Redlands Christian Migrant Association, Inc. (A Not-For-Profit Organization) Single Audit Report and Schedule of Expenditures of Federal Awards and State Financial Assistance June 30, 2016

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# Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance Required by the OMB Circular A-133, Uniform Guidance, and Chapter 10.650, Rules of the Auditor General

To the Board of Directors of Redlands Christian Migrant Association, Inc.

#### **Report on Compliance for Each Major Federal Program and State Project**

We have audited the Redlands Christian Migrant Association, Inc.'s (RCMA) (a not-for-profit organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Department of Financial Services*' State Projects Compliance Supplement, that could have a direct and material effect on each of RCMA's major federal programs and state projects for the year ended June 30, 2016. RCMA's major federal programs and state projects are identified in the summary of auditors' result section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

#### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of RCMA's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance 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 with OMB Circular A-133, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, Rules of the Auditor General. Those standards, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about RCMA's compliance with those requirements and performing such other procedures as we considered necessary in those circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of RCMA's compliance.

Vizcaino Zomerfeld, LLP



# To the Board of Directors of Redlands Christian Migrant Association, Inc.

### **Opinion of Each Major Federal Program and State Project**

In our opinion, RCMA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 2016.

#### **Report on Internal Control Over Compliance**

Management of RCMA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on page 1. In planning and performing our audit of compliance, we considered RCMA's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB Circular A-133, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of RCMA's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency in *internal control over compliance* is a deficiency or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with the type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

#### **Report on Schedule of Expenditures of Federal Awards and State Projects Required by OMB Circular A-133, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General**

We have audited the financial statements of Redlands Christian Migrant Association, Inc. as of and for the year ended June 30, 2016, and have issued our report thereon dated September 12, 2016, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance (pages 4-6) is presented for purposes of additional analysis as required by OMB Circular A-133, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of To the Board of Directors of Redlands Christian Migrant Association, Inc.

America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and results of that testing based on the requirements of the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Vizcaino Zomerfeld, LLP

Coral Gables, FL January 5, 2017

Federal Grantor/State Agency Pass-Through Entity/ Federal Program/State Project	CFDA/ CSFA Number	Grantor's Number	Federally Funded xpenditures	<u> </u>	State Funded spenditures
Federal Major Programs:					
U.S. Department of Health and Human Services (HHS): Head Start Early Head Start Migrant Head Start Early Migrant Head Start Early Head Start Child Care Partnership Migrant Head Start	93.600 93.600 93.600 93.600 93.600	04CH4724/02 04CH4724/02 90CM9809/01 & 90CM9809/02 90CM9809/01 & 90CM9809/02 90HM0004/01	\$ 7,786,686 6,821,747 17,519,746 923,784 4,912,156 37,964,119		
State Major Programs:					
Office of Early Learning <u>Passed through Early Learning Coalition of Southwest Florida</u> Voluntary Pre-Kindergarten Education Program	48.108			\$	1,886,420
			\$ 37,964,119	\$	1,886,420

Nor. Maior Programs Var. Market Ma	Federal Grantor/State Agency Pass-Through Entity/ Federal Program/State Project	CFDA/ CSFA Number	Grantor's Number	Federally Funded Expenditures	State Funded Expenditures
US. Department of Health and Human           Strice (HHS)           Passed Innugli Office of Early Learning           School Readiness - Child Care Development Fund (CCDF)-Mandatory         93.596         \$8556         1.478,522           School Readiness - Child Care Development Fund (CCDF)-Discretionary         93.596         \$8556         3.477,871           School Readiness - Child Care Development Fund (CCDF)-Discretionary         93.575         \$8556         10.712           SSBG         93.667         \$8556         10.712           VES. Department of Agriculture         Passed Inrough the Floridue Department of Health         11.558,074           Reased Inrough the Floridue Department of Health         10.558         \$.557         3.367,155           Passed Inrough Highlands County         15.331         64.391         3.996           Passed Inrough Highlands County         15.331         64.391         3.996           Passed Inrough Highlands County         15.331         64.391         3.996           Passed Inrough Highlands County         14.218         64.363         4.800           Passed Inrough Highlands County         14.218         10.569         74.932           VES Department of Education         74.932         74.932         74.932           Custon Intrody Fallow Fallow Fallowe	Total from previous page			\$ 37,964,119	\$ 1,886,420
Services (HHS)           Parsed Hough Office of Early Learning           School Readiness - Child Care Development Fund (CCDF)-Mandaiory         93.596         SR556         1.478.522           School Readiness - Child Care Development Fund (CCDF)-Mandaiory         93.596         SR556         3.471.871           School Readiness - Child Care Development Fund (CCDF)-Discretionary         93.575         SR556         853.138           SBG         93.667         SR556         10.712           Exaced Integet the Earlial Department of Health         20.558         S.557         3.367.155           Ended Adult Care Food Programs         10.558         S.557         3.367.155           Ended Hough Highlands County         64.391         7.331         64.391           Passed Horough Hatle County         14.218         64.363         7.968           Passed Horough Hatle County         14.218         64.363         7.932           CB. Department of Housing and Urban         10.555         17.935         39.499	Non-Major Programs:				
Data Charach Angle Carlo Learning         1478,522           School Readiness - Child Care Development Fund (CCDF)-Mandatory         93,596         \$\$8556         1,478,522           School Readiness - Child Care Development Fund (CCDF)-Matching         93,596         \$\$8556         6,581,681           CCDF GR Match         93,596         \$\$8556         6,581,681           School Readiness - Child Care Development Fund (CCDF)-Discretionary         93,595         \$\$8556         10,712           US         Department of Agriculture         11,558,074         11,558,074           SBG         93,667         \$\$8556         10,712           US         Department of Agriculture         10,558         \$\$557         3,367,155           Forda Department of Education         10,558         \$\$557         3,367,155           Forda Department of Education         15,331         64,391           Passed through Highlands County         15,331         64,391           Passed through Hendry County School Board         23,785         23,785           US         Department of Housing and Urban         10,558         349,993           Passed through Hendry County School Board         10,559         74,932           US         Department of Housing and Urban         74,932         74,932 <td>U.S. Department of Health and Human</td> <td></td> <td></td> <td></td> <td></td>	U.S. Department of Health and Human				
School Readiness - Child Care Development Fund (CCDF)-Matching       93.596       \$R\$56       1.478.522         School Readiness - Child Care Development Fund (CCDF)-Matching       93.596       \$R\$56       6.581.681         CCDF GR Match       93.596       \$R\$55       6.581.681         School Readiness - Child Care Development Fund (CCDF)-Discretionary       93.575       \$R\$56       853.138         SBG       93.667       \$R\$55       853.138         SBG       93.667       \$R\$56       10.712         US. Department of Agriculture         Passed through the Florida Department of Health       10.558       \$S-57       3.367.155         Florida Department of Education         Trivia Adult Care Food Programs       10.558       \$S-57       3.367.155         Florida Department of Education         Passed through Highlands County       15.331         Passed through Highlands County       14.380         Passed through Highlands County       14.380         Passed through Bearde County       14.380         Passed through Bearde County       14.218         Communit School Board       10.559         Passed through FlidhBearough County       14.218 <td><u>Services (HHS)</u></td> <td></td> <td></td> <td></td> <td></td>	<u>Services (HHS)</u>				
School Readiness - Child Care Development Fund (CCDF)-Matching       93.596       \$R556       6.581,681         CCDF GR Match       93.596       \$R556       11.558,074         School Readiness - Child Care Development Fund (CCDF)-Discretionary       93.575       \$R556       853,138         SSBG       93.667       \$R556       10.712         US Department of Agriculture         Passed through the Florida Department of Health       10.558       \$S-557       3,367,155         Ebrida Department of Agriculture       15.331       Passed through Highlands County       15.331         Passed through Highlands County       15.331       Passed through Health County       14.800         Passed through Health County       14.800       23,785       23,785         US Department of Mossing and Urban       23,785       23,785       23,785         US Department of Education       74,932       74,932       74,932         Development County       14.218       10.555       359,499         Chool Scool Lunch       10.555       359,499       354,400       27,853         US Department of Education       10.555       359,499       354,600       359,499       354,600         Passed through Milbiborough County       14.218       10.555       3					
CCDF GR Match93.596SR5563.497,871 11,558,074School Readiness - Child Care Development Fund (CCDF)-Discretionary93.575SR556853,138SSBG93.667SR55610,712US. Department of Agriculture Passed through the Elorid Department of Health Child and Adult Care Food Programs10,558S-5573,367,155Florida Department of Education School RoardSchool Roard15,331 4,890Passed through Highlands CountyPassed through Horde CountyPassed through Horde CountyPassed through Horde CountyPassed through Horde CountyPassed through Highlands CountyPassed through Passed through CountyPassed through Highlands CountyPassed through Passe County				, ,	
School Readiness - Child Care Development Fund (CCDF)-Discretionary       93.575       SR556       853,138         SSBG       93.667       SR556       10,712         US. Department of Agriculture Passed through the Florida Department of Health Child and Adut Care Food Programs       10.558       S-557       3,367,155         Florida Department of Education School Board       10,558       S-557       3,367,155         Passed through Highlands County       64,391         Passed through Highlands County       64,391         Passed through Boards County       64,391         Passed through Board County       64,391         Passed through Highlands County       64,391         Passed through Board County School Board       14,800         Passed through Board County School Board       23,785         US Department of Housing and Urban       23,785         Development       10,559         Community Block Gramt       74,932         Passed through State of Florida Department of Education       74,932         US Department of Education       278,523         National School Lunch       10,555       39,499         School Breakfast Program       10,553       171,385         Passed through Colliner and Hillsborough County School Boards       24,100				, ,	
SSBG93.667SR55610,712US. Department of Agriculture Passed through the Elorida Department of Health Child and Adult Care Food Programs10.558S-5573,367,155Elorida Department of Education School BoardShool BoardPassed through flighlands County Passed through Glades County Heady County School BoardPassed through Heady County School BoardPassed through Heady County School Board37,968Passed through Heady County School Board32,785US. Department of Housing and Urban DevelomentDeveloment14,218Community Block Grant74,932Passed through Slate of Florida Department of Education74,932Title 1Passed through Slate of Florida Department of EducationPassed through Slate of Florida Department of EducationPassed through Slate of Florida Department of EducationPassed through County14,21864,363Passed through County14,218Passed through CountyPassed through Slate of Florida Department of EducationTitle 1Passed through Slate of Florida Department of EducationPassed through County School Boards20,553Passed through County School BoardsPassed through County CountyPassed through Slate of Florida Department of Education<		93.390	51(550		
U.S. Department of Agriculture Passed through the Florida Department of Health Child and Adult Care Food Programs       10.558       S-557       3,367,155         Florida Department of Education School Board       15,331       10.558       S-557       3,367,155         Passed through Highlands County       15,331       15,331       10.558       15,331         Passed through Highlands County       15,331       11,335       11,335         Passed through Hendry County School Board       23,785       23,785         US. Department of Husing and Urban Development Community Block Grant       14,218       64,363         Passed through Palm Beach County       14,218       74,932         US. Department of Education       74,932       74,932         Vassed through State of Florida Department of Education       71,335       359,499         School Breakfast Program       10,553       359,499       359,499         School Breakfast Program       10,553       359,499       34,100         Passed through Collier and Hillsborough County School Boards       24,100       24,100	School Readiness - Child Care Development Fund (CCDF)-Discretionary	93.575	SR556	853,138	
Passed through the Florida Department of Health Child and Adut Care Food Programs10.558S-5573,367,155Forda Department of Education School Board15,33110.558S-5573,367,155Passed through Highlands County15,33110.558S-5573,367,155Passed through Highlands County15,33110.558S-5573,367,155Passed through Highlands County15,33110.55815,33110.558Passed through Highlands County15,33110.55815,33110.558Passed through Harde County15,33110.55815,33110.558Passed through Desoto County School Board23,78623,78523,785US. Department of Housing and Urban Development20,59914,21864,363Porteopment14,21810,55910,559Community Block Grant Passed through Palm Beach County14,21810,559Passed through Baleach County14,21810,559VS. Department of Education True I74,932Passed through State of Florida Department of Education74,932Passed through State of Florida Department of Education21,253National School Lunch10,553359,499School Breakfast Program10,553359,499School Breakfast Program10,553359,499School Breakfast Program10,553359,499School Breakfast Program10,553359,499School Breakfast Program10,553359,499School Breakfast Program148,963 <t< td=""><td>SSBG</td><td>93.667</td><td>SR556</td><td>10,712</td><td></td></t<>	SSBG	93.667	SR556	10,712	
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Private of Education       School Board       Passed through Highlands County     15,331       Passed through Highlands County     64,391       Passed through Hendry County School Board     37,968       Passed through Hendry County School Board     14,800       Passed through Desoto County School Board     23,785       US. Department of Housing and Urban       Development       Community Block Grant     14,218       Passed through Hillsborough County     14,218       Official Department of Education       The I       Passed through State of Florida Department of Education       The I       National School Lunch       National School Lunch       School Beards       Capital outla       Passed through County School Boards       Passed through			~		
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Passed through Hendry County School Board       14,800         Passed through Desoto County School Board       23,785         U.S. Department of Housing and Urban       2         Development       2         Community Block Grant       64,363         Passed through Hillsborough County       14,218       64,363         Passed through Palm Beach County       14,218       10,569         Title I       84,010       278,523         National School Lunch       10,555       359,499         School Breakfast Program       10,553       171,385         Fresh Fruit and Veg. (FFVP)       10,582       24,100         Passed through Collier and Hillsborough County School Boards       148,963				,	
Passed through Desoto County School Board     23,785       U.S. Department of Housing and Urban Development     64,363       Community Block Grant     64,363       Passed through Hillsborough County     14.218       Passed through Palm Beach County     14.218       U.S. Department of Education     74,932       U.S. Department of Education     74,932       Passed through State of Florida Department of Education     74,932       Title I     84.010     278,523       National School Lunch     10,555     359,499       School Breakfast Program     10,553     171,385       Fresh Fruit and Veg. (FFVP)     10.582     24,100					
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U.S. Department of Education     74,932       Passed through State of Florida Department of Education     74,932       Title I     84.010     278,523       National School Lunch     10.555     359,499       School Breakfast Program     10.553     171,385       Fresh Fruit and Veg. (FFVP)     10.582     24,100				,	
U.S. Department of Education         Passed through State of Florida Department of Education         Title I       84.010       278,523         National School Lunch       10.555       359,499         School Breakfast Program       10.553       171,385         Fresh Fruit and Veg. (FFVP)       10.582       24,100         Passed through Collier and Hillsborough County School Boards         Capital Outlay       148,963	Passed through Palm Beach County	14.218			
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School Breakfast Program     10.553     171,385       Fresh Fruit and Veg. (FFVP)     10.582     24,100       Passed through Collier and Hillsborough County School Boards       Capital Outlay     148,963	Title I	84.010		278,523	
Fresh Fruit and Veg. (FFVP)     10.582     24,100       Passed through Collier and Hillsborough County School Boards     148,963       Capital Outlay     148,963	National School Lunch	10.555		359,499	
Fresh Fruit and Veg. (FFVP)     10.582     24,100       Passed through Collier and Hillsborough County School Boards     148,963       Capital Outlay     148,963	School Breakfast Program	10.553		171,385	
Capital Outlay 148,963	5			24,100	
Capital Outlay 148,963	Passed through Collier and Hillsborough County School Boards				
\$ 54,966,875 \$ 1,886,420				148,963	
\$ 54,966,875 \$ 1,886,420					
				\$ 54,966,875	\$ 1,886,420

Federal Grantor/State Agency Pass-Through Entity/ Federal Program/State Project Total from previous page	CFDA/ CSFA Number	Grantor's Number	Federally Funded Expenditures \$ 54,966,875		State Funded Expenditures 1,886,420
Nonmajor Programs: (continued)					
<u>Federal Communications Commissions</u> <u>Passed through Universal Services</u> <u>Administrative Company - School and Library</u> E-Rate			247,	177	
Other Assistance: Department of Health and Human Services Passed through Early Learning Coalition of Florida Heartland			99.	767	
Early Learning Coalition of Pasco & Hernando Counties Episcopal Children's Services			15, 17,	)34	
Early Learning Coalition of Indian River Martin and Okeechobee County Early Learning Coalition of Southwest Florida			32,: 20,:	547	
Early Learning Coalition of Hillsborough County Early Learning Coalition of Marion County			15,		
Early Learning Coalition of Miami Dade / Monroe Early Learning Coalition of Palm Beach Children's Network of SWFL, LLC			11,: 54,: 39,:	438	
			\$ 55,526,	585 \$	1,886,420

# NOTE A – <u>Basis of Presentation</u>

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) presents the activity of all federal and state award programs of Redlands Christian Migrant Association, Inc. (the Organization) for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of *the U.S. Office of Management and Budget (OMB) Circular A-133, the Uniform Guidance, Audits of States, Local Governments, and Non-Profit Organizations,* and Rules of the State of Florida Office of the Auditor General Chapter 10.650 under Section 215.97 of the Florida Statutes. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of RCMA.

# **NOTE B – Summary of Significant Accounting Principles**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and OMB Circular A-133, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, the amount of expenditures presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

# NOTE C - Contingencies

Grant monies received and disbursed by the Organization are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based on prior experience, the Organization does not believe that such disallowances, if any, would have a material effect on the financial position of the Organization. As of June 30, 2016, management is not aware of any material questioned or disallowed costs as a result of grant audits in process or completed.

# **NOTE D – <u>Subrecipients</u>**

The Organization records expenditures of federal programs and state projects when paid in cash to a pass-through entity. For the year ended June 30, 2016, the Organization did not pass-through any funds to subrecipients as reflected in the Schedule.

# NOTE E – <u>Indirect Cost</u>

The Schedule includes a portion of allocated costs from a federally approved indirect cost plan. The rate approved for RCMA for the year ended June 30, 2016 was 15% of salaries. The rate is considered a provisional rate which is used when a final, predetermined or fixed rate has not been established for a guarantee. Although the approved rate for RCMA is 15%, not all grants pay this percentage. Grants not using the predetermined rate did not elect to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

## **NOTE F – <u>Subsequent Events</u>**

Subsequent events have been evaluated through January 5, 2017, which is the date the financial statements were available to be issued. There were no events of this nature requiring recording or disclosure in the Schedule for the year ended June 30, 2016.

- 1. The auditors' report expresses an unmodified opinion on the financial statements of Redlands Christian Migrant Association, Inc. (RCMA).
- 2. There were no deficiencies disclosed as a result of the audit of the financial statements.
- 3. No instances of noncompliance material to the financial statements of RCMA were disclosed as result of the audit.
- 4. No significant deficiencies were disclosed as result of the audit of the major federal award program and state project.
- 5. The auditors' report on compliance with the major federal award program and state project for RCMA expresses an unmodified opinion.
- 6. No findings were disclosed as result of the audit relative to the major federal award program and state project.
- 7. The programs tested as a major program included:

CFDA Number(s)	Name of Federal Program or Cluster		
93.600	Head Start Programs		
CSFA Number(s)	Name of State Project		
	Voluntary Pre-Kindergarten Education		
48.108	Program		

- 8. For the June 30, 2016, Single Audit, the threshold used to distinguish between Type A and Type B programs was \$1,665,801 for major federal programs and \$300,000 for major state projects.
- 9. RCMA was determined to be a low-risk audit.
- 10. There were no items relating to State financial assistance required to be reported in a management letter.
- 11. No exceptions were found in testing RCMA's monthly reconciliation of its financial records to the state wide school readiness data and reporting system. Monthly reconciliations were performed by RCMA in a timely and satisfactory manner.

#### **Findings – Financial Statements Audit**

None

#### **Findings and Questioned Costs – Major Federal Award Program and State Project Audit** None

**Findings and Questioned Costs – for prior year** None