

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 7, 2017, meeting, the School Board Audit and Budget Advisory Committee (the Committee or ABAC) were presented with and reviewed the June 30, 2016, certified financial statements of 57 charter schools and three Community Based Organizations. All below-mentioned financial statements were recommended for transmission to the School Board.

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- 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-Marti Charter Schools (Hialeah Campus)
- Lincoln-Marti Charter Schools (International Campus)
- Lincoln-Marti Charter Schools (Little Havana Campus)
- Lincoln-Marti 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 (Slam) 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.

Copies of the Compact Disk (CD) containing the financial statements was 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](http://mca.dadeschools.net/CBO_Charter_1617.asp)

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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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