

**RCMA Wimauma Community Academy**  
**A Program of**  
**Redlands Christian Migrant Association, Inc.**  
**(A Not-For-Profit Organization)**  
**Financial Statements and**  
**Supplementary Information**  
**June 30, 2022**

**RCMA Wimauma Community Academy**  
**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

### Letter of Transmittal

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 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 7 – 14 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

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 Salustro

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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.

**Opinion**

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), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the School’s basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to below present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the School, as of June 30, 2022 and the respective changes in financial position and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standard applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School’s ability to continue as a going concern for twelve months beyond the financial statement date,



including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Schools internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.





### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis (pages 7 -14) and budgetary comparison information on (page 35-36) be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 33 – 34) dated October 5, 2022.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section (Pages 1 – 2) but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

### **Report on Summarized Comparative Information**

We have previously audited RCMA Wimauma Community Academy’s 2021 financial statements, and expressed an unmodified audit opinion on those audited financial statements in the report dated September 23, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, 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 31 – 32) dated October 5, 2022 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**

Coral Gables, Florida

October 5, 2022

**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  
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): 54%
- Exceptional Student Education: 12%

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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 57-year-old not-for-profit organization serving 6,000 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 center. The educational programs 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 Community Charters are unique in their focus on dual language and wrap around programs as integral to the schools.

RCMA Wimauma Community Academy (WCA or the School), a Title 1 K-8 school, serves 342 students living in Wimauma and neighboring communities in Hillsborough County. The students come from families who work in agriculture-related businesses. WCA families remain under-employed, working full time and with average family income well below the poverty threshold. As a result, 100% of students qualify for free-and-reduced lunch. WCA prioritizes enrollment for students from families who migrate seasonally for work, with 20% of the student population considered migrants. School families have roots in Guatemala and Mexico and represent varied cultural traditions and languages. The majority of families speak Spanish, but 28% of all families also speak an indigenous language, making many of WCA's scholars trilingual.

WCA is a community school with a broadened curriculum. This means academics go hand-in-hand with enrichment programs and wraparound services that address the students' intellectual, physical and social-emotional development. The School helps students cultivate a growth mindset focusing on continual improvement and success as the results of effort, perseverance, and practice. WCA's rigorous dual language Spanish-English academic program is designed to help students master grade level content and skills, be bilingual and bicultural, and perform at-or-above grade level in both languages. Dual language implementation is currently in place in kinder through 5<sup>th</sup> grades, with each successive year adding an additional grade to the program.

The community school design complements academics with comprehensive health and wellness programs. These programs focus on prevention and addresses intervention as needed. Included among the components are a robust social emotional (SEL) curriculum, mindfulness practices such as meditation and yoga, and a nutrition program. Nutritional services benefit students and families and the school provides monthly distribution of fresh produce to school families. Along with this, are mental health programs, dental services, and vaccination clinics to support overall health and wellness. These are possible thanks to partnerships with local and national organizations and donors.

### **Family Partnership and Services**

Parent collaboration, education and representation have been a hallmark of RCMA's early childhood centers and continues to be at the core of WCA's school-family partnerships programs. The School's School Advisory Committee (SAC) serves as a vehicle for family participation and decision-making on vital school issues, including the school improvement plan. The School hosts several yearly events and celebration on traditional cultural activities such as Cinco de Mayo, Dia de las Madres, and Day of the Dead. The yearly Fall Festival is another favorite event with soccer tournaments, games, and food, which

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

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**Family Partnership and Services (continued)**

is at the heart of many school gatherings. One of the more popular workshop held for parents each year is the *Abriendo Puertas* series. These six-week sessions, support good parenting, help parents understand child development during milestone stages and provide strategies to help parents academically support their students at home. The original series has expanded to include health and wellness. The past two years speakers played a pivotal role in keeping families informed on such health-related issues as vaccines, mental health support, and other forms of self-care. The meetings and workshops have been held via Zoom in the last two years but are projected to be in-person this coming year.

**Assessment and Accountability**

Student performance monitored throughout the year using the NWEA Measure of Academic Progress (MAP), a nationally normed assessment. Reading is measured in both Spanish and English for all dual language classrooms. The Florida Department of Education (FDOE) requires public and charter schools to administer the Florida State Assessment to all 3rd to 8th grade students at the end of the year. This assessment determines student growth and proficiency on grade level standards as well as school grades. WCA's students once again demonstrated strength in math achievement, with 88% of all 5<sup>th</sup> grade students performing at or above grade level and middle school students showing strong results on both the Algebra and Geometry End-of-Course (EOC) portion of the FSA. All but one-eighth grader scored at proficiency, an impressive feat given this is a high school level course. Based on student growth and proficiency this year on the FSA, the School was given a B grade by the FDOE.

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 8th graders. Out of a graduating class of 38 students, 18 students were accepted to the competitive program at Cristo Rey High School in Tampa and seven were accepted into Lennard High School's Collegiate Academy, a dual enrollment high school/college program.

High school graduation rates for WCA's alumni is an equally important measure of success and this year was the most impressive to date, with all but one alumni completing high school successful. Among the standout graduates were two graduates receiving top honors. Edgar Murillo graduated as the school's salutatorian and received a full scholarship to Tufts University. Neftali Gomez was similarly recognized and was awarded a full scholarship to Middlebury College.

Edgar came to the United States when he was eleven years old with no knowledge of English. He credits his years at WCA for giving him self-confidence and helping him feel empowered. Both Edgar and Neftali also credit the Berkeley Prep Berkeley Scholars program with giving the tools they needed to succeed in high school and prepare for college. Both are among the first cohort of high school graduates who participated in the Berkeley Academy program.

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

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### **Financial Highlights**

1. The assets of the School exceeded its liabilities at June 30, 2022 by \$455,917 (net position).
2. At year-end, the School had current assets on hand of \$933,463.
3. The change in net position of the School increased by \$86,022 during the year.

### **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, 2022 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 15 – 16 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.

**RCMA Wimauma Community Academy**  
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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)**

*Fund Financial Statements (continued)*

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 17 – 20 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 21 – 30 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 increased from \$450,684 in 2021 to \$536,706 in 2022.

		June 30,	
		2022	2021
<b>Assets</b>			
Current assets			
1110	Cash	\$ 591,200	\$ 728,538
1130	Accounts receivable	342,263	206,102
	Total current assets	933,463	934,640
1300	Property and equipment	260,950	95,628
	<b>Total assets</b>	<b>1,194,413</b>	1,030,268
	Deferred outflows of resources	62,322	18,423
 <b>Liabilities and net position</b>			
<b>Liabilities</b>			
Current liabilities			
2120	Accounts payable	189,727	125,089
2110	Accrued payroll	287,819	297,822
	Total current liabilities	477,546	422,911
	Deferred inflows of resources	242,483	175,096
 <b>Net position</b>			
2770	Invested in capital assets	260,950	95,628
2790	Unrestricted	275,756	355,056
	<b>Total net position</b>	<b>\$ 536,706</b>	\$ 450,684

Increase in net position of \$86,022 was attributable to increase in funding from federal and state lunch, School Readiness ARPA Grant, and Title 1 ESSER 2 Grant amounting to approximately \$236,000. Expenditures, reflected on page 13, only increased by approximately \$40,000 after being netted by special and capital revenue of approximately \$215,000 (for assets capitalized) and \$105,500 of a surplus for food program funded by special revenue.



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

**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,	
	2022	2021
	(Rounded)	(Rounded)
<b>Revenue</b>		
Federal through state school lunch reimbursement	\$ 23,000	\$ 33,200
Federal through state school lunch reimbursement Covid-19 Reimbursement	17,300	-
Title 1 ESSER 2 Grant	135,000	-
School Board – FTE	2,513,000	2,510,000
– Teachers Training Reimbursement	600	-
– Transportation	115,600	81,000
– Lead teacher	7,000	6,500
– Florida School Safety & Security	8,300	7,100
School readiness	835,000	926,000
School readiness ARPA Grant	68,000	-
Local sources – other contributions	253,000	176,000
<b>Total revenue</b>	<b>3,975,800</b>	<b>3,739,800</b>
<b>Expenditures</b>		
Instruction	2,058,000	1,946,100
Instruction - capitalized equipment	A (50,000)	-
Instructional support services	165,000	117,600
Pupil personnel services	128,500	121,800
Instruction and curriculum development services	32,000	42,900
Instructional staff training	27,000	19,000
General administration – school district administrative fees	92,000	91,700
Facility acquisition and construction – capitalized projects	A (60,100)	-
School administration	115,000	99,200
Fiscal services	148,600	144,200
Food services	B (105,500)	36,700
Central services	154,600	119,800
Pupil transportation services	258,000	189,200
Pupil transportation - capitalized equipment	A (105,000)	-
Operation of plant	271,500	286,000
Maintenance of plant	97,200	93,900
Community services	612,000	512,000
Depreciation	51,000	29,700
<b>Total expenditures</b>	<b>3,889,800</b>	<b>3,849,800</b>
Changes in net position	<b>\$ 86,000</b>	<b>\$ (110,000)</b>

A Money received for assets capitalized

B Represents surplus in food program

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

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

The overall revenue increase could be mostly attributable to federal through state school lunch (Covid 19), ESSER 2 Grant, and school readiness ARPA grant by approximately \$236,000. Overall expenditures increased by approximately \$40,000. Such expenditures have been netted in the statement of activities by the following: (1) approximately \$215,000 for the purchase of capital assets which have been included in the statement of position, and (2) excess revenues from the food program special revenue fund of approximately \$105,500. Therefore, creating an increase in net position from prior year of approximately \$156,000.

Expenses showed their variances depending on the nature of its services. 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 19.

**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 \$275,756.

**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 higher than budgeted by approximately \$717,000 due to the Title 1 ESSER 3 Grant ARP. Such grant budget amounting to \$890,000 represents a three-year period, therefore it is approximately \$660,000 higher than the actual expense for the current year ended June 30, 2022. In this connection, total actual expenditures were lower than budgeted by approximately \$640,000. Refer to page 35 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, 2022 amounted to \$260,950 (net of accumulated depreciation of \$355,429). 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, 2022**  
**(With Comparative Totals for 2021)**

	2022	2021
<b>Assets</b>		
Current assets		
1110 Cash	\$ 591,200	\$ 728,538
1130 Accounts receivable	342,263	206,102
Total current assets	933,463	934,640
1300 Property and equipment, net	260,950	95,628
<b>Total assets</b>	<b>1,194,413</b>	<b>1,030,268</b>
Deferred outflows of resources	62,322	18,423
<b>Liabilities and net position</b>		
<b>Liabilities</b>		
Current liabilities		
2120 Accounts payable	189,727	125,089
2110 Accrued payroll	287,819	297,822
Total current liabilities	477,546	422,911
Deferred inflows of resources	242,483	175,096
<b>Net position</b>		
2770 Invested in capital assets	260,950	95,628
2790 Unrestricted	275,756	355,056
<b>Total net position</b>	<b>\$ 536,706</b>	<b>\$ 450,684</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**  
**Year Ended June 30, 2022**  
**(With Comparative Totals for 2021)**

	Expenses	Program Revenue		Net (Expenses) Revenue and Changes in Net Assets Government	
		Special Revenue	Capital Projects	2022	2021
<b>Governmental activities</b>					
Instruction	\$ 2,433,249	\$ 375,433	\$ -	\$ (2,057,816)	\$ (1,946,074)
Instruction - capitalized equipment	-	50,300	- A	50,300	-
Instructional support services	164,826	-	-	(164,826)	(117,559)
Pupil personnel services	133,287	4,718	-	(128,569)	(121,780)
Instruction and curriculum development services	31,831	-	-	(31,831)	(42,893)
Instructional staff training	40,986	13,835	-	(27,151)	(18,901)
General administration – school district admin fees	91,968	-	-	(91,968)	(91,709)
School administration	115,017	-	-	(115,017)	(99,122)
Facility acquisition and construction – rental property	120,000	-	120,000	-	-
Facility acquisition and construction – capitalized projects	-	60,100	- A	60,100	-
Fiscal services	163,271	14,540	-	(148,731)	(144,218)
Food services	389,680	495,353	- B	105,673	(36,655)
Central services	154,637	-	-	(154,637)	(119,808)
Pupil transportation services	258,446	434	-	(258,012)	(189,240)
Pupil transportation - capitalized equipment	-	-	104,637 A	104,637	-
Operation of plant	283,704	10,862	1,284	(271,558)	(285,726)
Maintenance of plant	97,182	-	-	(97,182)	(93,912)
Community services	611,909	-	-	(611,909)	(512,207)
Depreciation expense	51,246	-	-	(51,246)	(29,736)
<b>Total governmental activities</b>	<b>\$ 5,141,239</b>	<b>\$ 1,025,575</b>	<b>\$ 225,921</b>	<b>\$ (3,889,743)</b>	<b>\$ (3,849,540)</b>
<b>General revenue</b>					
Grants and contributions not restricted to specific purposes				3,975,765	3,739,281
Changes in net assets				86,022	(110,259)
<b>Net position – beginning</b>				450,684	560,943
<b>Net position – ending</b>				<b>\$ 536,706</b>	<b>\$ 450,684</b>

A Money received for assets capitalized

B Represents surplus in food program

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, 2022**  
**(With Comparative Totals for 2021)**

	General Fund	Special Revenue Fund	Capital Projects Fund	Combined Totals Governmental Funds	
				<u>2022</u>	<u>2021</u>
<b>Assets</b>					
1110 Cash	\$ 591,200	\$ -	\$ -	\$ 591,200	\$ 728,538
1130 Accounts receivable	<u>342,263</u>	<u>-</u>	<u>-</u>	<u>342,263</u>	<u>206,102</u>
<b>Total assets</b>	933,463	-	-	933,463	934,640
Deferred outflows of resources	<u>62,322</u>	<u>-</u>	<u>-</u>	<u>62,322</u>	<u>18,423</u>
<b>Liabilities and fund balances</b>					
<b>Liabilities</b>					
2120 Accounts payable and accrued expenses	189,727	-	-	189,727	125,089
2110 Accrued payroll	<u>287,819</u>	<u>-</u>	<u>-</u>	<u>287,819</u>	<u>297,822</u>
<b>Total liabilities</b>	477,546	-	-	477,546	422,911
Deferred inflows of resources	<u>242,483</u>	<u>-</u>	<u>-</u>	<u>242,483</u>	<u>175,096</u>
<b>Fund balances</b>					
2760 Unassigned	<u>\$ 275,756</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,756</u>	<u>\$ 355,056</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)**  
**Reconciliation of the Governmental Funds Balance Sheet to**  
**The Statement of Net Position**  
**June 30, 2022**

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**Total fund balances – governmental funds balance sheet** \$ 275,756

**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 \$616,379 and  
the accumulated depreciation is \$355,429.

260,950

**Total net position – statement of net position**

\$ 536,706

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 Governmental Funds Revenue, Expenditures and Changes in Fund Balances**  
**Year Ended June 30, 2022**  
**(With Comparative Totals for 2021)**

	General Fund	Special Revenue Fund	Capital Projects Fund	Combined Totals Governmental Funds	
				2022	2021
<b>Revenue</b>					
3199.000	E - rate revenue	\$ -	\$ -	\$ -	\$ 13,248
3261.000	Federal through state school lunch reimbursement	23,029	509,894	532,923	430,255
3261.000	Federal through state school lunch reimbursement Covid-19 Reimbursement	17,336	-	17,336	-
3240.000	Title 1 & Title 4 revenue + Migrant revenue	-	258,069	258,069	322,712
3240.000	DOE - Covid grants	-	-	-	117,106
3240.000	Title 1 ESSER 2 Grant	134,361	181,063	315,424	-
3240.000	Title 1 ESSER 3 Grant ARP	-	76,549	76,549	-
3290.000	School readiness	835,345	-	835,345	926,909
3290.000	School readiness ARPA Grant	68,427	-	68,427	-
3310.000	School Board of Hillsborough County – FTE	2,513,074	-	2,513,074	2,509,105
3310.000	– Teachers Training Reimbursement	590	-	590	-
3310.000	– Transportation	115,620	-	115,620	80,963
3310.000	– Lead teacher	7,100	-	7,100	6,480
3310.000	– Florida School Safety & Security	8,299	-	8,299	7,049
3391.000	State revenue – capital outlay	-	-	225,921	341,334
3400.000	Local sources – other contributions	252,584	-	252,584	175,582
	<b>Total revenue</b>	<u>3,975,765</u>	<u>1,025,575</u>	<u>225,921</u>	<u>5,227,261</u>
<b>Expenditures</b>					
5100.100	Instruction – salaries	1,532,543	237,101	-	1,769,644
5100.200	Instruction – employee benefits	399,098	16,049	-	415,147
5100.300	Instruction – purchased services	2,723	-	-	2,723
5100.500	Instruction – materials and supplies	63,794	101,756	-	165,550
5100.641	Instruction – capitalized equipment	1,531	50,300	-	51,831
5100.642	Instruction – non-capitalized equipment	59,658	20,527	-	80,185
6000.100	Instructional support services – salaries	135,945	-	-	135,945
6000.200	Instructional support services – employee benefits	28,881	-	-	28,881
6100.300	Pupil personnel services – purchased services	76,013	-	-	76,013
6100.700	Pupil personnel services – other services	52,556	4,718	-	57,274
6300.100	Instruction and curriculum development services – salaries	26,293	-	-	26,293
6300.200	Instruction and curriculum development services – employee benefits	5,538	-	-	5,538
6400.300	Instructional staff training – purchased services	27,151	13,835	-	40,986
7200.300	General Administration – school district admin fees	91,968	-	-	91,968
7300.100	School administration – salaries	61,515	-	-	61,515
7300.200	School administration – employee benefits	17,553	-	-	17,553
7300.300	School administration – purchased services	4,695	-	-	4,695
7300.500	School administration – materials and supplies	10,183	-	-	10,183
7300.641	School administration – capitalized equipment	-	-	-	-
7300.642	School administration – non-capitalized equipment	16,904	-	-	16,904
7300.700	School administration – other expenses	4,167	-	-	4,167
7400.300	Facility acquisition and construction – rental property	-	-	120,000	120,000
7400.641	Facility acquisition and construction – capital improvements	-	60,100	-	60,100
7500.300	Fiscal services – purchased services	148,731	14,540	-	163,271
7600.100	Food service – salaries	-	161,555	-	161,555
7600.200	Food service – fringe benefits	-	31,857	-	31,857
7600.500	Food service – materials and supplies	-	195,444	-	195,444
7600.500	Food service – non-capitalized equipment	-	824	-	824
7700.100	Central services – salaries	114,984	-	-	114,984
7700.200	Central services – employee benefits	38,014	-	-	38,014
7700.300	Central services – purchased services	1,639	-	-	1,639
7800.100	Pupil transportation – salaries	118,891	-	-	118,891
7800.200	Pupil transportation – employee benefits	28,127	-	-	28,127
7800.300	Pupil transportation services – purchased services	110,994	434	-	111,428
7800.641	Pupil transportation services – capitalized equipment	-	-	104,637	104,637
7900.100	Operation of plant – salaries	78,615	-	-	78,615
7900.200	Operation of plant – employee benefits	19,938	-	-	19,938
7900.300	Operation of plant – purchased services	64,878	10,862	1,284	77,024
7900.400	Operation of plant – energy services	83,599	-	-	83,599
7900.600	Operation of plant – communication	24,528	-	-	24,528
8100.100	Maintenance of plant – salaries	80,225	-	-	80,225
8100.200	Maintenance of plant – employee benefits	16,957	-	-	16,957
9100.100	Community Services – salaries	461,262	-	-	461,262
9100.200	Community Services – employee benefits	85,582	-	-	85,582
9100.300	Community Services – rental property	2,019	-	-	2,019
9100.300	Community Services – indirect cost	21,953	-	-	21,953
9100.300	Community Services – purchased services	24,175	-	-	24,175
9100.400	Community Services – energy services	845	-	-	845
9100.500	Community Services – materials & supplies	12,771	-	-	12,771
9100.642	Community Services – non-capitalized equipment	3,302	-	-	3,302
	<b>Total expenditures</b>	<u>4,160,738</u>	<u>919,902</u>	<u>225,921</u>	<u>5,306,561</u>
	<b>Excess (deficiency) of revenue over expenditures</b>	(184,973)	105,673	-	(79,300)
	Fund balances – beginning	355,056	-	-	355,056
	<b>Fund balances – ending</b>	<u>\$ 170,083</u>	<u>\$ 105,673</u>	<u>\$ -</u>	<u>\$ 275,756</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)**  
**Reconciliation of the Statement of Governmental Funds Revenue, Expenditures and**  
**Changes in Fund Balances to the Statement of Activities**  
**Year Ended June 30, 2022**

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**Net change in fund balances – statement of governmental funds  
revenue, expenditures, and changes in fund balances** \$ (79,300)

**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	216,568
Less current-year depreciation expense	<u>(51,246)</u>

**Change in net position – statement of activities** \$ 86,022

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).

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 was officially changed to RCMA Wimauma Community Academy starting on the school year 2020.

**Note 2 Summary of Significant Accounting Policies**

**Reporting Entity**

The accompanying financial statements are for Wimauma Community Academy, (the Charter School or the School), a program of RCMA. The governing body of the Charter School consists of eleven 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**

---

**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, 2021, 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.

**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 341.50 un-weighted and 372.67 weighted FTE for the 2021 – 2022 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, 2022.

**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, 2022.

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

---

**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**

---

**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**

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**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	\$ 1,531	\$ -	\$ 78,912
Office equipment	28,006	-	-	28,006
Automobiles	171,975	104,635	-	276,610
Leasehold improvements	116,576	110,402	-	226,978
Kitchen equipment	5,873	-	-	5,873
	<u>399,811</u>	<u>216,568</u>	<u>-</u>	<u>616,379</u>
<b>Accumulated depreciation</b>				
Program equipment	76,340	949	-	77,289
Office equipment	26,841	466	-	27,307
Automobiles	93,102	25,624	-	118,726
Leasehold improvements	102,926	23,604	-	126,530
Kitchen equipment	4,974	603	-	5,577
	<u>304,183</u>	<u>51,246</u>	<u>-</u>	<u>355,429</u>
<b>Property and equipment, net</b>	<u>\$ 95,628</u>	<u>\$ 165,322</u>	<u>\$ -</u>	<u>\$ 260,950</u>

Depreciation expense for the year ended June 30, 2022 and 2021 amounted to \$51,246 and \$29,736, 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, 2022.

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 \$119,161 and \$115,991 for the years ended 2022 and 2021, 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 \$120,000. 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, 2022, 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 to \$178,835 and \$154,493 for 2022 and 2021, 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, 2022 and 2021, administrative fees withheld by the School District totaled \$98,357 and \$99,523, 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, 2022, 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 7 Business Concentration and Credit Risk (continued)**

**Uncertainty**

RCMA (the Sponsor) was informed by the HHS Office of Inspector General (“OIG”) in early August of 2022 that it is the subject of an inquiry into whether its payment and procurement practices are compliant with the Uniform Guidance, 45 CFR part 75. Compliance with the Uniform Guidance is a requirement of RCMA’s federal grant funding and is not a requirement of the Charter School funding. Moreover, as the OIG just started its work, projecting an outcome or a financial impact, if any, would be highly speculative at this time.

**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 October 5, 2022, which is the date the financial statements were available to be issued.

## **Compliance Reports Section**



**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  
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 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, 2022, and the related notes to the financial statements, and have issued our report thereon dated October 5, 2022, 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 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***

Coral Gables, Florida  
October 5, 2022



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

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

### Report on the Financial Statements

We have audited the financial statements of 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 Wimauma Community Academy, and have issued our report thereon October 5, 2022.

### 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 October 5, 2022, 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 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 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 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 Wimauma Community Academy. It is management's responsibility to monitor the 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 audit 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 audit 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***

Coral Gables, Florida  
October 5, 2022

## **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)**  
**Year Ended June 30, 2022**

	General Fund		Special Revenue Fund		Capital Projects Fund		Total Governmental Funds	
	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual	Final Budget	Actual
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
<b>Revenue</b>								
3199	E - rate revenue	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -
3261	Federal through state school lunch reimbursement	27,325	23,029	526,900	509,894	-	554,225	532,923
3261	Federal through state school lunch reimbursement Covid-19 Reimbursemennt	-	17,336	-	-	-	-	17,336
3240	Title 1 & Title 4 revenue + Migrant revenue	-	-	322,711	258,069	-	322,711	258,069
3240	Title 1 ESSER 2 Grant	129,436	134,361	192,114	181,063	-	321,550	315,424
3240	Title 1 ESSER 3 Grant ARP	-	-	738,375	76,549	-	738,375	76,549
3290	School readiness	890,000	835,345	-	-	-	890,000	835,345
3290	School readiness ARPA Grant	-	68,427	-	-	-	-	68,427
3310	School Board of Hillsborough County – FTE	2,490,622	2,513,074	-	-	-	2,490,622	2,513,074
3310	- Teachers Training Reimbursement	-	590	-	-	-	-	590
3310	- Transportation	104,000	115,620	-	-	-	104,000	115,620
3310	- Lead teacher	7,100	7,100	-	-	-	7,100	7,100
3310	- Florida School Safety & Security	-	8,299	-	-	-	-	8,299
3391	State revenue – capital outlay	-	-	-	-	224,574	225,921	225,921
3400	Local sources – other contributions	271,328	252,584	-	-	-	271,328	252,584
	<b>Total revenue</b>	<b>3,919,811</b>	<b>3,975,765</b>	<b>1,800,100</b>	<b>1,025,575</b>	<b>224,574</b>	<b>5,944,485</b>	<b>5,227,261</b>
<b>Expenditures</b>								
5100.100	Instruction – salaries	1,436,145	1,532,543	299,778	237,101	-	1,735,923	1,769,644
5100.200	Instruction – employee benefits	438,236	399,098	22,933	16,049	-	461,169	415,147
5100.300	Instruction – purchased services	2,600	2,723	-	-	-	2,600	2,723
5100.500	Instruction – materials and supplies	3,624	63,794	100,628	92,127	-	104,252	155,921
5100.500	Instruction – materials and supplies	-	-	672,675	9,629	-	672,675	9,629
5100.641	Instruction – capitalized equipment	-	1,531	50,300	50,300	-	50,300	51,831
5100.642	Instruction – non-capitalized equipment	128,188	59,658	18,186	20,527	-	146,374	80,185
6100.100	Instructional support services – salaries	180,291	135,945	-	-	-	180,291	135,945
6100.200	Instructional support services – employee benefits	36,058	28,881	-	-	-	36,058	28,881
6100.300	Pupil personnel services – purchased services	53,600	76,013	-	-	-	53,600	76,013
6100.700	Pupil personnel services – other services	79,100	52,556	-	4,718	-	79,100	57,274
6300.100	Instruction and curriculum development services – salaries	40,115	26,293	-	-	-	40,115	26,293
6300.200	Instruction and curriculum development services – employee benefits	8,023	5,538	-	-	-	8,023	5,538
6400.300	Instructional staff training – purchased services	31,500	27,151	3,000	5,506	-	34,500	32,657
	Instructional staff training – purchased services	-	-	-	2,800	-	-	2,800
	Instructional staff training – purchased services	-	-	5,600	5,529	-	5,600	5,529
7200.300	General Administration – school district admin fees	91,556	91,968	-	-	-	91,556	91,968
7300.100	School administration – salaries	79,310	61,515	-	-	-	79,310	61,515
7300.200	School administration – employee benefits	15,862	17,553	-	-	-	15,862	17,553
7300.300	School administration – purchased services	3,850	4,695	-	-	-	3,850	4,695
7300.500	School administration – materials and supplies	11,650	10,183	-	-	-	11,650	10,183
7300.642	School administration – non-capitalized equipment	15,000	16,904	-	-	-	15,000	16,904
7300.700	School administration – other expenses	4,200	4,167	-	-	-	4,200	4,167
7400.300	Facility acquisition and construction – rental property	-	-	-	-	120,000	120,000	120,000
7400.641	Facility acquisition and construction – capital improvements	(100)	-	60,100	60,100	-	60,000	60,100
7500.300	Fiscal services – RCMA indirect cost	139,745	148,731	18,802	14,540	-	158,547	163,271
7600.100	Food service – salaries	-	-	169,311	161,555	-	169,311	161,555
7600.200	Food service – fringe benefits	-	-	35,174	31,857	-	35,174	31,857
7600.500	Food service – materials and supplies	36,331	-	299,813	195,444	-	336,144	195,444
7600.500	Food service – non-capitalized equipment	-	-	2,000	824	-	2,000	824
7600.641	Food service – capitalized equipment	-	-	1,800	-	-	1,800	-
7700.100	Central services – salaries	78,250	114,984	-	-	-	78,250	114,984
7700.200	Central services – employee benefits	16,500	38,014	-	-	-	16,500	38,014
7700.300	Central services – purchased services	1,600	1,639	-	-	-	1,600	1,639
7800.100	Pupil transportation – salaries	190,175	118,891	-	-	-	190,175	118,891
7800.200	Pupil transportation – employee benefits	38,035	28,127	-	-	-	38,035	28,127
7800.300	Pupil transportation services – purchased services	81,250	110,994	-	434	-	81,250	111,428
7800.641	Pupil transportation services – capital equipment	(4,574)	-	-	-	104,574	104,637	104,637
7900.100	Operation of plant – salaries	30,000	78,615	-	-	-	30,000	78,615
7900.200	Operation of plant – employee benefits	7,200	19,938	-	-	-	7,200	19,938
7900.300	Operation of plant – purchased services	92,041	64,878	20,000	10,862	-	112,041	77,024
7900.400	Operation of plant – energy services	67,250	83,599	-	-	-	67,250	83,599
7900.600	Operation of plant – communication	3,400	24,528	20,000	-	-	23,400	24,528
8100.100	Maintenance of plant – salaries	75,373	80,225	-	-	-	75,373	80,225
8100.200	Maintenance of plant – employee benefits	15,074	16,957	-	-	-	15,074	16,957
9100.100	Community Services – salaries	301,900	461,262	-	-	-	301,900	461,262
9100.200	Community Services – employee benefits	45,000	85,582	-	-	-	45,000	85,582
9100.300	Community Services – rental property	-	2,019	-	-	-	-	2,019
9100.300	Community Services – indirect cost	12,000	21,953	-	-	-	12,000	21,953
9100.300	Community Services – purchased services	14,000	24,175	-	-	-	14,000	24,175
9100.400	Community Services – Energy Services	5,750	845	-	-	-	5,750	845
9100.500	Community Services – materials & supplies	11,700	12,771	-	-	-	11,700	12,771
9100.642	Community Services – non-capitalized equipment	3,003	3,302	-	-	-	3,003	3,302
	<b>Total expenditures</b>	<b>3,919,811</b>	<b>4,160,738</b>	<b>1,800,100</b>	<b>919,902</b>	<b>224,574</b>	<b>5,944,485</b>	<b>5,306,561</b>
	<b>Excess (deficiency) of revenue over expenditures</b>	<b>-</b>	<b>(184,973)</b>	<b>-</b>	<b>105,673</b>	<b>-</b>	<b>-</b>	<b>(79,300)</b>
	Fund balances – beginning	-	-	-	-	-	-	355,056
	<b>Fund balances – ending</b>	<b>\$ -</b>	<b>\$ (184,973)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 275,756</b>

**RCMA Wimauma Community Academy**  
**A Program of Redlands Christian Migrant Association, Inc.**  
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**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.