

Jon Goodman, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT:                   AUDIT OF THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, EDUCATIONAL FACILITIES IMPACT FEE FUND, SPECIAL-PURPOSE FINANCIAL STATEMENTS AND REQUIRED COMMUNICATION OF AUDIT RESULTS AS OF JUNE 30, 2025**

**COMMITTEE:               FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS**

**LINK TO STRATEGIC PLAN:                       EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES**

The School Board of Miami-Dade County, Florida, Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements, were audited by Anthony Brunson P.A., CPA & Business Advisors. The auditor concluded that the special-purpose financial statements present fairly, in all material respects, the financial position of the Educational Facilities Impact Fee Fund as of June 30, 2025. This language constitutes an unmodified opinion, which is the highest opinion that can be assigned to a financial statement audit. No findings were reported.

Total revenues reported for the Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements, for fiscal year 2025 were \$32,703,394. This represented an increase of \$1,694,904 when compared to total revenues of \$31,008,490 that were reported for fiscal year 2024.

For the year ended June 30, 2025, the Total Fund balance reported was \$91,943,074. This represented an increase of \$4,991,174 when compared to the prior fiscal year Total Fund balance of \$86,951,900.

The School Board Audit and Budget Advisory Committee reviewed these reports at its December 9, 2025, meeting and recommended transmission to the School Board.

These reports were distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center.

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**The reports may be accessed at:**

[Audit of the Educational Facilities Impact Fee Fund, Special Purpose Financial Statements, for FY 2025](#)

[Required Communication of Audit Results](#)

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Audit of The School Board of Miami-Dade County, Florida, Educational Facilities Impact Fee Fund, Special-Purpose Financial Statements and Required Communication of Audit Results as of June 30, 2025.

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