

Monitoring and Oversight of General Obligation Bonds to Improve Broward County Schools:

*SMART Program Quarterly Report Review
for the Quarter Ended June 30, 2021*

Presented to the Broward County Bond Oversight Committee
September 27, 2021

Q4
2020-21



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Senator George S. LeMieux
Chairman of the Board of Trustees

Dominic M. Calabro
President & Chief Executive Officer

Dear fellow taxpayer,

The end of the 2020-21 school year marks the end of Year 7 of the SMART Program. This is significant in that the planned facilities construction projects at Broward public schools were to have been completed by the end of Year 7. This is not going to happen, and we now know that it is likely to be late 2025 or early 2026 before the planned renovations are completed.

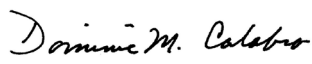
The District will face additional challenges that accompany changes in leadership. The 2021-22 school year will usher in a new administration with many new faces associated with the SMART Program. The new leadership team will have to address the recurring schedule delays, the ever-increasing SMART Program costs, and the expectations of Broward County taxpayers. It is critical to maintain oversight and transparency, as well as effective communications, to ensure public trust and support.

We have met with the Interim Superintendent and are confident that she and her new staff understand the challenges going forward and are encouraged by her commitment to transparency and accountability.

Higher rates of inflation, higher roofing and mechanical/electrical/fire protection costs, and items that were not included in the original scopes of work will undoubtedly continue to increase project costs. Florida TaxWatch considers controlling project costs and mitigating the additional financial risk to be the greatest challenge facing the District at this point as SMART Program implementation moves forward.

I am pleased to present the following report, which includes the Florida TaxWatch review of the District's Bond Oversight Committee Quarterly Report for the Quarter Ended June 30, 2021. Florida TaxWatch staff will be available to present our findings and recommendations at the Committee's September 27, 2021 meeting.

Sincerely,


Dominic M. Calabro
President & CEO

INTRODUCTION

On September 17, 2021, Florida TaxWatch received the Bond Oversight Committee Quarterly Report for the Quarter Ended June 30, 2021 ("Quarterly Report"). This report provides updated information on the implementation of the District's SMART Program and the use of general obligation bond funds to purchase and install technology upgrades, purchase music and arts equipment, improve school safety, upgrade athletic facilities, and renovate educational facilities.

The Quarterly Report consists of an Introduction and the following eight sections:

- Section 1 ---Technology School Board Broward County (SBBC) Schools;
- Section 2 --- Technology Charter Schools;
- Section 3 --- Music, Art, and Theater Equipment;
- Section 4 --- Athletics;
- Section 5 --- Facilities;
- Section 6 --- Budget Activity;
- Section 7 --- Supplier Diversity Outreach Program; and
- Section 8 --- Communications.

The SBBC has provided guidance to the Bond Oversight Committee ("Committee") in Section 4 of Resolution 15-106 (as amended). In reviewing quarterly reports prepared by District staff, the Committee is charged with:

- Verifying the effective use of bond proceeds and compliance with the purposes set forth in the bond programs as approved by the SBBC;
- Ensuring that bond revenues are expended for the purpose set forth in the bond programs as approved by the SBBC;
- Ensuring that any deferred proposals or changes of plans are executed after appropriate approval of the SBBC;
- Validating that no bond funds are used for any teacher or administrative salaries or other school operating expense; and
- Reviewing efforts by District staff to maximize bond revenues by balancing best value, quality, and efficiency in meeting the bond programs as approved by the SBBC.

To encourage greater accountability, transparency, public support, and confidence in the use of the general obligation bond funds, and to hold the District accountable for spending decisions, Florida TaxWatch has reviewed the District's Quarterly Report against the most recent SMART Program schedule and budget and is pleased to present the following report and recommendations.

SCHOOL SAFETY & SECURITY

The tragic and senseless shootings at Marjory Stoneman Douglas High School in February 2018 have focused attention on school safety and security. A statewide grand jury was impaneled and tasked with examining and reviewing: (1) school safety measures in Broward County and across the state; and (2) the responses of public entities to laws designed to protect schools (such as the Marjory Stoneman Douglas High School Public Safety Act).

After the shootings, the SBBC accelerated the release of funds so all remaining Single Point-of-Entry projects could be initiated ahead of schedule. All remaining Single Point-of-Entry projects were complete and operational before students returned to school in the Fall of 2019, bringing the total number of Single Point of Entry projects to 238. Additional safety improvements include such things as fire sprinklers, fire alarms, emergency exit signage/lighting improvements, fencing, and door hardware.

Florida TaxWatch reviewed the School Spotlights (reference pages 165 through 399) for each school to determine the status of these additional safety and security improvements. Because these safety improvements are, in many cases, bundled together as part of the planned Primary Renovations projects, the overwhelming majority of these additional safety and security projects are either on schedule or have been completed. It should be noted that the safety and security improvements may be completed before any given Primary Renovations project is deemed to be completed.

The current SMART Program budget for school safety and security improvements is \$157.5 million. A summary of school safety and security budget activity through June 30, 2021, is presented in Table 1.

TABLE 1. SMART PROGRAM SAFETY & SECURITY PROJECT BUDGET ACTIVITY
(THROUGH JUNE 30, 2021)

| | Original Budget | Current Budget | Prior Year Expenditures | Commitments | Current Year Expenditures | Balance |
|---------------------------|-----------------|----------------|-------------------------|--------------|---------------------------|--------------|
| Financially Active | | | | | | |
| GOB Funds | \$89,958,473 | \$90,715,015 | \$19,718,888 | \$20,146,997 | \$12,905,052 | \$37,944,078 |
| Non-GOB Funds | \$17,133,387 | \$49,929,768 | \$9,545,284 | \$18,464,196 | \$10,650,188 | \$11,270,100 |
| Completed/Meets Standards | | | | | | |
| GOB Funds | \$16,808,592 | \$13,899,245 | \$12,348,078 | \$282,709 | \$1,019,558 | \$248,900 |
| Non-GOB Funds | \$1,653,673 | \$2,938,492 | \$2,733,822 | \$124,835 | \$108,901 | \$15,934 |

Table 2 identifies the planned completion dates for the Primary Renovations projects that include the additional safety and security improvements, as reflected in the School Spotlights. It should be noted that the safety and security improvements may be completed before any given Primary Renovations project is deemed to be completed.

MUSIC, ART, AND THEATER EQUIPMENT

MUSIC EQUIPMENT

The District reports (reference page 24) that "...100% of all musical instrument and equipment orders have been delivered to our schools." Overall, more than 60,000 pieces of musical equipment have been ordered and delivered. A summary of the music equipment purchased through the SMART Program is provided in Table 2.

TABLE 2. MUSIC EQUIPMENT ORDERED AND DELIVERED
(AS OF JUNE 30, 2021)

| | Ordered | Delivered |
|--------------|---------------|---------------|
| Elementary | 47,342 | 47,342 |
| Middle | 3,847 | 3,847 |
| High | 8,303 | 8,303 |
| Center | 584 | 584 |
| Total | 60,076 | 60,076 |

Table 3 provides a breakdown of music equipment orders by vendor. Almost two-thirds (62 percent) of all music equipment was purchased from one vendor (All County Music).

TABLE 3. Q 2020-21 MUSIC VENDOR PAYMENTS
(CUMULATIVE)

| Vendor | Amount | Percent |
|-----------------------------|---------------------|---------------|
| All County Music | \$10,954,769 | 62.0% |
| Cascio Interstate Music | \$3,228 | 0.0% |
| Enabling Devices | \$8,284 | 0.1% |
| JW Pepper | \$3,383 | 0.0% |
| Malmark | \$6,372 | 0.0% |
| Music Arts Enterprises | \$3,726,930 | 21.1% |
| Music Man | \$1,261,330 | 7.1% |
| Romeo Music | \$440,549 | 2.5% |
| School Specialty | \$60,662 | 0.3% |
| Summer Arts Sessions | \$9,600 | 0.1% |
| Summer Hays Music | \$11,964 | 0.1% |
| Vista Pan Steel Instruments | \$5,036 | 0.0% |
| Wenger | \$1,188,152 | 6.7% |
| Total | \$17,680,259 | 100.0% |

ART EQUIPMENT

The District reports that all 136 kilns have been purchased and 135 have been installed. The one remaining site is awaiting completion of a kiln room renovation/construction project.

THEATER EQUIPMENT

The District reports that all planned theater upgrades have been completed at all 39 schools with full or part-time theater programs.

The current SMART Program budget for music, art, and theater equipment is \$44.8 million. A summary of SMART Program budget activity through June 30, 2021, is provided in Table 4.

TABLE 4. SMART PROGRAM MUSIC & ARTS PROJECT BUDGET ACTIVITY
(THROUGH JUNE 30, 2021)

| | Original Budget | Current Budget | Prior Year Expenditures | Commitments | Current Year Expenditures | Balance |
|---------------------------|-----------------|----------------|-------------------------|-------------|---------------------------|-------------|
| Financially Active | | | | | | |
| GOB Funds | \$16,243,000 | \$16,537,052 | \$4,360,148 | \$3,136,866 | \$2,491,234 | \$6,548,804 |
| Non-GOB Funds | \$3,394,000 | \$7,620,102 | \$794,914 | \$2,181,217 | \$1,504,095 | \$3,139,876 |
| Completed/Meets Standards | | | | | | |
| GOB Funds | \$1,249,000 | \$1,249,000 | \$626,076 | \$16,960 | \$40,269 | \$65,695 |
| Non-GOB Funds | \$20,179,000 | \$19,387,394 | \$18,070,797 | \$19,152 | \$876,193 | \$421,252 |

ATHLETICS

TRACK PROJECTS

The District reports that the 15 planned track resurfacing projects at the 3 middle schools and 12 high schools have been completed, as of September 30, 2018.

WEIGHT ROOMS

The District reports (reference page 62) that the 30 planned weight room upgrades have been completed and that the weight room renovations at Northeast High School, which have previously been delayed, “were completed this quarter.”

The current SMART Program budget for Athletics is \$7.4 million. A summary of SMART Program expenditures through June 30, 2021, is provided in Table 5.

TABLE 5. SMART PROGRAM ATHLETICS PROJECT BUDGET ACTIVITY
(THROUGH JUNE 30, 2021)

| | Original Budget | Current Budget | Prior Year Expenditures | Commitments | Current Year Expenditures | Balance |
|---------------------------|-----------------|----------------|-------------------------|-------------|---------------------------|-----------|
| Financially Active | | | | | | |
| GOB Funds | \$47,360 | \$47,360 | \$14,345 | \$20,211 | \$9,346 | \$3,458 |
| Non-GOB Funds | \$5,640 | \$42,029 | \$8,617 | \$19,010 | \$9,159 | \$5,234 |
| Completed/Meets Standards | | | | | | |
| GOB Funds | \$7,326,000 | \$7,326,000 | \$6,307,192 | \$135,354 | \$125,331 | \$758,123 |
| Non-GOB Funds | \$121,000 | \$202,636 | \$171,923 | \$65 | \$1,121 | \$29,527 |

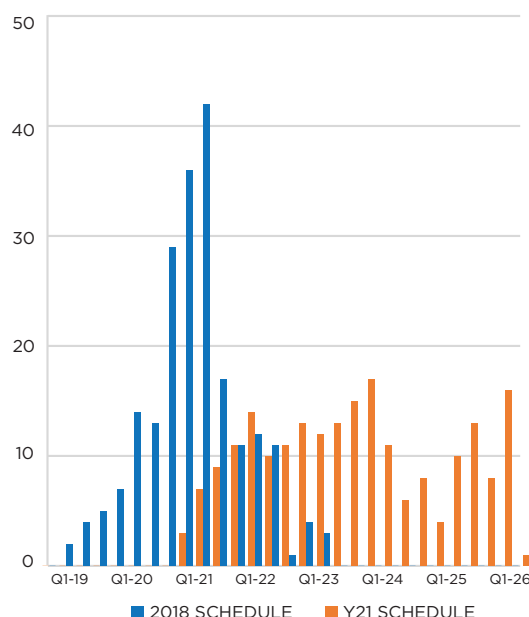
RENOVATIONS

CONSTRUCTION SCHEDULE RESET

The most recent (Y21) revision to the construction schedule acknowledges that nearly all projects have been flagged and deemed at risk of schedule delays with potential budget impacts and reflects completion of most planned facility construction projects in late 2025, with remaining projects completed in Spring 2026 (a delay of an additional three years). Going forward, this is the basis upon which future facility construction progress will be measured.

Figure 1, which overlays the new Y21 schedule with the previous (2018) schedule, shows that the Y21 schedule will flatten and extend the facilities construction schedule, extending the completion dates for more than 140 planned Primary Renovations projects by more than two years.

FIG. 1 - Y21 SCHEDULE FLATTENS AND EXTENDS THE PRIMARY RENOVATIONS SCHEDULE
NUMBER OF PROJECTS

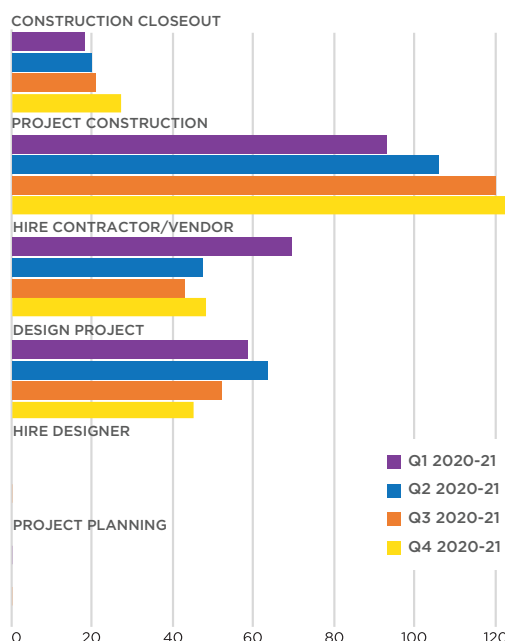


PRIMARY RENOVATIONS PROJECT STATUS

The District reports that 245 Primary Renovations projects are either underway or complete at Broward County schools.¹ Actual project construction has begun or has been completed at 152 schools. The status of the Primary Renovations projects over the past four quarters is shown in Figure 2.

When compared to Q3 2020-21, Figure 2 shows a decrease in the number of active Primary Renovations Projects in the Design Phase (52 to 45); an increase in the number of active Primary Renovations Projects in the Hire Contractor/Vendor Phase (43 to 48); and an increase in the number of active Primary Renovations Projects in the Project Construction Phase (119 to 125). Florida TaxWatch considers this to be a good sign since project delays have occurred most frequently in the Design phase. In addition, the number of Primary Renovations projects in the Construction Closeout Phase has increased from 21 to 27.

FIG. 2 - MORE SMART PRIMARY RENOVATIONS PROJECTS ARE MOVING INTO CONSTRUCTION
NUMBER OF PROJECTS



¹ Some schools have more than one Primary Renovations project, which may be in different phases.

SCHEDULE-RELATED ISSUES

Schedule issues reflect a risk of or inability to meet the planned milestone date for progressing to the next phase in the process. Schedule flags are removed once the project has regained the time and is back on its planned schedule. With the adoption of the Y21 schedule, the list of projects flagged for schedule-related issues (i.e., delays) was effectively “wiped clean.”

Despite resetting the facilities construction schedule, the District identified 46 Primary Renovations projects and three other projects (49 total) that are experiencing schedule “variances.” The number of Primary Renovations and other projects experiencing schedule delays increased from three in Q3 2020-21 to 46 in Q4 2021, totaling 1,901 days of delay. There are three projects (Attucks Middle School Phase 2, Whispering Pines Education Center, and Plantation High School re-roofing Building 7) where the schedules have been advanced a total of 1,461 days.

Concerns remain that, six months after resetting the facilities construction schedule, projects are already being flagged for schedule delays. The March 8, 2021 Committee meeting included a lengthy discussion as to why District construction projects experience such frequent and lengthy delays. Several reasons were offered, including the requirement that advertisements for bids go to the SBBC for approval even though the project has been approved as part of the District Educational Facilities Plan (DEFP). In addition, the average time from the award of a contract to the issuance of a notice to proceed is more than 70 days.

In response to a recommendation by Florida TaxWatch that the District brief the Committee on steps taken to reduce the frequency and length of construction delays, the District’s Q4 2020-21 Report (reference page 120) identifies steps taken; however, it is unclear how much of an effect these actions will have on the frequency and length of construction delays. The District should be prepared to discuss these actions and their estimated impacts with the Committee.

RECOMMENDATION 1

Florida TaxWatch recommends that the District brief the Committee at its September 27, 2021 meeting on steps taken by the SBBC/District to reduce the frequency and length of construction delays and their estimated impacts.

It was explained to the Committee that the average time required to navigate the change order process is 192 days. During this time, Requests for Information (RFIs) often become a source of delay and expense, as contractors look for clarification on drawings or specifications. The Architect’s Supplemental Instruction (ASI) then spells out the supplemental instructions the architect wants the builder to follow. Every ASI requires approval by the District’s building department, and multiple trips to the building department may be required before approval is received.

Change orders undergo review by the Change Order Review Process (CORP) to make sure they are fair and reasonable and to identify the reasons for the changes. Several rounds through CORP may be necessary to gain the necessary approvals. Once CORP approves a change order, it then goes to the SBBC for approval.

*"So what and how can we narrow that 192 days? I know if it happened in my city,
I wouldn't have a job anymore."*

TOMMY DEMOPOULOS, COMMITTEE MEMBER

MARCH 8, 2021 COMMITTEE MEETING

It was explained to the Committee that the SBBC has a policy that permits the Superintendent to approve change orders up to \$25,000; however, the SBBC has ostensibly given "verbal direction" to the Superintendent not to approve any change orders. It should be noted that, according to District staff, approximately 85 percent of all change orders are below the \$25,000 threshold.

In response to a recommendation by Florida TaxWatch that the District brief the Committee on steps taken to reduce the amount of time required to navigate the change order process, the District's Q4 2020-21 Report (reference page 121) identifies steps taken; however, it is unclear how much of an effect these actions will have on the amount of time required to complete the change order process. The District should be prepared to discuss these actions and their estimated impacts with the Committee.

RECOMMENDATION 2

Florida TaxWatch recommends the District brief the Committee at its September 27, 2021 meeting on steps taken to reduce the amount of time it takes to navigate the change order process, including delegating authority to approve change orders below a certain threshold.

In its third interim report, the Twentieth Statewide Grand Jury pointed out how negative and significant the impact of school district-run building departments can be on large-scale construction projects:

"Having a building inspection department which is controlled by and answerable to a local school district makes it incredibly easy for school officials to hide deficiencies, spoof timelines and control the flow of information to the public regarding the functionality and safety of our children's taxpayer-funded schools. This kind of conduct leaves these construction projects ripe for fraud and other criminal misconduct."²

The Statewide Grand Jury concluded that county and municipal building departments across the state are "more than capable" of timely and properly inspecting school construction for compliance with local and state safety regulations. The Grand Jury recommended that legislation be enacted to ban district-run building, permitting, and inspection departments, and to mandate that county and municipal

² In the Supreme Court of Florida Case No. SC19-240, "Third Interim Report of the Twentieth Statewide Grand Jury," December 10, 2020.

agencies be the only issuers of both temporary and permanent Certificates of Occupancy for schools within their geographical boundaries.³

ROOFING

Most of the SMART Program roofing projects are bundled with other activities into single Primary Renovations projects, which are awarded to a general contractor. The general contractor then hires a roofing contractor. The District reports that, at present, there are about 20 roofing contractors that have been pre-qualified to do roofing work.

An August 2020 Roofing Process Analysis Report prepared by RSM US LLP (RSM) looked at a sample of 80 roofing projects and found that, of the 48 roofing sub-permits issued, 26 (54 percent) were obtained by a single contractor. RSM concluded that:

*"[R]oofers have experienced significant difficulties with the process of obtaining a roofing sub-permit... [I]t often takes multiple rounds of review and re-submissions before a sub-permit binder is approved... [O]nly a small group of roofing subcontractors have been able to consistently obtain a roofing permit."*⁴

RSM selected ten of these 80 projects for further analysis of the plan review process and found that:

- The average number of rounds of Building Department review required before planning/design documents are approved is 3.8;
- The average number of days an Architect/Engineer submittal spends in Building Department review per round of review is 14;
- The average number of days per project in Building Department review is 53;
- The average number of days between Building Department review and Architect/Engineer resubmittal is 63; and
- The average total number of days per project between Building Department review and Architect/Engineer resubmittal is 196.⁵

RMS then sampled ten of these 80 roofing projects⁶ for further analysis and found that:

- The average number of rounds of Building Department review required before roofing binders were approved is 4.8;
- The average number of days a roofing binder spends in Building Department review per round of review is 13;
- The average number of days per project in Building Department review is 60;
- The average number of days between Building Department review and roofer resubmittal is 41; and
- The average total number of days per project between Building Department review and roofer resubmittal is 171.⁷

3 Ibid.

4 RSM USA LLP, "Roofing Process Analysis, Broward County Public Schools," August 4, 2020.

5 RSM USA LLP, "Roofing Process Analysis, Broward County Public Schools," August 4, 2020.

6 Five of these projects had completed the roofing sub-permitting process and five were currently in the process.

7 RSM USA LLP, "Roofing Process Analysis, Broward County Public Schools," August 4, 2020.

In response to a recommendation by Florida TaxWatch that the District brief the Committee on steps taken to reduce the number of rounds of review and resubmissions before a roofing sub-permit binder is approved, and to increase the number of roofing subcontractors who have been able to consistently obtain a roofing permit, the District's Q4 2020-21 Report (reference page 122) identifies steps taken. The District should be prepared to discuss these actions with the Committee.

RECOMMENDATION 3

Florida TaxWatch recommends the District brief the Committee at its September 27, 2021 meeting on steps taken to reduce the number of rounds of review and re-submissions before a roofing sub-permit binder is approved, and to increase the number of roofing subcontractors who have been able to consistently obtain a roofing permit.

As part of its roofing analysis, RSM looked at the District's payment process to determine the amount of time it takes from the submission of a payment application (detailed invoice) to receipt of payment. Based on a sample of payment applications,⁸ RSM found that the processing time for payment ranged from 17 to 145 days, with an average processing time of 59 days.⁹ RSM does acknowledge the District's efforts to expedite the payment process (e.g., issuing partial payments for approved costs instead of rejecting the entire payment application).

In response to a recommendation by Florida TaxWatch that the District adopt as a standard practice the forwarding of copies of all audits/investigations involving the use of SMART/GOB funds to the Committee and to Florida TaxWatch, the District's Q4 2020-21 Report (reference page 122) includes a commitment to "work with the Chief Auditor's office to provide any reports or recommendations generated to the Bond Oversight Committee and Florida TaxWatch."

In March 2021, students at James S. Rickards Middle School in Oakland Park were evacuated after a portion of the Media Center roof collapsed. The Media Center was under construction at the time and the portion of the roof that collapsed had been recently replaced. In an abundance of caution, media centers and adjacent classrooms at four schools with similar designs (Apollo Middle School, Lauderdale Lakes Middle School, Lauderhill 6-12, and Plantation Middle School) were shuttered pending the results of an investigation.

In response to a recommendation by Florida TaxWatch that the District brief the Committee on the results of its investigation into the cause of the partial roof collapse at James S. Rickards Middle School and the status of the roofs at the other four schools with similar designs, the District's Q4 2020-21 Report (reference page 123) identifies steps taken; however, the District's response does not address the cause of the collapse or the status of the schools with similar designs.

⁸ RSM analyzed four payment applications from five sampled projects (20 total payment applications).

⁹ RSM USA LLP, "Roofing Process Analysis, Broward County Public Schools," August 4, 2020.

RECOMMENDATION 4

Florida TaxWatch recommends the District brief the Committee at its September 27, 2021 meeting on the results of its investigation into the cause of the partial roof collapse at James S. Rickards Middle School and the status of the roofs at the other four schools with similar designs.

BUDGET-RELATED ISSUES

Budget issues reflect a need for School Board approval of an increase in funding based on bid and/or change order results. When the School Board approves the necessary budget increase, the Budget flags are removed and replaced with an “Additional Funding” notation in the project’s scope of work on the school’s School Spotlight. The District’s Q4 2020-21 Report identifies 28 projects that have been flagged for budget-related issues. The SBBC approved \$16.3 million in additional funding for these projects.

HOLDING VENDORS ACCOUNTABLE

Florida TaxWatch has included recommendations in previous reports to the Bond Oversight Committee that the District identify actions taken to enforce the terms and conditions of contracts with design firms, vendors, and contractors. The Q4 2020-21 Facilities Report includes a “running list” of financial penalties that have been collected from firms for delays (reference page 117-19). The District reports that it has recovered \$536,550 in penalties from nine architects/engineers who experienced delays in the Design Phase of projects at 26 schools.

PSA AMENDMENTS, BIDS, AND CHANGE ORDERS

The following is a summary of actions taken by the School Board during Q4 2020-21:

- Authorized seven schools to advertise for bids;
- Approved 51 change orders for project scopes at 37 schools;
- Approved final acceptance and release of retainage at three schools;
- Approved professional services agreements for 13 schools;
- Approved construction bid recommendations for six schools;
- Approved a contingency use directive for one school; and
- Approved a funding request or partial funding request for seven schools.

As projects move from the Design Phase to the Construction Phase, the District tracks change orders as they occur and reports their relative impact. The District identifies 93 change orders (reference pages 93- 112) approved by the SBBC during Q4 2020-21 (see Table 6). Of these, 65 (69.9 percent) were under the \$25,000 threshold.

Most often, change orders are the result of unforeseen conditions; however, only 21 of these 93 change orders were due to unforeseen conditions. It is important to note that just about one-half (46) of the change orders were due to either an omission or error by the consultant. Through June 30, 2021, change orders have required \$4.84 million to be transferred from unbudgeted contingencies (reference page 92). The time required to process and approve a change order remains a problem.

TABLE 6. CHANGE ORDERS - Q4 2020-21

| Source | Number | Percent |
|-----------------------|-----------|---------------|
| Owner Request | 24 | 25.8% |
| Consultant Omission | 25 | 26.9% |
| Unforeseen Conditions | 21 | 22.6% |
| Consultant Error | 21 | 22.6% |
| Tax Savings | 2 | 2.2% |
| Total | 93 | 100.0% |

THE “BIG 3” SCHOOLS

As previously recommended by Florida TaxWatch, the District has provided a more balanced and accurate “snapshot” of the status of facilities renovation projects at the Big 3 schools. The status of the Primary Renovations and other projects is identified, and key milestones and their target completion dates are identified. The planned dates for “substantial completion” of Primary Renovations projects are as follows:

- **Blanche Ely High School** --- the District reports that the Primary Renovations are in the Active Construction Phase, which is scheduled for completion in Q2 of calendar year 2022.
- **Northeast High School** --- the District reports that Phase 1 of the Primary Renovations is in the Active Construction Phase, which is scheduled for completion in Q1 of calendar year 2023. Phase 2 is in the Hire Contractor Phase. Construction is scheduled for completion in Q4 of calendar year 2021.
- **Stranahan High School** --- the District reports that Phase 1 of the Primary Renovations is in the Active Construction Phase, which is scheduled for completion on Q1 of calendar year 2022. Phase 2 (cafeteria) is identified as being in the Design Phase on page 86; however, Phase 2 is not reflected in the School Spotlight (reference page 368).

RECOMMENDATION 5

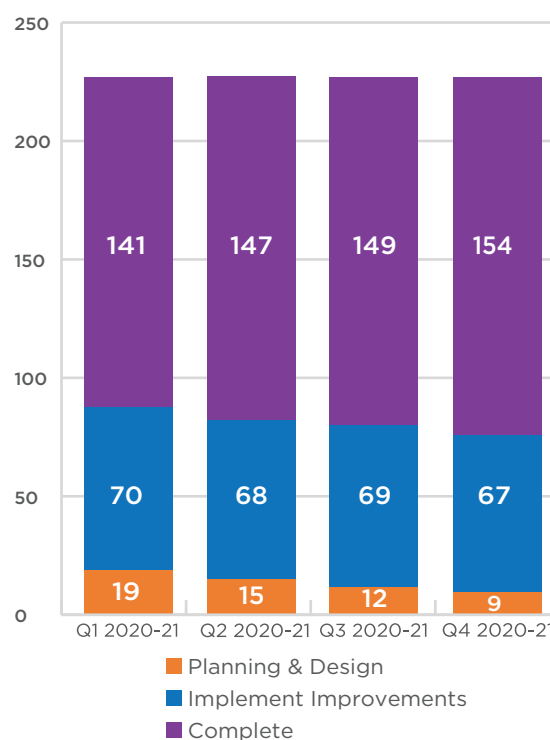
Florida TaxWatch recommends the District update the School Spotlight for Stranahan High School to reflect the status of Phase 2 (cafeteria) of the Primary Renovations.

SCHOOL CHOICE ENHANCEMENT PROGRAM

The District reports that School Choice Enhancement Program (SCEP) projects are underway or complete at 230 schools. SCEP projects are budgeted at \$100,000, and the scope of the capital project (e.g., electronic marquees, shade structures, playgrounds, etc.) is determined by a vote of the teachers, staff, and parents of students at the school.

As of June 30, 2021, the number of SCEP projects in the Planning Phase has decreased from 12 to nine. The second phase (Implementation) includes selection and procurement. There are currently 67 schools in the second phase, down from 69 in Q3 2020-21. The third phase (Completion) occurs when all items have been delivered and installed. There are 154 schools with completed SCEP projects, up from 149 in Q3 2020-21. As shown in Figure 3, the number of SCEP projects that are in the Planning and Design Phase have decreased over the past four quarters and the number of Completed projects has increased.

FIG. 3 - THE DISTRICT CONTINUES TO MAKE
PROGRESS IMPLEMENTING SCEP PROJECTS
NUMBER OF PROJECTS



The current SMART Program budget for facility renovations is \$1.052 billion. A summary of SMART Program expenditures for facility renovation through June 30, 2021, is provided in Table 7.

TABLE 7. SMART PROGRAM RENOVATIONS PROJECTS BUDGET ACTIVITY
(THROUGH JUNE 30, 2021)

| | Original Budget | Current Budget | Prior Year Expenditures | Commitments | Current Year Expenditures | Balance |
|---------------------------|-----------------|----------------|-------------------------|---------------|---------------------------|---------------|
| Financially Active | | | | | | |
| GOB Funds | \$573,847,875 | \$577,432,543 | \$133,169,728 | \$141,436,458 | \$101,304,949 | \$201,521,408 |
| Non-GOB Funds | \$67,676,969 | \$353,321,891 | \$62,489,672 | \$117,715,280 | \$81,931,845 | \$91,185,094 |
| Completed/Meets Standards | | | | | | |
| GOB Funds | \$55,630,700 | \$55,568,247 | \$45,287,157 | \$1,555,959 | \$5,448,545 | \$3,276,586 |
| Non-GOB Funds | \$34,239,867 | \$58,031,737 | \$45,781,311 | \$1,281,492 | \$5,300,742 | \$5,668,192 |

TECHNOLOGY

As of June 30, 2018, the planned SMART technology deployment has been fully completed for all 230 SBBC schools. The planned charter school SMART Program technology projects were completed as of the end of the quarter ended March 31, 2017.

The District reports that all SBBC schools now comply with the District's standard of 1 computer for every 3.5 students. With the additional computers purchased with SMART Program funds, the District-wide average ratio of students to computers is now 2:1. A summary of SMART Program Technology purchases for traditional SBBC and charter schools is provided in Table 8.

TABLE 8. SCHOOL TECHNOLOGY PURCHASES

| Items | SBBC Schools | Charter Schools | Total |
|---------------------------|--------------|-----------------|--------|
| Student Laptops | 64,455 | 5,086 | 69,541 |
| Teacher Laptops | 13,333 | 1,417 | 14,750 |
| Desktops | 5,051 | 1,712 | 6,763 |
| Tablets | 523 | 3,099 | 3,622 |
| Computer Carts Trays | 1,066 | 316 | 1,382 |
| Wireless Access Points | 13,166 | 0 | 13,166 |
| Category 6 Cable Drops | 12,738 | 0 | 12,738 |
| Digital Classrooms | 0 | 1,347 | 1,347 |
| Accessories & Peripherals | 0 | 3,394 | 3,394 |

With the replacement of Uninterrupted Power Supply (UPS) devices and computer batteries, the following planned TSSC infrastructure upgrades (to support upgrades for school networks and computer expansion) have been completed:

- Implement a new "Next Generation Firewall" at the District's Internet perimeter;
- Improve the speed and capacity of the systems that manage and balance the Internet traffic pattern and load distribution;
- Upgrade the application-specific load balancing system;
- Improve the reliability of critical network services and systems;
- Improve the speed and capacity of the core network;
- Replace the out-of-service tape back-up system with a virtual back-up tape solution;
- Replace the existing automatic call distribution system with one that will be integrated into the District's current voice application system;
- Relocate and build storage for offsite disaster recovery;
- Replace disk storage that supports the Enterprise Resource Planning (ERP) system;
- Implement enhanced content filters;
- Build firewall internet capacity;
- Update data network infrastructure;
- Address the immediate need for additional storage space;

- Upgrade systems that support the Student Information System and Data Warehouse;
- Provide additional capacity to support Internet growth and security requirements;
- Replace/upgrade back-up to an enterprise solution;
- Provide additional hardware to support centralized management tools Local Area Network endpoints (laptops/desktops); and
- Replace UPS devices and computer batteries at all schools and District sites as needed.

A January 2021 independent audit of the SBBC's compliance with its purchasing policies and requirements related to the purchase of technology devices concluded that, although the purchase of technology devices comports with the Technical Advisory Committee's recommendations and specifications and meets budgetary requirements, the reliability of the equipment purchased was called into question:

*"The SBBC purchase of Lenovo equipment (laptops and tablets) ultimately prove not to hold their initial quality several months after actual usage by students and teachers... The evidence of over 10,000 support tickets adds more credence to the notion of SBBC procuring more robust equipment going forward."*¹⁰

The current SMART Program budget allocates \$68.5 million to purchase computer devices and hardware for SBBC schools and charter schools, and to fund upgrades at the Technology and Support Service Center (TSSC) necessary to support the additional computer devices and hardware. A summary of SMART Program budget activity through June 30, 2021, is provided in Table 9.

TABLE 9. SMART PROGRAM TECHNOLOGY PROJECTS BUDGET ACTIVITY
(THROUGH JUNE 30, 2021)

| | Original Budget | Current Budget | Prior Year Expenditures | Commitments | Current Year Expenditures | Balance |
|---------------------------|-----------------|----------------|-------------------------|-------------|---------------------------|---------|
| Financially Active | | | | | | |
| GOB Funds | \$11,000,000 | \$11,000,000 | \$10,111,662 | \$66,243 | \$822,095 | \$0 |
| Non-GOB Funds | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Completed/Meets Standards | | | | | | |
| GOB Funds | \$27,489,000 | \$25,825,538 | \$25,825,538 | \$0 | \$0 | \$0 |
| Non-GOB Funds | \$42,343,000 | \$37,900,084 | \$37,898,472 | \$0 | \$0 | \$1,612 |

¹⁰ HCT Certified Public Accountants and Consultants, LLC, "The School Board of Broward County, Florida, Bid #16-059E – IT Technology Devices Agreed-Upon Procedures Report," January 22, 2021.

BUDGET ACTIVITY

BUDGET

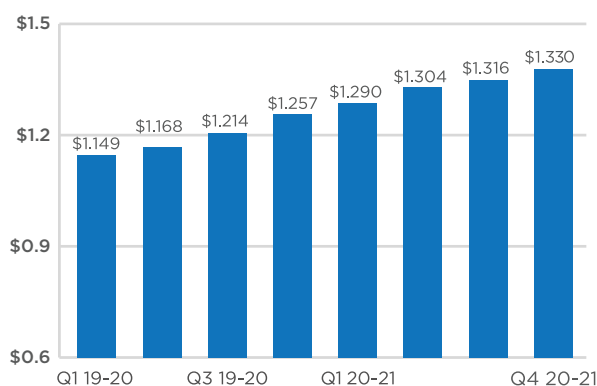
The Quarterly Report provides expenditure information for financially active projects as well as projects that have been completed. As previously recommended by Florida TaxWatch, the District has included SMART Program budget allocations for years 6 (FY 2019-20) through 8 (FY 2021-22). The Y21 facilities construction schedule includes SMART Program activity through the end of calendar year 2025 and possibly into 2026, which necessitates a longer financial outlook. In its Q3 2020-21 Report, Florida TaxWatch recommended the District include SMART Program budget allocations for years 9 (FY 2022-23) through 12 (FY 2025-26).

RECOMMENDATION 6

Florida TaxWatch recommends the District include SMART Program budget allocations for years 9 (FY 2022-23) through 12 (FY 2025-26).

The SMART Program total budget has increased from \$1.316 billion in Q3 2020-21 to \$1.330 billion in Q4 2020-21, an increase of about \$14 million (see Figure 4). This includes the \$800 million in general obligation bond (GOB) funding and \$504.0 million in non-GOB capital project funding (capital millage and impact fees). This represents an increase of about \$343 million over the original budget of \$987.4 million (\$800 million GOB funds plus \$187.4 million in existing capital resources).

FIG. 4 - SMART PROGRAM BUDGET CONTINUES TO INCREASE
BILLIONS OF DOLLARS



EXPENDITURES

SMART Program expenditures increased from \$600,854,020 in Q3 2020-21 to \$660,312,247, an increase of about \$59.5 million. The District reports a SMART Program balance (current budget minus commitments and expenditures) of \$363,103,882 at the end of Q4 2020-21. Over the past six quarters the District has spent \$319.8.7 million, which equates to approximately \$53.3 million per quarter or \$17.8 million per month. The last two quarters reflect the highest quarterly expenditures since inception of the SMART Program. With an unspent balance (current budget minus expenditures) of \$669.7 million, if the District continues to spend at the current rate of \$17.8 million per month, the District will exhaust the remaining unspent SMART Program funds in about 37 months, or near the end of Q2 of calendar year 2024.

This is of concern because the Y21 Schedule does not envision the completion of most of the Primary Renovations projects until the end of calendar year 2025. The possibility exists that, at the current spend/burn rate, the District may exhaust the remaining unspent SMART Program funds well before the

planned facilities construction projects have been completed. If the spend rate increases, the District may exhaust the remaining unspent SMART Program funds sooner.

In its Q2 2020-21 report, Florida TaxWatch raised this issue and recommended that the District calculate the lifespan of remaining unexpended SMART Program funds and evaluate the possibility that the District may exhaust the remaining unspent SMART Program funds before the planned facilities construction projects have been completed. If it appears that the District may in fact exhaust the remaining unspent SMART Program funds before the planned facilities construction projects have been completed, then TaxWatch recommended the District's Q3 2020-21 Report to the Bond Oversight Committee outline the District's plan to make up the shortfall.

District staff acknowledged that the SMART Program would need more money;¹¹ however, TaxWatch could not find any response in the District's Q4 2020-21 report to address this recommendation. As a result, TaxWatch repeats its previous recommendation.

RECOMMENDATION 7

Florida TaxWatch recommends the District calculate the lifespan of remaining unexpended SMART Program funds and evaluate the possibility that the District may exhaust the remaining unspent SMART Program funds before the planned facilities construction projects have been completed.

RECOMMENDATION 8

Florida TaxWatch recommends that, if it appears that the District may exhaust the remaining unspent SMART Program funds before the planned facilities construction projects have been completed, District staff should be prepared to present to the Committee at its September 27, 2021 meeting the District's plan to make up the shortfall.

During Q4 2020-21, the SBBC approved 22 SMART Program budget amendments totaling \$16.32 million. Since inception of the SMART Program, the SBBC has approved net increases/decreases of \$342.67 million.

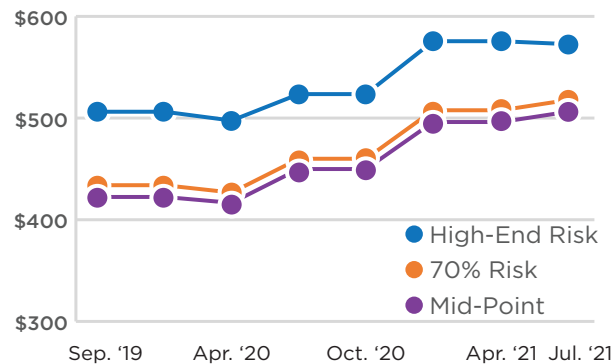
¹¹ The Director, Capital Budgets stated at the March 8, 2021 Committee meeting that "...we definitely need to add money to the program..."

ASSESSMENT OF FINANCIAL RISK

It has been previously understood that higher rates of inflation, higher roofing and mechanical/electrical/fire protection costs, and items that were not included in the original scopes of work would increase the costs of SMART Program construction projects.

As shown in Figure 5, the potential risk outcomes identified in the July 2021 financial risk assessment range from a low (mid-point risk) of \$507 million to a high (high end risk) of \$571 million, with a most likely estimate (70 percent risk) near \$518 million. Atkins attributes this increase to expected near-term inflation (\$7 million) and the costs of additional portable buildings needed to support building construction while schools are in session (\$3 million).

FIG. 5 - INFLATION CONCERNS AND COSTS OF ADDITIONAL PORTABLES HAVE INCREASED SMART PROGRAM FINANCIAL RISK (\$ MILLION)
MILLIONS OF DOLLARS



RESERVE FUNDING

Florida TaxWatch considers the issue of financial risk to be the greatest concern and controlling project costs and mitigating the additional financial risk to be the greatest challenge facing the District as SMART project implementation moves forward. The District originally set aside \$225 million (reserve) to mitigate potential funding risks in the SMART Program.

In March 2020, the District authorized the issuance of \$250 million in Certificates of Participation to provide supplemental funding for SMART Program risk, \$211 million of which was placed into the SMART Program reserve. In July 2020, the SBBC approved a new SMART Program PMOR contract which had a budget impact of \$47.2 million. This amount was added to the District's reserve, increasing the total SMART Program reserve to \$483.2 million.

In its Q3 2020-21 report, Florida TaxWatch pointed out that, "[U]nder any of the January 2021 financial risk scenarios presented by Atkins, the potential financial risk exceeds the amount of funds in reserve" and recommended the District "brief the Bond Oversight Committee on its plans to make sure there is sufficient supplemental funding for potential SMART Program risk."

In its Q4 2020-21 Report, the District reports that the SBBC placed in reserve an additional \$29 million to replace Building 1 at Markham Elementary School and \$46 million to cover expected SMART Program increases, bringing the total amount of funds in reserve to \$558 million, which should meet all but the high-end risk scenario (\$571 million) for potential SMART Program risk.

HARD COSTS VERSUS SOFT COSTS

Bond Oversight Committee members have, on more than one occasion, requested a breakdown of “hard costs” versus “soft costs” of SMART projects. “Hard costs” include tangible expenses that are directly related to the physical construction or implementation of the project’s scope, and include such costs as materials, equipment, labor and supervision, etc., and typically make up about 65-75 percent of total budget. “Soft costs” include expenses that are indirectly related to the physical construction or implementation of the project’s scope, and include such costs as architect and engineering fees, program management fees, furniture and fixtures, general and administrative costs, etc., and typically make up 30-35 percent of total budget.

As previously recommended by Florida TaxWatch, the District’s Q4 2020-21 Facilities Report includes a breakdown of hard and soft costs for 17 schools at which construction activities had reached substantial/final completion. Although hard costs typically make up 65-70 percent of a project’s total budget, the hard costs for the 17 schools identified (reference page 158) range from 69 percent to 86 percent. Although soft costs typically make up 30-35 percent of a project’s total budget, the soft costs for the 17 schools identified range from 14 percent to 31 percent.

In previous reports, Florida TaxWatch has questioned why the hard and soft costs for the schools at which construction activities had reached substantial/final completion are outside the identified cost percentage ranges. The District reports that while the project budgets were developed with approximately 30 percent of the costs being soft costs, funds that remain unspent at the project’s completion are then swept back to the SMART Program Reserve, which lowers the soft cost percentage.

SUPPLIER DIVERSITY & OUTREACH

The Supplier Diversity Outreach Program Report includes data specific to the participation of, and committed funding to, Minority/Women Business Enterprises (M/WBE), ethnic-owned business enterprises (EBEs) and small business enterprises (SBEs). This permits the reporting of historically underutilized businesses, in addition to M/WBEs, as previously recommended by Florida TaxWatch.

The District reports an E/S/M/WBE commitment of \$7.01 million during Q4 2020-21. This represents about 42.3 percent of the total \$16.79 million in contracts awarded during the quarter. Through June 30, 2021, the District has issued purchase orders to E/S/M/WBEs totaling \$297.2 million. This represents a cumulative E/S/M/WBE commitment of 31 percent of the \$967.3 million total cumulative spend. Of this \$297.2 million E/S/M/WBE commitment:

- \$7.97 million has been awarded to E/S/M/WBE firms for Safety projects;
- \$0 has been awarded to E/S/M/WBE firms for Music and Arts projects;
- \$12,699 has been awarded to E/S/M/WBE firms for Athletics projects;
- \$289.23 million has been awarded to E/S/M/WBE firms for Renovation projects; and
- \$0 has been awarded to E/S/M/WBE firms for Technology projects.

The District reports that, as of the end of Q4 2020-21, there were 533 active E/S/M/WBE certified companies that provide commodities (supplies), construction, professional services, and business services to District schools. The 533 E/S/M/WBE certified companies are evenly divided by gender, with 260 (49 percent) female-owned companies and 273 (51 percent) male-owned companies.

In its Q3 2020-21 Report, Florida TaxWatch compared the cumulative SMART Program spend with E/S/M/WBE certified companies to the 2015 Disparity Study and the aspirational Target Goals outlined in the District's Policy 3330. The District's Q4 2020-21 Report excludes a comparison to the aspirational Target Goals outlined in the District's Policy 3330. It is unclear why the District chose not to include this important comparison.

RECOMMENDATION 9

Florida TaxWatch recommends the District brief the Committee at its September 27, 2021 meeting of its decision to exclude a comparison of the cumulative SMART Program spend with E/S/M/WBE certified companies to the aspirational Target Goals outlined in the District's Policy 3330.

Nonetheless, Table 10 compares the cumulative SMART Program spend with E/S/M/WBE certified companies to the 2015 Disparity Study and the aspirational Target Goals outlined in the District's Policy 3330.

TABLE 10. SUPPLIER DIVERSITY CUMULATIVE SPEND ANALYSIS

| Ethnicity & Gender | Disparity Study | Target Goals | Cumulative Spend |
|---------------------------|-----------------|--------------|------------------|
| African-American | 7.54% | 19.00% | 6.30% |
| Hispanic-American | 59.89% | 54.00% | 55.57% |
| Native-American | 0.00% | 0.00% | 0.00% |
| Asian-Pacific American | 2.40% | 5.00% | 2.98% |
| Women Business Enterprise | 30.17% | 17.00% | 33.03% |
| Small Business Enterprise | 0.00% | 5.00% | 2.12% |

Table 10 shows close alignment between the District's cumulative spend and the Disparity Study; however, the District is far short of meeting the aspirational Target Goals outlined in the District's Policy 3330 for African-American owned businesses.

Table 11 shows the total cumulative spend by ethnicity and gender. African-American-owned companies make up 33.0 percent of the E/S/M/WBE certified companies and have been awarded only 6.3 percent of the contracts. Hispanic-American-owned companies make up 36.8 percent of the E/S/M/WBE certified companies and have been awarded 55.6 percent of the contracts. Women-owned companies make up 14.3 percent of the E/S/M/WBE certified companies and have been awarded 33.0 percent of the contracts.

TABLE 11. E/S/M/WBE COMMITMENT BY ETHNICITY AND GENDER

| Ethnicity & Gender | % of E/S/W/MBEs | % of Work Awarded |
|---------------------------|-----------------|-------------------|
| African-American | 33.0% | 6.3% |
| Hispanic-American | 36.8% | 55.6% |
| Native-American | 0.0% | 0.0% |
| Asian-Pacific American | 0.5% | 3.0% |
| Women Business Enterprise | 11.2% | 33.0% |

RECOMMENDATION 10

Florida TaxWatch recommends the District brief the Committee on its plan to address the over-representation of Hispanic-American and Women-owned owned businesses and under-representation of African-American owned businesses.

COMMUNICATIONS

The District's Q4 2020-21 Report highlights continued efforts to promote the SMART Program. In response to previous concerns by Florida TaxWatch and Committee members that the District was not doing enough to communicate to the taxpayers the construction delays and the reasons for the delays, the District has ramped up its efforts to notify the public of the new schedule and projected completion dates for SMART Program construction projects in their communities.

Information on the Y21 schedule is available on each individual School Spotlight and on dedicated project pages on the SMART Program website. Newsletters notifying the public of the changes were sent out through individualized digital alerts for the county, all Broward municipalities, and 201 elementary, middle, and high schools with SMART Program projects across the District. These alerts were also published on social media and distributed through ParentLink in collaboration with the District's Office of Communications.

LOOKING AHEAD

The District continues to make progress in implementing the SMART Program. Despite this progress, the District will have to face several challenges going forward. Florida TaxWatch considers controlling project costs and mitigating the additional financial risk to be the greatest challenge facing the District as SMART Program implementation moves forward. When we talk about “risk” we are talking about the potential for increases to the SMART Program budget and projected costs.

The SMART Program budget has increased from \$987.4 million to \$1.33 billion, an increase of about \$342.6 million over the original budget. Every dollar above the \$987.4 million originally allocated to the SMART Program represents a dollar of additional risk, and comes from capital millage, impact fees, state funds (e.g., Public Education Capital Outlay), and other sources, which have specific restrictions and spending limitations, or which were intended to be spent on other projects.

After a period of relative stability, the potential financial risk has increased, with outcomes ranging from a low (mid-point risk) of \$507 million to a high (high end risk) of \$571 million, with a most likely estimate (70 percent risk) near \$518 million. The District has set aside \$558 million in reserve to mitigate the SMART Program’s financial risk, which should meet all but the high-end risk scenario (\$571 million) for potential SMART Program risk.

The 2020 schedule reset (Y21) included in the District’s Q4 2020-21 Facilities Report reflects the completion of the planned facilities construction projects early in calendar year 2026, approximately three years after the planned completion milestones in the 2018 schedule. The fact that, roughly six months after adoption of the Y21 schedule, 49 construction projects, including 46 Primary Renovations projects, are experiencing schedule delays should give Broward taxpayers continued cause for concern.

The reasons for these continued delays are well-documented. Florida TaxWatch thinks it is unrealistic to think the planned facilities construction projects will remain on schedule absent immediate actions by the SBBC to reduce the amount of time between contract award and authorization to proceed; reduce the multiple trips to the building department required before approval is received; and reduce the amount of time required to approve change orders.

There is also the question of whether the unexpended balance of the SMART Program funds is sufficient to permit the completion of the planned construction projects. If the District continues to spend at the current rate, the District will exhaust the remaining unspent SMART Program funds in about 37 months, or near the end of Q2 of calendar year 2024. This is of concern because the Y21 Schedule does not envision the completion of most of the Primary Renovations projects until the end of calendar year 2025. The possibility exists that, at the current spend/burn rate, the District may exhaust the remaining unspent SMART Program funds well before the planned facilities construction projects have been completed. If the spend rate increases, the District may exhaust the remaining unspent SMART Program funds sooner.

The District continues its efforts to ensure participation by Minority/Women Business Enterprises (M/WBE), ethnic-owned business enterprises (EBEs) and small business enterprises (SBEs) that provide commodities (supplies), construction, professional services, and business services to District schools. Hispanic-American owned businesses and Women-owned businesses are over-represented and African-American owned businesses are under-represented. More effort will be required to address these inequities.

The 2021-22 school year will usher in a new administration and with it the challenges and uncertainty that will accompany the appointment of an Interim Superintendent and several new members of the Superintendent's Cabinet. It is critical to maintain oversight and transparency, as well as effective communications, to ensure public trust and support. Florida TaxWatch has met with the Interim Superintendent, is confident that she and her new staff understand the challenges going forward, and is encouraged by her commitment to transparency and accountability.

The final challenge is resetting the expectations of Broward County taxpayers, who will now learn that, with the adoption of the Y21 schedule, the completion dates for many of the Primary Renovations projects at schools where they work or where their children attend school will be pushed back several years. The District has acknowledged the need to communicate the Y21 schedule to the public and to help them understand what has happened and to reset their expectations going forward.

In this report, Florida TaxWatch has offered recommendations to help guide the Bond Oversight Committee in its oversight of the implementation of the SMART Program, and to ensure that public's right-to-know how the taxpayer-approved General Obligation Bond funds are being spent is well-served. Florida TaxWatch looks forward to presenting the results of its review to the Committee and the public, and to providing continued support and guidance as the Bond Oversight Committee continues its effective oversight of SMART Program implementation.

ABOUT FLORIDA TAXWATCH

As an independent, nonpartisan, nonprofit taxpayer research institute and government watchdog, it is the mission of Florida TaxWatch to provide the citizens of Florida and public officials with high quality, independent research and analysis of issues related to state and local government taxation, expenditures, policies, and programs. Florida TaxWatch works to improve the productivity and accountability of Florida government. Its research recommends productivity enhancements and explains the statewide impact of fiscal and economic policies and practices on citizens and businesses.

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