

Jon Goodman, Chief Auditor
Office of Management and Compliance Audits

SUBJECT: REVIEW OF FISCAL YEAR 2024-2025 AUDITED FINANCIAL STATEMENTS FOR 18 OF THE 160 CHARTER SCHOOLS IN OPERATION AT YEAR END

COMMITTEE: FISCAL ACCOUNTABILITY & GOVERNMENT RELATIONS

LINK TO STRATEGIC PLAN: EFFECTIVE & SUSTAINABLE OPERATIONAL PRACTICES

At its December 9, 2025 meeting, the School Board Audit and Budget Advisory Committee was presented with the June 30, 2025, certified financial statements for the following 18 charter schools:

- Archimedean Academy
- Archimedean Middle Conservatory
- Archimedean Upper Conservatory
- Aspire Preparatory Academy
- Brightview Preparatory Academy
- Doral International Academy of Math and Science
- Everglades Preparatory Academy
- Everglades Preparatory High School
- Lincoln-Marti Charter Schools, Inc., Charter High School of the Americas
- Lincoln-Marti Charter Schools, Inc., Charter High School of the Americas - Florida City Campus
- 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
- MACS Schools of Education, Inc. dba My Ca.Sa Charter School
- Palm Glades Preparatory Academy
- Palm Glades Preparatory High School
- Summerville Advantage Academy
- The Charter School at Waterstone

Twelve of the 18 charter schools listed in the preceding table were determined to be free of significant fiscal issues. Six charter schools had either a Voluntary Termination of Charter and/or a Deficit Net Position and/or Deficit Fund Balance and/or an Internal Control Letter Finding and a Management Letter Finding.

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

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The financial statements may be accessed at:

<http://omca.dadeschools.net/#!/fullWidth/18139>

RECOMMENDED: That the School Board of Miami-Dade County, Florida, receive and file the Review of Fiscal Year 2024-2025 Audited Financial Statements For 18 of the 160 Charter Schools In Operation At Year End.

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