budget Plan
198	Remodeling/ Renovation	Miami Northwestern Senior High	7,855,341	9,366,594	1,511,253	Recipient of reprogrammed funds/GOB issuance premium
199	Remodeling/ Renovation	Miami Palmetto Senior High	28,964,552	38,887,645	9,923,093	Recipient of reprogrammed funds/GOB issuance premium
200	Remodeling/ Renovation	Miami Park Elementary School	9,271,733	9,271,733	-	
201	Remodeling/ Renovation	Miami Shores Elementary School	6,889,836	6,889,836	-	
202	Remodeling/ Renovation	Miami Southridge Senior High	6,605,239	6,605,239	-	
203	Remodeling/ Renovation	Miami Springs Elementary School	1,546,857	1,461,983	(84,874)	Project completed under budget; balance reprogrammed
204	Remodeling/ Renovation	Miami Springs Middle School	5,355,144	5,355,144	-	
205	Remodeling/ Renovation	Miami Springs Senior High	12,964,496	12,964,496	-	
206	Remodeling/ Renovation	Miami Sunset Senior High	5,857,471	6,157,471	300,000	Added reprogrammed funding
207	Remodeling/ Renovation	Morningside K-8 Academy	2,149,162	2,473,152	323,990	Added reprogrammed funding
208	Remodeling/ Renovation	Nathan B. Young Elementary School	1,771,593	1,771,593	-	
209	Remodeling/ Renovation	Natural Bridge Elementary School	1,885,504	1,870,977	(14,527)	Project completed under budget; balance reprogrammed
210	Remodeling/ Renovation	Nautilus Middle School	531,926	531,926	-	
211	Remodeling/ Renovation	Neva King Cooper Educational Center	2,513,904	2,513,904	-	
212	Remodeling/ Renovation	Norland Elementary School	5,804,902	2,940,256	(2,864,646)	FY 15 Budget Plan
213	Remodeling/ Renovation	Norland Middle School	8,997,576	10,997,576	2,000,000	Recipient of reprogrammed funds/GOB issuance premium
214	Remodeling/ Renovation	North Beach Elementary School	1,882,973	1,882,973	-	
215	Remodeling/ Renovation	North County K-8 Center	2,649,873	2,649,873	-	
216	Remodeling/ Renovation	North Glade Elementary School	2,688,537	2,688,537	-	
217	Remodeling/ Renovation	North Hialeah Elementary School	4,288,788	4,288,788	-	
218	Remodeling/ Renovation	North Miami Beach Senior High	3,740,048	3,740,048	-	
219	Remodeling/ Renovation	North Miami Elementary School	4,223,769	4,223,769	-	
220	Remodeling/ Renovation	North Twin Lakes Elementary School	2,567,545	2,567,545	-	
221	Remodeling/ Renovation	Norwood Elementary School	2,614,442	3,614,442	1,000,000	Recipient of reprogrammed funds/GOB issuance premium
222	Remodeling/ Renovation	Oak Grove Elementary School	4,942,190	4,942,190	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
223	Remodeling/ Renovation	Ojus Elementary School	672,746	1,080,629	407,883	Recipient of reprogrammed funds/GOB issuance premium
224	Remodeling/ Renovation	Olinda Elementary School	1,743,384	1,743,459	75	Budget Adjustment
225	Remodeling/ Renovation	Oliver Hoover Elementary School	1,705,024	1,614,854	(90,170)	Project completed under budget; balance reprogrammed
226	Remodeling/ Renovation	Olympia Heights Elementary School	2,536,289	2,539,759	3,470	Budget Adjustment
227	Remodeling/ Renovation	Orchard Villa Elementary School	822,340	1,073,531	251,191	Added reprogrammed funding
228	Remodeling/ Renovation	Palm Lakes Elementary School	1,431,002	1,526,002	95,000	Added reprogrammed funding
229	Remodeling/ Renovation	Palm Springs Elementary School	6,264,761	6,264,761	-	
230	Remodeling/ Renovation	Palm Springs Middle School	5,339,339	5,339,339	-	
231	Remodeling/ Renovation	Palm Springs North Elementary School	3,352,990	3,352,990	-	
232	Remodeling/ Renovation	Palmetto Elementary School	2,532,370	2,532,370	-	
233	Remodeling/ Renovation	Palmetto Middle School	4,079,860	4,079,860	-	
234	Remodeling/ Renovation	Parkview Elementary School	3,968,654	3,968,654	-	
235	Remodeling/ Renovation	Parkway Elementary School	2,539,964	2,539,964	-	
236	Remodeling/ Renovation	Parkway Middle School	3,083,266	1,133,267	(1,949,999)	Scope redefined; balance reprogrammed
237	Remodeling/ Renovation	Paul Laurence Dunbar K-8 Center	3,256,614	3,256,614	-	
238	Remodeling/ Renovation	Paul W. Bell Middle School	406,339	402,871	(3,468)	Project completed under budget; balance reprogrammed
239	Remodeling/ Renovation	Phillis Wheatley Elementary School	1,056,097	1,056,097	-	
240	Remodeling/ Renovation	Phyllis Ruth Miller Elementary School	2,008,025	2,012,607	4,582	Budget Adjustment
241	Remodeling/ Renovation	Pine Lake Elementary School	3,488,632	3,488,632	-	
242	Remodeling/ Renovation	Pine Villa Elementary School	1,552,413	1,552,413	-	
243	Remodeling/ Renovation	Pinecrest Elementary School	3,320,143	3,320,143	-	
244	Remodeling/ Renovation	Poinciana Park Elementary School	3,743,055	3,743,055	-	
245	Remodeling/ Renovation	Ponce De Leon Middle School	1,595,039	1,544,516	(50,523)	Project completed under budget; balance reprogrammed
246	Remodeling/ Renovation	Rainbow Park Elementary School	2,515,391	2,515,391	-	
247	Remodeling/ Renovation	Redland Elementary School	1,282,815	1,234,355	(48,460)	Project completed under budget; balance reprogrammed
248	Remodeling/ Renovation	Redland Middle School	2,992,522	2,992,522	-	
249	Remodeling/ Renovation	Redondo Elementary School	3,143,408	3,143,408	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
250	Remodeling/ Renovation	Richmond Heights Middle School	2,617,108	2,617,108	-	
251	Remodeling/ Renovation	Riverside Elementary School	747,547	754,629	7,082	Budget Adjustment
252	Remodeling/ Renovation	Riviera Middle School	5,683,099	5,683,099	-	
253	Remodeling/ Renovation	Robert Morgan Educational Center	4,024,016	565,000	(3,459,016)	There was no decrease in allocation; see \$565K for Morgan Tech and \$3,459,016 for Morgan Ed. Center
254	Remodeling/ Renovation	Robert Renick Educational Center	2,638,948	2,638,948	-	
255	Remodeling/ Renovation	Robert Russa Moton Elementary School	339,904	339,904	-	
256	Remodeling/ Renovation	Rockway Elementary School	5,552,163	5,552,163	-	
257	Remodeling/ Renovation	Rockway Middle School	5,751,316	5,751,316	-	
258	Remodeling/ Renovation	Royal Green Elementary School	442,024	432,507	(9,517)	Project completed under budget; balance reprogrammed
259	Remodeling/ Renovation	Royal Palm Elementary School	1,403,347	1,256,045	(147,302)	Project completed under budget; balance reprogrammed
260	Remodeling/ Renovation	Ruben Dario Middle School	5,037,963	5,037,963	-	
261	Remodeling/ Renovation	Ruth K Broad/Bay Harbor K-8 Center	1,039,009	5,453,791	4,414,782	Recipient of reprogrammed funds/GOB issuance premium; part of New K-8 - NE Miami-Dade Area (phase 1 - 400 ss)
262	Remodeling/ Renovation	Ruth Owens Kruse Educational Center	1,495,103	1,394,777	(100,326)	Project completed under budget; balance reprogrammed
263	Remodeling/ Renovation	Santa Clara Elementary School	1,401,775	1,409,168	7,393	Budget Adjustment
264	Remodeling/ Renovation	Scott Lake Elementary School	3,454,076	3,454,076	-	
265	Remodeling/ Renovation	Seminole Elementary School	3,407,405	3,407,405	-	
266	Remodeling/ Renovation	Shadowlawn Elementary School	1,163,327	1,095,178	(68,149)	Project completed under budget; balance reprogrammed
267	Remodeling/ Renovation	Shenandoah Elementary School	1,735,633	1,455,796	(279,837)	Project completed under budget; balance reprogrammed
268	Remodeling/ Renovation	Shenandoah Middle School	7,285,925	7,285,925	-	
269	Remodeling/ Renovation	Silver Bluff Elementary School	2,604,617	2,604,617	-	
270	Remodeling/ Renovation	Skyway Elementary School	8,503,831	8,503,831	-	
271	Remodeling/ Renovation	Snapper Creek Elementary School	2,244,261	2,244,261	-	
272	Remodeling/ Renovation	South Dade Adult Education	469,073	469,470	397	Budget Adjustment
273	Remodeling/ Renovation	South Hialeah Elementary School	1,056,771	1,447,771	391,000	Added reprogrammed funding
274	Remodeling/ Renovation	South Miami Heights Elementary School	2,171,947	2,171,947	-	
275	Remodeling/ Renovation	South Miami K-8 Center	1,439,212	1,439,212	-	
276	Remodeling/ Renovation	South Miami Middle School	3,035,324	3,035,324	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
277	Remodeling/ Renovation	South Miami Senior High	4,612,982	4,612,982	-	
278	Remodeling/ Renovation	South Pointe Elementary School			-	
279	Remodeling/ Renovation	Southside Elementary School	2,019,916	2,451,515	431,599	FY 17 Budget Plan
280	Remodeling/ Renovation	Southwest Miami Senior High	14,375,271	14,375,271	-	
281	Remodeling/ Renovation	Southwood Middle School	1,258,618	1,261,855	3,237	Budget Adjustment
282	Remodeling/ Renovation	Springview Elementary School	4,005,370	4,005,371	1	Budget Adjustment
283	Remodeling/ Renovation	Sunset Elementary School	4,929,543	4,929,543	-	
284	Remodeling/ Renovation	Sunset Park Elementary School	131,132	131,640	508	Budget Adjustment
285	Remodeling/ Renovation	Sweetwater Elementary School	2,840,145	2,976,039	135,894	Resolution 2, FY 2014
286	Remodeling/ Renovation	Sylvania Heights Elementary School	431,472	441,559	10,087	Budget Adjustment
287	Remodeling/ Renovation	Thena C. Crowder Elementary School	488,171	485,103	(3,068)	Project completed under budget; balance reprogrammed
288	Remodeling/ Renovation	Thomas Jefferson Middle School	4,099,195	4,099,195	-	
289	Remodeling/ Renovation	Toussaint L'Ouverture Elementary School	3,953,859	3,953,859	-	
290	Remodeling/ Renovation	Treasure Island Elementary School	2,834,029	2,834,029	-	
291	Remodeling/ Renovation	Tropical Elementary School	3,827,888	3,827,888	-	
292	Remodeling/ Renovation	Twin Lakes Elementary School	2,650,869	2,650,869	-	
293	Remodeling/ Renovation	Van E. Blanton Elementary School	2,615,122	2,455,421	(159,701)	Project completed under budget; balance reprogrammed
294	Remodeling/ Renovation	Village Green Elementary School	2,375,371	1,959,549	(415,822)	Project completed under budget; balance reprogrammed
295	Remodeling/ Renovation	Vineland K-8 Center	1,600,991	1,609,610	8,619	Budget Adjustment
296	Remodeling/ Renovation	Virginia A Boone/Highland Oaks Elementary School	2,219,766	2,157,339	(62,427)	Project completed under budget; balance reprogrammed
297	Remodeling/ Renovation	W. R. Thomas Middle School	866,569	520,559	(346,010)	Project completed under budget; balance reprogrammed
298	Remodeling/ Renovation	W.J. Bryan Elementary School	1,401,819	1,359,906	(41,913)	Project completed under budget; balance reprogrammed
299	Remodeling/ Renovation	Wesley Matthews Elementary School	525,463	525,611	148	Budget Adjustment
300	Remodeling/ Renovation	West Homestead Elementary School			-	
301	Remodeling/ Renovation	West Miami Middle School	2,737,472	2,737,472	-	
302	Remodeling/ Renovation	Westview Middle School	3,858,360	2,132,062	(1,726,298)	Westview MS repurposed; \$810,055 allocated to adjacent K-8; balance replaced by non-GOB funding
303	Remodeling/ Renovation	Whispering Pines Elementary School	1,774,767	1,766,486	(8,281)	Project completed under budget; balance reprogrammed

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018		OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET	GOB BUDGET	VARIANCE OVER / (UNDER)	
304	Remodeling/ Renovation	William A. Chapman Elementary School	1,150,487	1,463,151	312,664	Added reprogrammed funding
305	Remodeling/ Renovation	William H. Turner Technical Arts High School	2,507,819	2,115,279	(392,540)	Project completed under budget; balance reprogrammed
306	Remodeling/ Renovation	William Lehman Elementary School	1,129,903	927,867	(202,036)	Project completed under budget; balance reprogrammed
307	Remodeling/ Renovation	Winston Park K-8 Center	1,545,992	1,092,289	(453,703)	Project completed under budget; balance reprogrammed
308	Remodeling/ Renovation	Young Men's Preparatory Academy	398,681	383,564	(15,117)	Project completed under budget; balance reprogrammed
309	Remodeling/ Renovation	Zora Neale Hurston Elementary School	1,122,489	1,071,089	(51,400)	Project completed under budget; balance reprogrammed
310	Remodeling/ Renovation	Country Club Middle School	-	-	-	
311	Remodeling/ Renovation	Juvenile Justice Center	-	-	-	
312		Benjamin Franklin K-8 Center	7,072,177	9,072,177	2,000,000	Recipient of reprogrammed funds/GOB issuance premium
313		Frederick Douglass Elementary School	7,932,698	8,132,698	200,000	Added reprogrammed funding
314		Myrtle Grove K-8 Center	2,697,096	4,457,512	1,760,416	Added reprogrammed funding
315	Tech Upgrade	Ada Merritt K-8 Center	199,456	202,023	2,567	Budget Adjustment
316	Tech Upgrade	Holmes Elementary School	275,919	286,178	10,259	Budget Adjustment
317	Tech Upgrade	Miami Beach Senior High School	-	-	-	
318	Tech Upgrade	Miami Jackson Senior High	291,107	297,561	6,454	Budget Adjustment
319	Tech Upgrade	South Dade Middle School (4-8)	188,811	188,811	-	
320	Not Present	No School Name Listed	92,215	92,907	692	Budget Adjustment
321	Not Present	No School Name Listed	-	994,483	994,483	FY 2016-17 Resolution 1
322	Not Present	No School Name Listed	-	260	260	Budget Adjustment
323	Not Present	No School Name Listed	-	13,190,801	13,190,801	Recipient of reprogrammed funds/GOB issuance premium
324	Not Present	No School Name Listed	-	6,368,998	6,368,998	Recipient of reprogrammed funds/GOB issuance premium (part of secondary capacity
325	Not Present	No School Name Listed	-	10,500,000	10,500,000	Recipient of reprogrammed funds/GOB issuance premium (\$6M in FY 16-17 and \$4.5M in
326	Not Present	No School Name Listed	-	34,557	34,557	Budget Adjustment
327	Not Present	No School Name Listed	-	33,829	33,829	Budget Adjustment
328	Not Present	No School Name Listed	-	3,459,016	3,459,016	Not additional funding; see note above in line 255
329	Not Present	No School Name Listed	-	3,134,580	3,134,580	Unallocated (as part of FY 18 Budget Plan)
330	Not Present	No School Name Listed	-	82	82	Budget Adjustment
331	Tech Upgrade	Alonzo and Tracy Mourning SHS	-	-	-	
332	Tech Upgrade	Andover Middle School	-	-	-	
333	Tech Upgrade	Arch Creek Elementary School	-	-	-	
334	Tech Upgrade	Aventura Waterways K-8 Center	-	-	-	
335	Tech Upgrade	Coconut Palm K-8 Academy	-	-	-	
336	Tech Upgrade	Dr. Manuel Barreiro Elementary School	-	-	-	
337	Tech Upgrade	Dr. Rolando Espinosa K-8 Center	-	-	-	
338	Tech Upgrade	Florida Diagnostic & Learning Resource System	-	-	-	
339	Tech Upgrade	Gateway Environmental K-8 Learning Center	-	-	-	
340	Tech Upgrade	Goulds Elementary School	-	-	-	
341	Tech Upgrade	Hialeah Gardens Middle School	-	-	-	
342	Tech Upgrade	Hialeah Gardens Senior High School	-	-	-	
343	Tech Upgrade	International Studies Preparatory Academy	-	-	-	
344	Tech Upgrade	Law Enforcement Officers Memorial Senior High School	-	-	-	
345	Tech Upgrade	Mandarin Lakes K-8 Academy	-	-	-	

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.4-1 - RECONCILIATION OF VOTER-APPROVED REFERENDUM MASTER PROJECT FUNDING TO THE TOTAL BUDGETED ALLOCATION OF FUNDS

ITEM #	CANDIDATE TYPE	EXHIBIT A - GENERAL OBLIGATION BOND		2012-13 to 2017-2018 GOB BUDGET	VARIANCE OVER / (UNDER)	OSF EXPLANATION
		PROJECT LIST	2012 GOB BUDGET			
346	Tech Upgrade	Medical Academy for Science and Technology	-	-	-	
347	Tech Upgrade	Miami Central Senior High School	-	-	-	
348	Tech Upgrade	Miami Senior High	-	-	-	
349	Tech Upgrade	Norman S. Edelcup/Sunny Isles Beach Community School K-8	-	-	-	
350	Tech Upgrade	North Dade Center for Modern Languages	-	-	-	
351	Tech Upgrade	North Dade Middle School	-	-	-	
352	Tech Upgrade	North Miami Middle School	-	-	-	
353	Tech Upgrade	North Miami Senior High School	-	-	-	
354	Tech Upgrade	South Dade Senior High School	-	-	-	
355	Tech Upgrade	Spanish Lake Elementary School	-	-	-	
356	Tech Upgrade	TERRA Environmental Researcy Institute	-	-	-	
357	Tech Upgrade	West Hialeah Gardens Elementary School	-	-	-	
358	Tech Upgrade	Westland Hialeah Senior High School	-	-	-	
359	Tech Upgrade	Zelda Glazer Middle School	-	-	-	
			1,100,000,000	1,145,360,340	45,360,340	

Reconciliation Bond Issuance Cost and Interest

Revenue earmarked for Facilities projects	1,100,000,000
Premium recognized for Facilities projects	70,000,000
Less FY 2018-19 to FY 2020-2021	(35,000,000)
Interest thru 17-18 plan	10,360,340
Total	1,145,360,340

Funds Available for Appropriations for Facilities projects	1,145,360,340
--	----------------------

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.5 Analysis of the project phasing procedures.
(Deliverable #12)

SDA met with representatives from various units of the Office of School Facilities (“OSF”), specifically, from Planning, Design and Sustainability to schedule, interview, make inquiries, and collect information pertinent to the task. The Deputy Chief of Facilities and Eco-Sustainability Officer was our key point of contact for this and other related tasks.

Analysis required for this section was, primarily, based on the sources listed below. This list includes, but was not limited to the references listed.

List of Primary Information Sources:

Florida Statutes/Administrative Code

212.08	Sales, Rental, Use, Consumption, Distribution, and Storage Tax, Specified Exemptions
255.05	Bond of Contractor Constructing Public Buildings; Form by Claimants
255.077	Project Closeout and Payment of Retainage
287.055	Procurement of Personal Property and Services (Consultants’ Competitive Negotiation Act (“CCNA”).
1013 Part III	Planning and Construction of Educational Facilities
423	State Requirement for Educational Facilities (2014)

M-DCPS Policies

6320.02	Small/Micro, Minority/Women Owned, and Veteran Business Enterprise Programs
6330	Architectural, Engineering, Landscape Architectural, Land Surveying, Construction Management, Program Management and Inspection Services
6334	Prequalification of Contractors for Educational Facilities Construction

M-DCPS Procedures

- Procedures for the Selection of Construction Management (“CM”), CM at-Risk and Program Management Services
- Miscellaneous Construction Manager at-Risk Agreement
- Building Code Consultant – Procedures for Selection
- Requirements to Close Project Financially
- Section 01770 - Closeout of the Work (Financial Closeout of Capital Projects)
- Office of Economic Opportunity Administrative Procedures Manual
- General Conditions of the Contract for Construction

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.5 Analysis of the project phasing procedures – Continued

The Office of School Facilities is responsible for managing all aspects of planning, design, construction, code compliance and building maintenance. The areas over which the process occurs are:

- Advanced Planning (“AP”),
- Capital Construction Budget & Control (“CCBC”),
- A/E Selection and Negotiations (“A/E Selection”),
- Planning & Design, including Pre-Design (“Design”),
- Capital Improvement Projects (“CIP”),
- Building Code Compliance, and
- Warranty.

The project phasing begins with deriving scopes from the list of building deficiencies captured in the MAPPS[®] by Magellan database (“MAPPS”). The database is maintained on the Florida Inventory of School Houses (“FISH”) requirements. Proposed scopes are based on deficiencies rated Priority 1 or 2. Priorities are established on a scale of 1 to 5 based on critical levels, where 1 is the most critical.

Based on our discussion with staff, Priorities 1 and 2, include:

- Building envelope protection (e.g., windows, roofs, doors, structural soundness, waterproofing, etc.),
- Safety to life requirements (e.g., fire alarms, fire suppression, public address (“PA”) systems),
- Indoor air quality (e.g., Heating, Ventilation and Air Conditioning (“HVAC”); Environment Management Systems (“EMS”), controls),
- Critical electrical and plumbing upgrades, and
- Security enhancements.

Project development begins in the AP unit with the pre-programming process for GOB projects. There are statutory rules that impact this process. The Florida Department of Education (“FLDOE”), Department of Educational Facilities implemented the Uniform Building Code for Public Educational Facilities publication with the publication of State Requirements for Educational Facilities (“SREF”), 2014 (effective November 2014). Florida statutes require an Educational Plant Survey and Five-Year Work Plan for school districts. Educational Plant Surveys are maintained in Florida Educational Facilities System at FLDOE for which the AP unit is responsible. The surveys are performed with the MAPPS team and the database updated, accordingly. The AP unit also conducts annual surveys in the interim.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.5 Analysis of the project phasing procedures – Continued

(Planning) Pre-Programming Process:

The process begins with AP initiating a preliminary deficiency scope determination for projects based on a campus or facility's data that is housed in MAPPS. It is based on this information that the pre-programming package is developed and includes a standard series of documents that make up the package. After the pre-programming package is developed, a project number is created by AP. The CCBC unit reviews documentation provided by AP, primarily the budget, to verify that the amount budgeted for the project matches the amount in the pre-programming package and creates the project's budget sheet. A pre-programming schedule is produced, which completes the pre-programming book that is passed on to Design or A/E Selection units.

The next step is to perform a validation of the scope developed by the AP unit. Validation occurs in the "Pre-Design" phase that takes place in the Design and Sustainability unit ("D+S"). Scope validation has two (2) categories in which they may fall. They are project scopes under \$2M or over \$2M. Projects under \$2M are *assigned* to competitively selective Architectural/Engineering Project Professionals ("A/EPC") and Construction Management at Risk Miscellaneous ("CMRM") via work order, while projects over \$2M are subject to a competitive process and are *commissioned* after the delivery method is determined.

Projects under \$2M are assigned to an A/EPC and Construction Manager at Risk Miscellaneous ("CMRM") team from a pool of firms that were pre-qualified and have a "continuing contract" with the Board. CMRM firms are pre-qualified by the Office of Economic Opportunity ("OEO"). Pre-qualified firms are assigned projects by way of a work order on a rotational basis by ranking. Workload, task qualifications and performance on previous assignments are also considered. There is no guarantee of the number of or specific projects by the Board. OEO is also responsible for convening the Goal Setting Committee to establish project goals. After the assignment of the A/E and CMRM is completed, the project moves to the pre-design and construction stage that is managed in the Design & Sustainability unit. Continuing contracts set a specified nature of work for a fixed term. Firms in this group are not required to bid against each other.

Projects over \$2M go through the selection process based on the project categories of new construction, additions, and/or remodeling/renovations. Services are advertised for individual or groupings of projects or otherwise as determined by the Board. Project priority is based on the basis of the educational facilities work plan and may be packaged as necessary to expedite the procurement of required services. Selection procedures begin with public advertisement and conclude with the commission of services by the Board and the execution of a negotiated agreement.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.5 Analysis of the project phasing procedures – Continued

Scope Validation

The Capital Improvement Projects (“CIP”) unit, with assistance from the Design and Sustainability unit, manages this design and pre-construction phase. The Educational Facilities Code Compliance (a.k.a. Building Code Consultant –“BCC”) unit is also involved, specifically, for plan review and approval oversight. The BCC firm is also a pre-qualified firm that is assigned to the team of other professionals. Specific roles of the Office of School Facilities are as follows:

- CIP –
 - 1) Negotiates Guaranteed Maximum Price (“GMP”), construction delivery method, award recommendations for projects delivered as Construction Manager at Risk (“CMR”) and reviews and processes contract documents for projects delivered as hard bids.
 - 2) Manages the project construction process through close out, including change orders or contingency adjustments, which are also reviewed and acted upon by the Technical Review Committee which is made up of an internal group of District staff.
 - 3) Manages the Warranty process after the project is completed.
- CCBC – Issues the project budget sheet and processes pay application requests and requests for the purchase of materials under the District’s Direct Purchase Program (“DPP”).
- BCC – Responsible for administration of applicable building code compliance by performing building plan reviews, permitting, and inspections.

Projects under \$2M

As noted earlier, projects are subject to assignment to a cadre of firms that were pre-selected through a competitive process to perform the requisite work. The preliminary scope is validated via scheduling a site visit with a team consisting of the A/EPC, CMRM, Maintenance and a school representative/site administrator. There is a reconciliation of the deficiency list and existing site conditions. A validation report is prepared and delivered by the A/EPC and CMRM to the GOB Scope/Budget Committee for review and to determine the line items to be included in design. Throughout the process, focus is maintained on priorities 1 and 2 and staying within the budget allocation. After the review (which confirms scope, budget and schedule) is completed, a work order is issued and the project moves into the design phase.

Projects over \$2M

For projects having deficiencies estimated to be over \$2M, pre-programming packages and a budget sheet are prepared. The Board-commissioned team of A/E and CM (Phase 1) meets the Maintenance unit and school representative/site administrator to validate/define the scope. As for projects over \$2M, there is a reconciliation of the deficiency list and existing site conditions.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.5 Analysis of the project phasing procedures – Continued

The deficiency list and budget are reviewed and assessed with the team collaborating in identifying the best approach to address the deficiencies from a cost and schedule perspective and inclusive of value engineering methodology and its constructability. A validation report is prepared and delivered to the GOB in-house staff working group (for scope and budget definition). The report reflects the validity of scope and estimate of probable cost. The document lists items identified as part of the scope validation that may not be achievable within the available budget. Where feasible, these items may be approved to be design alternates and prioritized.

The GOB in-house staff working group reviews and evaluates the scope and estimate of probable cost. The A/E and CM firms have the opportunity to provide support for the items presented in the scope/budget meeting which may not be in agreement with the District members of the group. When the final scope and cost are determined, A/E Selection (unit) negotiates for full design services. The recommendation is submitted to the Board for commissioning. Upon Board approval, the design phase begins.

Design and Development Process:

The District has three (3) design phases:

Phase	Phase Description
1	Schematic Design
2	Design Development
3a	Construction Documents - 50% Complete
3b	Construction Documents – 100% Complete

Schematic Design

In this step, the AE communicates with the District to ensure that they understand the project requirement and goals. It usually begins with rough study drawings to illustrate the basic concepts of the design in accordance with Florida Building and SREF requirements and the projects budgets. Schematic Design produces rough drawings of a site plan, floor plans, elevations and, often, illustrative sketches or computer renderings.

Design Development

Design Development collects the results from the schematic design phase and takes them one step further. This phase involves finalizing the design and specifying such items as materials and general structural details. Design Development yields a more detailed site plan as well as floor plans, elevations and section drawings with full dimensions.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.5 Analysis of the project phasing procedures – Continued

Construction Documents

The construction document phase produces drawings with much more detail which are used for permitting and the project's construction. They include a complete set of architectural drawings (site plan, floor plans, sections, details, etc.) that are combined with structural, mechanical and/or electrical that have enough detail for the contractor to build the project.

Throughout the three (3) phases, PM and D+S staff provide coordination, consistency, and oversight of site reviews, working meetings, matrix meetings, issue resolution meetings, school site and region approvals, and community engagement, as needed.

After plans reach 100% completion, they are submitted to BCC for final approval and permitting. The Goal Setting Committee convenes to establish project goals. After BCC approves the project, it is ready for bidding or negotiation.

The entire team provides support, in this stage, to ensure that the integrity of the project is maintained.

Construction

The delivery methods are either Construction Manager @ Risk ("CM@R"), Hard Bid or Job Order Contracting ("JOC"). The District has a process for determining the delivery method for each project, at the outset, by using a standard matrix.

CM@R – The Guaranteed Maximum Price ("GMP") response is submitted to the Office of Capital Improvement Projects ("OCIP").

Hard Bid – The bid packages are reviewed for responsiveness and, then, by OEO for S/MBE & M/WBE goals.

GMPs and Hard Bids are presented at the Facilities and Construction Committee for approval. Once approved, they are submitted to and approved by the full Board. The contract is executed and all mandatory documents are submitted by the vendor. After it is determined that all the necessary documents are submitted and the contract properly executed, a Notice to Proceed ("NTP") is issued by the Contract Management Department.

After the NTP is issued, construction begins. The General Conditions of the construction contract govern the project with two (2) exceptions. Changes to the contract are facilitated via submittals to the Agenda Review Group and Technical Review Committee for consideration and approval.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.5 Analysis of the project phasing procedures – Continued

Construction Stages

- Start construction
- Project inspections
- Project substantially complete and acceptance
- Punch list/final completion
- FF&E move in and installation
- Occupancy
- Warranty kick off meeting
- Closeout
- Final release of retainage payment
- Final warranty meeting

Analysis

Based on our analysis of the District’s project phasing process, their procedures are comprehensive and are in compliance with the State’s regulation governing educational facilities. They are also in line with best practices indicators for Facilities Construction and Facilities Maintenance Best Practice for Florida School Districts published by Florida Office of Program Policy Analysis & Government Accountability (“OPPAGA”).

We requested that the OSF complete the Self-Assessment Instruments for Facilities Construction and Facilities Maintenance. Our review of the completed instruments indicates that the OSF has implemented best practices in these two areas. We noted that for the Facilities and Operations Maintenance (“FOM”) unit under the section for Program Direction and Accountability-Indicator 2, regarding the establishment and implementation of accountability mechanisms to ensure performance and efficiency of the maintenance and operations program, that two of the five responses indicate that the Facilities and Operations Maintenance (“FOM”) unit:

- 1) Is working on improving the District’s work order control system to provide easier accessibility to quantitative assessment data.
- 2) Indicated that major programs are reviewed regularly and adjustments made, if merited, even though it does not evaluate the performance of all maintenance and operations work and can demonstrate that adjustments are made to maximize performance and efficiency. The example provided indicated that the transitioning of their Zone Mechanic program into the Residence Maintenance Service Mechanic program provided a reduction of the cost to provide services and ensure the sustainability of the program.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.6 Evaluation of the cost and time variances for projects completed and in progress solely for GOB. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018.
(Deliverable #13)

The primary sources of information for the evaluation of cost and time for this task are:

- 1) Data requested and provided by OSF staff relating to budgeted to actual costs,
- 2) Information requested and provided by OSF for projected and actual project timelines,
- 3) Dashboard data from the Bond Updates tab on the Dadeschools.net website, and
- 4) Meetings and interviews with staff from OSF.

SDA met and communicated with OSF staff members from the Planning, Design and Sustainability and Capital Construction Budgets and Control units to discuss, determine and request information to complete this task. We were provided with or directed to the following information:

- SAP budget reports as of June 30, 2018.
- SAP expenditure reports as of June 30, 2018.
- Five year capital budget for 2012-2013 to 2017-2018.

A random sample of forty (40) projects was generated from Dashboard data in order to perform the evaluation. We evaluated budgeted allocations based on the 2012-2013 to 2017-2018 capital budget versus the actual expenditures as of June 30, 2018. As to the evaluation of time, we utilized Dashboard (Benchmark) data for the 40 randomly-selected projects.

Analysis

Cost – The variances noted indicated that projects were within or below their budget allocations.
Time – There were eleven (11) of the forty (40) projects where issues with dates were encountered. Regarding these eleven (11) instances, some of the dates that appeared on the dashboard were out of sequence, based on the project phase identified, or did not appear to match the type of project that was defined (e.g., some of the projected completion dates preceded the projected start dates, pre-construction dates were after construction dates and construction only projects had non-construction fields populated). OSF researched the eleven (11) projects and provided revised dates which we, again, analyzed. The effect of these projects was not extrapolated over the population of GOB projects. After reviewing the updated information, we noted four (4) schools' projects exceeded time schedules by 56 – 194 days: Van E. Blanton Elementary School, Holmes Elementary School, Coral Gables High School, and Kelsey J. Pharr Elementary School. Based on our request for documentation, OSF provided additional information for all four (4) schools. Van E. Blanton and Holmes Elementary Schools were completed timely. Coral Gables High School exceeded the number of days for substantial completion by seven (7) days. Kelsey J. Pharr exceeded the number of days for substantial completions by eight (8) days. It took an additional ninety-six days for the completion of punch list items before the District accepted the project as being complete.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.6 Evaluation of the cost and time variances for projects completed and in progress solely for GOB – Continued

Finding

We noted that some of the dates that appeared on the Dashboard were out of sequence or did not appear to match the type of project that was defined (e.g., some of the projected completion dates preceded the projected start dates, pre-construction dates were after construction dates and construction only projects had non-construction fields populated). Prior to the final evaluation of time variances, eleven of the forty projects sampled were questioned by SDA and subsequently researched and revised by OSF. The Dashboard was also updated. OSF indicated that there was an Information Technology glitch when the templates were uploaded to the Dashboard based on Primavera (project management) software data.

While the Dashboard reflects the District's effort to provide benchmark information regarding funded projects and, despite the representation on each page that the dates are tentative, it is apparent that additional steps should have been taken to verify the data that was ultimately uploaded. It is our understanding that when the project funding was allocated, templated information was developed and uploaded. When the projects were assigned or commissioned, project data was to be updated. The current information on the Dashboard, if not updated where necessary, could be construed as misleading and inaccurate.

Recommendation

The initial template data should be reviewed and revised, as necessary, to ensure that data fields applicable to the project's scope are accurately populated (i.e., Bond Program funding used for construction should only have the "construction" field populated). For assigned or commissioned projects, the same should be done, but with the actual dates scheduled based on the project phasing process.

Management Response

- We are pleased to note that there are no findings, observations or recommendations related to project cost variances;
- As it relates to schedules, and as acknowledged in the Audit Report, when projects were uploaded each year to the dashboard, prototypical templates based on the type of project were also uploaded. The dashboard does denote the fact that the milestone dates are tentative until the actual schedule is finalized once the project is rolled out. While the Audit Report does not take exception to the uploading of schedules based on prototypical templates, it finds and recommends that additional steps should be implemented to update those schedules once the projects are started and actual schedules are available. OSF concurs with the recommendations and is presently reviewing ways to further automate the updating process, given the very large number of projects in play at any given time.

**MIAMI-DADE PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Table 3.6-1 - Cost Variances For Projects Completed And In Progress

Sample #	Project ID	School	Project Type Code	Status Code	Budget	Expenditures	Budget To Actual (\$)	% Change (\$)
1	01208800	Jack D. Gordon Elementary	AS	CL	44,511	43,866	(645)	-1%
2	01301601	Bowman Ashe/Doolin K-8 Academy	AS	CL	43,067	43,067	(0)	0%
3	01301602	Bowman Ashe/Doolin K-8 Academy	AS	CL	271,848	271,847	(1)	0%
4	01303501	Gertrude Edelman/Sabal Palm Elementary	AS	CL	423,839	423,644	(195)	0%
5	01303502	Gertrude Edelman/Sabal Palm Elementary	AS	CL	67,081	67,081	(0)	0%
6	01304200	Highland Oaks Middle	RN	CL	1,119,656	1,119,656	(0)	0%
7	01304400	Kelsey L. Pharr Elementary	RN	CL	1,592,000	1,591,998	(2)	0%
8	01305302	Morningside K-8 Academy	AS	CL	77,528	73,493	(4,035)	-5%
9	01306800	Van E. Blanton Elementary	RN	CL	2,257,025	2,256,970	(55)	0%
10	01312000	Biscayne Elementary	AS	CL	67,906	66,165	(1,741)	-3%
11	01313800	Village Green Elementary	AS	CL	45,453	38,975	(6,478)	-14%
12	01314000	William A. Chapman Elementary	AS	CL	79,206	73,451	(5,755)	-7%
13	01329401	Bob Graham Education Center	AS	CL	19,760	19,759	(1)	0%
14	01329602	Calusa Elementary	AS	CL	63,076	63,076	(0)	0%
15	01331504	Gloria Floyd Elementary	AS	CL	54,348	7,466	(46,882)	-86%
16	01331700	Holmes Elementary	RN	CL	264,748	260,015	(4,733)	-2%
17	01331800	Hubert O. Sibley K-8 Academy	RN	CL	483,934	483,891	(43)	0%
18	01332802	Kensington Park Elementary	AS	CL	64,869	61,623	(3,246)	-5%
19	01335000	Robert Russa Moton Elementary	RN	CN	339,904	84,564	(255,340)	-75%
20	01335201	Royal Palm Elementary	AS	CL	115,000	102,856	(12,144)	-11%
21	01424200	Thomas Jefferson Middle	AS	PL	4,038,695	34,283	(4,004,412)	-99%
22	01424501	Claude Pepper Elementary	AS	CL	225,227	219,295	(5,932)	-3%
23	01433201	Coral Gables Senior High	AS	CL	133,504	132,567	(937)	-1%
24	01433802	Henry M. Flagler Elementary	AS	CL	49,152	48,473	(679)	-1%
25	01434002	Jesse J. McCrary Jr. Elementary	AS	CL	41,304	32,482	(8,822)	-21%
26	01434003	Jesse J. McCrary Jr. Elementary	AS	CL	23,370	22,549	(821)	-4%
27	01434802	Meadowlane Elementary	AS	CL	100,696	100,384	(312)	0%
28	01434900	Miami Springs Middle	RN	CN	5,093,107	1,308,097	(3,785,010)	-74%
29	01439706	West Lakes Preparatory Academy	AS	CL	15,217	14,754	(463)	-3%
30	01509102	Cypress K-8 Center	AS	CL	23,009	22,031	(978)	-4%
31	01509201	Citrus Grove Elementary	AS	CL	81,496	77,018	(4,478)	-5%
32	01511003	Henry S. West Laboratory School	AS	CN	130,334	8,969	(121,365)	-93%
33	01529800	Palm Springs North Elementary	RN	CL	2,698,019	2,368,141	(329,878)	-12%
34	01540702	Barbara Goleman Senior High	AS	CL	704	686	(18)	-3%
35	01540800	Kelsey L. Pharr Elementary	RN	CL	89,127	89,107	(20)	0%
36	01551500	Coral Reef Senior High	AMP	CL	1,303	1,288	(15)	-1%
37	01611200	Hialeah Middle	AS	CL	10,543	10,262	(281)	-3%
38	01618400	Robert Morgan Educational Center	RN	PL	3,409,015	24,097	(3,384,918)	-99%
39	01619400	Nathan Young Elementary	RN	BD	1,771,592	89,011	(1,682,581)	-95%
40	01645600	Maritime & Science Technology Academy	RN	CL	202,728	162,817	(39,911)	-20%

LEGENDS

AS Advanced Scope
AMP Annual Maintenance Project
RN Renovation

BD Bidding
CL Closeout
CN Construction
PL Planning

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Table 3.6-2 - Time Variances For Projects Completed And In Progress

Sample #	Project ID	School	Project Type Code	Status Code	Budget To Actual (\$) Variance	% Change (\$)	Actual > Projected (Days)	Projected Time (Days)	Actual Time (Days)	Time Variance	Comments/Explanation
1	01208800	Jack D. Gordon Elementary	AS	CL	(645)	-1%	(106)	1,005	892	(113) *	
2	01301601	Bowman Ashe/Doolin K-8 Academy	AS	CL	(0)	0%	(192)	367	164	(203)	
3	01301602	Bowman Ashe/Doolin K-8 Academy	AS	CL	(1)	0%	1	374	375	1	
4	01303501	Gertrude Edelman/Sabal Palm Elementary	AS	CL	(195)	0%	(80)	464	385	(80)	
5	01303502	Gertrude Edelman/Sabal Palm Elementary	AS	CL	(0)	0%	(3)	89	86	(3)	
6	01304200	Highland Oaks Middle	RN	CL	(0)	0%	(2)	548	546	(2)	
7	01304400	Kelsey L. Pharr Elementary	RN	CL	(2)	0%	4	509	513	4	
8	01305302	Morningside K-8 Academy	AS	CL	(4,035)	-5%	109	94	52	(42) *	
9	01306800	Van E. Blanton Elementary	RN	CL	(55)	0%	56	507	563	56	
10	01312000	Biscayne Elementary	AS	CL	(1,741)	-3%	7	566	572	6	
11	01313800	Village Green Elementary	AS	CL	(6,478)	-14%	-	253	87	(166)	
12	01314000	William A. Chapman Elementary	AS	CL	(5,755)	-7%	-	161	161	-	
13	01329401	Bob Graham Education Center	AS	CL	(1)	0%	(37)	60	23	(37)	
14	01329602	Calusa Elementary	AS	CL	(0)	0%	1	121	122	1 *	
15	01331504	Gloria Floyd Elementary	AS	CL	(46,882)	-86%	TBD	182	189	7	
16	01331700	Holmes Elementary	RN	CL	(4,733)	-2%	194	378	572	194	
17	01331800	Hubert O. Sibley K-8 Academy	RN	CL	(43)	0%	(3)	409	406	(3) *	
18	01332802	Kensington Park Elementary	AS	CL	(3,246)	-5%	7	210	261	51	
19	01335000	Robert Russa Moton Elementary	RN	CN	(255,340)	-75%	804	802	TBD	TBD	Unanticipated issues during construction; "extension to contractor for 140 days in progress."
20	01335201	Royal Palm Elementary	AS	CL	(12,144)	-11%	(78)	374	326	(48)	
21	01424200	Thomas Jefferson Middle	AS	PL	(4,004,412)	-99%	TBD	768	TBD	TBD	Rescheduled to consolidate plans and funds between two contiguous schools (one K-8 campus).
22	01424501	Claude Pepper Elementary	AS	CL	(5,932)	-3%	-	361	361	-	
23	01433201	Coral Gables Senior High	AS	CL	(937)	-1%	138	387	525	138	
24	01433802	Henry M. Flagler Elementary	AS	CL	(679)	-1%	10	10	20	10 *	
25	01434002	Jesse J. McCrary Jr. Elementary	AS	CL	(8,822)	-21%	(90)	163	73	(90)	
26	01434003	Jesse J. McCrary Jr. Elementary	AS	CL	(821)	-4%	(60)	126	66	(60)	
27	01434802	Meadowlane Elementary	AS	CL	(312)	0%	(9)	27	18	(9) *	
28	01434900	Miami Springs Middle	RN	CN	(3,785,010)	-74%	TBD	1,576	TBD	TBD	Board had to commission an alternate CMR which delayed the project.
29	01439706	West Lakes Preparatory Academy	AS	CL	(463)	-3%	3	46	7	(39)	
30	01509102	Cypress K-8 Center	AS	CL	(978)	-4%	(101)	394	214	(180)	
31	01509201	Citrus Grove Elementary	AS	CL	(4,478)	-5%	(27)	91	64	(27) *	
32	01511003	Henry S. West Laboratory School	AS	CN	(121,365)	-93%	TBD	298	254	(44) *	
33	01529800	Palm Springs North Elementary	RN	CL	(329,878)	-12%	TBD	837	784	(53)	
34	01540702	Barbara Goleman Senior High	AS	CL	(18)	-3%	1	61	61	-	
35	01540800	Kelsey L. Pharr Elementary	RN	CL	(20)	0%	118	84	202	118 *	
36	01551500	Coral Reef Senior High	AMP	CL	(15)	-1%	(20)	116	96	(20) *	
37	01611200	Hialeah Middle	AS	CL	(281)	-3%	(52)	78	26	(52) *	
38	01618400	Robert Morgan Educational Center	RN	PL	(3,384,918)	-99%	TBD	996	TBD	TBD	A/E and CM are not yet commissioned. The project schedule will be set thereafter.
39	01619400	Nathan Young Elementary	RN	BD	(1,682,581)	-95%	TBD	967	TBD	TBD	
40	01645600	Maritime & Science Technology Academy	RN	CL	(39,911)	-20%	TBD	629	470	(159)	

Annotation Legend

TBD Not yet available

* Dates revised by the OSF during audit due to an IT glitch that populated the GOB Dashboard with incorrect dates.

Source: Primavera

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.7 Analysis of roles and effectiveness of committees established to monitor or oversee the construction program and those that perform assessment functions.

(Deliverable #14)

The primary sources of information for the analysis related to this task are:

- 1) Bylaws & Policy 9145 – 21st Century Schools Bond Advisory Committee (“GOB Advisory Committee”),
- 2) Meeting minutes for the GOB Advisory Committee posted on the District’s website, and
- 3) Interviews with and data requests from OSF staff members.

21st Century Schools Bond Advisory Committee

The purpose of the 21st Century Bond Advisory Committee (“Advisory Committee”) is to review, monitor, make recommendations to the School Board and Superintendent, and inform the public on the planning, progress, and implementation of the projects funded with proceeds from the Bond Program approved by voters. The Advisory Committee was formed to provide transparency and instill confidence in Miami-Dade County taxpayers that projects funded by the Bond Program are being delivered in a timely manner, are equitably distributed across the community and that the investments made are supporting the local economy. Specifically, the Advisory Committee is to:

1. Review and monitor performance and program achievements of the Bond Program,
2. Advise the Superintendent and Board of progress of the Bond Program,
3. Assist in informing the community of Bond Program progress and participate in District community outreach effort,
4. Assist with annual planning of activities related to Bond Program implementation, and
5. Make recommendations on use of any surplus bond project funds or unspent project allocations.

Membership

The Advisory Committee shall be comprised of twenty-three (23) voting and three (3) non-voting members appointed by Board members, the Superintendent and community organizations. Appointing persons and organizations may also appoint an alternate for voting members.

Meeting Frequency

The Advisory Committee shall meet at least four (4) times per year and may hold other meetings as necessary. All meetings and Advisory Committee proceedings must comply with Florida’s Sunshine and Public Records laws, F. S. Chapters 119 and 286.011.

Committee Duration

The life of the Advisory Committee will be until all proceeds of the Bond Program have been expended and accounted for.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.7 Analysis of roles and effectiveness of oversight committees – Continued

Reporting

The Advisory Committee’s reviews and recommendations shall be reported on an annual basis to the Board, Superintendent and the community. The annual report shall assess the implementation of the Bond Program to ensure that the Bond Program proceeds are being spent according to the published plan, that projects are being delivered in a timely manner and are equitably distributed, and that Bond Program proceeds are directed to the local economy.

Analysis

After reviewing the information relating to this task, we found that the stated purpose of the Advisory Committee is being accomplished and the reporting appears to be timely and consistent with the established policy.

GOB Scope/Budget (In-House Staff Working Group)

The purpose of this in-house staff working group is to ensure that project scopes and budgets are accurate and sufficient to address the deficiencies from the MAPPS database. The purpose of this working group is to review the validation report generated by a team of AE and CM professionals, Facilities Maintenance, and Schools’ representative(s) who validate the Pre-Programming Package that is produced by the Advanced Planning unit of the OSF. The AP unit is responsible for maintaining the database that houses and tracks deficiencies District-wide. The proposed project scopes are derived from deficiencies in the database rated as Priorities 1 and 2. The working group’s primary purpose is to confirm the scope, budget and schedule. This group reviews all projects being funded by the GOB. Their objective is to ensure that the final scopes and budget are in compliance with purpose of the GOB funding.

Membership

Members from the OSF whose role consists of reviewing the project scope and related budget for GOB projects for which a Pre-Programming Package has been generated, include:

- 1) Deputy Chief Facilities and Eco-Sustainability Officer – Planning, Design and Sustainability,
- 2) Administrative Director – Planning, Design and Sustainability,
- 3) Executive Director – Planning, Design and Sustainability, and
- 4) Assistant Superintendent – Capital Improvement Projects.

Project Managers and Design Managers are in attendance and present their project(s) at meetings to validate or define scopes and budgets. The Office of Inspector General (“OIG”) and the Office of Management Compliance Audits (“OMCA”) are invited to participate.

Meeting Frequency

As needed.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.7 Analysis of roles and effectiveness of oversight committees – Continued

Duration

Life of the GOB project.

Reporting

None.

Analysis

Based on our interviews, this step in the project phasing process allows for a final review of the scope validation and estimated budgets produced by the team of AE, CM, Maintenance, and the School's representative. The validation process entails the review of actual deficiencies versus those that exist in the MAPPS database. The validation process also allows for an update in the database after site visits. We viewed this as a key control that ensures that the final scopes for the candidates receiving allocations from bond proceeds were appropriate for addressing the deficiencies that existed at the time the project was being scheduled and funded.

Facilities and Construction Committee

This is an existing School Board committee that impacts the GOB Program and is noteworthy for this report. All GOB commissioned and award items are reviewed by this Committee, which also reviews recommendations for the reprogramming of GOB funds from completed projects.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.8 Evaluation of the selection criteria for contractors and vendors/suppliers.
(Deliverable #15)

The primary sources of information for this evaluation are:

Florida Statutes/Administrative Code

287.055	Procurement of Personal Property and Services (Consultants' Competitive Negotiation Act (CCNA))
235.211	Educational facilities contracting and construction techniques

M-DCPS Policies

6320	Purchasing
6330	Architectural, Engineering, Landscape Architectural, Land Surveying, Construction Management, Program Management and Inspection Services
6334	Prequalification of Contractors for Educational Facilities Construction

Selection criteria for contractors and vendor/suppliers are, primarily, governed by the Florida Statutes and Administrative Code. The Florida Department of Education also places additional requirements for educational facilities. M-DCPS policies 6320, 6330, and 6334 govern the acquisition of contract and professional services, goods and supplies.

Contractors have a major influence on construction projects and their success. The selection of a contractor that is well qualified, has adequate financial resources and bonding capacity is critical to fulfilling the District's goals. They must also be able to meet time and quality standards. The goal of the selection process is to have suitable criteria that will result in better evaluation of construction bids from both the technical and financial aspects. Established criteria should strive for pre-qualifying contractors and for effective bid evaluation. Pre-qualification or preliminary screening criteria include requesting and checking permanent place of business and references, establishing methods to access a contractor's reputation and past performance; verifying financial and technical resources (e.g., personnel, plant and equipment, suitability to meet obligations required by the work, and experience in similar projects of type and size); and inquiring about workload, subcontracts and guarantees.

The District updated its procedures manual for the selection of its contractors for construction related services in 2016 and 2017. The District provided definitions of professional services, described the frequency and types of work and the disciplines and licensing that a proposer must have. Below are the manuals that were used to evaluate the selection process:

- 1) Architect and Engineers ("AE"),
- 2) Architectural/Engineering Project Consultants ("AEPC") and Special Projects Consultants ("SPC"),
- 3) Construction Manager ("CM") and Construction Manager at-Risk ("CMAR"), and
- 4) Program Management Services.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.8 Evaluation of the selection criteria for contractors and vendors/suppliers – Continued

Although it was determined that Purchasing's role was limited in this stage of the process, a procedures manual that accompanies Policy 6320 – Purchasing, was not available for review during the audit.

OSF's procedures manuals are fairly consistent and comprehensive in that they have a stated purpose, indicate the planning process and outline the purpose before detailing the steps that will, ultimately, result in the selection of a responsive and responsible contractor/professional.

Selection criteria is established based on policies issued by the District and were found to be in compliance with laws and administrative codes of Florida. Criteria is specific to the type of service or goods being sought. This is usually defined in the scope of services section in the bidding document (RFP, RFQ, RLI, etc.).

A summary of the steps in the selection procedures are:

- Advertisement
- Evaluation/Scoring and Final Rank Process
- Initial Screening
- Final Evaluation
- Pre-Negotiations
- Negotiations
- Commissioning Recommendations to Board
- Agreement Execution

When compared to OPPAGA's best practice indicators, the District's policies and procedures reflect that they have implemented best practices in the area of facilities construction by:

- 1) Retaining appropriate professionals to assist in facility planning, design, and construction by:
 - a. Using selection committees to find appropriate professionals for each project who are familiar with architecture, design, construction and engineering,
 - b. Selecting professionals early in the planning process in compliance with 287.055 and 235.211 F. S.,
 - c. Establishing a committee that screens written responses in order to select an appropriate number of professionals to interview and to conduct interviews,
 - d. Considering alternative project delivery methods and the bases of the selection of the appropriate professional on the type of project management selected,
 - e. Ensuring that interviewers consider each proposer's/candidate's
 - experience,
 - adequacy of technical and support personnel and availability of particular individuals for the type of project management selected,
 - the proximity of the candidate's office to the District,

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.8 Evaluation of the selection criteria for contractors and vendors/suppliers – Continued

- thoroughness,
 - creativity within the context of sound construction practices and wise expenditures of public funds,
 - adequacy of project supervision,
 - sound business procedures and record keeping on the job,
 - financial responsibility,
 - suitability of size and type of organization,
 - methods of operation,
 - willingness of the candidate to make changes in plans at various points in the process,
 - ability and inclination of the candidate to protect the District's interests in his or her dealings with the contractor,
 - micro/small business enterprise status, and
 - references contacted when selecting project professionals.
- f. Demonstrating that finalists were evaluated on interviews, interviews with previous clients, examination of typical documents such as plans, specs, and change orders.
- g. Demonstrating that contracts with professionals include all of the District's requirements, meets requirements of current laws, and clearly states/outlines compensation.
- 2) Minimizing changes to facilities plans after final working drawings are initiated in order to control project costs by:
- a) Using contracting methods that minimize change orders and changes to facilities plans after final working drawings are initiated that require board approval,
 - b) Documenting the reason for any change orders and who is responsible for making them, and
 - c) Ensuring that change orders implemented do not result in the project exceeding budget, compromise educational specifications, or exceed industry standards, and do not extend the completion date beyond the date projected, unless unforeseen circumstances occur.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.9 Evaluation of staffing levels of monitoring and administrative staff.
(Deliverable #16)

In December 2012, the District issued a Request For Qualifications (“RFQ”) for Program Management Support Services (“PMSS”) for District-wide School Renovations, Replacements Technology Upgrades under the \$1.2 Billion General Obligation Bond. The scope delineated in the RFQ included, but was not limited to, procurement of design and construction professionals, contractor prequalification, project scoping, scheduling, estimating and project management at the various stages.

In May 2013, the District commissioned Parsons Brinkerhoff, Inc. as the PMSS firm to provide support in the implementation of the GOB program. Parsons Brinkerhoff, Inc. was acquired by WSP USA (“WSP”) in 2014 and was later rebranded WSP as in 2017. The program management strategy called for the PMSS firm to work in tandem with and under the direction of the District’s staff. The plan provides flexibility to carry out various tasks inclusive of administrative, support, technical and professional services, based on what the program requires at any given stage. This allows the District to minimize increases in staffing levels, especially those directly related to the Bond Program. The contract contains a matrix that lists approximately thirty-three (33) positions that include job category, rates of pay, qualifications and general responsibilities, as defined by the District. Positions have been expanded based on the District’s needs. The services for a PMSS firm terminate when the program is fully implemented.

All services provided by WSP are to be conducted in accordance with the District’s procedures, standards/guidelines, Board policies, and established procedures. The contract terms allows for, if required by the District, the hiring of professional subcontractors as needed. The goal of this contract is to ensure proper workforce levels are in place to roll out the Bond Program.

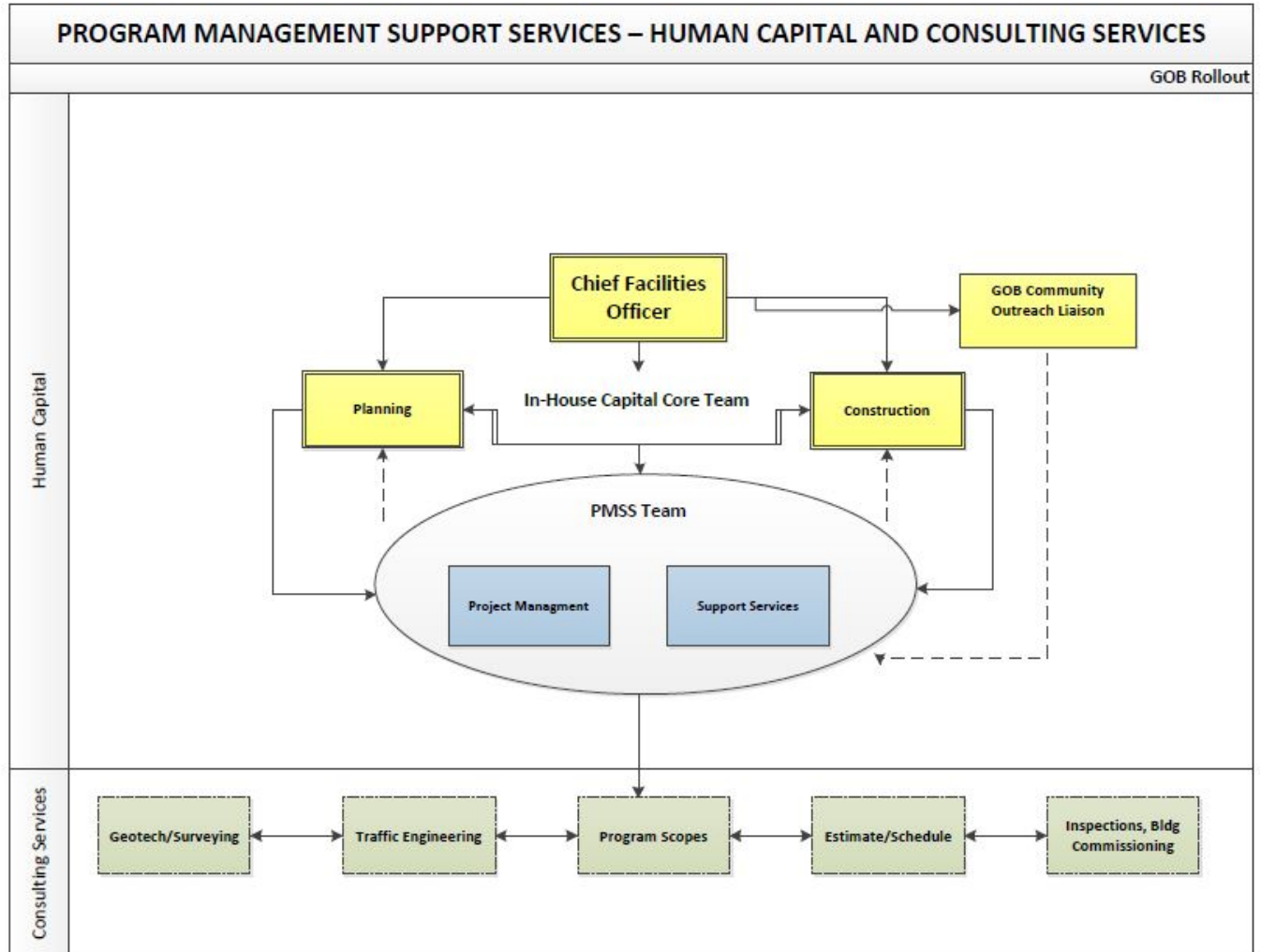
SDA interviewed WSP’s current Program Manager to gain an understanding of the workflow process. When the District makes a request for personnel and provides a job description, WSP generates a search for candidates to fill the position. Once a pool of candidates is established, WSP presents the candidates to the District so that the appropriate District area can schedule and conduct interviews. After a candidate is selected, an offer is made by WSP and the candidate accepts and becomes a WSP employee, a Work Order Authorization Form is completed and signed by the Chief Facilities Officer, Program Manager, supervisor and unit head. The work order is scheduled for renewal on an annual basis. The WSP employee/placement works a maximum of 1,896 hours per year. WSP is responsible for maintaining a roster of WSP placements. The roster is updated and provided to the District on a monthly basis.

There are approximately seventy-six (76) WSP employees working throughout the District with each person reporting to a unit head or supervisor as of March 2019. The supervisor or unit head is responsible for overseeing the work performed by the WSP placements. Based on the organizational charts provided, the span of control for unit/section heads or supervisors appears to be reasonable.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.9 Evaluation of staffing levels of monitoring and administrative staff – Continued

It also appears that almost half of the OSF workforce is made up of WSP placements in line with the strategic goal. Other WSP personnel are located in 1) Regional Offices, 2) Office of Economic Opportunity, 3) Technology, 4) Procurement and 5) Division of Safety & Emergency Management.



Source: Office of School Facilities

Based on 1) the fact that projects are on schedule and delays can be accounted for, and 2) the levels of efficiency and timeliness being achieved, staffing levels of monitoring and administrative staff appear to be adequate.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.9 Evaluation of staffing levels of monitoring and administrative staff – Continued

Observation

During our interview with the WSP Program Manager, it was noted that, while District staff are responsible for supervising the work performed by WSP placements, they do not have forms on which to report issues. If an issue arises with the placement, the method of communication is either verbal or by email(s).

Recommendation

Some level of formality should be established for District staff to report performance issues or incidents of non-compliance in the workplace by WSP placements.

Management Response

- While the Audit Team understands that personnel provided by WSP USA, Inc. (WSP) to the Board are not Board employees, it recommends in the Report that performance issues be communicated to WSP in a more formal manner, perhaps through a standard form, rather than by email. OSF has no objections to creating a form to achieve this goal and has already discussed it with WSP.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.10 Identification of any bottlenecks that may have hindered the operation of the program.

(Deliverables #17)

The information for this task was obtained by conducting interviews with the Executive Director of Advanced Planning, Administrative Director of Planning, Design and Sustainability, and Assistant Superintendent of Capital Improvement Projects. This task has a direct relationship to Task 3.5 – Analysis of the project phasing procedures. Project phasing procedures begin in the Advanced Planning unit with the preparation of the Pre-Programming Package. The package, when compiled, consists of the following elements:

- Executive summary,
- Deficiencies summary report,
- Budget,
- Facilities list (if applicable),
- Site analysis (if applicable),
- Preliminary schedule,
- FISH drawings appendix,
- FISH report,
- Asbestos survey,
- Comprehensive safety inspection report,
- Contacts list,
- Pictures,
- Plant survey,
- DOE Castaldi * approval letter,
- Traffic study, and
- Roof condition survey.

*Analysis to determine if it is cost effective to build a new facility or remodel, add to or upgrade

Projects fall into one of two project cost categories: 1) under \$2 Million or 2) over \$2 Million. The cost of the project determines whether it is assigned or commissioned. Those under \$2 Million are assigned to vendors that are competitively pre-qualified and are a part of a pool of professionals. Those over \$2 Million are commissioned via a competitive bidding process. Regardless of how the project is let, there is one (1) point in the process where potential bottlenecks may occur:

The GOB Scope/Budget (In-House Staff Working Group)

GOB Scope/Budget (In-House Staff Working Group)

Pre-programming is subject to a scope definition and budget estimating process where the A/E and CM professionals, along with Maintenance and the School representative conduct a site visit to define the scope and related budget. This entails reviewing the deficiencies from the MAPPS

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

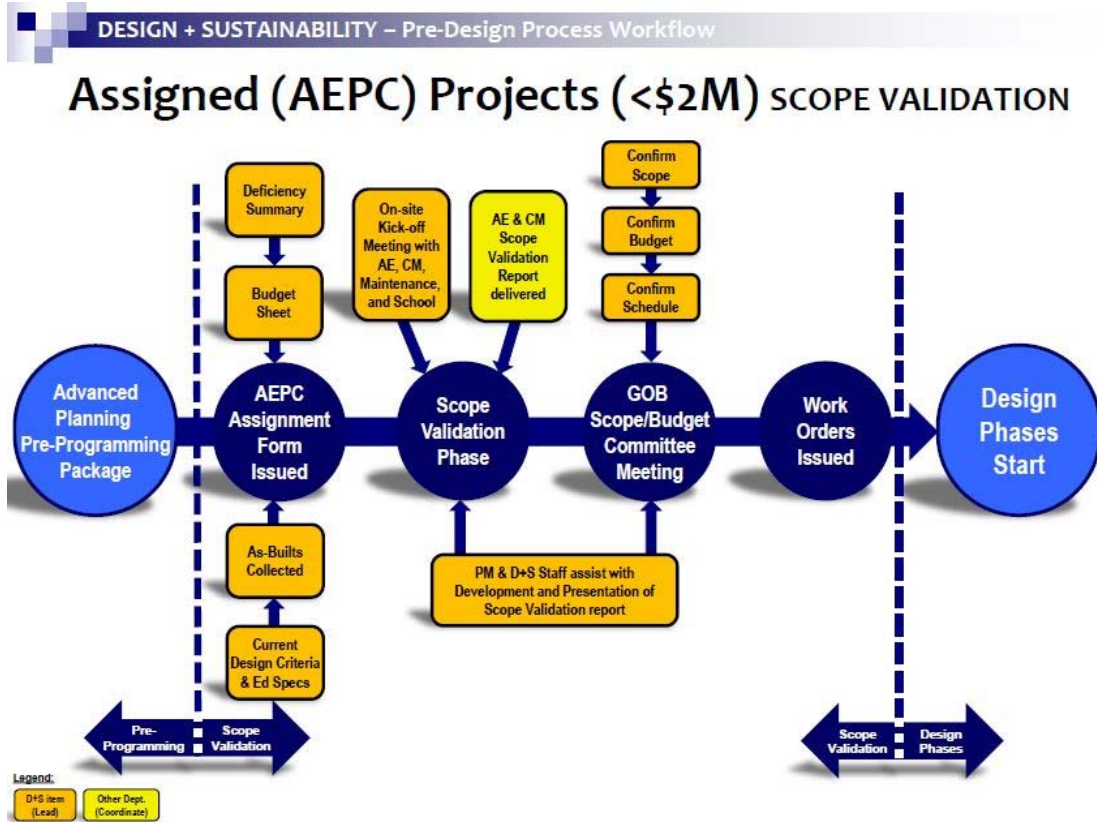
Task 3.10 Identification of any bottlenecks – Continued

database and assessing the conditions. Deficiencies are updated by adding new and removing those that were addressed, most likely, by the Maintenance unit. This process generates a Scope Validation Report which is presented to the group for evaluation. If the in-house group is in agreement, the project will continue to the design phase. If not, the teams will review, define, and redefine the project scope until it is in compliance with the Bond Program project funding requirements.

While staff has acknowledged that this area is susceptible to bottlenecks, they are cognizant of the importance of making the right decisions that strive to maintain the integrity of the Bond Program.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

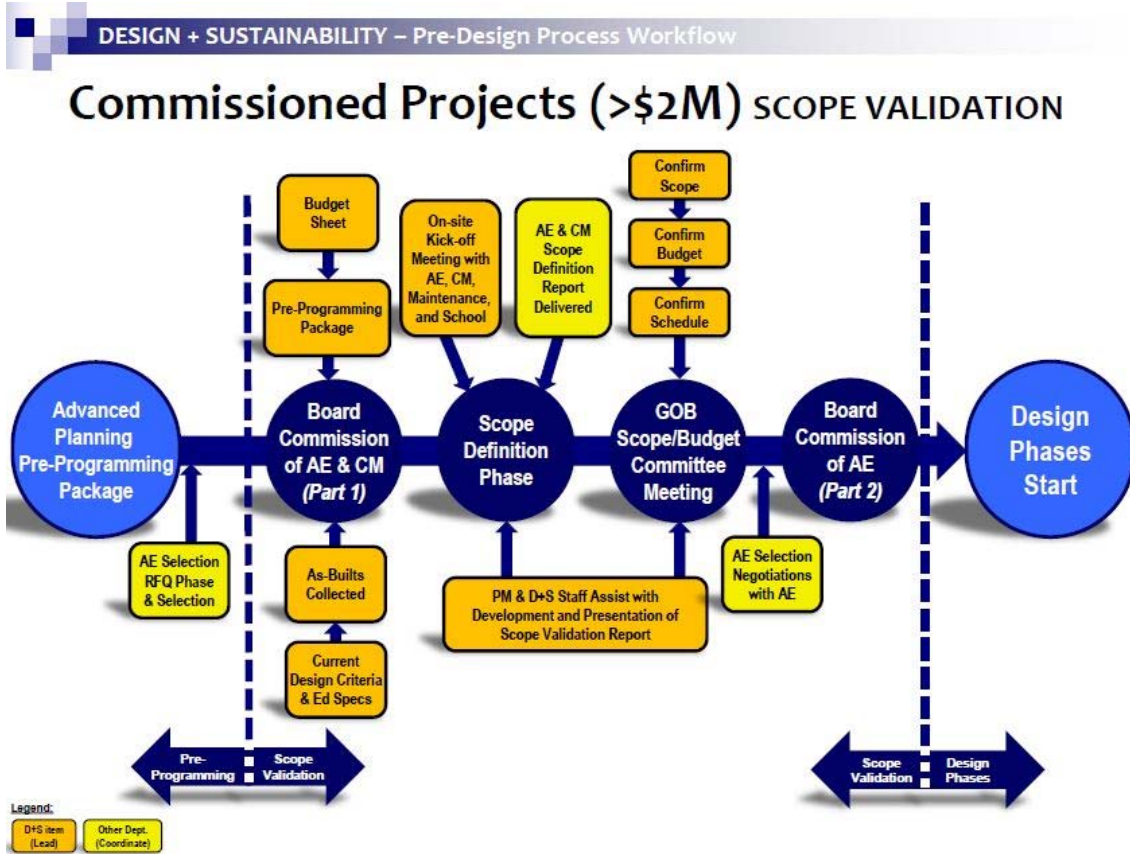
Task 3.10 Identification of any bottlenecks – Continued



Source: Office of School Facilities

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.10 Identification of any bottlenecks – Continued



Source: Office of School Facilities

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.11 Determination of improved or built student stations along with the number of these student stations solely for GOB funded student stations.

(Deliverable #18)

The Capital Construction Budget and Control unit provided the data to perform this task.

Student Station - For planning purposes, the net square footage requirements per student (in full-time equivalency) based upon the instructional program to be housed; used, primarily, to determine student capacity of a school.

Student Capacity - For planning purposes, the estimated number of students (in full-time equivalency) that can be satisfactorily housed in a facility at any given time based upon a percentage of the total number of satisfactory student stations.

As a result of a 2002 amendment in the Florida Constitution that set limits on the number of students in core classes in the states' public schools, many school districts were in an increase capacity mode. As a result, older facilities were in a maintenance mode. As the buildings aged, deficiencies increased and M-DCPS approximated the cost of deficiencies to be \$1.9 Billion. The Bond issuance was \$1.2 Billion.

As of June 30, 2018, all of the 6,861 projected new student stations were completely built out. As for improved stations, 127,245 were completed as of the same period. The balance of the projected number of improved student stations to be completed through the remainder of the Bond Program implementation is 121,554, for a total of 248,799. Tables 3.11-1 and 3.11-2 on the following pages reflect the number of new stations, total funding and GOB portion of amounts expended. Table 3.11-3 presents the number of improved stations completed by Member District. Table 3.11-4 represents the number of improved student stations to be completed by the end of the program implementation by Member District.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.11 Determination of GOB funded improved or built student stations – Continued

Table 3.11-1

GOB CAPACITY PROJECTS IN CLOSEOUT AS OF JUNE 30, 2018 (2012 - 2018)				
Loc #	Name	Type	Status	Student Stations
0641	BUNCHE PARK ELEMENTARY	New School	Closeout	388
4011	DR. TONI BILBAO PREP ACADEMY	New School	Closeout	744
1361	FREDERICK DOUGLASS ELEMENTARY	New School	Closeout	280
2321	GULFSTREAM ES	Addition	Closeout	198
5831	HENRY S. WEST LABORATORY SCH	Addition	Closeout	176
7581	IPREPARATORY ACADEMY	Remodeling	Closeout	176
2741	KEY BISCAZYNE K-8 CENTER	Remodeling	Closeout	90
2581	MADIE IVES K-8 PREP ACADEMY	Addition	Closeout	506
7161	MARITIME & SCIENCE TECH ACAD	Addition	Closeout	1,124
7171	MED ACAD SCIENCE & TECHNOLOGY	Remodeling - 3rd Floor	Closeout	375
7381	MIAMI NORLAND SENIOR HIGH	Partial replacement	Closeout	1,653
3581	MYRTLE GROVE K-8 CENTER	Addition	Closeout	176
3701	NORLAND ELEMENTARY	Addition (portable replacement)	Closeout	132
4221	PALMETTO ELEMENTARY	Addition	Closeout	88
5041	SILVER BLUFF ELEMENTARY	Addition	Closeout	131
5321	SOUTHSIDE ELEMENTARY	Bldg 1 Remodeling	Closeout	54
5791	WEST HOMESTEAD K-8 CENTER	Addition	Closeout	228
3001	WEST LAKES PREPARATORY ACADEMY	Remodeling (Phases 1 and 2A)	Closeout	342
<i>Source: Primavera Software</i>			Total	6,861

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.11 Determination of GOB funded improved or built student stations – Continued

Table 3.11-2 Expenditures for Built Student Stations through June 30, 2018

School Name	Project #	Total Spend	GOB Spend	Non-GOB
BUNCHE PARK ELEMENTARY	1329500	\$ 9,899,813	\$ 8,339,764	\$ 1,560,049
DR. TONI BILBAO PREP ACADEMY	1439300	13,464,691	4,864,149	8,600,542
FREDERICK DOUGLASS ELEMENTARY	1138500	8,962,777	7,937,398	1,025,379
GULFSTREAM ES	1442700	4,130,255	1,547,643	2,582,612
HENRY S. WEST LABORATORY SCHL	1511000	2,358,957	2,345,702	13,255
HENRY S. WEST LABORATORY SCHL	1511001	201,752	197,105	4,647
IPREPARATORY ACADEMY	1434300	617,800	617,800	-
IPREPARATORY ACADEMY	1614200	563,068	555,836	7,232
IPREPARATORY ACADEMY	1666300	499,770	407,502	92,268
KEY BISCAYNE K-8 CENTER	1136900	592,458	9,076	583,382
MADIE IVES K-8 PREP ACADEMY	1337500	15,755,188	10,835,450	4,919,738
MARITIME & SCIENCE TECH ACAD	1216100	19,487,259	9,123,440	10,363,819
MED ACAD SCIENCE & TECHNOLOGY	1295700	2,134,876	1,769,233	365,643
MED ACAD SCIENCE & TECHNOLOGY	1523100	1,080,388	224,203	856,185
MED ACAD SCIENCE & TECHNOLOGY	1523101	417,249	-	417,249
MIAMI NORLAND SENIOR HIGH	223200	43,212,478	41,313,802	1,898,676
MYRTLE GROVE K-8 CENTER	1519100	2,459,149	1,872,621	586,528
NORLAND ELEMENTARY	1439500	3,031,775	2,727,483	304,292
PALMETTO ELEMENTARY	1435100	2,584,452	2,449,767	134,685
SILVER BLUFF ELEMENTARY	1435300	2,514,089	2,498,889	15,200
SOUTHSIDE ELEMENTARY	1549900	2,219,545	741,961	1,477,584
WEST HOMESTEAD K-8 CENTER	1336300	9,592,120	8,663,728	928,392
WEST LAKES PREPARATORY ACADEMY	1439702	2,427,357	2,427,009	348
WEST LAKES PREPARATORY ACADEMY	1439703	2,145,775	2,123,484	22,291
<i>Source: Primavera Software</i>				
Total		\$ 150,353,041	\$ 113,593,045	\$ 36,759,996

Table 3.11-3 Number of Improved Student Stations through June 30, 2018

Board Member District	Number of Stations Actually Improved	Number of Improved Buildings Without Student Stations
1-Dr. Steve Gallon III	8,469	42
2-Dr. Dorothy Bendross-Mindingall	21,410	58
3-Dr. Martin S. Karp	10,152	29
4-Ms. Perla Tabares Hantman	6,643	22
5-Ms. Susie V. Castillo	11,010	27
6-Ms. Mari Tere Rojas	9,108	34
7-Ms. Lubby Navarro	17,584	51
8-Dr. Marta Perez	23,579	43
9-Dr. Lawrence S. Feldman	19,290	70
Total	127,245	376

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.11 Determination of GOB funded improved or built student stations – Continued

Table 3.11-4 Balance of Student Stations to Be Improved by the End of the Program

Board Member District	Number of Stations To Be Improved	Number of Buildings Without Student Stations To Be Improved
1-Dr. Steve Gallon III	14,969	77
2-Dr. Dorothy Bendross-Mindingall	21,062	102
3-Dr. Martin S. Karp	8,007	24
4-Ms. Perla Tabares Hantman	25,235	58
5-Ms. Susie V. Castillo	7,094	27
6-Ms. Mari Tere Rojas	13,210	41
7-Ms. Lubby Navarro	9,879	11
8-Dr. Marta Perez	7,450	42
9-Dr. Lawrence S. Feldman	14,648	54
Total	121,554	436

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.12 Determination of fluctuations in level of local effort millage (property taxes).

(Deliverable #19)

In 1973, the Florida Legislature enacted the Florida Education Finance Program (“FEFP”) and established the state policy on equalized funding to guarantee each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors.

Local revenue for school support is derived almost entirely from property taxes levied by Florida’s sixty-seven (67) counties, each of which constitutes a school district. Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort (“RLE”) from property taxes. The Florida legislature set the amount for the adjusted RLE. Each district’s share of the state total RLE is determined by statutory procedures that is initiated by certification of valuations of each district by the Florida Department of Revenue. These rates are, primarily, determined by dividing the dollar amount of RLE by ninety-six percent (96%) of the aggregated taxable value for school purposes of all districts. Certifications vary due to the use of assessment ratios designed to equalize the effect on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because RLE may not exceed ninety percent (90%) of a district’s total FEFP entitlement.

In accordance with section 1011.62(4)(e), F.S., the Florida Department of Revenue is required to calculate the Prior Period Funding Adjustment Millage (“PPFAM”), which is levied by a school district if, in a prior year, the full amount of RLE funds were not collected due to changes in property values, or if a prior year’s final taxable value has not been certified for the current year’s tax levy. The Florida Commissioner of Education calculates the amount of the unrealized RLE effort funds from the prior period and the millage required to generate that amount. This levy is in addition to the RLE millage certified by the commissioner, but does not affect the calculation of the current year’s RLE. The funds generated by this levy are not included in the district’s FEFP allocation.

The next table reflects the fluctuations in the District’s RLE from property taxes from fiscal year 2012 (base year) through 2018. There has been a decrease of 1.031 of actual millage levied over the years reviewed.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.12 Fluctuations in level of local effort millage – Continued

Fluctuations in the level of local effort millage (property taxes)

Fiscal Year	Certified Tax Roll (Miami-Dade County)	RLE Statewide Millage	Actual Millage Levied¹	Amount Certified²	Each Year's Change in RLE (+/-)
2012 (Base Year)	199,754,278,377	5.446	5.407	1,036,868,528	
2013	205,595,276,179	5.295	5.338	1,035,688,881	-1%
2014	215,102,167,528	5.183	5.225	1,078,952,472	-2%
2015	234,803,018,608	5.089	5.231	1,179,124,407	0%
2016	262,127,456,888	4.984	5.052	1,271,297,196	-3%
2017	284,845,924,926	4.638	4.795	1,311,202,762	-5%
2018	305,125,757,799	4.376	4.376	1,281,821,103	-9%

Average change of negative 3% over the period under review

¹Final rate is based on the Statewide RLE adjusted (+/-) by Prior Period Funding Adjustment Millage (PPFAM)

²Based on 96% of Certified Tax Roll in mills

Source: Miami-Dade County Public Schools Financial Services

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018.
(Deliverable #20)

SDA met with CCBC to discuss specifics of this task since capital improvements expenditures are managed in this unit. Based on the discussion with CCBC, our team was informed that capital payments were filed by project versus contractor and vendor/suppliers. As a result, it was determined that testing expenditures by project was the most efficient. The testing of Tasks 3.13 and 3.14 are presented on a project basis versus contractor and vendor/suppliers (see Table 3.13-1).

A statistically-derived random sample of sixty (60) projects was generated from the Dashboard. We requested and received copies of policies and procedures related to the processing and payment of project expenditures. During testing, it was noted that not all expenditures relating to the projects were located in the CCBC unit and not all of the expenses were organized by project. Several inquiries were made to determine how to acquire the information required to complete testing. Project expenditures relating to FFE & FF&E Logistics proved the most challenging because it was not clear as to how it is organized. As to the WSP contract (for Project Management Support Services), expenditures are recorded via monthly journal entries for project-specific activity and at year-end for administrative, support and non-project direct expenditures based on an allocation formula. It was also noted that projects that are not financially closed may still incur small expenditures after construction is complete and they are in the warranty phase.

Based on the sample tested, expenditures were properly recorded and reconciled to amounts reported in the SAP Accounting System. A list of the project and its expenditures is listed in Table 3.13-1.

Findings

- 1) All except one of the procedures and forms provided was outdated.
- 2) It was not clear as to how FF&E/FF&E Logistics is managed. During testing, it was noted that FF&E documentation existed outside of CCBC. It took a great amount of effort and inquiries of other departments (e.g., Procurement) to finally understand the split between FF&E and FF&E Logistics and the process flow.

Recommendations

- 1) Procedures and forms should be reviewed and updated on a periodic basis.
- 2) The roles of each of the FF&E and FF&E Logistics components should be clearly delineated and documented so that District staff and others have a comprehensive understanding of the functions, roles and responsibilities of each area.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures – Continued

Management Response

- The Report indicates that based on the sample tested, “expenditures were properly recorded and reconciled to amounts reported in the SAP Accounting System.” This is an important conclusion as it validates the financial integrity of the Program’s implementation.
- The Report singles out three areas needing improvement, related specifically to clearer documentation of FF&E logistics, a more centralized way of keeping project records, and the need to keep routine forms and procedures freshly updated.

OSF concurs with the findings and going forward will implement the Report’s recommendations for ease of access and reference. Additionally, a project directory matrix has already been created in response to this recommendation, clearly cross-referencing functions to the overseeing departments.

Additionally during our audit, we noted opportunities for improvements to the processes. These items do not represent findings.

Observations

- 1) While copies of contracts, work and purchase orders, and partial release of liens were consistently present, some final release of liens or surety bonds were not.
- 2) GOB project files were not organized as we were led to believe at the beginning of the testing procedures. It was our initial understanding that files were organized by projects. During testing, we noted that some vendor information was missing as we reconciled the project files to the GOB SAP expenditure report. When inquiries were made, we were told that non-capital/construction files existed in other departments and small vendor files (e.g., CAP Government) were separate (vendor) files due to the manner in which purchase orders are issued and invoices tendered by vendors.

Recommendations

- 1) While it is understood that final release of liens are managed by the Document Control unit, a procedure should be established that they are to be the sole source for specific documents and should not appear in other locations unless there is a specific reason for it. Alternatively, 100% of the documents should also be maintained in specified units/departments in addition to Document Control.
- 2) The organization of GOB files should be documented. This will allow parties outside of CCBC to understand how files are organized and where items are maintained.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures – Continued

Management Response

- The Report indicates that based on the sample tested, “expenditures were properly recorded and reconciled to amounts reported in the SAP Accounting System.” This is an important conclusion as it validates the financial integrity of the Program’s implementation.
- The Report singles out three areas needing improvement, related specifically to clearer documentation of FF&E logistics, a more centralized way of keeping project records, and the need to keep routine forms and procedures freshly updated.

OSF concurs with the findings and going forward will implement the Report’s recommendations for ease of access and reference. Additionally, a project directory matrix has already been created in response to this recommendation, clearly cross-referencing functions to the overseeing departments.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures – Continued

Table 3.13-1 Sampled Expenditures by Project

Project	School	Total Expenditures (SAP)	Total Expenditures Tested
1324600	Florida City Elementary	24,176	24,176
1327102	Crestview Elementary	22,148	22,148
1424201	Thomas Jefferson Middle	22,749	22,749
1427600	William H. Turner Technical	29,454	29,454
1434003	Jesse J McCrary Jr. Elementary	22,549	22,549
1436100	Design and Architecture Senior	41,671	41,671
1507500	Fairlawn Elementary	6,094	6,094
1528203	Charles R. Drew K-8 Center	38,335	38,335
1523100	Med Acad Science & Technology	224,216	224,216
1529600	North Hialeah Elementary	138,614	138,614
1423400	John F. Kennedy Middle	38,636	38,636
1312901	Hialeah Elementary	8,352	8,352
1327001	North Miami Beach Senior High	77,610	77,610
1508506	Fienberg/Fisher K-8 Center	23,932	23,932
1425304	Sunset Elementary	7,647	7,647
1425605	Southwest Miami Senior High	43,582	43,582
1307100	Virginia A. Boone/Highland Oaks	2,087,977	2,087,977
1335800	Southwood Middle	811,114	811,114
1332300	Jose de Diego MS	512,585	512,585
1336500	William Lehman Elementary	860,554	860,554
1303900	Hialeah Elementary	2,288,781	2,288,781
1335500	South Dade Middle School	180,402	180,402
1333000	Leewood K-8 Center	1,260,747	1,260,747
1432502	Arcola Lake Middle	141,008	141,008
1335200	Royal Palm Elementary	1,141,044	1,141,044
1311200	Morningside K-8 Academy	109,286	109,286
1337800	Hialeah Senior	11,357,742	11,357,742
1216201	Key Biscayne K-8 Center	348,394	348,394
1310700	Fairlawn Elementary	84,228	84,228
1310800	F.C. Martin Elementary	106,448	106,448
1142800	Hibiscus Elementary	119,038	119,038
1529501	Miami Shores Elementary	528,116	528,116
1529201	Lenora B. Smith Elementary	559,433	559,433
1295600	Ruth K. Broad/Bay Harbor K-8 Center	234,074	234,074
1310600	Dr. Robert B. Ingram Elementary	97,451	97,451
1305901	Robert Renick Education Ctr.	70,852	70,852
1433802	Henry M Flagler Elementary	48,473	48,473
1616801	Homestead Senior High	1,677,194	1,677,194
1303502	Gertrude Edelman/Sabal Palm El	67,081	67,081
1549902	Southside Elementary	15,056	15,056
1439701	YMAACD @ Macarthur North Sh	38,951	38,951
1424701	Emerson Elementary	93,372	93,372
1307401	William A. Chapman Elementary	220,855	220,855

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures – Continued

Project	School	Total Expenditures (SAP)	Total Expenditures Tested
1433001	Coconut Grove Elementary	274,234	274,234
1208600	Robert Morgan Ed Ctr & Tech Co	428,264	428,264
1651600	Calusa Elementary	16,736	16,736
1338902	Kinloch Park Middle	123,781	123,781
1508502	Feinberg/Fisher K-8 Center	121,630	121,630
1520601	North Twin Lakes Elementary	55,792	55,792
1425502	Tropical Elementary	47,995	47,995
1425405	Sweetwater Elementary	63,986	63,986
1331302	George T. Baker Aviation Col	40,781	40,781
1333502	Miami Edison Middle	91,519	91,519
1434700	Mae M. Walters ES	3,991,720	3,991,720
1301902	Citrus Grove Middle School	67,134	67,134
1307001	Vineland K-8 Center	46,635	46,635
1339201	Cutler Bay Middle	5,500	5,500
1541000	Redland Elementary	16,851	16,851
1528401	Doral Middle School	45,167	51,167*
1424300	Scott Lake Elementary	2,428,656	2,428,656
	Total	33,696,402	33,702,402

*\$6,000 of expenses was approved by June 30, 2018, but not paid until July 2018

Table 3.13-2 GOB Expenditures by District through June 30, 2018

District	School Board Member	Expenditures
1	Dr. Steve Gallon III	88,393,782
2	Dr. Dorothy Bendross-Mindingall	81,670,141
3	Dr. Martin Karp	44,733,616
4	Ms. Perla Tabares Hantman	62,486,803
5	Ms. Susie V. Castillo	40,835,528
6	Ms. Mari Tere Rojas	62,305,968
7	Ms. Lubby Navarro	48,961,036
8	Dr. Marta Perez	48,166,102
9	Dr. Lawrence S. Feldman	74,735,253
District-Wide	All Board Members	72,545,240
		624,833,469

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
A & B HARDWARE/LUMBER INC	\$ 938
A I DURAN ROOFING INC	\$ 143,517
A 50 STAR FLAGS BANNER	\$ 456
A AFFORDABLE CARPET	\$ 49,271
A AND B PIPE & SUPPLY CO	\$ 7,691
A&B UTILITIES SUPPLY INC	\$ 69,645
A. FALERO TRUCKING, INC.	\$ 121,104
AAA AUTOMATED DOOR REPAIR INC	\$ 8,582
AAA FLAG & BANNER MFG CO	\$ 9,071
ABC IMAGING INC	\$ 11,546
ABC SUPPLY CO INC	\$ 197,882
ABI & COMPANY, INC.	\$ 207
ABOVE INTERIOR DISTRIBUTORS INC	\$ 134,817
ACAI ASSOCIATES INC	\$ 408,660
ACCESS BUILDERS, INC.	\$ 44,150
ACCO BRANDS USA LLC	\$ 6,054
ACCUAIR INC	\$ 9,798,203
ACCURATE DESIGN	\$ 27,635
ACE EDUCATIONAL SUPPLIES INC	\$ 3,975
ACE FLOORING SYSTEMS, INC.	\$ 8,249
ACE PUMP & SUPPLY	\$ 3,701
ACE SEWING & VACUUM CENTER	\$ 1,056
ACOUSTI ENGINEERING CO OF FL	\$ 156,269
ACTION SOD & LANDSCAPE CENTER INC	\$ 50,334
ACTION SUPPLY CO.	\$ 337,802
ADONEL CONCRETE & FNG OF SO F	\$ 1,076,241
ADONEL CONCRETE PUMPING AND	\$ 52,439
ADVANCE SECURITY GROUP ENTERPRISE	\$ 264,319
ADVANCED FIRE & SECURITY INC	\$ 6,509
ADVANCED RECREATIONAL CONCEPTS	\$ 230,009
AFP SCHOOL SUPPLY	\$ 4,113
AIRQUEST ENVIRONMENTAL, INC.	\$ 258,291
ALDORA ALUMINUM & GLASS	\$ 58,309
ALL AMERICAN PRECAST	\$ 69,573
ALL COUNTY MUSIC INC	\$ 245,944
ALL DADE LAWN MOWERS	\$ 1,296
ALL GREEN NURSERY	\$ 4,410
ALL POINTS DESIGN CORP	\$ 111,218
ALL RACK & SHELVING INC	\$ 2,384
ALL SOUTH LIGHTNING PROTECTION	\$ 12,129
ALL SPECIALTY SALES INC	\$ 117,318
ALLEGUEZ ARCHITECTURE INC	\$ 1,004,903
ALLI PUMPS INC	\$ 38,301
ALLIED CONTROLS INC	\$ 91,066
ALLIED INTERIOR PRODUCTS	\$ 217,510
ALLIED PAPER COMPANY	\$ 43,594
ALLIED TRUCKING OF FLORIDA	\$ 45,408
ALLSTEEL & GYPSUM PRODUCTS	\$ 164,135
ALM MEDIA LLC	\$ 25,221
AMEC FOSTER WHEELER ENVIRONMENT &	\$ 46,064
AMERICAN IMPACT WINDOWS	\$ 205,372
AMI DISTRIBUTORS INC	\$ 5,606
AMION ENTERPRISE INTNL CORP	\$ 162,454
AMPCO PRODUCTS LLC	\$ 16,420
ANCOM SYSTEMS, INC.	\$ 59,978
ANIXTER	\$ 1,453
ANIXTER POWER SOLUTIONS LLC	\$ 1,061,742
ANIXTER/TRI-ED	\$ 20,429
ARAZOZA BROTHERS CORP	\$ 27,572
ARC DOCUMENT SOLUTIONS, INC	\$ 304
ARCHITECT'S INTERNATIONAL	\$ 1,777,285
ARCHITEKNICS INC	\$ 410,642
AREY JONES EDUCATIONAL SOLUTIONS	\$ 1,108
ARGOS USA CORP	\$ 173,986
ARGUS LIGHTING, INC.	\$ 630
ARMSTRONG MEDICAL INDUSTRIES	\$ 1,553
ARMSTRONG WORLD INDUSTRIES INC	\$ 126,044
ARSO ENTRP/SOL-A-TROL ALUM	\$ 208,215
ART BOOKBINDERS OF AMERICA INC	\$ 1,465
ARVELO & ASSOCIATES INC	\$ 17,643
ASSOCIATED FLOORING CO	\$ 34,065
AT&T BELLSOUTH PROGROUP	\$ 16,900
ATCI COMMUNICATIONS INC	\$ 300,230
ATKINS NORTH AMERICA INC	\$ 628,549
ATLANTIC BINDING	\$ 1,799

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
ATLANTIC DOORS & HARDWARE INC	\$ 44,308
ATLANTIC ENVIRONMENTAL SY	\$ 37,250
ATLAS DOOR & GATE INC	\$ 7,009
ATLAS PEAT & SOIL INC	\$ 63,002
AUDIO ENHANCEMENT	\$ 197,933
AVANTI INT'L HOTEL & RESTURANT	\$ 26,321
AVART AMMANN & WHITNEY INC	\$ 32,408
AVI-SPL	\$ 339,092
B. J. BURNS, INC.	\$ 3,379
BAILEY SIGLER INC	\$ 9,450
BALCO, INC	\$ 22,137
BALL PARK MAINTENANCE	\$ 7,179
BANNER SUPPLY COMPANY	\$ 298,883
BARBIZON DELTA CORPORATION	\$ 50,996
BARNETT	\$ 1,539
BARO HARDWARE INC	\$ 1,008
BARREIRO CONCRETE MATERIALS	\$ 124,340
BASS-UNITED FIRE &	\$ 106,434
BDI CONSTRUCTION COMPANY	\$ 11,439,578
BEACH ENVIRONMENTAL EXTERM INC	\$ 81,234
BELTMANN GROUP INC	\$ 1,044,948
BERGER PLUMBING SUPPLY CO	\$ 43,561
BERMELLO AJAMIL & PARTNERS INC	\$ 2,230,255
BERRY'S PAINT, WALLPAPER & FLO	\$ 341
BEST ROLLING DOORS INC	\$ 30,221
BGL PLUMBING CONTRACTORS LLC	\$ 4,708
BLICK ART MATERIALS	\$ 1,370
BLISS PRODUCTS & SERVICES INC.	\$ 455,933
BLUE DIGITAL CORP	\$ 12,266
BOBB'S PIANOS & ORGANS	\$ 61,097
BOND PLUMBING SUPPLY, INC.	\$ 656,171
BONDED LIGHTNING PROTECT SYS	\$ 31,822
BOSE CORPORATION	\$ 1,251
BRODART CO	\$ 805
BRODART CO BOOKS DIVISION	\$ 810
BRODART COAUTOMATION DIV	\$ 703
BROPHY ASSOCIATES INC	\$ 124,261
BSN CORP	\$ 293
BSN SPORTS PASSON'S	\$ 3,590
BUDDY BUYING INC.	\$ 984
BUREAU VERITAS NORTH AMERICA INC	\$ 7,662
C & R METAL	\$ 852
C.D.M. WINDOWS & DOOR	\$ 224,729
CAIN & BULTMAN INC	\$ 27,730
CAMCOR INC	\$ 6,090
CAMI AXLE CONSTRUCTION CORP	\$ 669,018
CANAM STEEL CORPORATION	\$ 390,559
CANCIOBELLO CONCRETE SERVICE CORP	\$ 19,797
CANOPY BY DESIGN, INC.	\$ 610,581
CANSECO ELECTRICAL CONTRACTORS INC	\$ 86,614
CANYON CONSTRUCTION, INC	\$ 295,199
CAP GOVERNMENT INC	\$ 2,982,378
CAPTIVE AIRE SYSTEMS INC	\$ 35,676
CARAHSOFT TECHNOLOGY CORP	\$ 5,731
CARDIAC SCIENCE CORP	\$ 1,515
CARIBBEAN NATL WEEKLY/NATL WEEKLY	\$ 28,833
CARIVON CONSTRUCTION COMPANY	\$ 5,039,281
CARM'S NURSERY CORP.	\$ 88,888
CAROLINA BIOLOGICAL SUPPLY	\$ 392
CARPENTER CO	\$ 91,142
CARRIER BLDG SYS SER DIV CARR	\$ 1,299,334
CARRIER ENTERPRISE LLC	\$ 34,152
CARROLL AIR SYSTEMS INC	\$ 33,076
CARTY ARCHITECTURE	\$ 774,964
CCS PRESENTATION SYSTEMS	\$ 571,073
CDW GOVERNMENT INC	\$ 21,693,358
CEMEX INC	\$ 369,979
CENTERLINE PLUMBING INC	\$ 49,879
CENTRAL CONCRETE SUPERMIX INC	\$ 971,790
CENTRAL RESTAURANT PRODUCTS	\$ 2,909
CENTURY PLUMBING WHOLESALE INC	\$ 43,022
CERAMIC INSTALL SUP CO CISCO	\$ 4,836
CERT INSULATION CONT OF S FL	\$ 13,000
CGI WINDOWS AND DOORS INC	\$ 42,596
CHARRON SPORTS SERVICES INC	\$ 7,195

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
CHATHAM STEEL CORPORATION	\$ 9,983
CHISHOLM	\$ 8,946
CHUCKS BACKHOE SERVICE INC	\$ 1,461
CIMA	\$ 143,062
CITY ELECTRIC SUPPLY	\$ 70,318
CJL INTERNATIONAL INC	\$ 23,250
CLARK ASSOCIATES, INC.	\$ 461,462
CLASSIC CARPETS, INC.	\$ 12,415
CLASSROOM OUTFITTERS, LLC	\$ 20,030
CLERK OF COURTS	\$ 1,387
CMH SOLUTIONS INC	\$ 160,470
COASTAL CONSTRUCTION COMPANY	\$ 6,859,393
COASTAL CONSTRUCTION PRODUCTS	\$ 51,329
COLLABORATION SOLUTIONS INC	\$ 1,013,905
COLTEC ENGINEERING INC	\$ 41,040
COMMERCIAL AIR MANAGEMENT	\$ 13,940
COMMERCIAL ART SUPPLY	\$ 415
COMMERCIAL ART SUPPLY INC	\$ 4,960
COMMERCIAL DUCT SYSTEMS LLC	\$ 429,240
COMMUNICATIONS SUPPLY CORP	\$ 19,046
CONCRETE PRODUCTS OF THE	\$ 7,130
CONNOR SPORTS FLOORING	\$ 63,320
CONSOLIDATED ELECTRICAL DIST INC	\$ 15,045
CONSTRUCTION MATERIALS, INC.	\$ 76,690
CONSTRUCTION SPECIALITIES	\$ 9,135
CONSTRUCTION SPECIALTIES	\$ 58,350
CONTROL COMMUNICATIONS, INC	\$ 1,051
COOL BREEZE AIR CONDITIONING	\$ 409,544
COOL WATER AIR CONDITIONING	\$ 320,606
COOPER GENERAL CORPORATION	\$ 1,183
COPYTECH SOLUTIONS	\$ 165,228
CORAL ROCK PLUMBING INC	\$ 400
CORE AND MAIN LP	\$ 51,700
CORNERSTONE PRINTER SUPPLIES INC	\$ 1,360
CORS-AIR	\$ 605,066
CORZO CASTLL CARBL THMPSN SLM	\$ 990
CRISSCROSS CONCRETE CUTTING	\$ 669,229
CROSSFIELD PRODUCTS CORP	\$ 8,332
CSA CENTRAL INC	\$ 189,223
CUBE CARE COMPANY	\$ 5,205
CYNAMON BROTHERS & SONS INC	\$ 13,884
CYPRESS SUPPLY, INC.	\$ 6,527
D & D NEW GENERATION CORP	\$ 6,950
D & N DUCT SOLUTIONS INC	\$ 169,669
D H & N H INTERIORS INC	\$ 1,194
D STEPHENSON CONSTRUCTION INC	\$ 26,128,449
D&B TILE DISTRIBUTORS	\$ 103,055
D2 CONSTRUCTION INC	\$ 302,064
D2 CONSTRUCTION, INC.	\$ 117,411
DADE TECHNOLOGY SOLUTIONS	\$ 371,339
DAIKIN APPLIED	\$ 601,981
DAILY BUSINESS REVIEW	\$ 11,220
DAKTRONICS INC	\$ 7,640
DALLAS MIDWEST LLC	\$ 18,486
DALTILE CORPORATION	\$ 605,278
DANDY SAND	\$ 345
DASH DOOR & CLOSER SERVICE INC	\$ 42,302
DAYBREAK DESIGN BUILD GROUP, LLC	\$ 6,983
DCI SYSTEMS GROUP INC	\$ 3,240,487
DEBONAIR MECH INC	\$ 12,470
DECON ENVIRONMENTAL & ENG INC	\$ 101,380
DELAWARE ELEVATOR OF FL	\$ 77,663
DELL MARKETING LP	\$ 67,507
DELTA T CORPORATION	\$ 24,300
DESIGN2FORM	\$ 255,987
DGS EDUCATIONAL PRODUCTS, INC.	\$ 1,944
DICK BLICK	\$ 5,315
DIGIGRAPHIX	\$ 9,180
DIPOMPEO CONSTRUCTION CORP	\$ 11,074,814
DIVERSIFIED FLUID CONTROLS INC	\$ 172,870
DIVERSIFIRE SYSTEMS INC	\$ 1,279
DORAL DIGITAL REPROGRAPHICS	\$ 455
DOUG CLAVELO	\$ 7,103
DURA BOND CO	\$ 7,404
E M CORSON & ASSOC INC	\$ 16,900

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
E&K MARKETING GROUP	\$ 35,476
EASEL ART CENTER	\$ 930
EAST CONTINENTAL SUPPLIES, LLC	\$ 36,222
EASTERN ENGINEERING GROUP COMPANY	\$ 271,636
EASTERN METAL SUPPLY	\$ 18,123
ECONOMIC ELECTRIC MOTORS	\$ 27,000
EE&G ENVIRONMENTAL SVCS LLC	\$ 204,067
EL LEON CONSTRUCTION, INC.	\$ 16,500
ELECTRICAL SUPPLIES INC	\$ 636,879
ELECTRICAL WHOLESALERS	\$ 16,839
ELLISON EDUCATIONAL EQUIP INC	\$ 1,261
EMPIRE OFFICE INC	\$ 34,168
ENERGY SAVING SOLUTIONS	\$ 515
ENERGY TASK FORCE LLC	\$ 40,000
ENGINEERED CONTROL SYSTEMS INC	\$ 23,849
ENGINEERING SYSTEMS TECHNOLOGY	\$ 101,492
ENVIRONMENTAL AIR	\$ 257,453
EPPERSON CRANES, INC.	\$ 349
ERNIE MORRIS ENTERPRISES INC	\$ 268,149
ES WINDOWS LLC	\$ 296,572
ESPIRITO SANTO GRAPHICS	\$ 160,390
EVAPCO INC	\$ 148,615
EVERGLADES LBR BLDG SUPPLY	\$ 679,095
EVOLVTEC	\$ 89,626
FACTORY DIRECT SUPPLY	\$ 34,518
FANJUL & ASSOCIATES LLC	\$ 136,766
FARREY'S WHOLESALE HDWRE CO	\$ 189,965
FASTSIGNS	\$ 24,152
FBM GALAXY INC	\$ 58,362
FENCE MASTERS INC	\$ 33,036
FERGUSON ENTERPRISES	\$ 46,981
FERGUSON ENTERPRISES INC	\$ 203,873
FERGUSON GLASGOW SCHUSTER SOTO	\$ 387,415
FIELDTURF USA INC	\$ 302,857
FIRE-LINK TECHNOLOGIES INC	\$ 112,527
FIRST COMMUNICATIONS	\$ 9,633
FISHER SCIENCE EDUCATION	\$ 68,978
FLOOD SHIELD	\$ 27,972
FLORIDA AIR QUALITY SOLUTIONS, INC.	\$ 121,652
FLORIDA CHALKBOARD COMPANY	\$ 202,830
FLORIDA COAST SERVICES INC	\$ 20,255
FLORIDA DETROIT DIESEL-ALLISON	\$ 161,587
FLORIDA LUMBER CO	\$ 54,417
FLORIDA POWER AND LIGHT	\$ 2,068
FOLLETT SCHOOL SOLUTIONS INC	\$ 675,961
FORAIR	\$ 430,335
FORD SHUTTERS SHADES &	\$ 20,909
FORTILINE WATERWORKS	\$ 329,919
FOUNDATION BUILDING	\$ 148,424
FRANKLIN FLOORING INC	\$ 82,382
FREY SCIENTIFIC	\$ 19,928
FXP CORP	\$ 36,999
G FOUR GROUP INC	\$ 6,860
G PROULX BUILDING PRODUCTS LLC	\$ 404,361
G PROULX LLC	\$ 58,291
GALLOWAY OFFICE SUPPLIES	\$ 442
GAMETIME	\$ 56,674
GANCEDO LUMBER CO INC	\$ 34,766
GCP APPLIED TECHNOLOGIES	\$ 14,894
GEC ASSOCIATES INC	\$ 12,625,248
GEMAIRE DISTRIBUTORS INC	\$ 19,334
GENERAL BINDING CORPORATION	\$ 1,647
GENERAL HOTEL & RES SUPP CORP	\$ 3,195
GENERAL INSULATION	\$ 14,912
GEORGE A ISRAEL JR INC	\$ 218,292
GEORGE A. ISRAEL JR INC	\$ 81,229
GEXPRO	\$ 257,740
GILI-MCGRAW ARCHITECTS	\$ 492,501
GLASS TECH ENGINEERING INC	\$ 4,810
GLOBAL COMMERCIAL FURNISHINGS	\$ 625
GO GREEN DOCUMENT SOLUTIONS	\$ 230,463
GOLD COAST CRANE SERVICE	\$ 20,655
GOLF CAR DEPOT, INC.	\$ 7,263
GOMEZ & SON FENCE COMPANY	\$ 26,203
GOPHER	\$ 9,146

Continued

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
GRABBER CONSTRUCTION PRODUCTS	\$ 15,997
GRACE & NAEEM UDDIN INC	\$ 600,372
GRACE ROOFING ENTERPRISE	\$ 11,083
GRAINGER INC	\$ 29,239
GRAVOTECH INC	\$ 238
GRAYBAR	\$ 1,595,959
GREEN TEAM SERVICE CORP.	\$ 6,895
GREENBERG TRAUIG P.A.	\$ 325,887
GREENHECK FAN CORPORATION	\$ 56,455
GUERRA LANDSCAPE GROUP INC	\$ 73,090
GUITAR CENTER	\$ 896
GURRI MATUTE PA	\$ 316,398
H A CONTRACTING CORP	\$ 10,450,361
HAJOCA CORPORATION	\$ 288,841
HARLEQUIN DANCE FLOORS	\$ 4,805
HARRISON CRANE SERVICE	\$ 12,222
HARWOOD'S MIAMI SAFE CO INC	\$ 5,034
HD SUPPLY INC BR 3863	\$ 43,864
HD SUPPLY POWER SOLUTIONS LTD	\$ 997,681
HD SUPPLY WATERWORKS LTD	\$ 99,592
HD SUPPLY WHITECAP	\$ 107,620
HENRY SCHEIN INC	\$ 982
HERITAGE PRODUCT RESOURCES INC	\$ 4,533
HIGHLAND PRODUCTS GROUP	\$ 37,469
HOLMQUIST EDUL CONSULTANTS INC	\$ 4,050
HOOD DEPOT INTERNATIONAL INC	\$ 17,222
HOOVER PUMPING SYSTEMS	\$ 30,276
HOUSE OF LADDERS SO FL	\$ 2,198
HUFCOR/ORLANDO INC	\$ 38,170
HUGHES SUPPLY INC	\$ 103,176
HVAC ASSOCIATES INC	\$ 28,900
IBM	\$ 1,790,215
IGWT CONSTRUCTION INC	\$ 338,154
IMPACT DESIGNS & SIGNS INC	\$ 1,565
INDUSTRIAL COMMUNICATIONS	\$ 9,372
INLAND ENGINEERING CONTRACTORS INC	\$ 989
INNOVATIVE PRINTING & DESIGN	\$ 8,846
INSTITUTIONAL PRODUCTS INC	\$ 390,741
INTEGRATED COOLING SOLUTIONS	\$ 799,153
INTEGRATED FIRE AND SECURITY SOLUTI	\$ 21,850
INTEGRATED SECURITY SYSTEMS	\$ 38,499
INTERFACE AMERICAS INC	\$ 49,752
INTERNATIONAL TOOL CORPORATION	\$ 586
ISOLATEK INTERNATIONAL	\$ 20,702
J & M VERA SCHOOL BUS SERV INC	\$ 4,050
J B PIRTLE CONSTRUCTION	\$ 40,296,641
J C ARVERSCHOOL BUS TRANSP	\$ 1,950
J C WHITE OFFICE FURNITURE	\$ 292,137
J PROSSER ENTERPRISES INC	\$ 2,020
JASCKO CORP	\$ 145,206
JASCKO CORPORATION	\$ 47,760
JCI INTERNATIONAL INC	\$ 3,932,147
JDL TECHNOLOGIES	\$ 2,648
JENY SOD SERVICE	\$ 6,300
JGA BEACON	\$ 214,428
JJAS DOOR INSTALLATIONS INC	\$ 375,839
JLS SECURITY PLUS LLC	\$ 58,790
JOE BLAIR GARDEN SUPPLY	\$ 26,473
JOHN ABELL CORPATION	\$ 22,167
JOHN ABELL CORPORATION	\$ 92,369
JOHNSON CONTROLS	\$ 651,497
JOHNSON CONTROLS INC	\$ 1,410,880
JORDA MECHANICAL CONTRACTORS	\$ 21,217
JORGE A GUTIERREZ	\$ 498,524
JRS CONSTRUCTION, CO.	\$ 4,671,983
JSA GROUP INC	\$ 179,135
JUBILEE BLINDS, LLC	\$ 12,706
JWTURF FARMS, INC	\$ 26,660
KALEX CONSTRUCTION & DEVELOPME	\$ 127,300
KAPLAN EARLY LEARNING CO	\$ 6,941
KASAS CONSTRUCTION INC	\$ 55,825
KATZ COMPUTER SERVICE INC	\$ 19,200
KELLY TRACTOR CO	\$ 10,204
KENT SECURITY SERVICES	\$ 95,229
KGV PLUMBING SUPPLY, CORP.	\$ 14,196

Continued

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
KISKEYA HERALD	\$ 6,289
KOLDAIRE INC	\$ 108,709
KRUEGER INTERNATIONAL INC	\$ 3,282
KVH ARCHITECTS P.A.	\$ 1,550,460
L I V S ASSOCIATES	\$ 1,310,365
L&W SUPPLY	\$ 25,350
LACE FOODSERVICE CORP	\$ 359,910
LANDERA ASSOCIATES PA	\$ 30,300
LANDMARK PRECAST	\$ 87,215
LAS AMERICAS MULTIMEDIA GROUP, LLC	\$ 117,089
LAURA M PEREZ & ASSOCIATES INC	\$ 2,984,737
LEADEX CORPORATION	\$ 46,281
LED AMP ENERGY CORP.	\$ 440
LED ARE US LLC	\$ 17,724
LEE CONSTRUCTION GROUP INC	\$ 6,295,062
LEGO CONSTRUCTION CO	\$ 3,386,108
LEHMAN PIPE & PLUMBING	\$ 324,655
LENOVO UNITED STATES INC	\$ 400,000
LEONARD PETERSON & CO INC	\$ 154,945
LIFE FITNESS	\$ 51,518
LINK CONSTRUCTION GROUP INC	\$ 32,840,039
LION PLUMBING SUPPLY INC	\$ 52,912
LIST INDUSTRIES INC	\$ 19,836
LLORENS CONTRACTING	\$ 200,561
LOCKS COMPANY	\$ 101
LOTSPEICH CO. OF FLORIDA, INC.	\$ 53,157
LUNACON ENGINEERING GROUP, CORP.	\$ 1,978,664
M HAJJAR & ASSOCIATES INC	\$ 837,902
MAC CONSTRUCTION INC	\$ 7,732,557
MARANATA SCHOOL BUS SERV CORP	\$ 11,100
MARDALE SPECIALTIES DIRECT	\$ 35,805
MARJAM SUPPLY OF FLORIDA LLC	\$ 117,174
MARK PRODUCTS	\$ 715,696
MARTIN A D YABOR & ASSOCIATES INC	\$ 351,833
MASTER HALCO INC	\$ 8,021
MASTER MECHANICAL SERVICES INC	\$ 106,080
MATCO TOOLS	\$ 6,469
MAX WOLFE ARCHITECT	\$ 245,558
MC HARRY & ASSOCIATES INC	\$ 3,435,808
MCCOURT CONSTRUCTION INC	\$ 56,929
MCM CORPORATION	\$ 22,233,534
MCO ENVIRONMENTAL INC	\$ 780,742
MEDICAL EQUIPMENT SOLUTIONS, CORP.	\$ 594
MEDLEY BLOCK INDUSTRIES	\$ 16,951
MEDLEY STEEL & SUPPLY INC	\$ 16,865
MERCEDES ELECTRIC SUPPLY INC	\$ 573,507
MESSAM CONSTRUCTION	\$ 584,753
METALCO MFG INC	\$ 442,000
METRO CONTRACTORS AND	\$ 16,607
METRO CONTRACTORS INC	\$ 229,392
MEXAL CORPORATION	\$ 10,630,497
MFAC, LLC	\$ 49,072
MIAMI BREAKER, INC.	\$ 4,554
MIAMI BUSINESS TELEPHONE CORP	\$ 34,059
MIAMI DATA PRODUCTS INC	\$ 383
MIAMI METAL DECK, LLC	\$ 10,277
MIAMI STAGECRAFT INC.	\$ 62,225
MIAMI WINSUPPLY PLUMBING CO.	\$ 38,036
MIAMI-DADE WATER & SEWERS	\$ 10,808
MIDTOWN VIDEO INC	\$ 1,176,557
MIDWEST TECH PROD & SVCS	\$ 28,534
MIDWEST TECHNOLOGY PRODUCTS	\$ 2,114
MILLENNIUM RELOCATION SERVICES INC	\$ 171,420
MILLER BEARINGS INC	\$ 5,676
MOBILE MOD MGMT GRP	\$ 323,696
MONARCH ELECTRONICS INC	\$ 1,551
MOWREY ELEVATOR SERVICE CO INC	\$ 15,936
MR. GLASS DOORS & WINDOWS	\$ 298,716
MR. GLASS DOORS & WINDOWS, INC.	\$ 141,576
MSC INDUSTRIAL SUPPLY COMPANY	\$ 3,454
MULTIACTION INC	\$ 18,711
MUNWAY TECHNOLOGY INC	\$ 397,830
MUSCO SPORTS LIGHTING LLC	\$ 217,700
N CAMPOS CONSTRUCTION CORP.	\$ 36,200
NABORS GIBLIN & NICKERSON P A	\$ 198,589

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
NATIONAL METALS LLC	\$ 505,500
NATIONAL STAGE AND WINDOW	\$ 39,754
NDR CORPORATION	\$ 2,211,279
NEW GENERATION CUSTOM	\$ 37,442
NEW MILLENNIUM BUILDING SYSTEM	\$ 133,187
NEW RELIC	\$ 43,788
NEXT DOOR DISTRIBUTION CO	\$ 103,089
NEXT PLUMBING SUPPLY, INC.	\$ 135,036
NODAC TECHNOLOGY	\$ 26,016
NON-VENDOR (ABATEMENT/OVERHEAD, DAY LABOR, GOB FINANCIAL SERVICES, REIMBU	\$ 32,043,232
NUTTING ENGINEERS OF FL INC	\$ 233,903
NYARKDO ARCHITECTURAL GROUP, INC.	\$ 545,174
NYSTROM INC	\$ 28,765
OCEAN DOORS AND WINDOWS	\$ 4,547,094
OFFICE EXPRESS SUPPLY INC	\$ 68,126
OHL BUILDING INC.	\$ 54,000
OKEE-COMP CORPORATION	\$ 942
OLDCASTLE BUILDINGENVELOPE, INC.	\$ 41,291
OLYMPIA BUILDING SUPPLIES	\$ 578,567
ON THE SPOT SCRAPPING INC	\$ 2,300
ONE STOP PLUMBING SUPPLY, INC.	\$ 10,840
P.E.C.O. ENTERPRISES INC.	\$ 228,400
PAINT CITY SERVICE CORP	\$ 16,000
PALENZUELA & HEVIA DESN GROUP	\$ 121,325
PAPICO CONSTRUCTION INC	\$ 234,532
PARSONS BRINCKERHOFF INC	\$ 23,698,898
PASCO SCIENTIFIC	\$ 1,711
PAXTON/PATTERSON	\$ 1,317
PC SOLUTIONS & INTEGRATION INC	\$ 4,875
PCS REVENUE CONTROL SYSTEMS	\$ 32,610
PEACHTREE PROTECTIVE	\$ 156,576
PENCO PRODUCTS INC	\$ 17,775
PERFECTION ARCHITECT SYS INC	\$ 135,747
PIANOS PLUS INC	\$ 10,091
PIONEER CONSTRUCTION MGMT SVCS INC	\$ 3,192,134
PLAYMORE RECREATIONAL PRODUCTS	\$ 69,074
PLAY-TECH CONSTRUCTION CORP	\$ 750,118
POCKET NURSE	\$ 13,323
POLIMIX USA LLC	\$ 603,735
POWERVAR INC	\$ 2,471,598
PPG ARCHITECTURAL FINISHES	\$ 216,181
PRECAST MANUFACTURING OF MEDLEY	\$ 52,893
PREMIER A/C REFRIGERATION INC	\$ 669,000
PRESTRESS CONSTRUCTION	\$ 29,230
PRIDE ENTER MARION CORR DIV	\$ 5,782
PRO MAXIMA INC	\$ 19,966
PRO SOUND & VIDEO	\$ 3,339
PROCON ENGINEERING INC	\$ 808,129
PRO-GROUNDS PRODUCTS INC	\$ 3,588
PROLINE CABINETS	\$ 69,870
PRO-MIX, INC.	\$ 51,650
PROPERTY ARMOR	\$ 1,395
PROSYS INFORMATION SYSTEMS	\$ 588,812
PROTEC COOLING TOWERS INC	\$ 16,190
PROTEC, INC.	\$ 12,264
PROVIDENCE ELEVATOR INC	\$ 18,095
PSI INC	\$ 283,914
PUBLIC FINANCIAL MANAGEMENT INC	\$ 136,563
PYRAMID SCHOOL PRODUCTS	\$ 6,559
QUALITY ENG PROD CO INC	\$ 2,255,652
QUALITY FABRICATION & SUPPLY	\$ 27,173
QUALITY WIRING INC	\$ 752,793
R E CHISHOLM ARCHITECTS	\$ 367,700
R J HEISENBOTTLE ARCHITECTS PA	\$ 6,992
R. H. MOORE & ASSOCIATES, INC.	\$ 9,942
RANGER CONSTRUCTION INDUSTRIES INC	\$ 157,719
RANGER CONSTRUCTION SOUTH	\$ 32,771
RAULAND-BORG	\$ 3,778,130
RAULAND-BORG CORP OF FLORIDA	\$ 53,036
RB INTERNATIONAL SUPPLY CORP	\$ 764
RCP SHELTERS, INC.	\$ 274,393
RECYCLED PLASTIC FACTORY LLC	\$ 21,816
RED HAWK FIRE AND SECURITY	\$ 16,056
REMIOR INDUSTRIES INC	\$ 17,500
REPLAY SYSTEMS, INC.	\$ 11,648

Continued

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
REPROGRAFIA INC	\$ 25,159
REX CHEMICAL CORPORATION	\$ 11,249
REXEL	\$ 292,726
REXEL DATACOM	\$ 2,051
RICOH USA INC	\$ 41,848
RIDGWAYS LLC	\$ 4,346
RIZO CARRENO & PARTNERS INC	\$ 2,256,818
ROCKET SOFTWARE INC	\$ 35,752
RODRIGUEZ ARCHITECTS INC	\$ 3,288,861
ROMEO MUSIC LLC	\$ 2,092
ROSEN MATERIALS, LLC	\$ 67,864
ROSSELLE'S METALS INC	\$ 2,468
ROTH SOUTHEAST	\$ 5,039
ROYAL ELECTRICAL	\$ 3,906
RUIZ TRANS DEVELOPMENT CORPORATION	\$ 45,683
RYAN HERCO FLOW SOLUTIONS	\$ 13,526
SALTZ MICHELSON ARCHITECTS, INC.	\$ 1,183,321
SAN LAZARO FENCING SUPPLIES, INC.	\$ 6,005
SARGENT WELCH	\$ 15,921
SBC INDUSTRIES	\$ 4,090
SBC SHEETMETAL & FABRICATION	\$ 8,208
SBLM ARCHITECTS PC	\$ 496,400
SCHEDULE 10 SPECIALISTS INC	\$ 281,355
SCHINDLER ARCHITECTS, INC.	\$ 79,859
SCHOOL HEALTH	\$ 5,351
SCHOOL HEALTH CORPORATION	\$ 4,945
SCHOOL HOUSE OUTFITTERS LLC	\$ 3,311
SCHOOL OUTFITTERS	\$ 2,406
SCHOOL SPECIALTY	\$ 25,300
SCHOOLHOUSE PRODUCTS INC	\$ 468,707
SEAMAN CORPORATION	\$ 46,042
SEARS CONTRACT	\$ 5,705
SECURITY INFORMATION SYSTEMS	\$ 18,285
SERVICE PARTNERS OF FL LLC	\$ 50,304
SHADE SYSTEMS INC	\$ 63,212
SHAW INDUSTRIES INC	\$ 41,388
SHEET METAL EXPERTS INC	\$ 14,365
SHERWIN WILLIAMS	\$ 158,796
SHERWIN WILLIAMS CO	\$ 63,675
SHERWIN-WILLIAMS CO	\$ 63,353
SHI INTERNATIONAL CORP.	\$ 130,787
SHORE LINE CARPET SUPPLIES	\$ 14,474
SHORELINE FLOORING	\$ 24,873
SIEGEL GAS	\$ 2,316
SIEMENS INDUSTRY, INC.	\$ 24,388
SIEMENS-CERBERUS DIVISION	\$ 37,747
SIGNALITE, INC.	\$ 1,427
SIGNARAMA	\$ 36,057
SILMAR ELECTRONICS INC	\$ 285,864
SILVA ARCHITECTS	\$ 3,726,210
SIMPSON ENVIRONMENTAL SVC INC	\$ 869,439
SMILEY'S AUDIO VISUAL INC	\$ 12,142
SNAPP INDUSTRIES INC	\$ 21,112
SOL-A-TROL ALUMINUM PRODUCTS	\$ 5,095,792
SOPREMA INC	\$ 893,533
SOUTH DADE ELECTRICAL SUPPLY, INC	\$ 701,714
SOUTH DADE LIGHTING INC	\$ 90,443
SOUTH FL JANITORIAL & POOL SUPPLY	\$ 385
SOUTH FLORIDA CONTROLS	\$ 76,473
SOUTH FLORIDA TIMES, LLC	\$ 21,950
SOUTH FLORIDA TRANE SERVICE	\$ 5,375
SOUTHEASTERN CHILLER OF MIAMI, INC.	\$ 11,319
SOUTHEASTERN SURFACES & EQUIPMENT	\$ 82,730
SOUTHERN EDUCATIONAL	\$ 10,688
SOUTHERN LOCK & SUPPLY CO	\$ 613
SPARTA INSULATION CO	\$ 4,720
SPECIALIZED PUMP CO INC	\$ 12,680
SPITZ INC	\$ 247,300
SPOT COOLERS	\$ 101,881
SPX COOLING TECHNOLOGIES INC	\$ 420,175
SR ARCHITECTS, PA	\$ 410,807
SRG TECHNOLOGY LLC	\$ 100,000
STAGE EQUIPMENT & LIGHTING INC	\$ 27,500
STANTEC CONSULTING SERVICES INC	\$ 424,265
STAPLES ADVANTAGE	\$ 21,222

Continued

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 GOB Expenditures by Vendor through June 30, 2018

Vendor	Expenditures
STAPLES TECHNOLOGY SOLUTIONS	\$ 210
STATE CONTRACTING &	\$ 5,110,165
STEPHENS PIPE & STEEL	\$ 136,539
STEWART SIGNS	\$ 62,451
STOBS BROTHERS CONSTRUCTION CO	\$ 11,662,067
STONEHENGE CONSTRUCTION	\$ 3,511,719
STORSOFT TECHNOLOGY	\$ 175
STRUCTURAL PRESTRESSED INDUSTRIES	\$ 51,965
STRUCTURED CABLING	\$ 4,035,183
STUART BUILDING PRODUCTS LLC	\$ 572,354
SUNBELT RENTALS INC	\$ 1,609
SUNSHINE STATE TRADERS INC	\$ 10,058
SUPER PEST CONTROL EXPERTS INC.	\$ 11,825
SUPERIOR PLUS CON	\$ 120,976
SYKES PRINTING	\$ 79
SYTEC-USA, INC.	\$ 9,077
T & G CONSTRUCTORS	\$ 16,829,580
TAW POWER SYSTEMS	\$ 81,900
TAYLOR ESPINO	\$ 39,016
TECHNICAL SYSTEMS & EQUIPMENT	\$ 168,673
TECHNICAL SYSTEMS & EQUIPMENT CORP	\$ 27,485
TECTA AMERICA SOUTH FLORIDA INC	\$ 1,230,538
TELLERMATE INC	\$ 1,243
TGSV ENTERPRISES, INC	\$ 1,492,087
THE GORDIAN GROUP INC	\$ 273,173
THE MIAMI TIMES	\$ 50,542
THE PAINT SPOT	\$ 260,810
THE R A SIEGEL COMPANY	\$ 57,885
THE SHERWIN WILLIAMS COMPANY	\$ 335
THE UTTER GUYS INC	\$ 4,827
THERMACOR PROCESS LP	\$ 5,248
THERMO AIR INC	\$ 224,083
THOMAS PRINTWORKS	\$ 137,532
THORNTON CONSTRUCTION CO INC	\$ 30,092,669
THYSSEN KRUPP ELEVATOR MFG INC	\$ 31,271
TIGERDIRECT INC	\$ 1,673
TITAN FLORIDA LLC	\$ 57,267
TJ PAVEMENT, CORP	\$ 42,536
TJ PRECAST CORP	\$ 14,243
TOM BARROW CO.	\$ 4,105
TONE PRINTING LLC.	\$ 36,920
TOP CRAFTS INC	\$ 19,996
TRANE PARTS CENTER OF	\$ 2,638,290
TRANE U.S., INC.	\$ 5,357,818
TRANE US INC	\$ 250,774
TRIANGLE FIRE INC	\$ 3,327
TRI-COUNTY BUILDING SPECIALTIES INC	\$ 17,253
TRIDENT SURFACING INC	\$ 112,262
TRINITY TILE GROUP	\$ 44,749
TROPIC FENCE, INC.	\$ 11,383
TROPIC SUPPLY INC	\$ 11,117
TROPICAL COMMUNICATIONS INC	\$ 1,275,911
TROPICAL TRAILER	\$ 171,862
TROXELL COMMUNICATIONS	\$ 576,580
TRULITE GLASS & ALUMINUM SOLUTIONS	\$ 152,085
TURNER CONSTRUCTION COMPANY	\$ 8,304,035
TWC SERVICES INC	\$ 17,794
TYCO FIRE & SECURITY	\$ 937,062
U.S. BANK NATIONAL ASSOCIATION	\$ 1,000
UNION METAL CORPORATION	\$ 32,045
UNIQUE CONSTRUCTION, INC.	\$ 143,088
UNITECH BUILDERS CORP	\$ 10,338,073
UNITED ARCHITECTS INC	\$ 91,103
UNITED DATA TECHNOLOGIES INC	\$ 46,870,738
UNITED REFRIGERATION INC - #61	\$ 5,562
URS CORPORATION SOUTHERN	\$ 232,316
US IMPACT SYSTEMS, INC.	\$ 182,658
USA SHEET METAL INC	\$ 16,700
V & P CARPET SUPPLIES INC	\$ 3,656
VALLEY JOIST	\$ 60,027
VEITIA PADRON INC	\$ 20,312,753
VENTURE LOGISTICS	\$ 297,206
VERSA PRODUCTS INC	\$ 1,878
VIRCO MFG CORP	\$ 245,141
VULCRAFT DIVISION OF NUCOR COR	\$ 47,725

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Task 3.13 Verification of total amount paid from GOB funds for construction cost/expenditures - Continued

Table 3.13-2 **GOB Expenditures by Vendor through June 30, 2018**

Vendor	Expenditures
WALKER DESIGN & CONSTRUCT	\$ 11,935
WARDS NATURAL SCIENCE EST LLC	\$ 1,315
WAUSAU TILE INC	\$ 155,116
WDR TECHNOLOGY	\$ 44,598
WEATHERTROL MAINTENANCE CORP.	\$ 106,864
WENGER CORPORATION	\$ 78,788
WEST MUSIC COMPANY	\$ 8,481
WHITE ROCK QUARRIES	\$ 239,265
WHITLOCK	\$ 1,082,974
WINDSTREAM COMMUNICATIONS INC	\$ 442,542
WITHERS/SUDDATH RELOCATION SYSTEMS	\$ 126,788
WOLFBERG/ALVAREZ & PARTNERS	\$ 2,260,306
WORLD ELECTRIC SUPPLY INC	\$ 816,401
WORTHINGTON DIRECT	\$ 1,841
WSP USA INC.	\$ 3,560,885
XEROX AUDIO VISUAL SOLUTIONS	\$ 607,010
XGRASS INC	\$ 19,997
XPERT ELEVATOR SERVICES INC	\$ 166,636
YKK AP AMERICA INC	\$ 168,017
ZIPP SPORTING GOODS	\$ 270
ZYSCOVICH INC	\$ 2,988,735
Total Expenditures	\$ 624,833,469

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.14 **Verification of total amount paid from GOB funds to vendors/suppliers. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018.**
(Deliverable #21)

Refer to Task 3.13 – Based on the discussion with CCBC, our team was informed that capital payments were filed by project versus contractor and vendor/suppliers. As a result, it was determined that testing expenditures by project was the most efficient. The testing of Tasks 3.13 and 3.14 are presented on a project basis versus contractor and vendor/suppliers and the results can be found under Task 3.13.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.15 Verify if technology equity is being achieved.
(Deliverable #22)

SDA met with the Information Technology Department in a kick-off meeting and later communicated and coordinated with the District Director Division of Instructional Technology, Instructional Materials, and Library Media Service for information related to this task.

Bond Program funds were used to advance the Digital Convergence initiative. M-DCPS's instructional technology plan which involved three projects: 1) wireless networks at schools, 2) the installation of interactive whiteboards ("IWBs") in all classrooms that lacked this technology, and 3) deployment of mobile devices.

Relative to this project, the measure of equity is that every classroom in the District that is in use for instruction has interactive technology and wireless access. Wireless Access Points (WAP's) were acquired through E-Rate, the District's Capital Construction budget and GO Bond funding.

District staff initially anticipated that 10,000 IWBs would be installed across all schools. Close to 14,000 boards have, since, been installed. The total projected number of IWBs grew after schools were surveyed and as school site walk-throughs occurred. Additionally, the District was able to extend the project to cover the replacement of ten (10) year-old, non-functioning, out of warranty IWBs as there were remaining Bond Program technology funds available. As Bond Program funds for technology have become almost depleted, the District will continue IWB replacement through the use of local funds earmarked for classroom technology.

As of June 30, 2018, 13,949 IWBs were installed. All classrooms used for instruction have IWBs, 19,929 teachers have been trained, and all schools have site-wide wireless access. Additionally, 154,000 mobile devices (non-Bond Program funded) have been deployed to schools. As of the same period \$90,028,126 (see Table 3.15-1) of the Bond Program technology allocation had been expended.

Based on the stated objectives of the Digital Convergence initiative and stipulations in the GOB issue, technology equity was achieved for the audit period.

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 GENERAL OBLIGATION BOND FUNDED
 SCHOOL IMPROVEMENT PROGRAM
 FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
Academy For Int'l Education	\$ 117,503
Ada Merritt K-8 Center	\$ 85,319
Agenoria S. Paschal/Olinda Elementary	\$ 9,367
Air Base K-8 Ctr Int'l Education	\$ 125,116
Alonzo & Tracy Mourning	\$ 129,972
Amelia Earhart Elementary	\$ 7,335
American Senior	\$ 30,318
Andover Middle School	\$ 15,820
Arch Creek Elementary School	\$ 11,418
Arcola Lake Elementary	\$ 10,821
Arthur And Polly Mays Conservatory	\$ 12,906
Arvida Middle School	\$ 133,716
Aventura Waterways K-8 Center	\$ 207,074
Avocado Elementary	\$ 5,399
Banyan Elementary	\$ 8,082
Barbara Goleman Senior High	\$ 227,625
Barbara Hawkins Elementary	\$ 7,011
Bel-Aire Elementary	\$ 9,858
Ben Sheppard Elementary	\$ 17,502
Benjamin Franklin K-8 Center	\$ 35,927
Bent Tree Elementary	\$ 8,752
Biotech @ Richmond Heights	\$ 2,740
Biscayne Elementary	\$ 14,803
Biscayne Gardens Elementary	\$ 14,623
Blue Lakes K-8	\$ 69,828
Bob Graham Education Ctr	\$ 24,250
Booker T. Washington Sr. High	\$ 21,820
Bowman Ashe/Doolin K-8 Academy	\$ 73,943
Brentwood Elementary	\$ 9,797
Broadmoor Elementary	\$ 10,121
Brownsville Middle	\$ 15,233
Bunche Park Elementary	\$ 7,638
Calusa Elementary	\$ 153,940
Campbell Drive K-8 Center	\$ 19,265
Caribbean K-8 Center	\$ 10,431
Carol City Elementary	\$ 11,224
Carol City Middle	\$ 9,448
Carrie P Meek/Westview K-8 Ctr	\$ 15,537
Center For International Educ	\$ 75

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 GENERAL OBLIGATION BOND FUNDED
 SCHOOL IMPROVEMENT PROGRAM
 FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
Chapman Partnership Ecc South	\$ 476
Charles David Wyche Jr Elementary	\$ 14,314
Charles R. Drew K-8 Center	\$ 9,682
Charles R. Hadley Elementary	\$ 21,662
Christina M. Eve Elementary	\$ 104,143
Citrus Grove Elementary	\$ 16,738
Citrus Grove Middle School	\$ 534
Claude Pepper Elementary	\$ 153,494
Coconut Grove Elementary	\$ 77,984
Coconut Palm K-8 Academy	\$ 24,066
Colonial Drive Elementary	\$ 23,880
Comstock Elementary	\$ 10,403
Cope Center North	\$ 797
Coral Gables Preparatory Academy	\$ 184,666
Coral Gables Senior High	\$ 270,267
Coral Park Elementary	\$ 152,232
Coral Reef Elementary	\$ 92,676
Coral Reef Senior High	\$ 236,606
Coral Way K-8 Center	\$ 29,187
Country Club Middle School	\$ 19,327
Crestview Elementary	\$ 9,516
Cutler Bay Middle	\$ 24,043
Cutler Bay Senior High	\$ 8,907
Cutler Ridge Elementary	\$ 186,979
D.A. Dorsey Technical College	\$ 134,196
David Fairchild Elementary	\$ 96,855
David Lawrence Jr K-8 Center	\$ 29,748
Design & Architecture Senior	\$ 99,862
Devon Aire K-8 Center	\$ 132,063
Div Of Inst Tech & Media Support*	\$ 30,653,202
Doral Middle School	\$ 156,213
Dorothy M Wallace Cope Center	\$ 78,332
Dr Frederica S Wilson/Skyway	\$ 4,115
Dr H W Mack/W Little River K8	\$ 10,911
Dr Henry E Perrine Academy	\$ 64,815
Dr Michael M Krop Senior High	\$ 212,636
Dr Rolando Espinosa K-8	\$ 203,548
Dr. Edward L. Whigham	\$ 15,468
Dr. Manuel C. Barreiro Elementary	\$ 152,836

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 GENERAL OBLIGATION BOND FUNDED
 SCHOOL IMPROVEMENT PROGRAM
 FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
Dr. Robert B. Ingram Elementary	\$ 8,941
Dr. Gilbert L. Porter Elementary	\$ 153,520
E.W.F. Stirrup Elementary	\$ 20,144
Earlington Heights Elementary	\$ 9,403
Edison Park K-8 Center	\$ 9,793
Emerson Elementary	\$ 7,337
Eneida Massas Hartner Elementary	\$ 10,668
Ernest R Graham K-8 Academy	\$ 23,384
Ethel Koger Beckham K-8 Center	\$ 18,604
Eugenia B. Thomas K-8 Center	\$ 223,852
Everglades K-8 Center	\$ 188,114
Fairlawn Elementary	\$ 11,310
Fdlrs - Fla Diagnostic Learning	\$ 54,406
Felix Varela Senior High	\$ 256,049
Fienberg/Fisher K-8 Center	\$ 18,712
Flagami Elementary	\$ 8,905
Flamingo Elementary	\$ 14,441
Florida City Elementary	\$ 16,279
Frances S. Tucker Elementary	\$ 7,961
Frank C. Martin K-8 Center	\$ 129,083
Fulford Elementary	\$ 9,866
G. Holmes Braddock Senior High	\$ 279,754
Gateway Environmental K-8	\$ 32,632
George T Baker Aviation	\$ 150,211
George Washington Carver	\$ 128,794
George Washington Carver Elementary	\$ 76,235
Georgia Jones-Ayers Middle	\$ 9,346
Gertrude Edelman/Sabal Palm Elementary	\$ 13,820
Glades Middle	\$ 126,430
Gloria Floyd Elementary	\$ 100,494
Golden Glades Elementary	\$ 5,851
Goulds Elementary	\$ 8,707
Gratigny Elementary	\$ 13,730
Greenglade Elementary	\$ 78,283
Greynolds Park Elementary	\$ 16,807
Gulfstream Elementary	\$ 13,712
Hammocks Middle	\$ 174,354
Henry E.S. Reeves Elementary	\$ 16,248
Henry H. Filer Middle	\$ 18,569

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
Henry M. Flagler Elementary	\$ 12,944
Henry S. West Laboratory School	\$ 80,869
Herbert A. Ammons Middle	\$ 143,357
Hialeah Elementary	\$ 14,564
Hialeah Gardens Elementary	\$ 15,635
Hialeah Gardens Middle School	\$ 32,904
Hialeah Gardens Senior	\$ 38,209
Hialeah Middle	\$ 17,606
Hialeah Senior	\$ 49,144
Hialeah-Miami Lakes Senior	\$ 26,856
Hibiscus Elementary	\$ 11,032
Highland Oaks Middle	\$ 129,373
Holmes Elementary	\$ 11,034
Homestead Middle	\$ 16,481
Homestead Senior High	\$ 37,093
Horace Mann Middle	\$ 14,866
Howard D. Mcmillan Middle	\$ 20,345
Howard Drive Elementary	\$ 112,588
Hubert O. Sibley K-8 Academy	\$ 15,958
Intl Studies Prep Academy	\$ 70,179
Irving & Beatrice Peskoe K-8	\$ 17,093
Itech @ Thomas Edison Education Center	\$ 731
Jack D Gordon Manatee Plc T	\$ 42,821
Jack D Gordon Panther Plc S	\$ 42,336
Jack D. Gordon Elementary	\$ 145,598
James H. Bright/Jw Johnson	\$ 9,154
Jan Mann Educational Center	\$ 2,247
Jane Roberts K-8 Center	\$ 132,019
Jesse J Mccrary Jr Elementary	\$ 7,152
Joe Hall Elementary	\$ 73,295
Joella C. Good Elementary	\$ 11,277
John A Ferguson Senior High	\$ 256,591
John F. Kennedy Middle	\$ 25,026
John G. Dupuis Elementary	\$ 9,474
John I. Smith K-8 Center	\$ 185,302
Jorge Mas Canosa Middle	\$ 33,199
Jose De Diego Middle School	\$ 11,785
Jose Marti Mast 6-12 Academy	\$ 10,817
Kelsey L. Pharr Elementary	\$ 6,436

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
Kendale Elementary	\$ 72,116
Kendale Lakes Elementary	\$ 120,632
Kensington Park Elementary	\$ 24,099
Kenwood K-8 Center	\$ 131,719
Key Biscayne K-8 Center	\$ 140,283
Kinloch Park Elementary	\$ 13,891
Kinloch Park Middle	\$ 22,521
Lake Stevens Elementary	\$ 6,032
Lake Stevens Middle	\$ 11,439
Lakeview Elementary	\$ 9,922
Lamar Louise Curry Middle Sch	\$ 131,793
Laura C. Saunders Elementary	\$ 15,256
Law Enforcement Officers Hs	\$ 57,677
Lawton Chiles Middle School	\$ 14,168
Leewood K-8 Center	\$ 86,518
Leisure City K-8 Center	\$ 22,574
Lenora B. Smith Elementary	\$ 8,843
Liberty City Elementary	\$ 6,393
Lillie C. Evans K-8 Center	\$ 10,375
Linda Lentin K-8 Center	\$ 20,204
Lindsey Hopkins Tech College	\$ 22,526
Lorah Park Elementary	\$ 10,736
Ludlam Elementary	\$ 81,077
M.A. Milam K-8 Center	\$ 13,696
Madie Ives K-8 Prep Academy	\$ 12,588
Madison Middle School	\$ 11,268
Mae Walters Elementary	\$ 8,708
Mandarin Lakes K-8 Center	\$ 22,757
Maritime & Science Tech Acad	\$ 1,872,065
Marjory Stoneman Douglas Elem	\$ 76,281
Maya Angelou Elementary	\$ 11,099
Mays Middle	\$ 31,258
Meadowlane Elementary	\$ 13,343
Med Acad Science & Technology	\$ 33,026
Melrose Elementary	\$ 13,786
Miami Arts Studio 6-12 @Zelda	\$ 159,710
Miami Beach Senior High	\$ 196,769
Miami Carol City Senior High	\$ 32,594
Miami Central Senior High	\$ 95,538

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
Miami Coral Park Senior High	\$ 58,474
Miami Edison Senior High	\$ 15,693
Miami Gardens Elementary	\$ 6,425
Miami Heights Elementary	\$ 20,412
Miami Jackson Senior High	\$ 33,087
Miami Killian Senior High	\$ 255,974
Miami Lakes Educational Center	\$ 29,223
Miami Lakes K-8 Center	\$ 130,409
Miami Lakes Middle	\$ 12,214
Miami Macarthur South	\$ 81,882
Miami Norland Senior High	\$ 2,282,163
Miami Northwestern Senior High	\$ 64,114
Miami Palmetto Senior High	\$ 233,926
Miami Park Elementary	\$ 4,164
Miami Senior High	\$ 41,446
Miami Shores Elementary	\$ 123,946
Miami Southridge Senior High	\$ 45,121
Miami Springs Elementary	\$ 143,498
Miami Springs Middle	\$ 28,259
Miami Springs Senior High	\$ 36,125
Miami Sunset Senior High	\$ 501,750
Morningside K-8 Academy	\$ 9,904
Myrtle Grove K-8 Center	\$ 12,967
N. Dade Ctr For Modern Language	\$ 49,211
Nathan Young Elementary	\$ 7,115
Natural Bridge Elementary	\$ 13,298
Nautilus Middle	\$ 117,275
Neva King Cooper Educational	\$ 86,453
Norland Elementary	\$ 14,101
Norland Middle	\$ 18,240
Norma Butler Bossard Elem	\$ 135,516
Norman S. Edelpcup/Sunny Isles	\$ 140,637
North Beach Elementary	\$ 104,181
North County K-8 Center	\$ 9,621
North Dade Middle	\$ 11,383
North Glade Elementary	\$ 7,522
North Hialeah Elementary	\$ 11,889
North Miami Beach Senior High	\$ 37,373
North Miami Elementary	\$ 11,558

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 GENERAL OBLIGATION BOND FUNDED
 SCHOOL IMPROVEMENT PROGRAM
 FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
North Miami Middle	\$ 20,753
North Miami Senior High	\$ 52,735
North Twin Lakes Elementary	\$ 11,058
Norwood Elementary	\$ 9,802
Oak Grove Elementary	\$ 13,811
Office Of Information Tech*	\$ 37,298,631
Ojus Elementary	\$ 17,534
Oliver Hoover Elem. - Plc "U"	\$ 38,561
Oliver Hoover Elementary	\$ 116,217
Olympia Heights Elementary	\$ 10,584
Orchard Villa Elementary	\$ 8,921
Palm Lakes Elementary	\$ 11,139
Palm Springs Elementary	\$ 14,373
Palm Springs Middle	\$ 18,463
Palm Springs North Elementary	\$ 110,347
Palmetto Elementary	\$ 88,727
Palmetto Middle	\$ 179,443
Parkview Elementary	\$ 7,335
Parkway Elementary	\$ 8,373
Paul Laurence Dunbar K-8 Ctr	\$ 7,442
Paul W. Bell Middle	\$ 11,697
Phillis Wheatley Elementary	\$ 5,960
Phyllis Ruth Miller Elementary	\$ 11,731
Pine Lake Elementary	\$ 7,073
Pine Villa Elementary	\$ 7,959
Pinecrest Elementary	\$ 108,109
Poinciana Park Elementary	\$ 9,831
Ponce De Leon Middle	\$ 22,628
Rainbow Park Elementary	\$ 8,993
Redland Elementary	\$ 18,219
Redland Middle	\$ 10,019
Redondo Elementary	\$ 8,624
Richmond Heights Middle	\$ 46,408
Riverside Elementary	\$ 20,038
Riviera Middle	\$ 11,402
Robert Morgan Educational Ctr	\$ 157,652
Robert Renick Education Ctr	\$ 2,531
Rockway Elementary	\$ 9,198
Rockway Middle	\$ 22,272

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
Ronald W Reagan/Doral Senior	\$ 265,903
Royal Green Elementary	\$ 12,280
Ruben Dario Middle	\$ 14,240
Ruth K Broad/Bay Harbor K-8	\$ 129,598
Santa Clara Elementary	\$ 12,049
School For Adv Studies-Homestd	\$ 1,330
Scott Lake Elementary	\$ 11,302
Seminole Elementary	\$ 13,130
Shadowlawn Elementary	\$ 6,082
Shenandoah Elementary	\$ 18,283
Shenandoah Middle	\$ 21,444
Silver Bluff Elementary	\$ 8,171
Snapper Creek Elementary	\$ 86,892
South Dade Middle School	\$ 23,986
South Dade Senior High	\$ 50,426
South Hialeah Elementary	\$ 23,889
South Miami Heights Elementary	\$ 14,270
South Miami K-8 Center	\$ 132,124
South Miami Middle School	\$ 142,180
South Miami Senior High	\$ 44,360
South Pointe Elementary	\$ 64,223
Southside Elementary	\$ 108,967
Southwest Miami Senior High	\$ 40,254
Southwood Middle	\$ 157,996
Spanish Lake Elementary	\$ 21,546
Springview Elementary	\$ 125,604
Sunset Elementary	\$ 124,944
Sunset Park Elementary	\$ 14,099
Sweetwater Elementary	\$ 16,302
Terra Environmental Research	\$ 174,848
Thena C. Crowder Early Chldhd	\$ 1,434
Thomas Jefferson Middle	\$ 7,497
Toussaint L'Ouverture Elem	\$ 8,954
Treasure Island Elementary	\$ 13,324
Tropical Elementary	\$ 10,759
Twin Lakes Elementary	\$ 11,646
Van E. Blanton Elementary	\$ 11,832
Village Green Elementary	\$ 48,242
Vineland K-8 Center	\$ 107,495

Continued

MIAMI-DADE COUNTY PUBLIC SCHOOLS
 GENERAL OBLIGATION BOND FUNDED
 SCHOOL IMPROVEMENT PROGRAM
 FOR FISCAL YEARS ENDED 2013 THROUGH 2018

Table 3.15-1 - Technology Equity Expenditures By School

<u>School</u>	<u>Amount</u>
Virginia A Boone/Highland Oaks	\$ 113,328
W. R. Thomas Middle	\$ 19,339
W.J. Bryan Elementary	\$ 10,859
Wesley Matthews Elementary	\$ 12,100
West Hialeah Gardens Elem	\$ 19,822
West Homestead K-8 Center	\$ 15,759
West Miami Middle	\$ 18,048
Westland Hialeah Senior High	\$ 57,882
Westview Middle	\$ 92,532
Whispering Pines Elementary	\$ 120,845
William A. Chapman Elementary	\$ 10,023
William H. Turner Technical	\$ 63,553
William Lehman Elementary	\$ 109,817
Winston Park K-8 Center	\$ 179,646
Young Mens Preparatory Academy	\$ 87,823
Young Women'S Preparatory Acad	\$ 65,869
Zora Neale Hurston Elementary	\$ 15,479
Total	\$ 90,028,126

* *Grouped Expenditures for multiple schools*

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.16 Determination of overall program participation has increased in the following categories: SBE, MBE, and MWBE.
(Deliverable #23)

The School Board of Miami-Dade County, Florida (the “Board”) adopted Policy 6320.02 to address Small Business Enterprise (“SBE”), Micro Business Enterprise (“MBE”), Minority/Women-owned Business Enterprise (“M/WBE”), and Veteran Business Enterprise (“VBE”) Programs to provide expanded and equitable participation by certified businesses in M-DCPS’ procurement of goods and services, construction, and professional services. At the November 2014 and the September 2015 School Board meetings, School Board Policy 6320.02 was updated to include the M/WBE Program. The Office of Economic Opportunity is responsible for the administration of these program policies as authorized by the Board. Goal-setting for GOB projects is performed on a contract-by-contract basis by a Goal Setting Committee that convenes twice per month to determine the appropriate goal for the contract based on a prescribed set of rules.

Small/Micro Business Enterprise Program:

The S/MBE Program is a race- and gender-neutral program that provides greater S/MBE availability, capacity development and contract participation in Board contracts, to advance the Board’s compelling interest in ensuring that it is neither an active nor passive participant in private sector marketplace discrimination, and to promote equal opportunity for all segments of the contracting community to participate in Board contracts. To be eligible for certification as an S/MBE, a business must submit all required supporting documents referenced in the Online Diversity Compliance System (“ODCS”). ODCS is a part of a web-based solution that offers a turn-key, hosted software solution that streamlines and automates data-gathering, tracking, reporting and vendor management processes.

Minority/Women-owned Business Enterprise Program:

M/WBE Program is a race- and gender-conscious program that provides greater M/WBE availability, educates, mentors and helps leverage M/WBE capabilities to maximize opportunities and promote sustainability. The program was established to enhance the bidding and selection opportunities for minority and women-owned business enterprises on certain contracts and to address findings in the 2014 Disparity Study on construction and construction-related professional services and 2015 Subcontractor Disparity Study pursuant to this policy and as provided in Policy 6320.02, as well as, Policy 6320.06.

Veteran Business Enterprise:

The VBE Program is a race- and gender-neutral program designed to benefit all veteran businesses. The OEO shall certify VBE businesses in accordance with State guidelines and law. Any veteran of the armed services who received an honorable discharge may apply and seek certification under the VBE Program pursuant to Florida Statute §295.187.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

Task 3.16 Determination of overall increase in program participation for SBE, MBE, and MWBE – Continued

Analysis

Based on discussions with and information provided by OEO, it was determined that since the initial year that bond proceeds were distributed was 2013, it was appropriate to begin the analysis for the fiscal year ended June 30, 2013. The results of reviewing that fiscal year end (“FYE”) along with data reported from ODCS are reflected in Tables 3.16-1 through 3.16-5.

Tables 3.16-1.1, 3.16-1.2, and 3.16-3 indicate that there has been an improvement in overall participation in the established categories as follows:

Table 3.16-1 Recap of Total Certified Dollar Payments

Category	At June 30, 2013	Cumulative 2013 - 2018
M/WBE	\$ 6,502	\$ 309,232,870
SBE	207,391	5,969,531
MBE		381,243
VBE	-	20,030
Total	\$ 213,893	\$ 315,603,674

Table 3.16 -2 Payments as a Percent of Certified Payments

Category	At June 30, 2013	Cumulative 2013 – 2018
African American	.05%	10.63%
Hispanic American	99.95%	82.86%
Asian American	-	1.30%
Female	-	3.49%
Male	-	1.72%
Total	100.00%	100.00%

Table 3.16 -3 Payments as a Percent of Total Dollar Payments

Category	At June 30, 2013	Cumulative 2013 – 2018
African American	.01%	5.37%
Hispanic American	24.59%	41.85%
Asian American	-	.65%
Female	-	1.76%
Male	-	.87%
Total	24.60%	50.50%

Tables 3.16-4 through 3.16-7 show more details for the period analyzed and includes non-certified firms.

**MIAMI-DADE COUNTY PUBLIC SCHOOLS
GENERAL OBLIGATION BOND FUNDED
SCHOOL IMPROVEMENT PROGRAM
FOR FISCAL YEARS ENDED 2013 THROUGH 2018**

**SUMMARY OF GOB EXPENDITURES BY PRIME FOR
FISCAL YEARS 2012-2013 THROUGH 2017-2018**

Category	Certified Payments			Non-Certified Payments	Total Payments	Percent of Certified Payments	Percent of Total Payments
	M/WBE	SBE/MBE	Certified Payments				
African American	103	-	103	-	103	0.05%	0.01%
Hispanic American	6,399	207,391	213,790	-	213,790	99.95%	24.59%
Asian American	-	-	-	-	-	0.00%	0.00%
Female	-	-	-	-	-	0.00%	0.00%
Male	-	-	-	-	-	0.00%	0.00%
Non-Certified Firms	-	-	-	655,752.00	655,752	0.00%	75.40%
	6,502	207,391	213,893	655,752.00	869,645	100.00%	100.00%
<i>Percent Certified/Non-Certified Payments</i>			24.60%	75.40%	100%		

Category	Certified Payments				Certified Payments	Non-Certified Payments	Total Payments	Percent of Certified Payments by Category	Percent of Total Payments by Category
	M/WBE	MBE	SBE	VBE					
African American	16,998,132	-	-	-	16,998,132	-	16,998,132	10.35%	4.96%
Hispanic American	136,706,058	-	253,955	-	136,960,013	-	136,960,013	83.41%	39.97%
Asian American	2,615,269	11,975	-	-	2,627,244	-	2,627,244	1.60%	0.77%
Female	4,778,461	-	-	-	4,778,461	-	4,778,461	2.91%	1.39%
Male	-	209,035	2,623,895	1,339	2,834,269	-	2,834,269	1.73%	0.83%
Non-Certified Firms	-	-	-	-	-	178,422,117	178,422,117	0.00%	52.08%
	161,097,920	221,010	2,877,850	1,339	164,198,119	178,422,117	342,620,236	100.00%	100.00%
<i>Percent Certified/Non-Certified Payments</i>					47.92%	52.08%	100%		

Category	Certified Payments				Certified Payments	Non-Certified Payments	Total Payments	Percent of Certified Payments by Category	Percent of Total Payments by Category
	M/WBE	MBE	SBE	VBE					
African American	27,177,005	-	-	-	27,177,005	-	27,177,005	11.44%	5.50%
Hispanic American	194,192,684	-	493,924	-	194,686,608	-	194,686,608	81.94%	39.43%
Asian American	3,590,553	55,825	-	-	3,646,378	-	3,646,378	1.53%	0.74%
Female	8,171,281	-	9,097	-	8,180,378	-	8,180,378	3.44%	1.66%
Male	-	285,565	3,604,790	20,030	3,910,385	-	3,910,385	1.65%	0.79%
Non-Certified Firms	-	-	-	-	-	256,130,219	256,130,219	0.00%	51.88%
	233,131,523	341,390	4,107,811	20,030	237,600,754	256,130,219	493,730,973	100.00%	100.00%
<i>Percent Certified/Non-Certified Payments</i>					48.12%	51.88%	100%		

Category	Certified Payments				Certified Payments	Non-Certified Payments	Total Payments	Percent of Certified Payments by Category	Percent of Total Payments by Category
	M/WBE	MBE	SBE	VBE					
African American	33,548,465	-	-	-	33,548,465	-	33,548,465	10.63%	5.37%
Hispanic American	260,671,208	-	845,745	-	261,516,953	-	261,516,953	82.86%	41.85%
Asian American	4,035,183	55,825	-	-	4,091,008	-	4,091,008	1.30%	0.65%
Female	10,978,014	-	43,594	-	11,021,608	-	11,021,608	3.49%	1.76%
Male	-	325,418	5,080,192	20,030	5,425,640	-	5,425,640	1.72%	0.87%
Non-Certified Firms	-	-	-	-	-	309,229,795	309,229,795	0.00%	49.47%
	309,232,870	381,243	5,969,531	20,030	315,603,674	309,229,795	624,833,469	100.00%	100.00%
<i>Percent Certified/Non-Certified Payments</i>					50.50%	49.50%	100%		

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
THE GENERAL OBLIGATION BOND FUNDED SCHOOL IMPROVEMENT
PROGRAM AND ON COMPLIANCE AND OTHER MATTERS BASED ON A
PERFORMANCE AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Chairperson and Board Members of
the School Board of Miami-Dade County, Florida
Audit and Budget Advisory Committee
Superintendent of Schools

We have conducted a performance audit of the General Obligation Bond Funded School Improvement Program (“Bond Program”) of the School Board of Miami-Dade County, Florida (“the District”) for the period of July 1, 2012 to June 30, 2018, and have issued our report thereon dated April 29, 2019.

Internal Control Over Bond Program

The Bond Program’s performance audit was not specifically designed to provide assurance on internal control of the Bond Program or to identify all significant deficiencies or material weaknesses. However, for this performance audit, we designed and performed procedures to obtain sufficient, appropriate evidence to support our findings and conclusions on the design, implementation and operating effectiveness of internal control that were significant within the context of the audit objectives described in identified in Scope of Services identified in Attachment A, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Accordingly, we do not express any assurance on internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Bond Program’s financial and operational reporting will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify

any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of the Bond Program's internal control. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "S. Davis & Associates, P.A." The signature is written in a cursive style and is positioned on a light blue background.

Miami, Florida
April 29, 2019

APPENDIX A

Complete Text of Findings, Observations, Recommendations, and Management Responses

Task 3.6 Evaluation of the cost and time variances for projects completed and in progress solely for GOB. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018.

Finding

We noted that some of the dates that appeared on the Dashboard were out of sequence or did not appear to match the type of project that was defined, (e.g., some of the projected completion dates preceded the projected start dates, pre-construction dates were after construction dates and construction only projects had non-construction fields populated). Prior to the final evaluation of time variances, eleven of the forty projects sampled were questioned by SDA and subsequently researched and revised by OSF. The Dashboard was also updated. OSF indicated that there was an Information Technology glitch when the templates were uploaded to the Dashboard based on Primavera (project management) software data.

While the Dashboard reflects the District's effort to provide benchmark information regarding funded projects and, despite the representation on each page that the dates are tentative, it is apparent that additional steps should have been taken to verify the data that was ultimately uploaded. It is our understanding that when the project funding was allocated, templated information was developed and uploaded. When the projects were assigned or commissioned, project data was to be updated. The current information on the Dashboard, if not updated where necessary, could be construed as misleading and inaccurate.

Recommendation

The initial template data should be reviewed and revised, as necessary, to ensure that data fields applicable to the project's scope are accurately populated (i.e., Bond Program funding used for construction should only have the "construction" field populated). For assigned or commissioned projects, the same should be done, but with the actual dates scheduled based on the project phasing process.

Management Response

- We are pleased to note that there are no findings, observations or recommendations related to project cost variances;
- As it relates to schedules, and as acknowledged in the Audit Report, when projects were uploaded each year to the dashboard, prototypical templates based on the type of project were also uploaded. The dashboard does denote the fact that the milestone dates are tentative until the actual schedule is finalized once the project is rolled out. While the Audit Report does not take exception to the uploading of schedules based on prototypical templates, it finds and recommends that additional steps should be implemented to update those schedules once the projects are started and actual schedules are available. OSF concurs with the recommendations and is presently reviewing ways to further automate the updating process, given the very large number of projects in play at any given time.

PAGE INTENTIONALLY LEFT BLANK

Complete Text of Findings, Observations, Recommendations, and Management Responses

Task 3.9 Evaluation of staffing levels of monitoring and administrative staff.

Observation

During our interview with the WSP Program Manager, it was noted that, while District staff are responsible for supervising the work performed by WSP placements, they do not have forms on which to report issues. If an issue arises with the placement, the method of communication is either verbal or by email(s).

Recommendation

Some level of formality should be established for District staff to report performance issues or incidents of non-compliance in the workplace by WSP placements.

Management Response

- While the Audit Team understands that personnel provided by WSP USA, Inc. (WSP) to the Board are not Board employees, it recommends in the Report that performance issues be communicated to WSP in a more formal manner, perhaps through a standard form, rather than by email. OSF has no objections to creating a form to achieve this goal and has already discussed it with WSP.

Complete Text of Findings, Observations, Recommendations, and Management Responses

Task 3.13 Verification of total amount paid from GOB funds for construction. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018.

Findings

- 1) All except one of the procedures and forms provided was outdated.
- 2) It was not clear as to how FF&E/FF&E Logistics is managed. During testing, it was noted that FF&E documentation existed outside of CCBC. It took a great amount of effort and inquiries of other departments (e.g., Procurement) to finally understand the split between FF&E and FF&E Logistics and the process flow.

Recommendations

- 1) Procedures and forms should be reviewed and updated on a periodic basis.

The roles of each of the FF&E and FF&E Logistics components should be clearly delineated and documented so that District staff and others have a comprehensive understanding of the functions, roles and responsibilities of each area.

Management Response

- As noted on page 59 of the Report, which provides more detailed information on these tasks, based on the sample tested, “expenditures were properly recorded and reconciled to amounts reported in the SAP Accounting System”. The findings and recommendations in these tasks pertain specifically to the need to update forms and procedures more regularly and to improve the project filing system by including all project related paperwork generated outside of OSF (e.g. purchase of Furniture, Fixtures and Equipment) in the OSF project file for ease of reference and completeness. OSF agrees with these process improvements and will implement them for all projects going forward.
- Likewise, going forward, project closeout documentation maintained by Document Control, will also be replicated in the project files maintained by OSF

Additionally during our audit, we noted opportunities for improvements to the processes. These items do not represent findings.

Observations

- 1) While copies of contracts, work and purchase orders, and partial release of liens were consistently present, some final release of liens or surety bonds were not.
- 2) GOB project files were not organized as we were led to believe at the beginning of the testing procedures. It was our initial understanding, that files were organized by projects. During testing, we noted that some vendor information was missing as we reconciled the project files to

Complete Text of Findings, Observations, Recommendations, and Management Responses

Task 3.13 Verification of total amount paid from GOB funds for construction. Cost/expenditures – Continued

the GOB SAP expenditure report. When inquiries were made, we were told that non-capital/construction files existed in other departments and small vendor files (e.g., CAP Government) were separate (vendor) files due to the manner in which purchase orders are issued and invoices tendered by vendors.

Recommendations

- 1) While it is understood that final release of liens are managed by the Document Control unit, a procedure should be established that they are to be the sole source for specific documents and should not appear in other locations unless there is a specific reason for it. Alternatively, 100% of the documents should also be maintained in specified units/departments in addition to Document Control.
- 2) The organization of GOB files should be documented. This will allow parties outside of CCBC to understand how files are organized and where items are maintained.

Management Response

- The Report indicates that based on the sample tested, “expenditures were properly recorded and reconciled to amounts reported in the SAP Accounting System.” This is an important conclusion as it validates the financial integrity of the Program’s implementation.
 - The Report singles out three areas needing improvement, related specifically to clearer documentation of FF&E logistics, a more centralized way of keeping project records, and the need to keep routine forms and procedures freshly updated.
- OSF concurs with the findings and going forward will implement the Report’s recommendations for ease of access and reference. Additionally, a project directory matrix has already been created in response to this recommendation, clearly cross-referencing functions to the overseeing departments.

APPENDIX B



Miami-Dade County Public Schools

giving our students the world

Superintendent of Schools
Alberto M. Carvalho

Miami-Dade County School Board

Perla Tabares Hantman, Chair

Dr. Martin Karp, Vice Chair

Dr. Dorothy Bendross-Mindingall

Susie V. Castillo

Dr. Lawrence S. Feldman

Dr. Steve Gallon III

Lubby Navarro

Dr. Marta Pérez

Mari Tere Rojas

April 30, 2019

Ms. Tanya I. Davis, CPA
Partner
S. Davis & Associates, P.A.
2521 Hollywood Blvd.
Hollywood, FL 33020

Re: Response to External Audit Report by S. Davis & Associates, P.A.

Dear Ms. Davis:

The Office of School Facilities (OSF) would like to thank S. Davis & Associates, P.A. (the "Audit Team") for providing the Performance Audit of Miami-Dade County Public Schools' General Obligation Bond Funded School Improvement Program for the Period from July 1, 2012 Through June 30, 2018 (the "Report"). OSF would also like to take this opportunity to express our appreciation to the Audit Team for its professionalism throughout the auditing process, as well as to the Office of Management and Compliance Audits (the "OMCA") for its coordination and oversight efforts. We are generally in agreement with the Report and are pleased that it acknowledges the District's consistency of effort and implementation of best practices in a number of key areas, including:

- project planning, phasing and implementation;
- procedures for the selection of architects, engineers and contractors;
- fidelity to the original intent of the GOB through key internal controls in the review of budget and scope;
- delivery of projects within or below budget;
- successful monitoring of the GOB Program by the Bond Advisory Committee with timely reporting consistent with the established policy;
- on track delivery of the GOB Program's projected short-term benefits;
- comprehensive procedures in line with OPPAGA's best practice indicators for facilities construction and maintenance;
- adequate levels of monitoring and administrative staff; and
- increased participation in the GOB Program by certified MBE, SBE and M/WBE entities over time, as reflected in payment data and number of firms participating.

OSF also concurs with the recommendations made in the Report concerning operational improvements to:

- project schedule templates;
- centralization of documentation in the main project file for ease of reference;
- development of a directory cross referencing tasks/documents to the overseeing department(s);
- a more formalized process for documenting performance concerns of contracted personnel to the Program Management Support Services firm; and
- increased frequency of updates to forms and procedures.

Below please find our response to the findings, observations and recommendations, in the order in which they appear in the Report.

- *Page iii – Findings, Task 3.6, Evaluation of Projects Completed and In-Progress, Cost and Time Variances*
- *Page iv – Recommendations, Task 3.6*
 - We are pleased to note that there are no findings, observations or recommendations related to project cost variances;
 - As it relates to schedules, and as acknowledged in the Report, when projects were uploaded each year to the dashboard, prototypical templates based on the type of project were also uploaded. The dashboard does denote the fact that the milestone dates are tentative until the actual schedule is finalized once the project is rolled out. While the Report does not take exception to the uploading of schedules based on prototypical templates, it finds and recommends that additional steps should be implemented to update those schedules once the projects are started and actual schedules are available. We concur with the recommendations and are presently reviewing ways to further automate the updating process, given the very large number of projects in play at any given time.
- *Page iii – Findings, Task 3.13 and 3.14, Verification of Construction Payments and Verification of Vendors/Suppliers Payments*
- *Page iv – Recommendations, Task 3.13 and Task 3.14*
- *Page v – Observations, Task 3.13 and Task 3.14*
- *Page v – Recommendations, Task 3.13 and Task 3.14*
 - As noted on page 58 of the Report, which provides more detailed information on these tasks, based on the sample tested, “expenditures were properly recorded and reconciled to amounts reported in the SAP Accounting System”. The findings and recommendations in these tasks pertain specifically to the need to update forms and procedures more regularly and to improve the project filing system by including all project related paperwork generated outside of OSF (e.g. purchase of Furniture, Fixtures and Equipment) in the OSF project file for ease of reference and completeness. OSF agrees with these process improvements and is implementing them for all projects going forward.

- Likewise, going forward, project closeout documentation maintained by Document Control, will also be replicated in the project files maintained by OSF - Contract Management.
- *Page v – Observations, Task 3.9*
- *Page v – Recommendations, Task 3.9*
 - While the Audit Team understands that personnel provided to the Board by WSP US, Inc. (WSP) are not Board employees, it recommends in the Report that performance issues be communicated to WSP in a more formal manner, perhaps through a standard form, rather than by email. OSF has no objections to creating a form to achieve this goal and has already discussed it with WSP.

- *Page 4, Task 3.1 – Provide a determination if property values in Miami-Dade County, Florida, have increased/improved*
 - The Report concluded that the average increase in the certified tax roll between 2012 and 2018 was 7.5%.

OSF has no comments on this analysis.

- *Page 5, Task 3.2 – Provide a determination if student attendance has increased/improved*
 - The Report concluded that attendance during the review period was basically stable. The decrease was a minor 0.75%.

OSF has no comments on this analysis.

- *Page 7, Task 3.3 – Verify that the assumptions in the report by the Washington Economics Group dated April 15, 2012, titled “The Economic Development Impacts of the Proposed General Obligation Bond (GOB) to Miami-Dade County” are being realized*
 - The Report concludes that “The GOB Issue was on track to deliver the projected short-term benefits.”
 - The Report also concludes that “Insufficient time has passed in order to make it possible to see if the long run recurring affects are on track.”
 - The Report further concludes that it is too early to develop conclusions between the GOB program implementation and test scores.

OSF has no comments on the conclusions.

- *Page 14, Task 3.4 – Reconciliation of the voter-approved referendum master project funding to the total budgeted allocation of funds*

- The Report indicates that approximately 359 projects were analyzed and a reconciliation was conducted of funding in 2012 v. 2018, with no findings, recommendations or observations noted.

OSF agrees with the data presented and has no comments on the conclusion.

- *Page 28, Task 3.5 – Analysis of the project phasing procedures*

- The Report provides an excellent summary of these procedures and under Analysis, concludes that the District's "procedures are comprehensive and are in compliance with the State's regulation governing educational facilities." The Report also concludes the District's procedures are in line with OPPAGA's best practice indicators for facilities construction and maintenance.

OSF concurs with the Analysis and with the Report's conclusions.

- *Page 35, Task 3.6 – Evaluation of the cost and time variances for projects completed and in progress solely for GOB. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018*

- As noted earlier in this response, the Report acknowledges that the projects reviewed were "within or below their budget allocations." OSF concurs. This section also addresses schedule variances, concluding that only 2 of 40 projects were delivered beyond their anticipated completion dates.

OSF concurs with the analysis and has no comments on the conclusions, other than those provided earlier in this response.

- *Page 39, Task 3.7 – Analysis of roles and effectiveness established to monitor or oversee the construction program and those that perform assessment functions*

- The Report concludes that the "stated purpose of the Advisory Committee is being accomplished and the reporting appears to be timely and consistent with the established policy."
- The Report also concludes that the internal working group, which meets regularly to review project scopes and budget is "a key control that ensures that the final scopes for the candidates receiving allocations from bond proceeds were appropriate for addressing the deficiencies that existed at the time the project was being scheduled and funded."

OSF concurs with the analysis and has no comments on the conclusions.

- *Page 42, Task 3.8 – Evaluation of the selection criteria for contractors and vendors/suppliers*

- Based on a comprehensive analysis of the District's selection processes and procedures, the Report concludes that "When compared to OPPAGA's best practice indicators, the District's policies and procedures reflect that they have implemented best practices in the area of facilities construction...".

OSF concurs with the analysis and has no comments on the conclusion.

- *Page 45, Task 3.9 – Evaluation of staffing levels of monitoring and administrative staff*

- The Report concludes that "Based on the fact that projects are on schedule and delays can be accounted for, the levels of efficiency and timeliness being achieved, staffing levels of monitoring and administrative staff appear to be adequate."

OSF concurs with the analysis and has no comments on the conclusion.

- The Report's observation on the desirability of a more formal way to communicate WPS personnel issues to WSP was addressed earlier in this response.

- *Page 49, Task 3.10 – Identification of any bottlenecks that may have hindered the operation of the program*

- The Report found no issues in this area and recognized the District's efforts to maintain the integrity of the program by taking the time to make the right decisions.

OSF concurs with the analysis and has no comments on the conclusion.

- *Page 53, Task 3.11 – Determination of improved or built student stations along with the number of these student stations solely for GOB funded student stations*

- The Report found no issues in this area.

OSF concurs with the analysis and has no comments on the conclusion.

- *Page 57, Task 3.12 – Determination of Fluctuations in Local Effort Millage*

- The Report's analysis indicates that there was a decrease in the actual millage levied over the audit period, a positive outcome for taxpayers.

OSF concurs with the analysis has no comments on the conclusion.

- *Page 59, Task 3.13 – Verification of total amount paid from GOB funds from construction. Cost/expenditures represents the actual payments made between July 1, 2012 through and including June 30, 2018*
- *Page 75, Task 3.14, - Verification of total amount paid from GOB funds to vendors/suppliers. Cost/expenditures represents actual payments made between July 1, 2012 through and including June 30, 2018*
 - The Report indicates that based on the sample tested, “expenditures were properly recorded and reconciled to amounts reported in the SAP Accounting System.” This is an important conclusion as it validates the financial integrity of the Program’s implementation.
 - The Report singles out three areas needing improvement, related specifically to clearer documentation of FF&E logistics, a more centralized way of keeping project records, and the need to keep routine forms and procedures freshly updated.

OSF concurs with the findings and going forward will implement the Report’s recommendations for ease of access and reference.

- *Page 76, Task 3.15 – Verify if technology equity is being achieved*
 - The Report concludes that based on the stated objectives of the District’s digital convergence initiative, “technology equity is being achieved.”

OSF concurs with the analysis has no comments on the conclusion.

- *Page 86, Task 3.16 – Determination of overall program participation has increased in the following categories: SBE, MBE, and M/WBE*
 - Using 2013 as the base year for participation by SBE, MBE and M/WBE firms in the GOB Program, measured by actual payments made as of June 30 of that year and comparing it against the 2018 cumulative payments to firms in these certification categories, the Report shows a marked increase. As an example, payments to African American prime firms participating in the program in 2013 constituted 0.05% of all payments to certified firms, as compared to 10.7% by fiscal yearend 2018.
 - Additionally, the data in the Report indicates that the percentage of payments to certified entities v. payments to non-certified entities, has increased over time, with 24.6% of the payments going to certified entities and 75.4% to non-certified entities in 2013, v. 51.18% of the payments going to certified entities and 48.82% to non-certified entities by fiscal year end 2018. These results reflect positively on the District’s ongoing efforts to continue certifying firms and increasing their participation in the GOB Program.

Please let us know if you have questions or would like to further discuss our response.

Sincerely,



Jaime G. Torrens
Chief Facilities Officer

JGT:cb
L287

cc: Mr. Alberto M. Carvalho
Mr. Walter Harvey
Ms. Maria T. Gonzalez
Mr. Ron Y. Steiger
Ms. Iraida Mendez-Cartaya
Ms. Ana Rijo Conde
Ms. Tabitha G. Fazzino
Mr. Raul Perez
Ms. Jennifer Andreu

APPENDIX C

**APPENDIX C
Acronym Listing**

Acronym	Meaning
A/E	Architect/Engineer
A/EPC	Architectural/Engineering Project Professionals
ADA	Average Daily Attendance
ADM	Average Daily Membership
AP	Advanced Planning (unit)
BCC	Building Code Consultant
CCBC	Capital Construction and Budget Control
CCNA	Consultants' Competitive Negotiation Act
CFO	Chief Financial Officer
CIP	Capital Improvement Project(s)
CM	Construction Manager
CMAR/CM@R	Construction Manager at Risk
CMRM	Construction Manager at Risk Miscellaneous
D+S	Design and Sustainability (Unit)
DHSMV	Department of Highway Safety and Motor Vehicles
DOE	(Florida) Department of Education
DPP	Direct Purchase (Order) Program
EMS	Environment Management System
FASCO	Federal & State Compliance Office
FEFP	Florida Education Finance Program
FF&E	Furniture, Fixture & Equipment
FISH	Florida Inventory of School Houses
FLDOE	Florida Department of Education
FOM	Facilities and Operations Maintenance
FTE	Full Time Equivalent
GMP	Guaranteed Maximum Price
GOB	General Obligation Bond
HVAC	Heating, Ventilation and Air Conditioning
IWB	Interactive Whiteboard
JOC	Job Order Contracting
M/WBE	Minority/Women-Owned Business Enterprise
MBE	Minority Business Enterprise
M-DCPS	Miami-Dade County Public Schools
NTP	Notice to Proceed
OCIP	Office of Capital Improvement Projects
ODCS	Online Diversity Compliance System
OEO	Office of Economic Opportunity

Appendix C - Continued

Acronym	Meaning
OIG	Office of the Inspector General
OMCA	Office of Management Compliance Audits
OPPAGA	(Florida's Legislature) Office of Program Policy Analysis and Government Accountability
OSF	Office of School Facilities
PA	Public Address (system)
PMSS	Program Management Support Services
PPFAM	Prior Period Funding Adjustment Millage
RFP	Request For Proposal
RFQ	Request for Qualification
RLE	Required Local Effort
RLI	Request for Letters of Interest
S/MBE	Small/Micro Business Enterprise
SPC	Special Projects Consultants
SREF	State Requirements for Educational Facilities
TRACE	Transcript Review And Course Evaluation
VBE	Veterans Business Enterprise
WEG	Washington Economics Group
WSP	WSP USA, Inc.