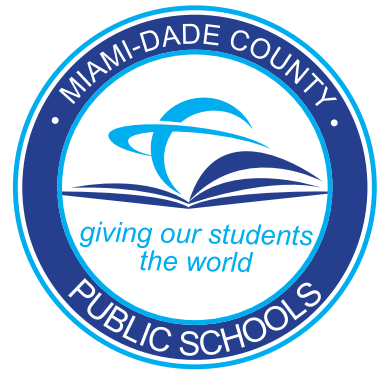


MIAMI-DADE COUNTY PUBLIC SCHOOLS
Annual Financial Report
Fiscal Year Ended June 30, 2025



Financial Services
Office of the Controller
Board Meeting of September 10, 2025
Board Agenda Item: E-1

Miami-Dade County Public Schools

The School Board of Miami-Dade County, Florida

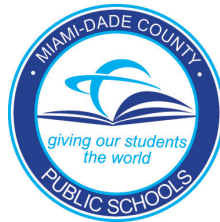
Ms. Mari Tere Rojas, Chair
Ms. Monica Colucci, Vice Chair
Mr. Roberto J. Alonso
Dr. Dorothy Bendross-Mindingall
Ms. Mary Blanco
Mr. Danny Espino
Dr. Steve Gallon III
Mr. Joseph S. Geller
Ms. Luisa Santos

Superintendent of Schools

Dr. Jose L. Dotres

Student Advisor

Ms. Kylie Sowers



MIAMI-DADE COUNTY PUBLIC SCHOOLS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2025



The Annual Financial Report has been streamlined by the Florida Department of Education to support school districts' financial operational efficiency.

**FLORIDA DEPARTMENT OF EDUCATION
REPORT OF FINANCIAL DATA TO THE COMMISSIONER OF EDUCATION (ESE 348)
DISTRICT SCHOOL BOARD OF MIAMI-DADE COUNTY
For the Fiscal Year Ended June 30, 2025**

Email completed form to: OFFRSubmissions@fldoe.org or Return completed form to: Florida Department of Education Office of Funding and Financial Reporting 325 West Gaines Street, Room 814 Tallahassee, Florida 32399-0400

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DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND
For the Fiscal Year Ended June 30, 2025

Exhibit K-1
FDOE Page 1

Fund 100

	Account Number	
REVENUES		
Federal Direct:		
Federal Impact, Current Operations	3121	121,007.00
Reserve Officers Training Corps (ROTC)	3191	1,987,195.67
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,108,202.67
Federal Through State and Local:		
Medicaid	3202	6,178,134.26
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	4,348,892.34
Total Federal Through State and Local	3200	10,527,026.60
State:		
Florida Education Finance Program (FEFP)	3310	588,656,558.00
Workforce Development	3315	91,315,004.00
Workforce Development Capitalization Incentive Grant	3316	4,639,541.51
Workforce Education Performance Incentive	3317	805,464.00
Adults with Disabilities	3318	1,020,924.65
CO&DS Withheld for Administrative Expenditure	3323	224,795.70
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	194,442.18
District Discretionary Lottery Funds	3344	
Categorical Programs:		
Class Size Reduction Operating Funds	3355	331,150,941.00
Florida School Recognition Funds	3361	31,253,748.00
Voluntary Prekindergarten Program	3371	17,831,408.58
Preschool Projects	3372	
Other State:		
Reading Programs	3373	
Full Service Schools Programs	3378	
State Through Local	3380	810,984.00
Other Miscellaneous State Revenue	3399	22,968,548.60
Total State	3300	1,090,872,360.22
Local:		
Required Local Effort and Nonvoted Operating Tax	3411	2,019,660,512.04
District Voted Additional Operating Tax	3414	508,987,024.19
Tax Redemptions	3421	81,998,923.47
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	566,368.88
Lease Revenue	3425	10,633,887.66
Interest on Investments	3431	36,901,219.54
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	285,010.64
Gifts, Grants and Bequests	3440	133,847.00
Interest Income - Leases	3445	7,424.05
Student Fees:		
Adult General Education Course Fees	3461	2,083,071.23
Postsecondary Career Certificate and Applied Technology Diploma Course Fees	3462	5,902,734.78
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED Testing Fees	3467	
Financial Aid Fees	3468	563,777.15
Other Student Fees	3469	
Other Fees:		
Preschool Program Fees	3471	2,370,622.05
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	23,189,866.04
Other School, Course and Class Fees	3479	1,530,890.02
Miscellaneous Local:		
Bus Fees	3491	889,555.76
Transportation Services Rendered for School Activities	3492	646,026.20
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	11,171,821.61
Other Miscellaneous Local Sources	3495	22,551,355.59
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	10,874.65
Receipt of Food Service Indirect Costs	3499	3,145,583.66
Total Local	3400	2,733,230,396.21
Total Revenues	3000	3,836,737,985.70

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - GENERAL FUND (Continued)

Exhibit K-1
 FDOE Page 2

For the Fiscal Year Ended June 30, 2025

Fund 100

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
Current:									
Instruction	5000	1,241,645,578.58	504,483,560.44	1,150,814,410.51	3,726.01	53,390,415.22	7,659,452.73	1,779,517.45	2,959,776,660.94
Student Support Services	6100	109,117,034.75	45,693,309.16	15,841,163.99		131,894.60	26,149.43	424.00	170,809,975.93
Instructional Media Services	6200	10,273,963.69	4,138,495.45	474,268.03		22,346.00	23,172.28	85.00	14,932,330.45
Instruction and Curriculum Development Services	6300	22,120,398.26	7,539,495.11	13,252,108.24		911,227.10	422,860.78	3,741,938.04	47,988,027.53
Instructional Staff Training Services	6400	11,441,788.56	4,084,290.76	305,969.94	1,316.54	113,890.86	44,048.47	863,404.97	16,854,710.10
Instruction-Related Technology	6500	28,369,496.15	11,247,563.37		32,421.52	80,122.12	517,633.68		40,247,236.84
Board	7100	6,085,126.45	2,405,676.54	972,572.40		58,676.56	21,039.86	246,237.48	9,789,329.29
General Administration	7200	7,679,271.14	2,917,834.90	422,578.46	9,212.77	123,167.94	13,083.34	41,547.89	11,206,696.44
School Administration	7300	132,905,644.07	50,331,150.06	601,412.27	3,479.51	1,269,307.15	643,386.19	146,982.20	185,901,361.45
Facilities Acquisition and Construction	7410		15,486.62	233,363.18	20,045.08	1,614.23	340,909.83	54,254,676.83	54,866,095.77
Fiscal Services	7500	8,760,479.68	3,335,429.47	1,850,660.20		14,832.78	5,586.18	1,774,067.05	15,741,055.36
Food Services	7600								
Central Services	7700	34,355,301.01	9,619,484.28	17,847,045.72	66,394.40		143,225.39		62,031,450.80
Student Transportation Services	7800	38,744,812.63	19,271,518.26	16,194,505.08	4,942,250.51	5,698,387.98			84,851,474.46
Operation of Plant	7900	153,637,958.59	77,280,293.83	87,812,993.21	64,981,036.62	892,396.13	285,875.95	5,919.82	384,896,474.15
Maintenance of Plant	8100	53,932,488.39	22,281,682.22	23,483,360.12	626,236.12	6,297,406.91	1,701,042.80	13,322.34	108,335,538.90
Administrative Technology Services	8200	587,996.89	200,865.65	1,182,650.88		11,952.26	19,374.15	3,139.00	2,005,978.83
Community Services	9100	27,864,690.18	7,740,013.14	1,004,719.63		1,102,221.07	681,919.99	412,142.50	38,805,706.51
Capital Outlay:									
Facilities Acquisition and Construction	7420						809,606.01		809,606.01
Other Capital Outlay	9300						4,687,300.16		4,687,300.16
Debt Service: (Function 9200)									
Redemption of Principal	710							4,559,755.40	4,559,755.40
Interest	720							5,971,981.28	5,971,981.28
Total Expenditures		1,887,522,029.02	772,586,149.26	1,332,293,781.86	70,686,119.08	70,119,858.91	18,045,667.22	73,815,141.25	4,225,068,746.60
Excess (Deficiency) of Revenues Over Expenditures									(388,330,760.90)

**DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - GENERAL FUND (Continued)**

Exhibit K-1
FDOE Page 3

For the Fiscal Year Ended June 30, 2025

Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Proceeds from Loans/Leases/SBITA	3720	81,196,089.00
Proceeds from the Sale of Capital Assets	3730	487,314.20
Loss Recoveries	3740	1,622,491.36
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	218,248,596.11
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	218,248,596.11
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
Total Other Financing Sources (Uses)		301,554,490.67
Net Change In Fund Balance		(86,776,270.23)
Fund Balance, July 1, 2024	2800	384,395,123.47
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	34,457,590.57
Restricted Fund Balance	2720	38,925,826.00
Committed Fund Balance	2730	
Assigned Fund Balance	2740	77,814,284.00
Unassigned Fund Balance	2750	146,421,152.67
Total Fund Balance, June 30, 2025	2700	297,618,853.24

**DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICE**

Exhibit K-2
FDOE Page 4

For the Fiscal Year Ended June 30, 2025

Fund 410

	Account Number	
REVENUES		
Federal:		
Miscellaneous Federal Direct	3199	
Federal Through State and Local:		
School Lunch Reimbursement	3261	122,838,611.21
School Breakfast Reimbursement	3262	28,255,673.52
Afterschool Snack Reimbursement	3263	
Child Care Food Program	3264	16,848,593.56
USDA Donated Commodities	3265	12,163,949.72
Cash in Lieu of Donated Foods	3266	1,115,190.51
Summer Food Service Program	3267	3,150,668.98
Fresh Fruit and Vegetable Program	3268	854,471.49
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	185,227,158.99
State:		
School Breakfast Supplement	3337	662,746.00
School Lunch Supplement	3338	987,296.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	1,650,042.00
Local:		
Interest on Investments	3431	1,456,176.95
Gain on Sale Of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	21,308.06
Gifts, Grants and Bequests	3440	
Student Lunches	3451	
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult a la Carte Fees	3454	205,007.79
Student Snacks	3455	
Other Food Sales	3456	1,296,105.60
Other Miscellaneous Local Sources	3495	100,142.11
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	3,078,740.51
Total Revenues	3000	189,955,941.50

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICE (Continued)

Exhibit K-2
FDOE Page 5

For the Fiscal Year Ended June 30, 2025

Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	58,947,049.97
Employee Benefits	200	31,462,419.34
Purchased Services	300	6,330,286.96
Energy Services	400	9,511,802.40
Materials and Supplies	500	98,255,922.94
Capital Outlay	600	997,215.38
Other	700	3,276,991.47
Other Capital Outlay (Function 9300)	600	3,170,562.60
Total Expenditures		211,952,251.06
Excess (Deficiency) of Revenues Over Expenditures		(21,996,309.56)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Proceeds from Loans/Leases/Construction Agreements	3720	
Proceeds from the Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
Total Other Financing Sources (Uses)		
Net Change in Fund Balance		(21,996,309.56)
Fund Balance, July 1, 2024	2800	59,552,063.92
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	5,950,527.20
Restricted Fund Balance	2720	31,605,227.16
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2025	2700	37,555,754.36

**DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

Exhibit K-3
FDOE Page 6

For the Fiscal Year Ended June 30, 2025

Fund 420

	Account Number	
REVENUES		
Federal Direct:		
Head Start	3130	
Workforce Innovation and Opportunity Act (WIOA)	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	6,109,625.79
Miscellaneous Federal Direct	3199	32,062,518.89
Total Federal Direct	3100	38,172,144.68
Federal Through State and Local:		
Career and Technical Education	3201	5,455,887.92
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	105,580,218.93
Workforce Innovation and Opportunity Act:		
Adult General Education	3221	3,580,411.47
English Literacy and Civics Education	3222	2,413,245.22
Adult Migrant Education	3223	
Other WIOA Programs	3224	
ESSA-Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	142,554,324.73
Teacher and Principal Training and Recruiting - Title II, Part A	3225	15,806,497.45
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	12,418,941.08
Twenty-First Century Schools - Title IV	3242	17,151,329.25
Federal Through Local	3280	20,923,096.82
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	5,998,014.26
Total Federal Through State and Local	3200	331,881,967.13
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	2,185,737.36
Adult General Education Course Fees	3461	231,899.96
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	3,413,231.32
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	5,830,868.64
Total Revenues	3000	375,884,980.45

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2025

Fund 420

	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other Expenses	
EXPENDITURES									
Current:									
Instruction	5000	95,318,041.47	35,944,359.35	42,685,107.30		8,619,448.99	6,618,383.78	9,809,814.13	198,995,155.02
Student Support Services	6100	26,338,419.24	12,055,712.99	1,940,018.37	4,278.16	218,767.09	58,809.35	3,169.66	40,619,174.86
Instructional Media Services	6200	418,625.28	180,624.73	816,716.08		9,361.44	549,313.28	7,528.00	1,982,168.81
Instruction and Curriculum Development Services	6300	25,639,327.71	11,351,691.29	2,875,121.42	25,124.55	196,131.02	914,660.08	37,876.86	41,039,932.93
Instructional Staff Training Services	6400	24,512,920.87	10,652,955.38	5,860,355.05		307,760.35	792,664.51	1,337,905.60	43,464,561.76
Instruction-Related Technology	6500			4,925,062.69		0.00	553,422.12		5,478,484.81
Board	7100								
General Administration	7200	77,459.26	28,365.76	42,143.54				6,677,785.44	6,825,754.00
School Administration	7300	11,946.81	2,819.68						14,766.49
Facilities Acquisition and Construction	7410			125,960.00			255,982.65		381,942.65
Fiscal Services	7500						0.00		
Food Services	7600						0.00		
Central Services	7700	615,458.19	218,005.04	437,560.00			1,848.03	32,795.70	1,305,666.96
Student Transportation Services	7800	7,534,651.44	4,976,122.74	1,723,322.57		94.00			14,234,190.75
Operation of Plant	7900	409,499.25	101,877.79						511,377.04
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	316,007.26	106,975.97	123,300.03		87,525.71	245,390.14		879,199.11
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300						20,152,605.26		20,152,605.26
Total Expenditures		181,192,356.78	75,619,510.72	61,554,667.05	29,402.71	9,439,088.60	30,143,079.20	17,906,875.39	375,884,980.45
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES)									
and CHANGES IN FUND BALANCES									
Proceeds from Loans/Leases/SBITA	3720								
Proceeds from the Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2025	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 CORONAVIRUS AID, RELIEF AND ECONOMIC SECURITY (CARES) ACT
 CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROPRIATIONS (CRRSA) ACT RELIEF FUND
 AMERICAN RESCUE PLAN (ARP) RELIEF FUND

For the Fiscal Year Ended June 30, 2025

Funds 440

REVENUES	Account Number	Elem. & Sec. School Emergency Relief (ESSER) 441	Other CARES Act Relief Fund (Including GEER) 442	Elem. & Sec. School Emergency Relief (ESSER II) 443	Other CRRSA Act Relief Fund (Including GEER II) 444	Elem. & Sec. School Emergency Relief (ESSER III) 445	Other ARP Act Relief Fund 446	Totals
Federal Direct:								
Miscellaneous Federal Direct	3199		98,212.44					98,212.44
Total Federal Direct:	3100		98,212.44					98,212.44
Federal Through State and Local:								
Education Stabilization Funds - K-12	3271					221,514,500.76		221,514,500.76
Education Stabilization Funds - Workforce	3272						2,447,416.73	2,447,416.73
Education Stabilization Funds - VPK	3273							
Federal Through Local	3280							
Miscellaneous Federal Through State	3299						39,137.00	39,137.00
Total Federal Through State and Local	3200					221,514,500.76	2,486,553.73	224,001,054.49
Local:								
Other Miscellaneous Local Sources	3495						103,057.51	103,057.51
Total Local	3400						103,057.51	103,057.51
Total Revenues	3000		98,212.44			221,514,500.76	2,589,611.24	224,202,324.44

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER)
For the Fiscal Year Ended June 30, 2025

Fund 441

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
Total Expenditures									
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Proceeds from Loans/Leases/SBITA	3720								
Proceeds from the Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2025	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF FUND (INCLUDING GEER)
For the Fiscal Year Ended June 30, 2025

Fund 442

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000					476.40	17,457.15		17,933.55
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200							27.11	27.11
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900	358.02	68.76						426.78
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300						79,825.00		79,825.00
Total Expenditures		358.02	68.76			476.40	97,282.15	27.11	98,212.44
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Proceeds from Loans/Leases/SBITA	3720								
Proceeds from the Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2025	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II)
For the Fiscal Year Ended June 30, 2025

Fund 443

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
Total Expenditures									
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Proceeds from Loans/Leases/SBITA	3720								
Proceeds from the Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2025	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF FUND (INCLUDING GEER II)
For the Fiscal Year Ended June 30, 2025

Fund 444

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
Total Expenditures									
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Proceeds from Loans/Leases/SBITA	3720								
Proceeds from the Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2025	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III)
For the Fiscal Year Ended June 30, 2025

Fund 445

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	9,775,693.97	2,215,222.52	128,053,998.17		5,318,092.77	2,529,158.44	600.00	147,892,765.87
Student Support Services	6100	154,291.38	46,534.61	319,792.15					520,618.14
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	70,208.68	37,427.73	122,509.65		259,932.47			490,078.53
Instructional Staff Training Services	6400	302,814.93	84,705.04	298,107.09		44,983.20	96,631.20		827,241.46
Instruction-Related Technology	6500			9,227,152.80			3,105,280.69		12,332,433.49
Board	7100								
General Administration	7200	66,027.49	26,961.64	21,985.00				4,408,615.24	4,523,589.37
School Administration	7300	512,558.37	143,685.46						656,243.83
Facilities Acquisition and Construction	7410	33,000.00	3,392.24	1,666,599.00			21,743,492.84		23,446,484.08
Fiscal Services	7500								
Food Services	7600	53,514.45	30,605.42			30,337.34			114,457.21
Central Services	7700	6,196.60	1,845.58	406,010.31		3,309.09	24,497.22		441,858.80
Student Transportation Services	7800	1,151,897.75	847,573.78	143,536.90	92,254.17	528,868.52			2,764,131.12
Operation of Plant	7900	12,607,125.19	6,851,232.16	1,625.64		2,530.07			19,462,513.06
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:									
Facilities Acquisition and Construction	7420						4,219,661.90		4,219,661.90
Other Capital Outlay	9300						3,822,423.90		3,822,423.90
Total Expenditures		24,733,328.81	10,289,186.18	140,261,316.71	92,254.17	6,188,053.46	35,541,146.19	4,409,215.24	221,514,500.76
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Proceeds from Loans/Leases/SBITA	3720								
Proceeds from the Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2025	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARP ACT RELIEF FUND
For the Fiscal Year Ended June 30, 2025

Fund 446

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	111,035.58	27,400.93				559,438.80		697,875.31
Student Support Services	6100	151,699.97	42,873.57	61,139.31		1,152,156.35	94,722.08		1,502,591.28
Instructional Media Services	6200			103,057.51					103,057.51
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200							85,393.82	85,393.82
School Administration	7300								
Facilities Acquisition and Construction	7410			39,137.00					39,137.00
Fiscal Services	7500								
Food Services	7600								
Central Services	7700			10,000.00					10,000.00
Student Transportation Services	7800			146,350.00					146,350.00
Operation of Plant	7900	4,197.67	1,008.65						5,206.32
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
Total Expenditures		266,933.22	71,283.15	359,683.82		1,152,156.35	654,160.88	85,393.82	2,589,611.24
Excess (Deficiency) of Revenues over Expenditures									
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number								
Proceeds from Loans/Leases/SBITA	3720								
Proceeds from the Sale of Capital Assets	3730								
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To the General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									
Fund Balance, July 1, 2024	2800								
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2025	2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2025

Fund 490

REVENUES	Account Number								
Federal Through State and Local:									
Federal Through Local	3280								
Miscellaneous Federal Through Local	3299								
Total Federal Through State and Local	3200								
State:									
Other Miscellaneous State Revenues	3399		7,500.00						
Local:									
Interest on Investments	3431		18,954.00						
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433		111.60						
Gifts, Grants and Bequests	3440		97,935.89						
Other Miscellaneous Local Sources	3495		19,256,244.28						
Total Local	3400		19,373,245.77						
Total Revenues	3000		19,380,745.77						
		100	200	300	400	500	600	700	Totals
EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000			685,832.61		2,919,704.89	22,639.88	2,379,439.18	6,007,616.56
Student Support Services	6100			662,400.09		1,291,285.23	187,310.94	9,387,081.57	11,528,077.83
Instructional Media Services	6200					769,385.66		27,108.94	796,494.60
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
School Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800			1,320,714.88					1,320,714.88
Operation of Plant	7900			32,917.93		11,064.32	9,892.85	10,619.69	64,494.79
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100			95,520.38		9,588.12	2,868.36		107,976.86
Capital Outlay:									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
Total Expenditures				2,797,385.89		5,001,028.22	222,712.03	11,804,249.38	19,825,375.52
Excess (Deficiency) of Revenues Over Expenditures									(444,629.75)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES									
Loss Recoveries	3740								
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)									
Net Change in Fund Balance									(444,629.75)
Fund Balance, July 1, 2024	2800		10,097,834.14						
Adjustments to Fund Balance	2891								
Ending Fund Balance:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720		9,653,204.39						
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balance, June 30, 2025	2700		9,653,204.39						

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2025

Funds 200

	Account Number	SBE/COBI Bonds (210)	Special Act Bonds (220)	Section 1011.14/1011.15 F.S. Loans (230)	Motor Vehicle Revenue Bonds (240)	District Bonds (250)	Other Debt Service (290)	ARRA Economic Stimulus Debt Service (299)	Totals
REVENUES									
Federal:									
Miscellaneous Federal Direct	3199								
Miscellaneous Federal Through State	3299								
State:									
CO & DS Withheld for SBE/COBI Bonds	3322	809,806.37							809,806.37
SBE/COBI Bond Interest	3326	2,491.49							2,491.49
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Other Miscellaneous State Revenue	3399								
Total State Sources	3300	812,297.86							812,297.86
Local:									
District Debt Service Taxes	3412					68,204,261.23			68,204,261.23
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421					2,211,727.81			2,211,727.81
Payments in Lieu of Taxes	3422								
Excess Fees	3423								
Interest on Investments	3431					1,495,982.06	521,640.98	134,757.26	2,152,380.30
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433					8,690.84	1,064,375.89	8,462,707.81	9,535,774.54
Gifts, Grants, and Bequests	3440								
Miscellaneous Local Revenues	3495								
Impact Fees	3496								
Refunds of Prior Year's Expenditures	3497								
Total Local Sources	3400					71,920,661.94	1,586,016.87	8,597,465.07	82,104,143.88
Total Revenues	3000	812,297.86				71,920,661.94	1,586,016.87	8,597,465.07	82,916,441.74
EXPENDITURES (Function 9200)									
Redemption of Principal	710	683,000.00				28,350,000.00	135,781,857.23	80,000.00	164,894,857.23
Interest	720	149,572.94				45,644,181.26	59,818,051.02	6,950,776.00	112,562,581.22
Dues and Fees	730					0.00	1,544,892.92		1,544,892.92
Other Debt Service	791								
Total Expenditures		832,572.94				73,994,181.26	197,144,801.17	7,030,776.00	279,002,331.37
Excess (Deficiency) of Revenues Over Expenditures		(20,275.08)				(2,073,519.32)	(195,558,784.30)	1,566,689.07	(196,085,889.63)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE									
Sale of Bonds	3710								
Premium on Sale of Bonds	3791								
Refunding Bonds Issued	3715								
Premium on Refunding Bonds	3792								
Proceeds from Loans/Leases/Construction Agreements	3720								
Certificates of Participation Issued	3750								
Premium on Certificates of Participation	3793								
Refunding Certificates of Participation	3755						413,850,000.00		413,850,000.00
Premium on Refunding Certificates of Participation	3794						24,532,656.10		24,532,656.10
Proceeds of Forward Supply Contract	3760								
Payments to Refunded Bond Escrow Agent (Function 9299)	761								
Payments to Refunded Certificates of Participation Escrow Agent (Function 9299)	762						(436,837,763.18)		(436,837,763.18)
Discount on Sale of Bonds (Function 9299)	891								
Discount on Refunding Bonds (Function 9299)	892								
Discount on Certificates of Participation (Function 9299)	893								
Discount on Refunding Certificates of Participation (Function 9299)	894								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640						197,700,128.91	20,888,175.27	218,588,304.18
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600						197,700,128.91	20,888,175.27	218,588,304.18
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
Total Other Financing Sources (Uses)							199,245,021.83	20,888,175.27	220,133,197.10
Net Change in Fund Balances		(20,275.08)				(2,073,519.32)	3,686,237.53	22,454,864.34	24,047,307.47
Fund Balances, July 1, 2024	2800	81,267.28				24,264,782.35	18,158,817.89	147,822,087.55	190,326,955.07
Adjustments to Fund Balances	2891								
Ending Fund Balances:									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720	60,992.20				22,191,263.03	21,845,055.42	170,276,951.89	214,374,262.54
Committed Fund Balance	2730								
Assigned Fund Balance	2740								
Unassigned Fund Balance	2750								
Total Fund Balances, June 30, 2025	2700	60,992.20				22,191,263.03	21,845,055.42	170,276,951.89	214,374,262.54

**DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS**

For the Fiscal Year Ended June 30, 2025

Funds 300

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
REVENUES						
Federal:						
Miscellaneous Federal Direct	3199					
Miscellaneous Federal Through State	3299					
State:						
CO&DS Distributed	3321					
Interest on Undistributed CO&DS	3325					
SBE/COBI Bond Interest	3326					
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341					
State Through Local	3380					
Public Education Capital Outlay (PECO)	3391					
Classrooms First Program	3392					
SMART Schools Small County Assistance Program	3395					
Class Size Reduction Capital Outlay	3396					
Charter School Capital Outlay Funding	3397				53,227,310.00	
Other Miscellaneous State Revenue	3399					
Total State Sources	3300				53,227,310.00	
Local:						
District Local Capital Improvement Tax	3413					
District Voted Additional Capital Improvement Tax	3415					
County Local Sales Tax	3418					
School District Local Sales Tax	3419					
Tax Redemptions	3421					
Payment in Lieu of Taxes	3422					
Excess Fees	3423					
Interest on Investments	3431					12,098,272.10
Gain on Sale of Investments	3432					
Net Increase (Decrease) in Fair Value of Investments	3433					107,355.33
Gifts, Grants, and Bequests	3440					
Miscellaneous Local Sources	3495					
Impact Fees	3496					
Refunds of Prior Year's Expenditures	3497					
Total Local Sources	3400					12,205,627.43
Total Revenues	3000				53,227,310.00	12,205,627.43
EXPENDITURES (Function 7400)						
Library Books	610					58,365.98
Audio-Visual Materials (Non-consumable)	620					
Buildings and Fixed Equipment	630					8,234,020.05
Furniture, Fixtures and Equipment	640					1,747,737.73
Motor Vehicles (Including Buses)	650					
Land	660					
Improvements Other than Buildings	670					1,065,776.98
Remodeling and Renovations	680					47,040,535.74
Computer Software	690					
Charter School Local Capital Improvement	793					
Debt Service (Function 9200)						
Redemption of Principal	710					
Interest	720					
Dues and Fees	730					
Other Debt Service	791					
Total Expenditures						58,146,436.48
Excess (Deficiency) of Revenues Over Expenditures					53,227,310.00	(45,940,809.05)

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2025

Funds 300

	Account Number	Capital Outlay and Debt Service Program (CO&DS) (360)	Nonvoted Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement Fund (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
REVENUES							
Federal:							
Miscellaneous Federal Direct	3199				6,237,710.12		6,237,710.12
Miscellaneous Federal Through State	3299						
State:							
CO&DS Distributed	3321	13,951,777.93					13,951,777.93
Interest on Undistributed CO&DS	3325	527,288.66					527,288.66
SBE/COBI Bond Interest	3326						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341						
State Through Local	3380						
Public Education Capital Outlay (PECO)	3391						
Classrooms First Program	3392						
Smart Schools Small County Assistance Program	3395						
Class Size Reduction Capital Outlay	3396						
Charter School Capital Outlay Funding	3397						53,227,310.00
Other Miscellaneous State Revenue	3399				3,860,260.82		3,860,260.82
Total State Sources	3300	14,479,066.59			3,860,260.82		71,566,637.41
Local:							
District Local Capital Improvement Tax	3413		763,480,536.29				763,480,536.29
District Voted Additional Capital Improvement Tax	3415						
County Local Sales Tax	3418						
School District Local Sales Tax	3419						
Tax Redemptions	3421		24,758,142.14				24,758,142.14
Payment in Lieu of Taxes	3422						
Excess Fees	3423						
Interest on Investments	3431	1,610,277.05	36,437,697.13		6,274,890.19		56,421,136.47
Gain on Sale of Investments	3432						
Net Increase (Decrease) in Fair Value of Investments	3433	12,512.38	67,171.22		45,721.72		232,760.65
Gifts, Grants, and Bequests	3440						
Other Miscellaneous Local Sources	3495				4,546,627.47		4,546,627.47
Impact Fees	3496				28,345,140.63		28,345,140.63
Refund of Prior Year's Expenditures	3497						
Total Local Sources	3400	1,622,789.43	824,743,546.78		39,212,380.01		877,784,343.65
Total Revenues	3000	16,101,856.02	824,743,546.78		49,310,350.95		955,588,691.18
EXPENDITURES (Function 7400)							
Library Books	610		263,840.42				322,206.40
Audio-Visual Materials (Non-consumable)	620						
Buildings and Fixed Equipment	630	1,886.20	19,377,429.47		20,268,837.34		47,882,173.06
Furniture, Fixtures and Equipment	640		5,262,477.85		1,044,179.05		8,054,394.63
Motor Vehicles (Including Buses)	650		6,083,776.77				6,083,776.77
Land	660		28,364.56		5,438.00		33,802.56
Improvements Other than Buildings	670	227,840.23	14,095,099.18		348,794.57		15,737,510.96
Remodeling and Renovations	680	12,672,844.07	134,914,381.48		4,335,983.22		198,963,744.51
Computer Software	690						
Charter School Local Capital Improvement	793		41,875,916.00				41,875,916.00
Debt Service (Function 9200)							
Redemption of Principal	710						
Interest	720						
Dues and Fees	730	16,548.14					16,548.14
Other Debt Service	791						
Total Expenditures		12,919,118.64	221,901,285.73		26,003,232.18		318,970,073.03
Excess (Deficiency) of Revenues Over Expenditures		3,182,737.38	602,842,261.05		23,307,118.77		636,618,618.15

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2025

Funds 300

	Account Number	Capital Outlay Bond Issues (COBI) (310)	Special Act Bonds (320)	Section 1011.14/1011.15 F.S. Loans (330)	Public Education Capital Outlay (PECO) (340)	District Bonds (350)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE						
Sale of Bonds	3710					
Premium on Sale of Bonds	3791					
Refunding Bonds Issued	3715					
Premium on Refunding Bonds	3792					
Proceeds from Loans/Leases/SBITA	3720					
Proceeds from the Sale of Capital Assets	3730					
Loss Recoveries	3740					
Certificates of Participation Issued	3750					
Premium on Certificates of Participation	3793					
Refunding Certificates of Participation	3755					
Premium on Refunding Certificates of Participation	3794					
Proceeds of Forward Supply Contract	3760					
Proceeds from Special Facility Construction Account	3770					
Payments to Refunded Bond Escrow Agent (Function 9299)	761					
Payments to Refunded Certificates of Participation Escrow Agent (Function 9299)	762					
Discount on Sale of Bonds (Function 9299)	891					
Discount on Refunding Bonds (Function 9299)	892					
Discount on Certificates of Participation (Function 9299)	893					
Discount on Refunding Certificates of Participation (Function 9299)	894					
Transfers In:						
From General Fund	3610					
From Debt Service Funds	3620					
From Special Revenue Funds	3640					
Interfund	3650					
From Permanent Funds	3660					
From Internal Service Funds	3670					
From Enterprise Funds	3690					
Total Transfers In	3600					
Transfers Out: (Function 9700)						
To General Fund	910				(53,227,310.00)	(14,921.00)
To Debt Service Funds	920					
To Special Revenue Funds	940					
Interfund	950					
To Permanent Funds	960					
To Internal Service Funds	970					
To Enterprise Funds	990					
Total Transfers Out	9700				(53,227,310.00)	(14,921.00)
Total Other Financing Sources (Uses)					(53,227,310.00)	(14,921.00)
Net Change in Fund Balances						(45,955,730.05)
Fund Balances, July 1, 2024	2800					258,778,078.77
Adjustments to Fund Balances	2891					
Ending Fund Balances:						
Nonspendable Fund Balance	2710					
Restricted Fund Balance	2720					212,822,348.72
Committed Fund Balance	2730					
Assigned Fund Balance	2740					
Unassigned Fund Balance	2750					
Total Fund Balances, June 30, 2025	2700					212,822,348.72

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)

For the Fiscal Year Ended June 30, 2025

Funds 300

	Account Number	Capital Outlay and Debt Service Program (CO&DS) (360)	Nonvoted Capital Improvement Section 1011.71(2) F.S. (370)	Voted Capital Improvement (380)	Other Capital Projects (390)	ARRA Economic Stimulus Capital Projects (399)	Totals
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE							
Sale of Bonds	3710						
Premium on Sale of Bonds	3791						
Refunding Bonds Issued	3715						
Premium on Refunding Bonds	3792						
Proceeds from Loans/Leases/SBITA	3720						
Proceeds from the Sale of Capital Assets	3730						
Loss Recoveries	3740						
Certificates of Participation Issued	3750						
Premium on Certificates of Participation	3793						
Refunding Certificates of Participation	3755						
Premium on Refunding Certificates of Participation	3794						
Proceeds of Forward Supply Contract	3760						
Proceeds from Special Facility Construction Account	3770						
Payments to Refunded Bond Escrow Agent (Function 9299)	761						
Payments to Refunded Certificates of Participation Escrow Agent (Function 9299)	762						
Discount on Sale of Bonds (Function 9299)	891						
Discount on Refunding Bonds (Function 9299)	892						
Discount on Certificates of Participation (Function 9299)	893						
Discount on Refunding Certificates of Participation (Function 9299)	894						
Transfers In:							
From General Fund	3610						
From Debt Service Funds	3620						
From Special Revenue Funds	3640						
Interfund	3650						
From Permanent Funds	3660						
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600						
Transfers Out: (Function 9700)							
To General Fund	910		(157,336,147.00)		(7,670,218.11)		(218,248,596.11)
To Debt Service Funds	920		(209,788,502.18)		(8,799,802.00)		(218,588,304.18)
To Special Revenue Funds	940						
Interfund	950						
To Permanent Funds	960						
To Internal Service Funds	970						
To Enterprise Funds	990						
Total Transfers Out	9700		(367,124,649.18)		(16,470,020.11)		(436,836,900.29)
Total Other Financing Sources (Uses)			(367,124,649.18)		(16,470,020.11)		(436,836,900.29)
Net Change in Fund Balances		3,182,737.38	235,717,611.87		6,837,098.66		199,781,717.86
Fund Balances, July 1, 2024	2800	36,557,326.96	631,856,722.05		128,922,006.35		1,056,114,134.13
Adjustments to Fund Balances	2891						
Ending Fund Balances:							
Nonspendable Fund Balance	2710		19,784,986.60				19,784,986.60
Restricted Fund Balance	2720	39,740,064.34	847,789,347.32		133,707,605.69		1,234,059,366.07
Committed Fund Balance	2730						
Assigned Fund Balance	2740				2,051,499.32		2,051,499.32
Unassigned Fund Balance	2750						
Total Fund Balances, June 30, 2025	2700	39,740,064.34	867,574,333.92		135,759,105.01		1,255,895,851.99

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - PERMANENT FUND
For the Fiscal Year Ended June 30, 2025

FUND 000

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues										
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:										
Instruction		5000								
Student Support Services		6100								
Instructional Media Services		6200								
Instruction and Curriculum Development Services		6300								
Instructional Staff Training Services		6400								
Instruction-Related Technology		6500								
Board		7100								
General Administration		7200								
School Administration		7300								
Facilities Acquisition and Construction		7410								
Fiscal Services		7500								
Central Services		7700								
Student Transportation Services		7800								
Operation of Plant		7900								
Maintenance of Plant		8100								
Administrative Technology Services		8200								
Community Services		9100								
Capital Outlay:										
Facilities Acquisition and Construction		7420								
Other Capital Outlay		9300								
Debt Service: (Function 9200)										
Redemption of Principal		710								
Interest		720								
Total Expenditures										
Excess (Deficiency) of Revenues Over Expenditures										
OTHER FINANCING SOURCES (USES)										
and CHANGES IN FUND BALANCES										
Proceeds from the Sale of Capital Assets		3730								
Loss Recoveries		3740								
Transfers In										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
From Internal Service Funds		3670								
From Enterprise Funds		3690								
Total Transfers In		3600								
Transfers Out (Function 9700)										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
To Internal Service Funds		970								
To Enterprise Funds		990								
Total Transfers Out		9700								
Total Other Financing Sources (Uses)										
Net Change in Fund Balance										
Fund Balance, July 1, 2024		2800								
Adjustments to Fund Balance		2891								
Ending Fund Balance:										
Nonspendable Fund Balance		2710								
Restricted Fund Balance		2720								
Committed Fund Balance		2730								
Assigned Fund Balance		2740								
Unassigned Fund Balance		2750								
Total Fund Balance, June 30, 2025		2700								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2025

Funds 900

	Account Number	Self Insurance Consortium (911)	Self Insurance Consortium (912)	Self Insurance Consortium (913)	Self Insurance Consortium (914)	ARRA Consortium (915)	District Managed Charter Schools (921)	Other (922)	Totals
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Depreciation and Amortization Expense	780								
Total Operating Expenses									
Operating Income (Loss)									
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433								
Gifts, Grants and Bequests	3440								
Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest Expense (Function 9900)	720								
Miscellaneous Expense (Function 9900)	790								
Loss on Disposition of Assets (Function 9900)	810								
Total Nonoperating Revenues (Expenses)									
Income (Loss) Before Operating Transfers									
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Change in Net Position									
Net Position, July 1, 2024	2880								
Adjustments to Net Position	2896								
Net Position, June 30, 2025	2780								

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2025

Funds 700

	Account Number	Self Insurance (711)	Self Insurance (712)	Self Insurance (713)	Self Insurance (714)	Self Insurance (715)	Consortium Programs (731)	Other Internal Service (791)	Totals
OPERATING REVENUES									
Charges for Services	3481	421,356,211.81							421,356,211.81
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489	24,035,588.79							24,035,588.79
Total Operating Revenues		445,391,800.60							445,391,800.60
OPERATING EXPENSES (Function 9900)									
Salaries	100	206,083.03							206,083.03
Employee Benefits	200	77,137.49							77,137.49
Purchased Services	300	3,745,335.06							3,745,335.06
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700	460,396,406.12							460,396,406.12
Depreciation and Amortization Expense	780								
Total Operating Expenses		464,424,961.70							464,424,961.70
Operating Income (Loss)		(19,033,161.10)							(19,033,161.10)
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431	5,016,550.95							5,016,550.95
Gain on Sale of Investments	3432								
Net Increase (Decrease) in Fair Value of Investments	3433	46,118.21							46,118.21
Gifts, Grants and Bequests	3440								
Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Interest Expense (Function 9900)	720								
Miscellaneous Expense (Function 9900)	790								
Loss on Disposition of Assets (Function 9900)	810								
Total Nonoperating Revenues (Expenses)		5,062,669.16							5,062,669.16
Income (Loss) Before Operating Transfers		(13,970,491.94)							(13,970,491.94)
TRANSFERS and CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Change in Net Position		(13,970,491.94)							(13,970,491.94)
Net Position, July 1, 2024	2880	87,290,098.47							87,290,098.47
Adjustments to Net Position	2896								
Net Position, June 30, 2025	2780	73,319,606.53							73,319,606.53

**DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS, LIABILITIES AND FIDUCIARY NET POSITION
 SCHOOL INTERNAL FUNDS**

Exhibit K-11
 FDOE Page 22

June 30, 2025

Fund 891

	Account Number	Beginning Balance July 1, 2024	Additions	Deductions	Ending Balance June 30, 2025
ASSETS					
Cash and Cash Equivalents	1110	3,768,168.40	34,139,445.58	32,925,893.58	4,981,720.40
Investments	1160	6,104,872.72	422,969.64	48.83	6,527,793.53
Accounts Receivable, Net	1130				
Interest Receivable on Investments	1170				
Due From Budgetary Funds	1141				
Due from Other Agencies	1220				
Inventory	1150				
Total Assets		9,873,041.12	34,562,415.22	32,925,942.41	11,509,513.93
LIABILITIES					
Salaries, Benefits and Payroll Taxes Payable	2110				
Payroll Deductions and Withholdings	2170				
Accounts Payable	2120	7,563.00	24,705.92	7,563.00	24,705.92
Cash Overdraft	2125				
Due To Budgetary Funds	2161				
Due To Other Agencies	2230	338,232.21	210,644.51	338,232.21	210,644.51
Internal Accounts Payable	2290				
Total Liabilities		345,795.21	235,350.43	345,795.21	235,350.43
NET POSITION					
Restricted for:					
Other Purposes					
Individuals, Organizations, and Other Governments		9,527,245.91			11,274,163.50
Total Net Position	2785	9,527,245.91			11,274,163.50

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
SCHEDULE OF LONG-TERM LIABILITIES
June 30, 2025

Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2025	Business-Type Activities Total Balance [1] June 30, 2025	Total	Governmental Activities - Debt Principal Payments 2024-25	Governmental Activities - Principal Due Within One Year 2025-26	Governmental Activities - Debt Interest Payments 2024-25	Governmental Activities - Interest Due Within One Year 2025-26
Notes Payable	2310	81,100,000.00		81,100,000.00		1,060,000.00		1,911,301.72
Obligations Under Leases and SBITA	2315	3,815,584.53		3,815,584.53	7,116,613.28	1,652,061.53	49,652.81	41,308.75
Obligations Under Financing Agreements	2317							
Bonds Payable								
SBE/COBI Bonds Payable	2321	2,886,658.01		2,886,658.01	683,000.00	738,000.00	149,590.00	116,250.00
District Bonds Payable	2322	1,095,863,462.41		1,095,863,462.41	28,350,000.00	29,660,000.00	45,644,181.26	44,359,582.00
Special Act Bonds Payable	2323							
Motor Vehicle License Revenue Bonds Payable	2324							
Sales Surtax Bonds Payable	2326							
Total Bonds Payable	2320	1,098,750,120.42		1,098,750,120.42	29,033,000.00	30,398,000.00	45,793,771.26	44,475,832.00
Liability for Compensated Absences	2330	390,014,884.82		390,014,884.82				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	1,376,590,617.72		1,376,590,617.72	133,305,000.00	137,960,000.00	54,052,774.00	53,423,399.00
Qualified Zone Academy Bonds (QZAB) Payable	2342	40,320,000.00		40,320,000.00		1,364,210.53	1,504,368.00	1,504,368.00
Qualified School Construction Bonds (QSCB) Payable	2343	200,290,000.00		200,290,000.00		18,208,181.00	1,927,876.50	1,927,876.50
Build America Bonds (BAB) Payable	2344							
Other Lease-Purchase Agreements Payable	2349							
Total Lease-Purchase Agreements Payable	2340	1,617,200,617.72		1,617,200,617.72	133,305,000.00	157,532,391.53	57,485,018.50	56,855,643.50
Estimated Liability for Long-Term Claims	2350	198,405,392.00		198,405,392.00				
Net Other Postemployment Benefits Obligation	2360	371,777,320.00		371,777,320.00				
Net Pension Liability	2365	2,283,014,011.01		2,283,014,011.01				
Estimated PECO Advance Payable	2370							
Other Long-Term Liabilities	2380							
Derivative Instrument	2390							
Total Long-Term Liabilities		6,044,077,930.50		6,044,077,930.50	169,454,613.28	190,642,453.06	103,328,442.57	103,284,085.97

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2025, including discounts and premiums.

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2025

Exhibit K-13
FDOE Page 24

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2024	Returned To FDOE	Revenues 2024-25	Expenditures 2024-25	Flexibility [1] 2024-25	Unexpended June 30, 2025
Class Size Reduction Operating Funds (3355)	94740			331,150,941.00	331,150,941.00		
Florida Digital Classrooms (FEFP Earmark)	98250	2,913.28					2,913.28
Florida School Recognition Funds (3361)	92040	368,014.68		31,253,748.00	31,322,708.84		299,053.84
Instructional Materials (FEFP Earmark) [2]	90880						
Library Media (FEFP Earmark) [2]	90881						
Mental Health Assistance (FEFP Earmark)	90280			20,132,799.00	20,132,799.00		
Preschool Projects (3372)	97950						
Evidence-Based Reading Instruction (FEFP Earmark) [3]	90800						
Safe Schools (FEFP Earmark) [4]	90803			37,306,551.00	37,306,551.00		
Student Transportation (FEFP Earmark)	90830			24,260,680.00	24,260,680.00		
Educational Enrichment (FEFP Earmark) [3]	91280			125,696,937.00	125,696,937.00		
Teachers Classroom Supply Assistance (FEFP Earmark)	97580						
Voluntary Prekindergarten - School Year Program (3371)	96440	3,692,973.07		17,831,408.58	20,144,643.34		1,379,738.31
Voluntary Prekindergarten - Summer Program (3371)	96441						

- [1] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and improve school safety.
- [2] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [3] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [4] Combine all programs funded from the improve Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2025

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
UTILITIES AND ENERGY SERVICES EXPENDITURES:						
Public Utility Services Other than Energy - All Functions	380	37,887,045.48	4,601,610.00	3,446.41		42,492,101.89
Public Utility Services Other than Energy - <i>Functions 7900 & 8100</i>	380	37,887,045.48				37,887,045.48
Natural Gas - All Functions	411	299,038.02	527,903.21			826,941.23
Natural Gas - <i>Functions 7900 & 8100</i>	411	299,038.02				299,038.02
Bottled Gas - All Functions	421	92,107.01	341,251.72			433,358.73
Bottled Gas - <i>Functions 7900 & 8100</i>	421	92,107.01				92,107.01
Electricity - All Functions	430	63,579,938.78	8,503,588.31	29,402.71		72,112,929.80
Electricity - <i>Functions 7900 & 8100</i>	430	63,579,938.78				63,579,938.78
Heating Oil - All Functions	440	3,980.50	54,099.76			58,080.26
Heating Oil - <i>Functions 7900 & 8100</i>	440	3,980.50				3,980.50
Gasoline - All Functions	450	2,327,855.92	84,959.40			2,412,815.32
Gasoline - <i>Functions 7900 & 8100</i>	450	1,626,449.15				1,626,449.15
Diesel Fuel - All Functions	460	4,383,198.85			92,254.17	4,475,453.02
Diesel Fuel - <i>Functions 7900 & 8100</i>	460	5,759.28				5,759.28
Other Energy Services - All Functions	490					
Other Energy Services - <i>Functions 7900 & 8100</i>	490					
Subtotal - Functions 7900 & 8100		103,494,318.22				103,494,318.22
Total - All Functions		108,573,164.56	14,113,412.40	32,849.12	92,254.17	122,811,680.25
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)						
Compressed Natural Gas	412					
Liquefied Petroleum Gas	422					
Gasoline	450	564,917.87				564,917.87
Diesel Fuel	460	4,377,332.64			92,254.17	4,469,586.81
Oil and Grease	540					
Total		4,942,250.51			92,254.17	5,034,504.68

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651		18,399,364.00		1,455,525.00	19,854,889.00

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

Exhibit K-14
 FDOE Page 26

For the Fiscal Year Ended June 30, 2025

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>						
Technology-Related Professional and Technical Services	319	7,034,577.53	283,586.04	1,164,195.82		8,482,359.39
Technology-Related Repairs and Maintenance	359	6,700,467.42	300,644.56	1,710,885.57		8,711,997.55
Technology-Related Rentals	369	34,304,319.01	11,968,302.98	16,612,260.44		62,884,882.43
Telephone and Other Data Communication Services	379	14,642,407.09	54,653.17	531.84		14,697,592.10
Other Technology-Related Purchased Services	399	4,352,569.87	218,232.73	1,593,777.00		6,164,579.60
Technology-Related Materials and Supplies	5X9	340,474.64	509,359.89	18,356.63		868,191.16
Technology-Related Library Books	619					
Noncapitalized Computer Hardware	644	1,469,557.10	7,075,132.83	5,434,867.52	310,308.00	14,289,865.45
Technology-Related Noncapitalized Fixtures and Equipment	649	45,086.65	232,393.06	2,711,014.75	851,488.52	3,839,982.98
Noncapitalized Software	692		401,387.12	13,610.78		414,997.90
Miscellaneous Technology-Related	799					
Total		68,889,459.31	21,043,692.38	29,259,500.35	1,161,796.52	120,354,448.56

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 410, 420 and 490	Special Revenue - Federal Education Stabilization Fund 440	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>						
Capitalized Computer Hardware and Technology-Related Infrastructure	643		1,243,909.97	1,065,756.63	1,344,694.57	3,654,361.17
Technology-Related Capitalized Fixtures and Equipment	648	258,205.55	132,943.92	830,125.08	110,698.43	1,331,972.98
Capitalized Software	691	106,913.26	2,050,002.28			2,156,915.54
Total		365,118.81	3,426,856.17	1,895,881.71	1,455,393.00	7,143,249.69

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
 SCHEDULE OF SELECTED SUBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2025

	Subject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311					
Subawards Under Subagreements - In Excess of \$25,000	312					
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391					
Subawards Under Subagreements - In Excess of \$25,000	392					

	Subject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBJECT		
Supplies	510	5,894,908.83
Food	570	77,189,915.42
Donated Foods	580	12,375,258.12

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Teacher Salaries					
Basic Programs 101, 102 and 103 (Function 5100)	120	691,254,510.60	36,978,319.56	6,289,353.98	734,522,184.14
Basic Programs 101, 102 and 103 (Function 5100)	140				
Basic Programs 101, 102 and 103 (Function 5100)	750	5,581.45			5,581.45
Total Basic Program Salaries		691,260,092.05	36,978,319.56	6,289,353.98	734,527,765.59
Other Programs 130 (ESOL) (Function 5100)	120	100,717,070.96		3.60	100,717,074.56
Other Programs 130 (ESOL) (Function 5100)	140				
Other Programs 130 (ESOL) (Function 5100)	750	113.02			113.02
Total Other Program Salaries		100,717,183.98		3.60	100,717,187.58
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	265,646,826.09	6,987,858.57	356,665.74	272,991,350.40
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140				
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				
Total ESE Program Salaries		265,646,826.09	6,987,858.57	356,665.74	272,991,350.40
Career Program 300 (Function 5300)	120	42,665,345.87	37,398.46	173.09	42,702,917.42
Career Program 300 (Function 5300)	140				
Career Program 300 (Function 5300)	750				
Total Career Program Salaries		42,665,345.87	37,398.46	173.09	42,702,917.42
TOTAL		1,100,289,447.99	44,003,576.59	6,646,196.41	1,150,939,220.99

	Subject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
Textbooks (used for classroom instruction)					
Textbooks (Function 5000)	520	34,733,096.63	2,300,024.55	2,498,625.76	39,531,746.94

	Object	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue - Federal Education Stabilization Fund 440	Total
EXCEPTIONAL STUDENT EDUCATION (ESE) EXPENDITURES					
Total Program Costs - Programs 111, 112, 113, 254 and 255 (Functions 5000 through 8200, do not include function 7420)	100 through 700				
Total Direct Costs - Programs 111, 112, 113, 254 and 255 (Function 5000)	100 through 700	Data based on Cost Report, not available at time of publication			
Student Support Services - Programs 111, 112, 113, 254 and 255 (Function 6100)	100 through 700				
Instruction Staff Support Services - Programs 111, 112, 113, 254 and 255 (Functions 6200 through 6500)	100 through 700				
Student Transportation Support Services - Programs 111, 112, 113, 254 and 255 (Function 7800)	100 through 700				

**DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
CATEGORICAL FLEXIBLE SPENDING AND OTHER DATA COLLECTION**

For the Fiscal Year Ended June 30, 2025

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Evidence-Based Reading Instruction	Instructional Materials & Library Media	Educational Enrichment	Subtotals
<i>I. Instruction:</i>						
Basic	5100					
Exceptional	5200					
Career Education	5300					
Adult General	5400					
Prekindergarten	5500					
Other Instruction	5900					
Subtotal - Flexible Spending Instructional Expenditures	5000					
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures						

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES - CONTINUED	Account Number	Class Size Reduction Operating	Florida Digital Classrooms	Federally-Connected Student Funds	Guaranteed Allocation	Totals
<i>I. Instruction:</i>						
Basic	5100					
Exceptional	5200					
Career Education	5300					
Adult General	5400					
Prekindergarten	5500					
Other Instruction	5900					
Subtotal - Flexible Spending Instructional Expenditures	5000					
<i>II. School Safety:</i>						
Total Flexible Spending Expenditures						

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (FEFP) (Subject 393)	Direct Payment (Non-FEFP) (Subjects 394 & 794)	Charter School Local Capital Improvement & Capital Outlay Sales Tax (Subjects 793 & 795)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>							
General Fund	100	738,130,561.00	383,134,581.60		9,639,971.00	121,697.60	1,131,026,811.20
Special Revenue Funds - Food Services	410					501,427.41	501,427.41
Special Revenue Funds - Other Federal Programs	420		21,840,751.93				21,840,751.93
Special Revenue Funds - Federal Education Stabilization Fund	440		113,636,272.49				113,636,272.49
Capital Projects Funds	3XX			41,875,916.00		37,447.47	41,913,363.47
Total Charter School Distributions		738,130,561.00	518,611,606.02	41,875,916.00	9,639,971.00	660,572.48	1,308,918,626.50

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	1,020,924.65
Special Revenue Funds - Other Federal Programs	5900	
Special Revenue Funds - Federal Education Stabilization Fund	5900	
Total	5900	1,020,924.65

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2024	Earnings 2024-25	Expenditures 2024-25	Unexpended June 30, 2025
Earnings, Expenditures and Carryforward Amounts:	62,526.00	6,178,134.26	6,240,660.26	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			1,036,898.26	
School Nurses and Health Care Services			5,203,762.00	
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			6,240,660.26	

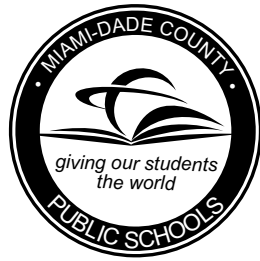
General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2025</i>		
Total Assets and Deferred Outflows of Resources	100	622,988,018.24
Total Liabilities and Deferred Inflows of Resources	100	325,369,165.00

**DISTRICT SCHOOL BOARD OF MIAMI DADE COUNTY
VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM**
For the Fiscal Year Ended June 30, 2025

Supplemental Schedule - Fund 100

VOLUNTARY PREKINDERGARTEN PROGRAM [1] GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	12,631,295.05	5,939,934.51	777,175.15		5,220.96	34,078.31		19,387,703.98
Student Support Services	6100	44,890.89	25,175.48						70,066.37
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	437,143.77	188,907.20	7,350.09		8,747.94			642,149.00
Instructional Staff Training Services	6400	29,470.31	15,253.68						44,723.99
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7410								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								
Other Capital Outlay	9300								
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								
Interest	720								
Total Expenditures		13,142,800.02	6,169,270.87	784,525.24		13,968.90	34,078.31		20,144,643.34

[1] Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).



Anti-Discrimination Policy

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

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, and national origin, including actual or perceived shared ancestry or ethnic characteristics, or citizenship or residency in a country with a dominant religion or distinct religious identity.

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

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of sex. M-DCPS does not discriminate on the basis of sex in any education program or activity that it operates as required by Title IX. M-DCPS also does not discriminate on the basis of sex in admissions or employment.

Age Discrimination Act of 1975 - prohibits discrimination based on age in programs or activities.

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

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

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against qualified students with disabilities.

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

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

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

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, color, sex, gender, national origin, religion, marital status, or disability in public education.

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

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - prohibits discrimination against employees or applicants because of genetic information.

Boy Scouts of America Equal Access Act of 2002 – No public school shall deny equal access to or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 as a patriotic society.

Veterans are provided re-employment rights in accordance with 38 U.S.C. § 4312 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and discrimination against students, employees, or applicants on the basis of age, citizenship status, color, disability, ethnic or national origin, FMLA, gender, gender identity, genetic information, linguistic preference, marital status, political beliefs, pregnancy, race, religion, sexual harassment, sexual orientation, social and family background, and any other legally prohibited basis. Retaliation for engaging in a protected civil rights activity is also prohibited.

For additional information about Title IX or any other discrimination/harassment concerns, contact the U.S. Department of Education Office for Civil Rights or:

Office of Civil Rights Compliance (CRC)
District Director/Title IX Coordinator
155 N.E. 15th Street, Suite P104E
Miami, Florida 33132

Phone: (305) 995-1580 TDD: (305) 995-2400

Email: crc@dadeschools.net Website: <https://hrdadeschools.net/civilrights>