

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

**SUBJECT: REVIEW OF AUDITED FINANCIAL STATEMENTS FOR 57 OF 126
CHARTER SCHOOLS AND THREE COMMUNITY BASED
ORGANIZATIONS OPERATING DURING THE FISCAL YEAR ENDED
JUNE 30, 2016**

COMMITTEE: FISCAL ACCOUNTABILITY

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

At its March 15, 2017, meeting, the School Board Audit and Budget Advisory Committee (the Committee or ABAC) will be presented with the June 30, 2016, certified financial statements of 57 charter schools and three Community Based Organizations. All below-mentioned financial statements will be considered for recommendation of their transmission to the School Board.

- Academy Of International Education Charter School
- Advantage Academy Of Math & Science At Summerville
- Advantage Academy Of Math & Science At Waterstone
- Advantage Academy Santa Fe Charter Sch
- Ben Gamla Charter School Kendall
- Bridgeprep Academy Charter School
- Bridgeprep Academy Interamerican
- Bridgeprep Academy Of Arts And Minds Charter High School
- Bridgeprep Academy Of Greater Miami Charter School
- Bridgeprep Academy Of Village Green Charter School
- Doctors Charter School Of Miami Shores
- Doral Academy High School
- Downtown Doral Charter Elem. Sch, Inc.
- Everglades Preparatory Academy
- Everglades Preparatory High School
- Florida High School For Accelerated Learning - Greater Miami Campus, Inc. Dba North Gardens High School
- Florida High School For Accelerated Learning - Miami-Dade Campus, Inc. Dba North Park High School
- Green Springs High School Aka Florida High School For Accelerated Learning – Miami Campus
- International Studies Virtual Academy
- Keys Gate Charter School
- Latin Builder's Association Construction And Business Management Academy
- Lincoln-Martí Charter Schools (Hialeah Campus)
- Lincoln-Martí Charter Schools (International Campus)
- Lincoln-Martí Charter Schools (Little Havana Campus)
- Lincoln-Martí Charter Schools, Inc. Charter High School Of The Americas
- Mater Academy
- Mater Academy East Charter School
- Mater Academy High School
- Mater Academy Lakes High School
- Mater Academy Miami Beach
- Mater Academy Middle School
- Mater Academy Of International Studies
- Mater Academy Virtual Middle High
- Mater Gardens Academy Middle School
- Miami Children's Museum Charter Sch, Inc.
- Miami Community Charter High School, Inc.
- Miami Community Charter Middle Sch, Inc.
- Miami Community Charter School, Inc.
- Palm Glades Preparatory Academy
- Palm Glades Preparatory High School
- Pinecrest Cove Academy
- Pinecrest Preparatory Academy Charter High School
- Somerset Academy At Silver Palms
- Somerset Academy Bay
- Somerset Academy Charter High School
- Somerset Academy Elementary School (South Miami Campus)
- Somerset Academy Middle School (Country Palms)
- Somerset Academy Virtual Middle High School
- Somerset Arts Academy
- Somerset Gables Academy
- South Florida Autism Charter Schools, Inc.
- Sports Leadership And Management (Siam) Charter Middle School
- Sports Leadership And Management Academy
- Summerville Advantage Academy
- The Charter School At Waterstone, Inc.
- Youth Co-Op Charter School
- Youth Co-Op Preparatory High School

Three Community-Based Organizations (CBOs)

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

All of the charter schools and CBO's financials presented herein were determined to have an adequate financial position and corresponding financial management for the year ended June 30, 2016.

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. The audited financial statements may be viewed at http://mca.dadeschools.net/CBO_Charter_1617.asp

RECOMMENDED: That The School Board of Miami-Dade County, Florida, receive and file the Review of Audited Financial Statements for 57 of 126 Charter Schools And Three Community Based Organizations Operating During the Fiscal Year Ended June 30, 2016.

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