

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

**SUBJECT: REVIEW OF AUDITED FINANCIAL STATEMENTS OF TWENTY
CHARTER SCHOOLS FOR THE FISCAL YEAR ENDED JUNE
30, 2014**

COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS

**LINK TO STRATEGIC
FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

At its December 16, 2014, meeting, the School Board Audit and Budget Advisory Committee (the Committee) presented the June 30, 2014, financial statements of twenty charter schools that had no significant issues. The audited financial statements may be viewed at http://mca.dadeschools.net/CBO_Charter_1314.asp.

Academy of International Education	Lawrence Academy Middle School
Archimedean Academy	Lawrence Academy Senior High
Archimedean Middle Conservatory	Lincoln-Marti Charter Schools, Inc. – Charter H. S. of the Americas
Archimedean Upper Conservatory	Lincoln-Marti Charter Schools, Inc. – Hialeah Campus
Aventura City of Excellence School	Lincoln-Marti Charter Schools, Inc. – International Campus
Ben Gamla Charter School	Lincoln-Marti Charter Schools, Inc. – Little Havana Campus
City of Hialeah Educational Academy, Inc.	Miami Shores Village Charter School Authority
Early Beginnings Academy – Civic Center	South Florida Autism Charter Schools, Inc.
Excelsior Academies, Inc.	Youth Co-Op Charter School
Latin Builders Association Construction and Business Management Academy	Youth Co-Op Preparatory School

The Committee reviewed these financial statements at its December 16, 2014, meeting and recommended transmitting it to the School Board.

A copy of the Compact Disk (CD) containing the financial statements were 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 of Twenty Charter Schools for the Fiscal Year Ended June 30, 2014.