

José F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

**SUBJECT: REVIEW OF AUDITED FINANCIAL STATEMENTS FOR 26 OF 125
CHARTER SCHOOLS OPERATING DURING THE FISCAL YEAR
ENDED JUNE 30, 2015**

COMMITTEE: FISCAL ACCOUNTABILITY

**LINK TO STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

At its January 26, 2016, meeting, the School Board Audit and Budget Advisory Committee (the Committee or ABAC) will be presented with the June 30, 2015, certified financial statements of 26 charter schools and three Community Based Organizations (CBO's).

The full audited financial statements for the charter schools and three CBO's listed below can be found at http://mca.dadeschools.net/CBO_Charter_1516.asp.

- AcadeMir Charter Schools Inc. dba AcadeMir Charter School Middle
- AcadeMir Charter Schools Inc. dba AcadeMir Charter School West
- Coral Reef Montessori Academy Charter School
- iMater Academy Middle School
- iMater Preparatory Academy High School
- International Studies Charter High School
- International Studies Charter Middle School
- Just Arts & Management Charter Middle School
- Lincoln-Marti Charter Schools, Inc. - Charter High School of the Americas
- Lincoln-Marti Charter Schools, Inc. - Hialeah Campus Charter School
- Lincoln-Marti Charter Schools, Inc. - International Campus Charter School
- Lincoln-Marti Charter Schools, Inc. - Little Havana Campus Charter School
- Mater Academy at Mt Sinai
- Mater Grove Academy
- Miami Children's Museum Charter School, Inc.
- Pinecrest Palms Academy
- Somerset Academy Bay Middle School
- Somerset Academy Charter High School (South Homestead)
- Somerset Academy Charter Middle School
- Somerset Academy Charter Middle School (South Homestead)
- Somerset Academy Middle School (Country Palms)
- Somerset Academy Middle School (South Miami Campus)
- Somerset Oaks Academy
- Stellar Leadership Academy, Inc.
- Youth Co-Op Charter School
- Youth Co-Op Preparatory High School

Three Community-Based Organizations (CBO's)

- AMIkids Miami-Dade, Inc.
- PACE Center for Girls, Inc.
- Richmond-Perrine Optimist Club, Inc. of Miami, Florida

A copy of the Compact Disk (CD) containing the financial statements will be placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Review of Audited Financial Statements for 26 of 125 Charter Schools and Three Community Based Organizations (CBO's) Operating During the Fiscal Year Ended June 30, 2015.

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