

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

**RCMA Wimauma Community Academy**  
**A Program of Redlands Christian Migrant Association, Inc.**  
**(A Not-for-Profit Organization)**  
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## **Introduction Section**



**Letter of Transmittal**

September 23, 2021

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

The accompanying report consists of management’s representation concerning the finances of the RCMA Wimauma Community Academy, a program of Redlands Christian Migrant Association, Inc. (RCMA) (a not-for-profit), hereafter referred to as the School. We, the management of the School, assume full responsibility for the completeness and reliability of all 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, 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. In 1999, the board of directors and administration of RCMA approved a plan to open a two charter schools (RCMA Wimauma Academy and RCMA Leadership Academy) since this was in line with the Organization’s mission. The Organization obtained approval and opened its charter schools for the 2000 – 2001 school year under a charter of the sponsoring school district, the Hillsborough County Public School Board (the District). In 2015, the current charter was renewed for five (5) additional years. During 2020, a new contract was approved by the District for ten (10) years ending in 2030, in which the school will operate as a single institution under the new name RCMA Wimauma Community Academy.

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 – 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:



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

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**Board of Directors**

**President**

Ms. Medora Krome

**Vice-Presidents**

Mr. Joaquin Perez

Mr. Michael T. Bayer

Mr. Jaime Weisinger

Ms. Linda Miles-Adams

Ms. Sandra Hightower

Ms. Barbara Mainster Rollason

**Secretary**

Mr. Richard Pringle

**Treasurer**

Mr. Larry Saulstro

**Members At Large**

Ms. Wilma Robles de Melendez, PhD

Mr. Al J. Hinson

Ms. Gloria Kendrick

Mr. Ansberto Vallejo

Ms. Donna Gaffney

Mr. Dani Higgins

Ms. Sonia Tighe

Mr. Steven Kirk

Ms. Susan A. Bizerra

Mr. Aedan J. Dowling

Ms. Mirta Negrini

## **Financial Section**



**ZOMMA GROUP**  
CPAs AND CONSULTANTS

**Independent Auditor's Report**

To the Board of Directors of  
RCMA Wimauma Community Academy  
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 Wimauma Community Academy (the School), a program of Redlands Christian Migrant Association, Inc. (RCMA) (a not-for-profit organization), operating as a charter school of the Hillsborough 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 opinion.

### **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 Wimauma Community Academy, 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 34 – 35, 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 32 – 33) dated September 23, 2021.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the basic financial statements of RCMA Wimauma Community Academy, 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*

As further discussed in Note 1, the School includes two schools, previously known as RCMA Leadership Academy and RCMA Wimauma Academy, now operating under the name of RCMA Wimauma Community Academy. We previously audited separately both Schools 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements, in our reports dated September 29, 2020 and September 22, 2020, respectively. In our opinion the summarized comparative information presented herein as of and for the year ended June 30, 2020, 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 30 –31) dated September 23, 2021 on our consideration of RCMA Wimauma Community Academy’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  
September 23, 2021

**RCMA Wimauma Community Academy**  
**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 Wimauma Community Academy, 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 Charter School:**

RCMA Wimauma Community Academy  
18240 U.S. Hwy 301 South  
Wimauma, FL 33598

**2. RCMA's Director of Charter Schools:**

Juana Brown

**3. School Director:**

Mark Haggett

**4. Total Students: 342**

**Other Information**

- Free and reduced lunch rate: 100%
- Attendance rate: 98%
- Hispanic: 99.7%
- African American: .3%
- Caucasian: 0%
- English Speakers of other Languages (ESOL): 57.5%
- Exceptional Student Education: 20%

**RCMA Wimauma Community Academy**  
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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 56-year-old not-for-profit organization serving 5,500 migrant and low-income children in rural, agricultural communities in 21 Florida counties. RCMA first began serving rural communities in 1965 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. RCMA Charter Schools work to close the educational equity and opportunity gap for students and their families.

During the current year RCMA Wimauma Academy and RCMA Leadership Academy combined their operations and became RCMA Wimauma Community Academy (WCA), a Title 1 K-8 school, serving 342 students living in Wimauma and neighboring communities in Hillsborough County. The students live in families who work in agriculture-related businesses. While most families are duly employed, family income continues to qualify 100% of families for free and reduced lunch. Among the student population, 26% are considered migrant and travel with families for seasonal work. This year the decrease in migrant students was due to safety concerns inspired by the prevalence of COVID-19 in these communities. School families have roots in Guatemala and Mexico and represent varied cultural traditions and languages. Unsurprisingly, many speak Spanish but a number of families have an indigenous home language making many of WCA's scholars trilingual.

Academics go hand-in-hand with enrichment and wraparound programs to address the students' intellectual, physical and social-emotional development. The School helps students cultivate a growth mindset helping them understand that ability and success are the result of effort, perseverance, and practice. The School's rigorous dual language Spanish-English academic program is designed to help students master grade level standards while developing thinking and reasoning skills in both languages. The dual language program will be implemented in K-4 in the upcoming academic year, with each successive year adding an additional grade to the program.

Complementing the academic program is the School's comprehensive health and wellness program with components to support student's nutrition, physical fitness, and mental health needs. This program includes the School's social emotional (SEL) curriculum focusing on both prevention and intervention using tools such as the *Second Step* program and mindfulness practices such as meditation and yoga. In the last year the School's nutrition program has benefitted from a fresh produce program supplemented by organic produce from the School's organic garden. The School has used the garden as a jumping off point to address issues of sustainability and environmental stewardship.

## **The Continuing Impact of COVID-19**

The value of education programs that integrate wraparound programs became all too evident in an academic year characterized by the presence of a global pandemic. The school year began with 44% of students opting to attend school via distance learning. The total number fluctuated with distance learners increasing whenever students had to be quarantined after exposure to the virus. WCA worked to ensure distance learners had all the necessary resources while at home. These learners were provided with meals

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

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**The Continuing Impact of COVID-19 (continued)**

delivered via school buses, the necessary technology, including hot spots, for families without Wi-Fi. Wellness checks and tutoring support were standard for all students both on and off campus. By the end-of-the-year, the School successfully transitioned all but 7 students back to campus. A feat requiring much added support. Intensive cleaning and sanitizing, daily health and temperature checks, and improved technological capacity continued to be necessary to meet the needs of the new paradigm. 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-19 related challenges.

Parents continued to be ICA's most important partner and remained engaged and collaborative. Workshops and School Advisory Committee meetings conducted with the aid of technology, with participation remaining high. Student devices and hotspots proved invaluable not only for students on distance learning, but for bridging the continuing technology gap in our communities. Ongoing support to address food scarcity, need for sanitizing supplies, assistance with rent and utilities continued throughout year. COVID-19 related information, testing and vaccinations for parents, as well as flu vaccines for the campus, were made possible with help from community partners and generous funders.

**Assessment and Accountability**

This year the Florida Department of Education (FDOE) required all school to administer the Florida State Assessment to all 3<sup>rd</sup> to 8<sup>th</sup> grade students. Despite the many disruptions of a school year marked by classroom quarantines, the FSA results demonstrate the resiliency and hard work of students, educators, and school leadership. Math scores remained especially strong in 3<sup>rd</sup> and 4<sup>th</sup> grade. The school's 4<sup>th</sup> graders outscored many of their peers in neighboring communities affluent Tampa schools, with 95% of all students scoring at or above grade level. This year the School also attained better results in reading than in the last FSA assessment with 59% of 3<sup>rd</sup> grade students achieving proficiency or higher; the best results to date. An Emergency Order by the Florida Department of Educations (FDOE) has provided school districts and charters the ability to opt out of a school grade this year. The school will opt out this year.

One of the most significant measures of the Academy's success has been the high school acceptance rate to competitive programs for this year's graduating 8<sup>th</sup> graders. Out of a graduating class of 37 students, six students will be attending a competitive program at Cristo Rey High School in Tampa and five will attend Collegiate Academy, a dual enrollment high school/college program. Notable are the 18 students who have completed Algebra 1 and the additional 15 who successfully completed both Algebra 1 and Geometry, ready to enter high school with 2 high school math classes under their belt.

**Financial Highlights**

1. The assets of the School exceeded its liabilities at June 30, 2021 by \$450,684 (net position).
2. At year-end, the School had current assets on hand of \$934,640.
3. The change in net position of the School decreased by \$110,259 during the year.

**RCMA Wimauma Community Academy**  
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**School Profile and Management's Discussion and Analysis**

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## **Overview of the Financial Statements**

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 of 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.

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.

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

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

*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 – 29 of this report.

**RCMA Wimauma Community Academy**  
**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 \$560,943 in 2020 to \$450,684 in 2021.

	June 30,	
	2021	2020
<b>Assets</b>		
Current assets		
Cash	\$ 728,538	\$ 1,048,700
Accounts receivable	206,102	238,066
Total current assets	934,640	1,286,766
Property and equipment	95,628	115,551
<b>Total assets</b>	1,030,268	1,402,317
Deferred outflows of resources	18,423	17,788
 <b>Liabilities and net position</b>		
<b>Liabilities</b>		
Current liabilities		
Accounts payable	125,089	325,780
Accrued payroll	297,822	288,925
Total current liabilities	422,911	614,705
Deferred inflows of resources	175,096	244,457
 <b>Net position</b>		
Invested in capital assets	95,628	115,551
Unrestricted	355,056	445,392
<b>Total net position</b>	\$ 450,684	\$ 560,943

Decrease in net position was a direct result of revenue decreases mostly from local sources. Additionally, the school increased its expenditures in general due to the impact of COVID-19 as explained previously.

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**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 (continued)**

*Government-Wide Financial Analysis*

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

	Fiscal Years Ended June 30,	
	<u>2021</u> (Rounded)	<u>*2020</u> (Rounded)
<b>Revenue</b>		
E-Rate revenue	\$ -	\$ 3,100
School Board – FTE	2,510,000	2,397,000
– Transportation	81,000	104,100
– Lead teacher	6,500	6,000
– Safety and Security Grant	7,100	7,600
– Florida school DOE Best & Brightest	-	33,000
School readiness	926,000	962,300
Federal through state school lunch reimbursement	33,200	112,000
Local sources – other contributions	176,000	330,900
<b>Total revenue</b>	<u>3,739,800</u>	<u>3,956,000</u>
<b>Expenditures</b>		
Instruction	1,946,100	1,810,000
Instructional support services	117,600	149,000
Pupil personnel services	121,800	121,000
Instruction and curriculum development services	42,900	40,000
Instructional staff training	19,000	25,000
General administration – school district administrative fees	91,700	120,000
School administration	99,200	116,000
Fiscal services	144,200	109,000
Food services	36,700	36,000
Central services	119,800	160,000
Pupil transportation services	189,200	163,000
Operation of plant	286,000	210,000
Maintenance of plant	93,900	89,000
Community services	512,000	572,000
Depreciation	29,700	26,000
<b>Total expenditures</b>	<u>3,849,800</u>	<u>3,746,000</u>
Changes in net position	<u>\$ (110,000)</u>	<u>\$ 210,000</u>

\*Certain amounts have been reclassified for comparative purposes



**RCMA Wimauma Community Academy**  
**A Program of Redlands Christian Migrant Association, Inc.**  
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**School Profile and Management's Discussion and Analysis**

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

Main causes for the decrease in revenue were due to a decrease in local sources contributions and an increase in expenditures mostly due to instruction to teach most students remotely.

Expenses showed their variances depending on the nature of its services. Because of the global pandemic, COVID-19, affecting the country, some services relating to the students' attendance like instruction services, pupil personnel and pupil transportation decreased while other administrative services like school administration and community services increased. The largest outflow of money is usually observed in the amount spent for services obtained. The detail of these expenditures can be seen in the Statement of Governmental Funds Revenue, Expenditures and Changes in Fund Balances, page 18.

**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 \$355,056.

**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 approximately \$106,000 due to the decrease of revenue from local sources. Total actual expenditures were lower than budgeted by approximately \$17,000. Refer to page 34 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 amounted to \$95,628 (net of accumulated depreciation of \$304,183). This investment in capital assets includes improvements to building, automobiles and kitchen equipment accounts for the current year.

**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 34142-3933.

**RCMA Wimauma Community Academy**  
**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)

	2021	2020
<b>Assets</b>		
Current assets		
1110 Cash	\$ 728,538	\$ 1,048,700
1130 Accounts receivable	206,102	238,066
Total current assets	934,640	1,286,766
1300 Property and equipment, net	95,628	115,551
<b>Total assets</b>	<b>1,030,268</b>	<b>1,402,317</b>
Deferred outflows of resources	18,423	17,788
 <b>Liabilities and net position</b>		
<b>Liabilities</b>		
Current liabilities		
2120 Accounts payable	125,089	325,780
2110 Accrued payroll	297,822	288,925
Total current liabilities	422,911	614,705
Deferred inflows of resources	175,096	244,457
 <b>Net position</b>		
2770 Invested in capital assets	95,628	115,551
2790 Unrestricted	355,056	445,392
<b>Total net position</b>	<b>\$ 450,684</b>	<b>\$ 560,943</b>

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

**RCMA Wimauma Community Academy**  
**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	\$ 2,299,333	\$ 353,259	\$ -	\$ (1,946,074)	\$ (1,809,974)
Instructional support services	117,559	-	-	(117,559)	(148,259)
Pupil personnel services	121,780	-	-	(121,780)	(120,777)
Instruction and curriculum development services	42,893	-	-	(42,893)	(39,339)
Instructional staff training	18,901	-	-	(18,901)	(24,740)
General administration – school district admin fees	91,709	-	-	(91,709)	(119,377)
School administration	99,122	-	-	(99,122)	(115,638)
Facility acquisition and construction – rental property	341,334	-	341,334	-	-
Fiscal services	144,218	-	-	(144,218)	(108,482)
Food services	433,717	397,062	-	(36,655)	(35,951)
Central services	119,808	-	-	(119,808)	(160,991)
Pupil transportation services	275,798	86,558	-	(189,240)	(162,551)
Operation of plant	298,974	13,248	-	(285,726)	(209,064)
Maintenance of plant	93,912	-	-	(93,912)	(88,754)
Community services	512,207	-	-	(512,207)	(571,837)
Depreciation expense	29,736	-	-	(29,736)	(25,668)
<b>Total governmental activities</b>	<b>\$ 5,041,001</b>	<b>\$ 850,127</b>	<b>\$ 341,334</b>	<b>\$ (3,849,540)</b>	<b>\$ (3,741,402)</b>
<b>General revenue</b>					
Grants and contributions not restricted to specific purposes				<u>3,739,281</u>	<u>3,951,333</u>
Changes in net assets				<u>(110,259)</u>	<u>209,931</u>
<b>Net position – beginning</b>				<u>560,943</u>	<u>351,012</u>
<b>Net position – ending</b>				<u>\$ 450,684</u>	<u>\$ 560,943</u>

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

**RCMA Wimauma Community Academy**  
**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	\$ 728,538	\$ -	\$ -	\$ 728,538	\$ 1,048,700
1130 Accounts receivable	206,102	-	-	206,102	238,066
<b>Total assets</b>	934,640	-	-	934,640	1,286,766
Deferred outflows of resources	18,423	-	-	18,423	17,788
<b>Liabilities and fund balances</b>					
<b>Liabilities</b>					
2120 Accounts payable and accrued expenses	125,089	-	-	125,089	325,780
2110 Accrued payroll	297,822	-	-	297,822	288,925
<b>Total liabilities</b>	422,911	-	-	422,911	614,705
Deferred inflows of resources	175,096	-	-	175,096	244,457
<b>Fund balances</b>					
2760 Unassigned	\$ 355,056	\$ -	\$ -	\$ 355,056	\$ 445,392

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

**RCMA Wimauma Community Academy**  
**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**

---

**Total fund balances – governmental funds balance sheet** \$ 355,056

**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. The cost of assets is \$399,811 and  
the accumulated depreciation is \$304,183.

95,628

**Total net position – statement of net position** \$ 450,684

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

**RCMA Wimauma Community Academy**  
**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**

	General Fund	Special Revenue Fund	Capital Projects Fund	Combined Totals Governmental Funds		
				2021	2020	
<b>Revenue</b>						
3199.000	E - rate revenue	\$ -	\$ 13,248	\$ -	\$ 13,248	\$ 3,168
3261.000	Federal through state school lunch reimbursement	33,193	397,062	-	430,255	491,534
3240.000	Title I and Migrant revenues	-	322,712	-	322,712	319,871
3240.000	DOE - Covid grants	-	117,106	-	117,106	-
3290.000	School readiness	926,909	-	-	926,909	962,342
3310.000	School Board of Hillsborough County – FTE	2,509,105	-	-	2,509,105	2,396,740
3310.000	– Transportation	80,963	-	-	80,963	104,107
3310.000	– Lead teacher	6,480	-	-	6,480	6,020
3310.000	– Florida School DOE Best & Brightest	-	-	-	-	32,748
3310.000	– Florida School Safety & Security	7,049	-	-	7,049	7,593
3391.000	State revenue – capital outlay	-	-	341,334	341,334	181,552
3400.000	Local sources – other contributions	175,582	-	-	175,582	330,260
	<b>Total revenue</b>	<b>3,739,281</b>	<b>850,127</b>	<b>341,334</b>	<b>4,930,743</b>	<b>4,835,935</b>
<b>Expenditures</b>						
5100.100	Instruction – salaries	1,402,009	327,180	-	1,729,189	1,606,365
5100.200	Instruction – employee benefits	364,252	23,436	-	387,688	365,846
5100.300	Instruction – purchased services	2,548	-	-	2,548	1,784
5100.500	Instruction – materials and supplies	60,916	-	-	60,916	94,424
5100.641	Instruction – capitalized equipment	-	-	-	-	2,082
5100.642	Instruction – non-capitalized equipment	116,349	2,644	-	118,993	61,428
6000.100	Instructional support services – salaries	98,129	-	-	98,129	126,568
6000.200	Instructional support services – employee benefits	19,430	-	-	19,430	21,690
6100.300	Pupil personnel services – purchased services	72,387	-	-	72,387	75,601
6100.700	Pupil personnel services – other services	49,393	-	-	49,393	45,176
6300.100	Instruction and curriculum development services – salaries	34,090	-	-	34,090	31,108
6300.200	Instruction and curriculum development services – employee benefits	8,802	-	-	8,802	8,231
6400.300	Instructional staff training – purchased services	18,901	-	-	18,901	24,740
7200.300	General Administration – school district admin fees	91,709	-	-	91,709	119,377
7300.100	School administration – salaries	59,167	-	-	59,167	57,886
7300.200	School administration – employee benefits	12,930	-	-	12,930	11,918
7300.300	School administration – purchased services	2,754	-	-	2,754	17,186
7300.500	School administration – materials and supplies	8,701	-	-	8,701	8,850
7300.641	School administration – capitalized equipment	1,399	-	-	1,399	-
7300.642	School administration – non-capitalized equipment	12,421	-	-	12,421	10,292
7300.700	School administration – other expenses	3,149	-	-	3,149	9,505
7400.300	Facility acquisition and construction – rental property	-	-	341,334	341,334	118,000
7400.641	Facility acquisition and construction – capital improvements	8,412	-	-	8,412	10,236
7500.300	Fiscal services – purchased services	128,778	15,439	-	144,218	111,820
7600.100	Food service – salaries	-	171,548	-	171,548	116,435
7600.200	Food service – fringe benefits	-	46,677	-	46,677	70,734
7600.500	Food service – materials and supplies	52,094	159,557	-	211,651	164,587
7600.500	Food service – non-capitalized equipment	-	3,840	-	3,840	60,868
7600.641	Food service – capitalized equipment	-	-	-	-	1,800
7700.100	Central services – salaries	95,741	-	-	95,741	131,575
7700.200	Central services – employee benefits	22,469	-	-	22,469	26,671
7700.300	Central services – purchased services	1,598	-	-	1,598	2,746
7800.100	Pupil transportation – salaries	98,180	-	-	98,180	97,821
7800.200	Pupil transportation – employee benefits	27,038	-	-	27,038	27,498
7800.300	Pupil transportation services – purchased services	64,022	86,558	-	150,580	69,438
7800.641	Pupil transportation services – capital equipment	-	-	-	-	32,206
7900.100	Operation of plant – salaries	77,114	-	-	77,114	75,411
7900.200	Operation of plant – employee benefits	20,462	-	-	20,462	19,926
7900.300	Operation of plant – purchased services	101,041	-	-	101,041	97,729
7900.400	Operation of plant – energy services	68,705	-	-	68,705	33,592
7900.600	Operation of plant – communication	18,405	13,248	-	31,653	16,919
8100.100	Maintenance of plant – salaries	77,147	-	-	77,147	72,776
8100.200	Maintenance of plant – employee benefits	16,765	-	-	16,765	15,979
9100.100	Community Services – salaries	350,827	-	-	350,827	357,385
9100.200	Community Services – employee benefits	83,254	-	-	83,254	78,333
9100.300	Community Services – rental property	3,127	-	-	3,127	75,478
9100.300	Community Services – indirect cost	18,089	-	-	18,089	17,834
9100.300	Community Services – purchased services	31,482	-	-	31,482	14,045
9100.400	Community Services – energy services	-	-	-	-	8,653
9100.500	Community Services – materials & supplies	21,252	-	-	21,252	19,662
9100.642	Community Services – non-capitalized equipment	4,177	-	-	4,177	447
	<b>Total expenditures</b>	<b>3,829,617</b>	<b>850,127</b>	<b>341,334</b>	<b>5,021,079</b>	<b>4,646,661</b>
	<b>Excess (deficiency) of revenue over expenditures</b>	<b>(90,336)</b>	<b>-</b>	<b>-</b>	<b>(90,336)</b>	<b>189,274</b>
	Fund balances – beginning	445,392	-	-	445,392	256,118
	<b>Fund balances – ending</b>	<b>\$ 355,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 355,056</b>	<b>445,392</b>

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

**RCMA Wimauma Community Academy**  
**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** \$ (90,336)

**Amounts reported for governmental activities in the  
statement of net assets 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	9,813
Less current-year depreciation expense	<u>(29,736)</u>

**Change in net position – statement of activities** \$ (110,259)

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

**RCMA Wimauma Community Academy**  
**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 Hillsborough County Public District School Board (the District). In 2010, the current charter was renewed for five (5) additional years and may be renewed by mutual written agreement between the School and the District at the end of such term. The current contract runs until 2020 with the District.

The School entered a new 10-year charter renewal contract with the District starting July 1, 2020 and ending in June 2030. Under this new agreement, RCMA Wimauma Community Academy combined its operations with its sister school RCMA Leadership Academy to provide educational services as a single institution. In this connection, the schools' name will officially be changed to RCMA Wimauma Community Academy starting on the school year 2020 – 2021.

**Note 2 Summary of Significant Accounting Policies**

**Reporting Entity**

The accompanying financial statements are for RCMA Wimauma Community Academy, (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.

**Basis of Presentation**

The accompanying financial statements have been prepared in accordance with the 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.



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

**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.

***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 Basic 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.

**RCMA Wimauma Community Academy**  
**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)**

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

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.

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 elements, 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 of 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.

In addition, as explained in Note 1, the RCMA Wimauma Academy and RCMA Leadership Academy combined their operations as of July 1, 2020. In this connection, we combined the financials statement for 2020 for financial statement presentation.

**RCMA Wimauma Community Academy**  
**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)**

**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.

**Revenue Sources**

***General Fund***

Revenue in the general fund reflect the funds received from the Hillsborough County School District pursuant to Section 1011.62 of the Florida Statutes. Such revenue is determined based on (1) un-weighted FTE (Full Time Equivalent), 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 342 un-weighted and 382.87 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

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

**Revenue Sources (continued)**

***General Fund***

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.

***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 Projects 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 Wimauma Community Academy**  
**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 statement of activities. Such depreciation is computed on the straight-line basis over the following estimated useful lives of the assets:

Program equipment	3 – 5
Office equipment	3 – 5
Automobiles	3 – 10
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 188.142. This statement 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.

**RCMA Wimauma Community Academy**  
**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)**

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.

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.

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

**Note 3 Property and Equipment**

Property and equipment consist of the following:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Cost</b>				
Program equipment	\$ 77,381	\$ -	\$ -	\$ 77,381
Office equipment	26,607	1,399	-	28,006
Automobiles	171,975	-	-	171,975
Leasehold improvements	108,162	8,414	-	116,576
Kitchen equipment	5,873	-	-	5,873
	<u>389,998</u>	<u>9,813</u>	<u>-</u>	<u>399,811</u>
<b>Accumulated depreciation</b>				
Program equipment	72,807	3,533	-	76,340
Office equipment	26,111	730	-	26,841
Automobiles	72,710	20,392	-	93,102
Leasehold improvements	99,124	3,802	-	102,926
Kitchen equipment	3,695	1,279	-	4,974
	<u>274,447</u>	<u>29,736</u>	<u>-</u>	<u>304,183</u>
<b>Property and equipment, net</b>	<u>\$ 115,551</u>	<u>\$ (19,923)</u>	<u>\$ -</u>	<u>\$ 95,628</u>

Depreciation expense for the year ended June 30, 2021 and 2020 amounted to \$29,736 and \$25,668, respectively.

**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.

The Charter School has an agreement with one of the landlords, Beth-El Farmworker Ministry Inc., for the land where the facilities are on. The agreement provides for rent of \$1 a year from 2006 to 2050.

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

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**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 compensation for contractual employees. Thrift Plan expenses aggregated to \$112,801 and \$96,143 for the years ended 2021 and 2020, respectively.

**Note 6 Related Party Transactions**

**Sponsor Organization**

In 2021, the Charter School entered into a one-year lease agreement with RCMA (the Sponsor Organization) for its educational facility. The lease requires one annual payment of \$342,807. In the event the School does not collect FTE Capital Outlay funds amounting to the total annual rent the difference is recorded as donated space from the Sponsor Organization. In this connection, for the year ended June 30, 2021, there was no amount accounted for in-kind.

Furthermore, the Charter School reimburses RCMA for indirect costs composed of various support expenses. These costs aggregated \$154,493 and \$124,462 for 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 year ended June 30, 2021 and 2020, administrative fees withheld by the School District totaled \$91,709 and \$119,377, respectively.

**Note 7 Business Concentration and Credit Risk**

**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.

**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.



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

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**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.

**COVID-19**

Due to the COVID-19 virus, government put in place certain programs to benefit businesses during these difficult times. In this connection, the charter school received \$117,106 from the school district to cover COVID-19 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. Subsequent to year end the School received additional funding after the close of the fiscal year from the school district of approximately \$129,000 to cover additional expenses during the period ended June 30, 2021. Therefore, this amount has not been reflected in the financial statements 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.

**Note 9 Subsequent Events**

Subsequent events have been evaluated through September 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 Wimauma Community Academy  
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 Wimauma Community Academy (the School), a program of Redlands Christian Migrant Association, Inc., (RCMA) (a not-for-profit organization), operating as a charter school of Hillsborough County District Schools, 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 September 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 Wimauma Community Academy’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  
September 23, 2021



**ZOMMA GROUP**  
CPAs AND CONSULTANTS

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

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

**Report on the Financial Statements**

We have audited the financial statements of RCMA Wimauma Community Academy, a program of Redlands Christian Migrant Association, Inc., (a not-for-profit organization), operating as a charter school of the Hillsborough County School District as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated September 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 September 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 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 Wimauma Community Academy, 6615.

**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 Wimauma Community Academy 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 Wimauma Community Academy did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



Pursuant to Section 10.854(1)(e)6.a. and 10.855(12), Rules of the Auditor General, we applied financial condition assessment procedures for the RCMA Wimauma Community Academy. It is management's responsibility to monitor the RCMA Wimauma Community Academy'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 Wimauma Community Academy 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 Wimauma Community Academy 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  
September 23, 2021

## **Supplementary Information**

**RCMA Wimauma Community Academy**  
**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		Total 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	\$ 13,248	\$ -	\$ -	\$ 18,000	\$ 13,248	\$ (4,752)
3240 Title 1, Migrant, and DOE Covid Grants	-	-	431,717	439,818	-	-	431,717	439,818	8,101
3261 Federal through state school lunch reimbursement	32,405	33,190	424,150	397,062	-	-	456,555	430,252	(26,303)
3290 School readiness	990,000	926,909	-	-	-	-	990,000	926,909	(63,091)
3310 School Board of Hillsborough County – FTE	2,512,776	2,509,105	-	-	-	-	2,512,776	2,509,105	(3,671)
– Transportation	104,000	80,963	-	-	-	-	104,000	80,963	(23,037)
– Lead Teacher	6,480	6,480	-	-	-	-	6,480	6,480	-
– Florida School Safety & Security	3,900	7,049	-	-	-	-	3,900	7,049	3,149
3391 State revenue – capital outlay	-	-	-	-	342,807	341,334	342,807	341,334	(1,473)
3400 Local sources – other contributions	171,507	175,582	-	-	-	-	171,507	175,582	4,075
<b>Total revenue</b>	<b>3,821,068</b>	<b>3,739,278</b>	<b>873,867</b>	<b>850,127</b>	<b>342,807</b>	<b>341,334</b>	<b>5,037,742</b>	<b>4,930,740</b>	<b>(107,002)</b>
<b>Expenditures</b>									
5100 Instructional	1,934,986	1,946,074	362,588	353,259	-	-	2,297,574	2,299,333	(1,760)
6100 Pupil personnel services	370,650	239,339	-	-	-	-	370,650	239,339	131,312
6300 Instruction and curriculum development services	48,138	42,893	-	-	-	-	48,138	42,893	5,245
6400 Instructional staff training	27,500	18,901	-	-	-	-	27,500	18,901	8,599
7200 General administration	91,841	91,709	-	-	-	-	91,841	91,709	132
7300 School administration	140,297	100,521	-	-	-	-	140,297	100,521	39,776
7400 Facility acquisition and construction – rental property	12,500	8,412	-	-	342,807	341,334	355,307	349,746	5,561
7500 Fiscal services	124,611	128,778	18,802	15,439	-	-	143,413	144,218	(804)
7600 Food services	12,367	52,094	405,348	381,622	-	-	417,715	433,717	(16,002)
7700 Central services	97,250	119,808	-	-	-	-	97,250	119,808	(22,558)
7800 Pupil transportation services	298,681	189,240	69,129	86,558	-	-	367,810	275,798	92,012
7900 Operation of plant	178,450	285,726	18,000	13,248	-	-	196,450	298,974	(102,524)
8100 Maintenance of plant	90,447	93,912	-	-	-	-	90,447	93,912	(3,465)
9100 Community services	393,350	512,210	-	-	-	-	393,350	512,210	(118,860)
<b>Total expenditures</b>	<b>3,821,068</b>	<b>3,829,617</b>	<b>873,867</b>	<b>850,127</b>	<b>342,807</b>	<b>341,334</b>	<b>5,037,742</b>	<b>5,021,079</b>	<b>16,664</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>-</b>	<b>(90,339)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(90,339)</b>	<b>(90,339)</b>
Fund balances – beginning		445,392						445,392	-
<b>Fund balances – ending</b>	<b>\$ -</b>	<b>\$ 355,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 355,053</b>	<b>\$ (90,339)</b>



**RCMA Wimauma Community Academy**  
**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 measurable and available. The School considers revenue to be available if it is collected within 60 days of the end of the fiscal year.