

**RCMA Immokalee Community School**  
**A Program of**  
**Redlands Christian Migrant Association, Inc.**  
**(A Not-For-Profit Organization)**  
**Financial Statements and**  
**Supplementary Information**  
**June 30, 2021**

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-For-Profit Organization)**  
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## **Introduction Section**



402 West Main Street  
Immokalee, FL 34142

(800) 282-6540  
rcma.org

August 23, 2021

To the Board of Directors of  
RCMA Immokalee Community School  
A Program of Redlands Christian Migrant Association, Inc.

The accompanying report consists of management’s representation concerning the finances of the RCMA Immokalee Community School, a program of Redlands Christian Migrant Association, Inc. (RCMA) (a not-for-profit organization), hereafter referred to as the School. We, the management of the School, assume full responsibility for the completeness and reliability of all of the information presented herein.

Redlands Christian Migrant Association, Inc. (RCMA) (the Organization) was incorporated as a not-for-profit organization under the laws of the State of Florida in 1965, for the purpose of operating child care centers, schools for handicapped children and early childhood education centers for the children of migrant and seasonal farm workers whose families’ total income does not exceed an amount over the poverty levels. In 1999, the board of directors and administration of RCMA approved a plan to open a charter school since this was in line with the Organization’s mission. The Organization obtained approval and opened its charter school for the 2000 – 2001 school year under a charter of the sponsoring school district, the Collier County Public School Board (the District). In 2013, the current charter was renewed for three (3) additional years and was renewed again by mutual written agreement between the School and the District for 2017 – 2021.

Generally Accepted Accounting Principles in the United States of America require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management’s Discussion and Analysis (MD&A). Such MD&A is included herein on pages 6 through 13 and such analysis as well as the presentation of this report would not have been possible without the efficient and dedicated services of the entire staff of RCMA’s fiscal department.

Respectfully submitted,

Isabel Garcia, Executive Director

Gilbert Flores, Director of Finance

Established in 1965, RCMA is an equal opportunity employer funded in part by:



THEIR DREAMS. OUR FOCUS.



**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**

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## **Financial Section**



**ZOMMA GROUP**  
CPAs AND CONSULTANTS

**Independent Auditor's Report**

To the Board of Directors of  
RCMA Immokalee Community School  
A Program of Redlands Christian Migrant Association, Inc.

We have audited the accompanying financial statements of the governmental activities and each major fund of RCMA Immokalee Community School (the School), a program of Redlands Christian Migrant Association, Inc. (RCMA) (a not-for-profit organization), operating as a charter school of the Collier County District School, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.850, Rules of the Auditor General, which govern the conduct of charter school audits in the State of Florida. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## **Opinion**

In our opinion, the financial statements referred to on page 3 present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of RCMA Immokalee Community School, a program of RCMA, as of June 30, 2021 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

As explained in Note 1 to the financial statements, the accompanying financial statements being presented are only for the School referred to above which is a program of RCMA. The financial statements do not include the statements of financial position, activities and cash flows of RCMA. Accordingly, the accompanying financial statements are not intended to present the financial position of RCMA as of June 30, 2021 or its changes in net position and cash flows for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the budgetary comparison information on pages 6 – 13 and pages 33 – 34, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

In accordance with Section 218.39(4), Florida Statutes, and Sections 10.856(2)(d) and 10.806(2)(d), Rules of the Auditor General, we have issued a Management Letter Pursuant to the Rules of the Auditor General for the State of Florida (pages 31 – 32) dated August 23, 2021.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the basic financial statements of RCMA Immokalee Community School, a program of RCMA. The introductory section (pages 1 – 2) is presented for purposes of additional analysis and is not a required part of the basic financial statements. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### *Report on Summarized Comparative Information*

We have previously audited RCMA Immokalee Charter School's 2020 financial statement, and expressed an unmodified audit opinion on those audited financial statements in the report dated August 26, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.





### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report (pages 29 – 30) dated August 23, 2021 on our consideration of RCMA Immokalee Community School’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the school’s internal control over financial reporting and compliance.

### ***ZOMMA Group, LLP***

Zomma Group, LLP  
Coral Gables, Florida  
August 23, 2021

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**School Profile and Management's Discussion and Analysis**

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To the Board of Directors of  
RCMA Immokalee Community School, a program of  
Redlands Christian Migrant Association, Inc. (RCMA)

A school profile and management's discussion and analysis of the results of operations follow:

1. **Name and Address of the School:**  
RCMA Immokalee Community School  
123 North 4<sup>th</sup> Street  
Immokalee, FL 34142
2. **RCMA's Director of Charter Schools:**  
Juana Brown
3. **School Director:**  
Zulaika Quintero
4. **Total Students:** 246

**Other Information**

- Free and reduced lunch rate: 100%
- Attendance rate: 98%
- Hispanic: 95.7%
- African American: .3%
- Caucasian: 0%
- English Speakers of Other Languages (ESOL): 38%
- Exceptional Student Education (including gifted students): 20%

**RCMA Immokalee Community School**  
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**School Profile and Management's Discussion and Analysis**

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## **School Programs**

Redlands Christian Migrant Association (RCMA) is a 55-year-old not-for-profit organization serving over 5,500 migrant and low-income children in rural, agricultural communities in 21 Florida counties. RCMA first began serving rural communities in 1966 with early childhood development programs. The educational programs were expanded to include school age programs in response to a gap in educational services indicated by RCMA families. The Organization currently operates two RCMA Community Charter Academies with locations in Collier and Hillsborough County. The Organization recently completed a five year Charter School Strategic Plan. One of the resulting priorities is the expansion in the number of K to 8<sup>th</sup> schools to address the continuing parent demand for school age programs, for students transitioning from RCMA Early Education Centers.

RCMA's Collier County charter school recently underwent a name change after the renewal of the five-year charter contract with the Collier County Public School Board. The former Immokalee Community School has been rechristened Immokalee Community Academy (ICA) and approved to serve the community as a K-8<sup>th</sup> grade school as of July 1, 2021. The School will continue to prioritize dual language academic and wraparound educational programs for the children of the community's farm working families.

ICS is considered a Title 1 school with 100% of the students eligible for free and reduced lunch. Over 30% of school's families are considered migrants and travel part of the year to other states for farm-related work. More than 90% of the students live in bilingual or trilingual families, with most speaking Spanish as their first language. Indigenous dialects are spoken by a growing number of the school's families.

The hallmark of RCMA's K-8<sup>th</sup> Charter schools is to close the educational equity and opportunity gap for all students. As a community school, ICS's academics go hand-in-hand with complementary programs and services that animate students' intellectual, physical and social-emotional development. Our educational vision positions the school as a center of transformative education for students and their families. Despite numerous challenges our students come to school with unique strengths and talents. Among these is their rich cultural heritage, home language skills, and parents who believe in the power of education to open doors of possibilities they never enjoyed. ICS's unique educational program fosters each student's capacity to achieve at the highest level of their potential through a supportive learning environment that nurtures their natural curiosity, builds thinking and bilingual communications skills, and offers opportunities for real world problem-solving.

The school's rigorous dual language academic program, is designed to help students master grade level standards and equip students with content knowledge, thinking, and reasoning skills. The academic program is accompanied by a health and wellness program inclusive of diet and nutrition, physical fitness, and mental health programs. The school's meal programs have introduced students to a variety of fresh produce, some grown in the school garden. The student fitness program layers running, yoga, and other sport clubs to daily recess and weekly dance programs.

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**School Profile and Management's Discussion and Analysis**

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Rounding out the wellness program is the robust social emotional learning (SEL) program providing a framework for building key skills and addressing the growing issue of student stress and trauma. SEL is both a prevention and intervention program with integrated practices such as mindfulness and social skills activities intended to help students develop positive attitudes and necessary competencies.

The value of providing academic and wraparound programs became all too evident during an academic year characterized by the presence of a global pandemic. The school year began with 29% of students opting to attend school via distance learning. This number fluctuated from month-to-month, with a decrease in the total number of students opting for distance learnings over time, although the number of home learners remained fluid as a result of quarantines that kept several classrooms home due to Covid exposure.

With the onset of Covid, ICS proactively implemented academic, health, and safety measures to help maximize student-learning in a safe and sanitized school environment. Additional personnel, technology, and instructional resources were added to support both in-school and distance learners. The ambitious changes included improving the building's ventilation system and creating classrooms where students could safely distance six feet from one-another. Intensive cleaning and sanitizing, daily health and temperature checks, and improved technology were joined by social emotional initiatives that addressed the school's ability to holistically support students. Mitigating the impact of the virus was a necessary but costly priority, offset in part by Federal and State grants intended to alleviate the considerable expense of addressing the many Covid related challenges.

RCMA's many valued partners were pivotal in helping Immokalee Community School successfully address the growing academic and wraparound needs of both students and their families. This included addressing some of the student learning gaps through a robust after school and summer program funded by local foundation partners.

Parents continued to be ICS's most important partner and remained engaged through workshops and School Advisory Committee meetings conducted with the aid of technology. Student devices and hotspots proved invaluable not only for students on distance learning, but to bridge the technology gap for our parent community. Parents learned to use Zoom and other internet resources with support from the school social worker and regularly connected and collaborated with the school. Additional ongoing support to address food scarcity, need for sanitizing supplies, assistance with rent and utilities continued throughout year. Covid related information, testing and vaccinations for parents were possible thanks to trusted partnerships with local and national organizations.

### **Assessment and Accountability**

One of ICS's most important priority during the pandemic has been addressing the impact of Covid on student's social emotional health and wellbeing. Family job insecurity, the scarcity of basic necessities, and health issues have compounded the student's own sense of safety, stability, and self-confidence and compromised learning. Addressing critical needs through programs such as Second Step and a weekly mindfulness program are helping to provide the means and motivation for students to remain connected and engaged. Using the program's tools, teachers/the social worker measure and monitor student's social emotional and mental health needs as well as success in skill building.

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**School Profile and Management's Discussion and Analysis**

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Academic accountability goes hand-in-hand with social emotional growth. Assessing and monitoring each student's academic growth and proficiency is necessary for improving instruction and learning, for program improvement, and for school accountability. ICS does this through the use of classroom and benchmark NWEA-MAP and I-ready assessments administered in both English and Spanish for Reading, Math and other academic content. Quarterly data dashboards with this data are shared with parents and the RCMA Board to help the community remain informed and the school accountable.

The Florida Department of Education (FDOE) required all schools to administer the Florida State Assessment this year to students in 3<sup>rd</sup> to 6<sup>th</sup> grade. ICS tested all students with some notable results. Despite the many disruptions of a school year marked by classroom quarantines, the FSA results speak to the resiliency and hard work of students, educators, and school leadership. Math scores were particularly notable with both 3<sup>rd</sup>, 4<sup>th</sup>, and 6<sup>th</sup> grade students outscoring many of their peers in neighboring community schools. This is all the more remarkable given ICS's students are required to learn in two languages. An Emergency Order by the Florida Department of Educations (FDOE) has provided districts and schools the ability to opt out of a school grade this year. The school is choosing to do so this year. ICS will build on the opportunities and the innovations of the pandemic year, to implement more effective academic acceleration, enrichment activities, and partnerships to move students from a good to great year.

### **Financial Highlights**

1. The assets of the School exceeded its liabilities at June 30,2021 by 175,111 (net position).
2. At year-end, the School had current assets on hand of \$520,784.
3. The net position of the School decreased by \$186,905 during the year.

### **Overview of the Financial Statement**

This discussion and analysis is intended to serve as an introduction to the School's basic financial statements. The School's financial statements for the year ended June 30, 2021 are presented under GASB Codification Section 2200. The financial statements have three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements themselves.

#### *Government-Wide Financial Statements*

The *government-wide financial statements* are designed to provide readers with a broad overview of the School's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all the School's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. The difference between the two is reported as *net position*. Over time increases or decreases in net assets may serve as an indicator of whether the financial position of the School is improving or deteriorating.

**RCMA Immokalee Community School**  
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**School Profile and Management's Discussion and Analysis**

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**Overview of the Financial Statements (continued)**

The *Statement of Activities* presents information on how the School's net position changed during the fiscal year. All changes in net position are reported when the underlying event occurs without regard to the timing of related cash flows. Accordingly, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 14 – 15 of this report.

*Fund Financial Statements*

A “fund” is a collection of related accounts grouped to maintain control over resources that have been segregated for specific activities, projects, or objectives. The School like other state and local governments uses fund accounting to ensure and report compliance with finance-related legal requirements.

All of the funds of the School are governmental funds. *Governmental Funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental Fund financial statements, however, focus on *near-term* inflows and outflows of spendable resources, as well as on the balances of spendable resources which are available at the end of the fiscal year. Such information may be used to evaluate a government's requirements for near-term financing.

The Board of the School adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund as part of supplementary information to demonstrate compliance with the School's budget.

The basic governmental fund financial statements can be found on pages 16 – 19 of this report.

*Notes to Financial Statements*

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 20 – 28 of this report.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
(A Not-for-Profit Organization)  
**School Profile and Management's Discussion and Analysis**

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**Management Analysis of Operations and Financial Condition**

*Government-Wide Financial Analysis*

The School's net position decreased from \$362,016 in 2020 to \$175,111 in 2021.

	June 30,	
	2021	2020
<b>Assets</b>		
Current assets		
Cash	\$ 339,151	\$ 530,143
Accounts receivable	181,633	397,430
Total current assets	520,784	927,573
Property and equipment	90,205	135,138
<b>Total assets</b>	<b>610,989</b>	1,062,711
Deferred outflows of resources	8,412	3,910
 <b>Liabilities and net position</b>		
<b>Liabilities</b>		
Current liabilities		
Accounts payable	62,693	172,140
Accrued payroll	245,705	239,100
Total current liabilities	308,398	411,240
Deferred inflows of resources	135,892	293,365
 <b>Net position</b>		
Invested in capital assets	90,205	135,138
Unrestricted	84,906	226,878
<b>Total net position</b>	<b>\$ 175,111</b>	<b>\$ 362,016</b>

Net position decreased as direct result of School Readiness decreasing and various expenses increasing. Some of the most significant variances in expenses resulted from increase in instructional expenses. As mentioned before the impact of COVID required that more teachers and teachers' aide were hired during the school year.

**RCMA Immokalee Community School**  
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**(A Not-for-Profit Organization)**  
**School Profile and Management's Discussion and Analysis**

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**Management Analysis of Operations and Financial Condition (continued)**

*Government-Wide Financial Analysis*

The School's revenue and expenditures may be summarized as follows:

	Fiscal Years Ended	
	June 30,	
	<u>2021</u>	<u>2020</u>
	(Rounded)	(Rounded)
<b>Revenue</b>		
School Board of Collier County – FTE	\$ 2,080,000	\$ 2,011,700
– Lead teacher	4,400	3,500
– School district training		200
Corona Virus Relief Fund - RCMA	71,000	
E-Rate revenue		2,600
Federal through state school lunch reimbursement	57,600	54,300
School readiness	236,000	332,700
Other contributions and in-kind	407,000	491,000
<b>Total revenue</b>	<u>2,856,000</u>	<u>2,896,000</u>
<b>Expenditures</b>		
Instruction	1,600,000	1,401,800
Guidance services	26,000	39,100
Pupil personnel services	54,000	116,400
Instruction and curriculum development services	22,000	20,700
Instructional staff training	48,000	41,100
School administration	133,000	137,600
Fiscal services	164,000	152,300
Central services	103,000	92,000
Food services	143,000	(6,400)
Pupil transportation services	1,100	300
Operation of plant	156,000	137,500
Maintenance of plant	59,000	63,100
Community services	489,000	545,700
Depreciation	44,900	47,800
<b>Total expenditures</b>	<u>3,043,000</u>	<u>2,789,000</u>
Changes in net position	<u>\$ (187,000)</u>	<u>\$ 107,000</u>

Total decrease in the changes of net position is the result in reduction of School Readiness revenue and increase in instructional expenses for the current year.



**RCMA Immokalee Community School**  
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**School Profile and Management's Discussion and Analysis**

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**Management Analysis of Operations and Financial Condition (continued)**

**Governmental Funds**

The focus of the School's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the School's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the fiscal year, the School's governmental fund reported a fund balance of \$84,906.

**Governmental Fund Budget Analysis and Highlights**

Prior to the start of the School's fiscal year, the Board adopts an annual budget. Total actual revenue was lower than budgeted by \$63,965 mostly as a result of a decrease in revenue from School Readiness and contributions from other sources. Total actual expenditures were higher than budgeted by \$78,008 mostly due to community services, school administration and maintenance of plant. Refer to page 33 for the Statement of Governmental Funds Revenue, Expenditures and Changes in Fund Balances – Budget and Actual – Governmental Funds.

**Capital Assets**

The School's investment in capital assets as of June 30, 2021 amounts to \$90,205 (net of accumulated depreciation of \$430,713). This investment in capital assets includes improvements to building, furniture, fixtures & equipment, and acquisition of kitchen equipment.

**Request for Information**

The financial report is designed to provide the reader with a general overview of the School's finances, as well as demonstrate accountability for funds the School receives. Questions concerning any of the information provided in this report, or requests for additional information, should be addressed to Juana Brown at 402 West Main Street, Immokalee, FL 34142.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Statements of Net Position**  
**June 30, 2021**  
**(With Comparative Totals for 2020)**

		June 30,	
		2021	2020
<b>Assets</b>			
Current assets			
1110	Cash	\$ 339,151	\$ 530,143
1130	Accounts receivable	181,633	397,430
	Total current assets	520,784	927,573
1300	Property and equipment	90,205	135,138
	<b>Total assets</b>	<b>610,989</b>	1,062,711
	Deferred outflows of resources	8,412	3,910
 <b>Liabilities and Net Position</b>			
<b>Liabilities</b>			
Current liabilities			
2120	Accounts payable	62,693	172,140
2110	Accrued payroll	245,705	239,100
	Total current liabilities	308,398	411,240
	Deferred inflows of resources	135,892	293,365
 <b>Net Position</b>			
2770	Invested in capital assets	90,205	135,138
2790	Unrestricted	84,906	226,878
	<b>Total net position</b>	<b>\$ 175,111</b>	\$ 362,016

The accompanying notes are an integral part of these financial statements.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Statements of Activities**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for 2020)**

	Expenses	Program Revenue		Net (Expenses) Revenue and Changes in Net Assets Government	
		Special Revenue	Capital Projects	2021	2020
<b>Governmental activities</b>					
Instruction	\$ 1,951,841	\$ 351,525	\$ -	\$ (1,600,316)	\$ (1,401,839.0)
Guidance services	25,426	-	-	(25,426)	(39,129)
Pupil personnel services	83,681	29,865	-	(53,816)	(116,419)
Instruction development services	21,898	-	-	(21,898)	(20,717)
Instructional staff training	57,949	10,374	-	(47,575)	(41,085)
School administration	132,046	-	-	(132,046)	(137,568)
Facility acquisition and construction	348,103	-	348,103	-	-
Fiscal services	174,752	10,743	-	(164,009)	(152,332)
Food services	425,010	281,608	-	(143,402)	6,413
Central services	103,108	-	-	(103,108)	(91,941)
Operation of plant	193,671	37,602	337	(155,732)	(137,528)
Pupil transportation services	1,100	-	-	(1,100)	(343)
Maintenance of plant	59,215	-	-	(59,215)	(63,092)
Community services	488,952	-	-	(488,952)	(545,720)
Depreciation expense	44,933	-	-	(44,933)	(47,752)
<b>Total governmental activities</b>	<b>\$ 4,111,685</b>	<b>\$ 721,717</b>	<b>\$ 348,440</b>	<b>\$ (3,041,528)</b>	<b>\$ (2,789,052)</b>
<b>General revenue</b>					
Grants and contributions not restricted to specific purposes				2,854,623	2,895,995
Changes in net assets				(186,905)	106,943
<b>Net position – beginning</b>				<b>362,016</b>	<b>255,073</b>
<b>Net position – ending</b>				<b>\$ 175,111</b>	<b>\$ 362,016</b>

The accompanying notes are an integral part of these financial statements.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Governmental Funds Balance Sheets**  
**June 30, 2021**  
**(With Comparative Totals for 2020)**

		General Fund	Special Revenue Fund	Capital Projects Fund	Combined Totals Governmental Funds	
					2021	2020
<b>Assets</b>						
1110	Cash	\$ 339,151	\$ -	\$ -	\$ 339,151	\$ 530,143
1130	Accounts receivable	181,633	-	-	181,633	397,430
<b>Total assets</b>		<b>520,784</b>	<b>-</b>	<b>-</b>	<b>520,784</b>	<b>927,573</b>
Deferred outflows of resources		8,412	-	-	8,412	3,910
<b>Liabilities and fund balances</b>						
<b>Liabilities</b>						
2120	Accounts payable and accrued expenses	62,693	-	-	62,693	172,140
2110	Accrued payroll	245,705	-	-	245,705	239,100
<b>Total liabilities</b>		<b>308,398</b>	<b>-</b>	<b>-</b>	<b>308,398</b>	<b>411,240</b>
Deferred inflows of resources		135,892	-	-	135,892	293,365
<b>Fund balances</b>						
2760	Unassigned	\$ 84,906	\$ -	\$ -	\$ 84,906	\$ 226,878

The accompanying notes are an integral part of these financial statements.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Reconciliation of the Governmental Funds Balance Sheet to**  
**The Statement of Net Position**  
**June 30, 2021**

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<b>Total fund balances – governmental funds balance sheet</b>	\$ 84,906
<b>Amounts reported for governmental activities in the statement of net position are different because:</b>	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of assets is \$520,918 and the accumulated depreciation is \$430,713.	<u>90,205</u>
<b>Total net position – statement of net position</b>	<u>\$ 175,111</u>

The accompanying notes are an integral part of these financial statements.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Statements of Governmental Funds Revenue, Expenditures and**  
**Changes in Fund Balances**  
**For the Year Ended June 30, 2021**  
**(With Comparative Totals for 2020)**

	General Fund	Special Revenue Fund	Capital Projects Fund	Combined Totals Governmental Funds		
				2021	2020	
<b>Revenue</b>						
3199.000	E - Rate revenue	\$ -	\$ 15,206	\$ -	\$ 15,206	\$ 17,558
3240.000	Federal through state school lunch reimbursement	57,560	294,336	-	351,896	334,419
3261.000	Title I, Title 2, Title 3, Title 4 & Migrant revenue	-	299,752	-	299,752	334,748
3240.000	ESSER Grant, GEERS Grant, FL DOE CSP Remote Learning Grant	-	112,423	-	112,423	-
3240.000	Corona Virus Relief Fund - RCMA	70,666	-	-	70,666	-
3261.000	National School Lunch Equipment Grant	-	-	-	-	56,950
3290.000	School readiness	235,654	-	-	235,654	332,705
3310.000	School Board of Collier County - FTE	2,079,406	-	-	2,079,406	2,011,704
3310.000	- Lead teacher	4,350	-	-	4,350	3,540
3310.000	- Florida School District Training	-	-	-	-	160
3391.000	State revenue - capital outlay	-	-	348,440	348,440	189,515
3400.000	Local sources - other contributions	406,987	-	-	406,987	490,994
	<b>Total revenue</b>	<b>2,854,623</b>	<b>721,717</b>	<b>348,440</b>	<b>3,924,780</b>	<b>3,772,293</b>
<b>Expenditures</b>						
5100.100	Instruction - salaries	1,044,889	274,417	-	1,319,306	1,266,291
5100.200	Instruction - employee benefits	389,011	19,484	-	408,495	331,433
5100.300	Instruction - purchased services	6,117	-	-	6,117	1,784
5100.500	Instruction - materials and supplies	78,328	13,376	-	91,704	58,199
5100.641	Instruction - capitalized equipment	-	-	-	-	1,575
5100.642	Instruction - non-capitalized equipment	81,971	44,248	-	126,219	60,380
6120.100	Guidance services - salaries	18,374	-	-	18,374	30,260
6120.200	Guidance services - employee benefits	7,052	-	-	7,052	8,869
6100.300	Pupil personnel services - purchased services	51,188	29,865	-	81,053	99,503
6100.700	Pupil personnel services - other services	2,628	-	-	2,628	16,916
6300.100	Instruction and curriculum development services - salaries	19,225	-	-	19,225	18,526
6300.200	Instruction and curriculum development services - employee benefits	2,673	-	-	2,673	2,191
6400.300	Instructional staff training - purchased services	47,575	10,374	-	57,949	59,256
7300.100	School administration - salaries	60,064	-	-	60,064	66,423
7300.200	School administration - employee benefits	15,369	-	-	15,369	14,618
7300.300	School administration - purchased services	2,590	-	-	2,590	10,979
7300.500	School administration - materials and supplies	15,214	-	-	15,214	12,003
7300.642	School administration - non-capitalized equipment	33,908	-	-	33,908	31,572
7300.700	School administration - other expenses	4,901	-	-	4,901	1,973
7400.300	Facility acquisition and construction - rental property	-	-	348,103	348,103	164,097
7400.641	Facility acquisition and construction - capital improvements	-	-	-	-	8,073
7500.300	Fiscal services - purchased services	164,009	10,743	-	174,752	162,966
7600.100	Food service - salaries	-	119,361	-	119,361	118,157
7600.200	Food service - employee benefits	-	35,472	-	35,472	31,294
7600.300	Food service - purchased services	-	1,950	-	1,950	6,818
7600.500	Food service - materials and supplies	90,408	114,968	-	205,376	147,037
7600.641	Food service - capitalized equipment	-	-	-	-	62,727
7600.642	Food service - non-capitalized outlay	-	874	-	874	684
7600.700	Food services - other services	52,994	8,983	-	61,977	14,092
7700.100	Central services - salaries	83,647	-	-	83,647	76,320
7700.200	Central services - employee benefits	19,406	-	-	19,406	15,525
7700.300	Central services - purchased services	55	-	-	55	96
7800.300	Pupil transportation services - purchased services	1,100	-	-	1,100	343
7900.100	Operation of plant - salaries	25,777	-	-	25,777	26,261
7900.200	Operation of plant - employee benefits	6,236	-	-	6,236	7,807
7900.300	Operation of plant - purchased services	56,572	-	337	56,909	56,481
7900.400	Operation of plant - energy services	59,955	1,985	-	61,940	64,742
7900.600	Operation of plant - communication	7,192	35,617	-	42,809	24,890
8100.100	Maintenance of plant - salaries	50,818	-	-	50,818	54,348
8100.200	Maintenance of plant - employee benefits	8,397	-	-	8,397	8,744
9100.100	Community services - salaries	293,233	-	-	293,233	278,793
9100.200	Community services - employee benefits	60,763	-	-	60,763	48,844
9100.300	Community Services - purchased services indirect cost	16,956	-	-	16,956	16,410
9100.300	Community Services - purchased services	78,803	-	-	78,803	76,950
9100.300	Community Services - rental property	-	-	-	-	40,000
9100.400	Community services - energy services	20,126	-	-	20,126	21,103
9100.500	Community services - material and supplies	-	-	-	-	19,252
9100.600	Community Services - communications	704	-	-	704	710
9100.642	Community services - non-capitalized equipment	4,945	-	-	4,945	798
9100.700	Community services - other expenses	13,422	-	-	13,422	42,860
	<b>Total expenditures</b>	<b>2,996,595</b>	<b>721,717</b>	<b>348,440</b>	<b>4,066,752</b>	<b>3,689,973</b>
	<b>Excess (deficiency) of revenue over expenditures</b>	<b>(141,972)</b>	<b>-</b>	<b>-</b>	<b>(141,972)</b>	<b>82,320</b>
	Fund balances - beginning	226,878	-	-	226,878	144,558
	<b>Fund balances - ending</b>	<b>\$ 84,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,906</b>	<b>\$ 226,878</b>

The accompanying notes are an integral part of these financial statements.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**

**Reconciliation of the Statement of Governmental Funds Revenue, Expenditures and  
Changes in Fund Balances to the Statement of Activities  
For the Year Ended June 30, 2021**

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**Net change in fund balances – statement of governmental funds  
revenue, expenditures, and changes in fund balances** \$ (141,972)

**Amounts reported for governmental activities in the  
statement of net position are different because:**

Capital assets used in governmental activities are not  
financial resources and therefore are not reported as assets  
in governmental funds.

Expenditures for capital assets -  
Less current-year depreciation expense (44,933)

**Change in net position – statement of activities** \$ (186,905)

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Notes to Financial Statements**

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**Note 1 Organization and Purpose**

Redlands Christian Migrant Association, Inc. (RCMA and/or the Organization) was incorporated as a not-for-profit organization under the laws of the State of Florida in 1965. RCMA's purpose is to administer child-care centers, including services to children with disabilities and early childhood education centers for the children of migrant and seasonal farm workers whose families' total income does not exceed an amount over the poverty levels. RCMA achieves its purpose through a variety of programs funded substantially by federal and state grants and individual contributions.

In 1999, the board of directors and administration approved a plan to open a charter school since this was in line with the Organization's mission. The Organization obtained approval and opened its charter school for the 2000 – 2001 school year under a charter of the sponsoring school district, the Collier County Public District School Board (the District). In 2013, the current charter was renewed for three (3) years and it was renewed by mutual written agreement between the School and the District for the period from 2017 – 2021.

**Note 2 Summary of Significant Accounting Policies**

**Reporting Entity**

The accompanying financial statements are for RCMA Immokalee Community School (the Charter School or the School), a program of RCMA. The governing body of the Charter School consists of nine of the at large members of the RCMA board of directors. All board members have been finger-printed and processed as required by the state's school board law. Subsequent to year-end, the School officially changed its name to Immokalee Community Academy.

**Basis of Presentation**

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying financial statements are included in the financial statements of RCMA using the not-for-profit model of reporting. However, the accompanying financial statements are presented using a governmental model for purposes of reporting to the District.

**Basic Financial Statements**

The basic financial statements include both government-wide (based on the Charter School as a whole) and fund financial statements according to Governmental Accounting Standard Board.



**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Notes to Financial Statements**

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**Note 2 Summary of Significant Accounting Policies (continued)**

***Government-Wide Basic Statements***

The government-wide financial statements include a Statement of Net Position and Statement of Activities, which measure all economic resources and are prepared using full accrual accounting. In the government-wide Statement of Net Position, both the governmental and business-type activities are presented on a consolidated basis and are reflected, on a full accrual economic resource basis. The financial statements reflect costs using the function and object dimensions required by the publication Financial and Program Cost Accounting and Reporting for Florida Schools (the Red Book) as required by Section 1002.33(9)(i), Florida Statutes.

***Fund Financial Statements***

In the fund financial statements, financial transactions and accounts of the School are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts according to cash and/or financial resources. The School's fund financial statements include the following funds: The General, Special Revenue and Capital Projects. These funds are used for the following purposes:

General Fund

The General Fund is used to account for the full-time equivalent (FTE) fee received from the District, unrestricted contributions, interest and other income and the expenditures incurred under the Charter School contract with the District.

Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Fund

The Capital Projects Fund is used to account for monies received for the use of construction, property lease, renovations and maintenance of school facilities.

***Measurement Focus and Basis of Accounting***

Basis of accounting refers to the point at which revenue and expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

The governmental funds basic financial statements are maintained and reported using the modified accrual basis of accounting using the current financial resources measurement focus. Under this method of accounting, revenue is recognized in the period that they become measurable and available. The Charter School considers revenue to be available if they are collected within 60 days of the end of the year.

**Note 2 Summary of Significant Accounting Policies (continued)**

***Measurement Focus and Basis of Accounting (continued)***

Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide financial statements, a reconciliation schedule is prepared which reflects the adjustment necessary to reconcile the fund financial statements to the government-wide financial statements.

Governmental activity in the government-wide basic financial statements is presented on the full accrual basis of accounting. Revenue is recognized when earned and expenses are recognized when incurred using the economic resources measurement focus.

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow resources (revenue) until that time.

**Comparative Financial Statements**

The financial statements include prior-year summarized comparative information in total, but not by fund. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

**Uses of Estimates**

In preparing these financial statements, management must make estimates based on future events that affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities as of the date of the statement of financial position, and the revenue and expenses for the period then ended. Actual results could differ from these estimates. A description of some of the estimates used is included in the following significant accounting policies.

**Note 2 Summary of Significant Accounting Policies (continued)**

**Revenue Sources**

***General Fund***

Revenue in the general fund reflects the funds received from the Collier County School District pursuant to Section 1011.62 of the Florida Statutes. Such revenue is determined based on (1) un-weighted full time equivalent (FTE), multiplied by (2) the cost factor for each program, multiplied by (3) the base student allocation established by the legislature. Additional funds for exceptional students who do not have a matrix of services are provided through the guaranteed allocation designated in Section 1011.62 (1)(e)2 of the Florida Statutes. In this connection, the School reported 246.00 un-weighted and 269.66 weighted FTE for the 2020 – 2021 school year.

The Charter School’s funding pursuant to the Florida Education Finance Program (FEFP) is subject to adjustments resulting from Full Time Equivalent (FTE) audits conducted by the Auditor General pursuant to Section 1010.305, Florida Statutes, and Rule 6A-1.0453, Florida Administrative Code (FAC). In addition, the Charter School’s Weighted Funding percentage as defined in the regulations represents the percentage of total state funding which would be at risk should certain specific records for the School’s Exceptional Students Education (ESE) and English for Speakers of Other Languages (ESOL) programs not be maintained up to standards. Such records include the following:

- Attendance and membership documentation (Rule 6A-1.044, FAC)
- Teacher certificates and other certification documentation (Rule 6A-1.0503, FAC)
- Procedural safeguards for weighted programs (Rule 6A-6.03411, FAC)
- Evaluation and planning documents for weighted programs (Sections 1011.62(1)(e), FS, and Rule 6A-6.03411, FAC)

Schools are required to maintain the documentation for three years or until the completion of an FTE audit.

In addition, the School receives state funds through the District under the charter school capital outlay funding pursuant to Section 1013.62, Florida Statutes. Funds are based on capital outlay plan submitted to the District and are to be used for lease of school facilities.

Finally, the School receives federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to and approved by various granting agencies. For federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. Any excess amounts are recorded as deferred revenue until expended. Additionally, other revenue may be derived from various fundraising activities and certain other programs.

**Note 2 Summary of Significant Accounting Policies (continued)**

**Revenue Sources (continued)**

***Special Revenue Fund***

The special revenue fund reflects the School's federal awards for the enhancement of various educational programs. Revenue on the federal awards is recognized based on a) amounts allocated under the terms of the grant; or b) the amount of eligible expenditures incurred.

***Capital Project Fund***

Reflects capital outlay funds for the use of leasing school facility or improvements on such.

**Cash and Cash Equivalents**

The Charter School considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. There were no such investments as of June 30, 2021.

**Accounts Receivable**

The Charter School considers accounts receivable to be collectible; accordingly, no allowance for doubtful accounts is required. When amounts are determined to be uncollectible, they are charged to operations.

**Property and Equipment**

The Charter School records in the statement of net position property and equipment at cost when purchased or constructed, or at market value when donated. The Charter School capitalizes all expenditures in excess of \$1,000 for property and equipment at cost. Donations are reported as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those assets must be maintained, the Charter School reports expirations of donor-imposed restrictions when the donated or acquired assets are placed in service as instructed by the donor. Expenditures for major renewals and betterment that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

**Long-Lived Assets**

Long-lived assets are reviewed for impairment when circumstances indicate that the carrying value of an asset may not be recoverable. If the carrying value is impaired, the long-lived assets will be written down to their fair market value with a corresponding charge to earnings. No such impairment was recorded for the year ended June 30, 2021.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Notes to Financial Statements**

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**Note 2 Summary of Significant Accounting Policies (continued)**

**Depreciation**

Depreciation is included in the accompanying statements of activities. Such depreciation is computed on the straight-line basis over the following estimated useful lives of the assets as follows:

Program equipment	3 – 5
Office equipment	3 – 5
Leasehold improvements	3 – 10
Kitchen equipment	3 – 5

**Net Position Classifications**

Net position is classified in three categories as follows:

Invested in Capital Asset – represents the difference between the cost of capital assets, less accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets.

Restricted – consists of net position with constraints placed on their use by external groups such as creditors, grantors, contributors or laws or regulations of other governments, or laws or regulations of other governments. There are no restricted amounts at year end.

Unrestricted – all other net position that does not meet the definition of “invested in capital assets” or “restricted”.

**Fund Balance**

The governmental fund financial statements present fund balances under the provisions of GASB Codification Section 1800.142 Fund Balance Reporting and Governmental Fund Type Definition, defines the different type of categories that a governmental entity must use as follows:

Nonspendable – includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Consists of fund balance associated with inventories, prepaid expenses, long-term notes receivable and deposits. This is due to their non-conversion to cash or are not expected to be converted to cash or are not expected to be converted to cash within the next year. There are no such funds at year end.

Restricted – includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through legislation. There are no restricted funds at year end.

Committed – includes amounts that can be used for specific purposes determined by formal action of the Board of Directors (highest level of decision-making authority). There are no committed funds at year end.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Notes to Financial Statements**

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**Note 2 Summary of Significant Accounting Policies (continued)**

**Fund Balance (continued)**

Assigned – includes amounts that the Board of Directors intends to use for a specific purpose, but they are neither restricted nor committed. There are no assigned funds at year end.

Unassigned – includes amounts that have not been restricted, committed or assigned for a specific purpose within the General Fund.

When the School incurs expenditures for which restricted or unrestricted fund balance is available, the School would consider restricted funds to be spent first. When the School has expenditures which are committed, assigned or unassigned fund balance is available, the School would consider committed funds to be spent first, then assigned funds and lastly unassigned funds.

**Income Taxes**

RCMA, Inc. is organized as a not-for-profit entity and is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code. Accordingly, no provision for income taxes is required.

**Donated Space**

Donated space is reflected in the accompanying statements at its fair value.

**Note 3 Property and Equipment**

Property and equipment consist of the following at June 30, 2021:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Cost</b>				
Program equipment	\$ 191,890			\$ 191,890
Office equipment	61,557			61,557
Leasehold improvements	77,791			77,791
Kitchen equipment	189,680			189,680
	<u>520,918</u>	<u>-</u>	<u>-</u>	<u>520,918</u>
<b>Accumulated depreciation</b>				
Program equipment	186,790	4,311		191,101
Office equipment	38,377	6,894		45,271
Leasehold improvements	62,181	5,229		67,410
Kitchen equipment	98,432	28,499		126,931
	<u>385,780</u>	<u>44,933</u>	<u>-</u>	<u>430,713</u>
<b>Property and equipment, net</b>	<u>\$ 135,138</u>	<u>\$ (44,933)</u>	<u>\$ -</u>	<u>\$ 90,205</u>

Depreciation expense for the years ended June 30, 2021 and 2020 amounted to \$44,933 and \$47,752, respectively.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Notes to Financial Statements**

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**Note 4 Contingency**

The Charter School is subject to federal, state and local government audits. These audits could result in the questioning of expenditures relating to certain grants under various technical compliance provisions of the individual grants. No expenditures are being questioned as of June 30, 2021.

**Note 5 Employee Benefits – Profit-Sharing Plan**

The Charter School's employees participate in the 403(b) Thrift Plan of Redlands Christian Migrant Association, which provides for employer's contributions from 3% up to 5% of all employees' contribution into the plan. The School's match is based on employee's length of employment. In addition, the Charter School funds 6% of gross salaries for all staff with an employment agreement. Thrift Plan expenses aggregated to \$87,863 and \$66,347 for the years ended June 30, 2021 and 2020, respectively. No forfeitures were recognized for the years ended June 30, 2021 and June 30, 2020.

**Note 6 Related Party Transactions**

**Sponsor Organization**

The Charter School entered into a new, one-year lease agreement with RCMA (the Sponsor Organization) for its educational facility. The lease requires one annual payment of \$348,103. When FTE Capital Outlay fund is not sufficient to cover the lease, the difference is recognized as donated space from RCMA in the in-kind category. For the year ended June 30, 2021, the entire lease was paid out of the FTE Capital Outlay Funds. As such, no in-kind donated space was received for the year from the Sponsor Organization.

The Charter School reimburses RCMA for indirect costs composed of various administrative support services. These costs aggregated to \$79,923 and \$73,599 for the years ended June 30, 2021 and 2020, respectively.

**School District**

Pursuant to the Charter School contract with the School District, the District withholds an administrative fee of 5% of the qualifying revenue of the School. For the years ended June 30, 2021 and 2020, administrative fees withheld by the School District totaled \$103,970 and \$100,585, respectively.

**Note 7 Business Concentration, Credit Risk, and Uncertainty**

**Business Risk**

Federal and state or local grants substantially fund the Charter School's services. Governmental work may be significantly impacted by budget allocations and consequently an adverse change in the budget could affect the Charter School's operations.

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Notes to Financial Statements**

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**Note 7 Business Concentration and Credit Risk (continued)**

**Credit Risk**

It is the School's policy to maintain its cash in major banks. As of June 30, 2021, all of the School's cash funds qualified as a Public Deposit as defined in Chapter 280 of the Florida Statutes and, therefore, it is fully insured.

**COVID Uncertainty**

Due the COVID-19 virus, government put in place certain programs to benefit businesses during these difficult times. In this connection, the School's sponsor organization obtained additional funds from grantors. During the year the School's sponsor passed through to the Charter School \$70,666 of those monies received. In addition, the school board provided the Charter School with \$112,423 to cover COVID related expenses. Such amounts have been reflected in the Statement of Governmental Funds Revenue, Expenditures and Changes in Fund Balances for the year ended June 30, 2021. Neither the School nor the sponsor organization, however, obtained funds from the Economic Injury Disaster Loan Emergency Advance.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Company's financial position, liquidity, and future changes in equity.

**Note 8 Risk Management**

The School is exposed to various risks of loss related to torts, thefts of, damage to and destruction of assets, errors and omissions and natural disasters for which the School carries commercial insurance. Settlement amounts have not exceeded insurance coverage in the past. In addition, there were no reductions in insurance coverage from those in the prior year.

**Note 9 Subsequent Events**

Subsequent events have been evaluated through August 23, 2021, which is the date the financial statements were available to be issued.



## **Compliance Reports Section**



**ZOMMA GROUP**  
CPAs AND CONSULTANTS

**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors of  
RCMA Immokalee Community School  
A Program of Redlands Christian Migrant Association, Inc.

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of RCMA Immokalee Community School (the School), a program of Redlands Christian Migrant Association, Inc., (RCMA) (a not-for-profit organization), operating as a charter school of Collier County District School, as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated August 23, 2021, which collectively comprise the School's basic financial statements as listed in the table of contents.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered RCMA Immokalee Community School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Charter School’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

## ***ZOMMA Group, LLP***

Zomma Group, LLP  
Coral Gables, Florida  
August 23, 2021



## **Management Letter Pursuant to the Rules of the Auditor General for the State of Florida**

To the Board of Directors of  
RCMA Immokalee Community School  
A Program of Redlands Christian Migrant Association, Inc.

### **Report on the Financial Statements**

We have audited the financial statements of RCMA Immokalee Community School, a program of Redlands Christian Migrant Association, Inc., (a not-for-profit organization), operating as a charter school of the Collier County School District as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated August 23, 2021.

### **Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Chapter 10.850, Rules of the Auditor General.

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in those reports and schedule, which are dated August 23, 2021, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

Section 10.854(1)(e)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations noted in the preceding audit report.

### **Official Title**

Section 10.854(1)(e)5., Rules of the Auditor General, requires that the name or official title of the School and the school code assigned by the Florida Department of Education be disclosed in this management letter. The official title and the school code assigned by the Florida Department of Education of the School are RCMA Immokalee Community School, 9021.

### **Financial Condition and Management**

Section 10.854(1)(e)2. and 10.855(11), Rules of the Auditor General, require us to apply appropriate procedures and communicate whether or not the RCMA Immokalee Community School has met one or



more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the RCMA Immokalee Community School did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the RCMA Immokalee Community School. It is management's responsibility to monitor the RCMA Immokalee Community School's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.854(1)(e)3., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### **Transparency**

Sections 10.854(1)(e)7. and 10.855(13), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the RCMA Immokalee Community School maintains on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes. In connection with our audit, we determined that the RCMA Immokalee Community School maintained on its Web site the information specified in Section 1002.33(9)(p), Florida Statutes.

### **Additional Matters**

Section 10.854(1)(e)4., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*ZOMMA Group, LLP*

Zomma Group, LLP  
Coral Gables, Florida  
August 23, 2021

## **Supplementary Information**

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
**Statement of Governmental Funds Revenue, Expenditures and**  
**Changes in Fund Balances – Budget and Actual – Governmental Funds (Unaudited)**  
**For the Year Ended June 30, 2021**

	General Fund		Special Revenue Fund		Capital Projects Fund		Governmental Funds		Variance Positive (Negative)
	Final Budget (Unaudited)	Actual	Final Budget (Unaudited)	Actual	Final Budget (Unaudited)	Actual	Final Budget (Unaudited)	Actual	
<b>Revenue</b>									
3199 E - Rate revenue	\$ -	\$ -	\$ 18,000	\$ 15,206	\$ -	\$ -	\$ 18,000	\$ 15,206	\$ (2,794)
3240 Federal through state school lunch reimbursement	53,400	57,560	279,500	294,336	-	-	332,900	351,896	18,996
3261 Title I, Title 2, Title 3, Title 4 & Migrant revenue	-	-	326,020	299,752	-	-	326,020	299,752	(26,268)
3240 ESSER Grant, GEERS Grant, FL DOE CSP Remote Learning Grant	-	-	84,540	112,423	-	-	84,540	112,423	27,883
3240 Corona Virus Relief Fund - RCMA	92,580	70,666	-	-	-	-	92,580	70,666	(21,914)
3290 School readiness	256,000	235,654	-	-	-	-	256,000	235,654	(20,346)
3310 School Board of Collier County – FTE	2,086,947	2,079,406	-	-	-	-	2,086,947	2,079,406	(7,541)
– Lead teacher	4,350	4,350	-	-	-	-	4,350	4,350	-
3391 State revenue – capital outlay PECO	-	-	-	-	348,103	348,440	348,103	348,440	337
3400 Local sources – other contributions	439,305	406,987	-	-	-	-	439,305	406,987	(32,318)
<b>Total revenue</b>	<b>2,932,582</b>	<b>2,854,623</b>	<b>708,060</b>	<b>721,717</b>	<b>348,103</b>	<b>348,440</b>	<b>3,988,745</b>	<b>3,924,780</b>	<b>(63,965)</b>
<b>Expenditures</b>									
5100 Instructional	1,628,565	1,600,316	357,230	351,525	-	-	1,985,795	1,951,841	33,954
6120 Guidance services	32,650	25,426	-	-	-	-	32,650	25,426	7,224
6100 Pupil personnel services	33,532	53,816	20,168	29,865	-	-	53,700	83,681	(29,981)
6300 Instruction and curriculum development services	17,300	21,898	-	-	-	-	17,300	21,898	(4,598)
6400 Instructional staff training	31,500	47,575	17,250	10,374	-	-	48,750	57,949	(9,199)
7300 School administration	108,250	132,046	-	-	-	-	108,250	132,046	(23,796)
7400 Facility acquisition and construction – rental property	-	-	-	-	348,103	348,103	348,103	348,103	-
7500 Fiscal services	172,716	164,009	11,000	10,743	-	-	183,716	174,752	8,964
7600 Food service	154,257	143,402	266,500	281,608	-	-	420,757	425,010	(4,253)
7700 Central services	98,100	103,108	-	-	-	-	98,100	103,108	(5,008)
7800 Pupil transportation services	1,000	1,100	-	-	-	-	1,000	1,100	(100)
7900 Operation of plant	189,375	155,732	35,912	37,602	-	337	225,287	193,671	31,616
8100 Maintenance of plant	36,700	59,215	-	-	-	-	36,700	59,215	(22,515)
9100 Community services	428,637	488,952	-	-	-	-	428,637	488,952	(60,315)
<b>Total expenditures</b>	<b>2,932,582</b>	<b>2,996,595</b>	<b>708,060</b>	<b>721,717</b>	<b>348,103</b>	<b>348,440</b>	<b>3,988,745</b>	<b>4,066,752</b>	<b>(78,007)</b>
<b>Excess of revenue over expenditures</b>	<b>-</b>	<b>(141,972)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(141,972)</b>	<b>(141,972)</b>
Fund balances – beginning	226,878	226,878	-	-	-	-	226,878	226,878	-
<b>Fund balances – ending</b>	<b>\$ 226,878</b>	<b>\$ 84,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 226,878</b>	<b>\$ 84,906</b>	<b>\$ (141,972)</b>

**RCMA Immokalee Community School**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-For-Profit Organization)**  
**Note to Statement of Governmental Funds Revenue, Expenditures and**  
**Changes in Fund Balances – Budget and Actual – Governmental Funds (Unaudited)**

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**Basis of Accounting**

The Statement of Governmental Funds Revenue, Expenditures and Changes in Fund Balances – Budget and Actual – Governmental Funds are maintained and reported using the modified accrual basis of accounting using the current financial resources measurement focus. Under this method of accounting, revenue is recognized in the period that they become measureable and available. The School considers revenue to be available if it is collected within 60 days of the end of the fiscal year.