

Farmworker Career Development Program (FCDP)  
Hillsborough County School District  
Fiscal Desk Top Review Quarter Four (Q4)  
Project Number 290-4055C-5CFJ1  
Program Year (PY) 2024-2025/ TAPS 25B001

**Purpose:**

Quarterly fiscal desk top reviews are performed for periodic monitoring. The purpose of monitoring is to identify the specific areas in which a provider is in compliance or non-compliance with federal law and regulations, state statutes and rules, and OMB Circulars. The timely identification of non-compliance provides a framework to make changes that are expected to result in programs becoming more efficient and effective. However, a comprehensive and multi-dimensional Quality Assurance System is a foundation for continuous improvement of services and systems both internally and externally. Our commitment to excellence supports accountability, collaboration, targeted technical assistance, continuous improvement and positive systemic change.

Monitoring items that require periodic assessments are reviewed in the sections below with the *referencing section of the core monitoring guides (CMG), federal regulation citations and/or FCDP policies*. The complete National Farmworker Jobs Program (NFJP) Supplement to the Core monitoring Guide, July 2021 and/or Core Monitoring Guide, (CMG) August 2018 United States Department of Labor, Employment and Training Administration available on the following Workforce GPS link: [https://farmworker.workforcegps.org/resources/2019/09/26/18/06/NFJP\\_Grant\\_Administration\\_Operations/NFJP\\_Core\\_Monitoring\\_Guide](https://farmworker.workforcegps.org/resources/2019/09/26/18/06/NFJP_Grant_Administration_Operations/NFJP_Core_Monitoring_Guide)

**Technical Assistance**

*Please keep in mind the federal guidance below:*

- *Between July 1 through September 30, grantees can use current funds on any allowable costs.*
- *If a grantee has both PY 2024-2025 and PY 2025-2026 grant funds from July through September, the grantee must expend PY 2024-2025 funds before using PY 2025-2026 funding.*

*Timelines:*

- *08/11/2025: Last date for preliminary amendment reviews from state office.*
- *08/29/2025: Last date for receipt of proposed amendments (through ShareFile).*
- *09/26/2025: Last date to draw down funds from FLAGS for PY 2024-2025.*
- *09/30/2025: Last date for incurring expenditures and issuing purchase orders.*
- *11/20/2025: Date that all obligations are to be liquidated and final disbursement reports submitted*

**Summary**

- Project 290-4055C-5CFJ1 issued 11/01/2024 for 13% of subrecipient funding.
- Approved award start date of 07/01/2024 issued by email.
- Participant targets were reduced from 80 to **66** adults and from 69 to **62** youth.
- Overall spending 92% of project funds.

## **Section 1. Quarterly Personnel**

### *Monitoring References*

CMG Indicators 1.b.1: Designating Personnel, Staff, and Hiring, 2.h.1: Personnel Policy and Procedures, 2.h.2: Staff Positions, Indicator 2.h.3: Salaries, 3.g.2: Cost Allocation Plan

Citations: [200.430\(a\)\(1\)-\(2\)](#), [b, 200.113](#), [200.427](#), [200.416\(a\)](#) and (c)

### *FCDP Policies*

Project Award / Request for Application, Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form, Personnel Requirements [2024-2025 Farmworker Career Development Program Request for Application](#)

#### **Review**

- Job descriptions and salary schedules included in the award.
- 4.0 Full time equivalent (FTE).
- 1.0 FTE funded by Hillsborough County School District.
- 75% Salary / benefits allocation after amendment 2.
- Semi-Annual Time and Effort Certifications up to date.

#### **Reference Charts**

Copy of 4055C FCDP Pattern

Sub-Recipient Minimum Staff	Maximum Salary Plus Benefits Allocation Percentage
2.0 FTE	80% of Project Funding

Copy of Hillsborough Staffing Pattern

Coordinator / Resource Teacher	Paraprofessional	Total FTE	Salary/Benefit Criteria
1.0 FTE	3.0 FTE	4.00 FTE	\$252,010
Diana Lamas	Irene Lara		<u>Grant:</u>
	Adelaida Coronado		\$336,591
	Belinda Walker (funded by Hillsborough)		<u>Allocation:</u> 75%


## Current Staffing Form

### ATTACHMENT H

PY 2024-2025 Staffing Breakout Form  
NFJP/Workforce Innovation and Opportunity Act, Section 167

Project / Agency: School District of Hillsborough County TAPS 25B001

(1) Position Title	(2) FTE	(3) Name of Staff Member	(4) Total Annual Salary	(5) Total Annual Benefits	(6) Benefits %	(7) Total Salary Charged to WIOA 167	(8) Salary %	(9) Total Benefits Charged to WIOA 167	(10) Total Benefits %
1. Coordinator / Resource Teacher	1.00	Diana Lamas	\$70,134	\$26,981	38%	\$70,134	100%	\$26,981	38%
2. Para Professional	1.00	Irene Lara	\$51,987	\$23,898	46%	\$51,987	100%	\$23,898	46%
3. Para Professional	1.00	Adelaida Coronado	\$40,916	\$15,740	38%	\$40,916	100%	\$15,740	38%
4. Resource Teacher	1.00	Belinda Walker	\$0	\$0	0%	\$0	0%	\$0	0%
5.									
6.									
Subtotals			\$163,037	\$66,619		\$163,037		\$66,619	
Total Salary and Benefits Charged to WIOA 167						\$163,037		\$66,619	
(11) Total Salary + Benefits Charged to WIOA 167								\$229,656	
(12) Grant Amount:			\$336,591	Total Staff + Benefits Amount:		\$229,656	Allocation %		68%

Supervisor Signature: 

ALLOCATION % NOT TO EXCEED CHART BELOW  
Date: 9/24/24

## Section 2. DOE 599 Spending Targets Review

CMG Indicators: 2.a.1: Specific Award Conditions, 2.b.1: Budget Controls, 3.b.3: Sub-recipient's Financial Reporting, 3.c.1: Cash Disbursements, 3.f.2: Financial Management Systems, 3.g.1: Cost Allocation Principles

Citations: [200.302](#), [200.308](#), [200.331\(a\)\(3\)](#), [200.412](#), [200.403](#), [200.405](#)

FCDP Policies: Project Award / Request for Application, Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form, Fiscal Management, [2024-2025 Farmworker Career Development Program Request for Application](#), [Green Book](#), [FLAGS AgencyUser.pdf](#), [Red Book](#)

### Review

- 599's received before or on deadline of 20<sup>th</sup> of the following month.
- Overall spending 92% of project funds.

## Reference Charts

### Copy DOE 599 Project Disbursement Report

(A) District/Agency Name: Hillsborough CPS		FLORIDA DEPARTMENT OF EDUCATION				(F) Agency Number: 290	
(B) Project Name: FCDP		PROJECT DISBURSEMENT REPORT - JUNE 2025				(G) Grant Number: 4055C	
(C) Effective Approval Date: 7/1/2024		Workforce Innovation and Opportunity Act, Title I, Section 167				(H) Project Code:	
(D) Termination Date: 9/30/2025		Migrant and Seasonal Farmworkers				(I) Contact Person Name:	
(E) Total Project Funds: \$ 336,591.00		<input checked="" type="checkbox"/> Interim Report <input type="checkbox"/> Final Report				(J) Phone:	
		(INSTRUCTIONS ON PAGE 3)				813-272-4295	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Function Code	Object Code	Description of Disbursement	Budget Amount	Total Disbursements As of 6/30/25	Obligations	Unobligated Balance	Current Disbursement Reported
<b>ADMINISTRATION</b>							
7200	792	INDIRECT COSTS	\$ 12,577.00	\$ 11,061.02		\$ 1,515.98	\$ 1,037.22
			\$ -	\$ -		\$ -	
<b>(9) TOTAL ADMINISTRATIVE COST</b>			\$ 12,577.00	\$ 11,061.02	\$ -	\$ 1,515.98	\$ 1,037.22
<b>STAFF COSTS</b>							
9100	130,150	STAFF SALARIES	\$ 179,663.00	\$ 166,503.09		\$ 13,159.91	\$ 16,237.32
9100	210,220,223 231,232,240	STAFF BENEFITS	\$ 72,347.00	\$ 63,633.51		\$ 8,713.49	\$ 4,943.52
9100	331	IN-COUNTY TRAVEL	\$ 3,500.00	\$ 2,292.29		\$ 1,207.71	\$ 388.10
9100	332	OUT-OF-COUNTY TRAVEL	\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
<b>(10) TOTAL STAFF COSTS</b>			\$ 255,510.00	\$ 232,428.89	\$ -	\$ 23,081.11	\$ 21,568.94
<b>EMERGENCY RELATED ASSISTANCE (For Clients Only)</b>							
			\$ -	\$ -		\$ -	\$ -
<b>(11) TOTAL RELATED ASSISTANCE</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUPPORTIVE SERVICES</b>							
9100	790	ALLOWANCES	\$ 32,617.52	\$ 32,617.52		\$ -	\$ 4,134.80
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
<b>(12) TOTAL SUPPORTIVE SERVICES</b>			\$ 32,617.52	\$ 32,617.52	\$ -	\$ -	\$ 4,134.80
<b>OTHER PROGRAM COSTS</b>							
5900	391	OTHER PURCHASED SERVICES-MAINTENANCE	\$ 3,600.00	\$ 2,100.00	\$ 1,500.00	\$ -	\$ 300.00
7900	510	CUSTODIAL SUPPLIES	\$ 1,000.00	\$ 966.57		\$ 33.43	
9100	373	POSTAGE	\$ 220.00	\$ 219.40		\$ 0.60	
9100	510 (490)	SUPPLIES	\$ 3,000.00	\$ 2,981.18		\$ 18.82	
9100	520 (454)	TEXTBOOKS	\$ 177.00	\$ 177.00	\$ 2,000.00	\$ (2,000.00)	
9100	590 (454)	OTHER MATERIALS AND SUPPLIES	\$ 5,000.00	\$ 4,840.65	\$ 2,159.35	\$ (2,000.00)	\$ 2,443.05
9100	644	COMPUTER HARDWARE	\$ 3,662.75	\$ 3,662.75		\$ -	
9100	730	DUES AND FEES - CLIENTS	\$ 16,976.73	\$ 17,388.98	\$ 277.75	\$ (690.00)	\$ 536.55
9100	730	DUES AND FEES - STAFF	\$ 2,250.00	\$ 1,560.00		\$ 690.00	\$ 1,210.00
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
<b>(13) TOTAL OTHER PROGRAM COSTS</b>			\$ 35,886.48	\$ 33,896.53	\$ 5,937.10	\$ (3,947.15)	\$ 4,489.60
<b>(14) TOTAL COSTS</b>			\$ 336,591.00	\$ 310,003.96	\$ 5,937.10	\$ 20,649.94	\$ 31,230.56

Copy of Spending Targets Chart:

**Quarter 4 Spending Targets do not include the extension period or any monthly obligated funds**

TARGET SPENDING BASED ON 599 DISBURSEMENT REPORTS					
Annual Amounts by Category	Actual Spent	\$ Under/Over Target	Target %	% Spent	% Under/Over Target
Administration					
\$ 12,577.00	\$ 11,061.02	\$ (1,515.98)	100%	88%	-12%
Staff Costs					
\$ 255,510.00	\$ 232,428.89	\$ (23,081.11)	100%	91%	-9%
Related Assistance					
\$ -	\$ -	\$ -	0%	0%	0%
Supportive Services					
\$ 32,617.52	\$ 32,617.52	\$ -	100%	100%	0%
Program Costs					
\$ 35,886.48	\$ 33,896.53	\$ (1,989.95)	100%	94%	-6%
<b>Totals</b>					
\$ 336,591.00	\$ 310,003.96	\$ (26,587.04)	100%	92%	-8%

Copy of Salary and Benefits Targets: (Part of Staff Costs)

Salary Quarterly Targets								
Salary Budget	Monthly 599 Disbursements		Total Disbursement	Quarterly Target \$	Under/Over Target \$	Quarterly Target %	Quarterly Disbursed %	Under/Over Target %
\$ 163,036.00	Jul	\$ 9,170.29	\$ 9,170.29	1st Quarter	\$ 89.37	25%	25%	0%
	Aug	\$ 19,187.74	\$ 28,358.03					
	Sep	\$ 12,490.34	\$ 40,848.37					
	Oct	\$ 12,490.40	\$ 53,338.77	2nd Quarter	\$ 1,797.73	50%	51%	1%
	Nov	\$ 18,735.60	\$ 72,074.37					
	Dec	\$ 11,241.36	\$ 83,315.73					
	Jan	\$ 14,490.40	\$ 97,806.13	3rd Quarter	\$ (114.62)	75%	75%	0%
	Feb	\$ 11,865.86	\$ 109,671.99					
	Mar	\$ 12,490.39	\$ 122,162.38					
Amd. #1 \$ 179,663.00	Apr	\$ 9,367.80	\$ 131,530.18	4th Quarter	\$ (13,159.91)	100%	93%	-7%
	May	\$ 18,735.59	\$ 150,265.77					
	Jun	\$ 16,237.32	\$ 166,503.09					

Benefits Quarterly Targets								
Benefits Budget	Monthly 599 Disbursements		Total Disbursement	Quarterly Target \$	Under/Over Target \$	Quarterly Target %	Quarterly Disbursed %	Under/Over Target %
\$ 66,597.00	Jul	\$ 4,191.18	\$ 4,191.18	1st Quarter	\$ (1,510.41)	25%	23%	-2%
	Aug	\$ 5,960.75	\$ 10,151.93					
	Sep	\$ 4,986.91	\$ 15,138.84					
	Oct	\$ 4,986.81	\$ 20,125.65	2nd Quarter	\$ (1,901.28)	50%	47%	-3%
	Nov	\$ 6,473.32	\$ 26,598.97					
	Dec	\$ 4,798.25	\$ 31,397.22					
	Jan	\$ 5,247.83	\$ 36,645.05	3rd Quarter	\$ (3,257.16)	75%	70%	-5%
	Feb	\$ 4,947.75	\$ 41,592.80					
	Mar	\$ 5,097.79	\$ 46,690.59					
Amd. #1 \$ 72,347.00	Apr	\$ 4,352.74	\$ 51,043.33	4th Quarter	\$ (8,713.49)	100%	96%	-4%
	May	\$ 7,646.66	\$ 58,689.99					
	Jun	\$ 4,943.52	\$ 63,633.51					

### **Section 3. Performance Spending Review**

*CMG Indicator 3.b.4: Performance Reports*

*FCDP Policies: Project Award / Request for Application, Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form, Fiscal Management, Program Non-Compliance Policy [2024-2025 Farmworker Career Development Program Request for Application](#)*

FCDP is a performance-based award where the spending should be in accordance with performance. This review is for spending purposes only. Quarterly balance performance reports (BPR) are used for the performance data, the 599 report is used for spending data.

#### **Spending Review Formula**

- The percentage of actual new participants on the participant plan is determined.
- Performance percentage is compared to spending percentage from 599 targets in section 2.

#### **Notes:**

Q4 performance will not be equal spending for the following reasons:

- The performance period ended 06/30/2025.
- The budget period continues through 09/30/2025.
- Final participant performance will be included in the fiscal closeout desktop review.

### **Section 4. Amendments Review**

*CMG Indicators: 2.a.2: Prior Approval of Project Modifications*

*Citations: [200.308](#), [200.407](#)*

*FCDP Policies Project Award / Request for Application, Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form, Fiscal Management, Project Amendments: [Green Book, Section B - Project Amendments](#), [2024-2025 Farmworker Career Development Program Request for Application](#)*

#### **Review**

- 12/13/2024: Approval issued by email for award start date of 07/01/2024.
- 03/17/2025: Program amendment 1 reduced participant numbers due to natural disasters, from 80 to 66 adults and from 69 to 62 youth.
- 05/30/2025: Amendment 2 increased allowances and staff salaries and benefits through the extension period for full project spending.

## Section 5. Inventory Review

CMG Indicators: 1.b.6: Timely Equipment Purchases, 2.c.1: Insurance Coverage, 2.c.3: Equipment, 2.c.4: Rental or Leasing Costs for Property, 2.c.5: Supplies

Citations: [200.310](#), [200.313](#), [200.465](#), [200.314](#)

FCDP Policies:


Project Award / Request for Application, Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form, Fiscal Management, Property Standards [2024-2025 Farmworker Career Development Program Request for Application](#), [REFERENCE GUIDE FOR STATE EXPENDITURES](#)

### Review

- Hillsborough FCDP-Funded inventory monitored 03/21/2025.
- No new inventory over \$1,000.00 in 2024-2025 budget.

### Reference Charts

Farmworker Career Development Program - Funded Equipment Inventory 2 CFR 200.313									
Acquisition Date	Description of Item	Serial Number	Model Number	Other Identification Number	Unit Cost	Funding Sources Including the FAIN	Who Holds the Title	% Covered by Source	Location of Item
6/19/2017	Desktop Computer for Irene Lara	MXL7231K7M	Elite One 800 ALL IN ONE	Q27005	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%	FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522
6/19/2017	Desktop Computer for Student	MXL7231K7T	Elite One 800 ALL IN ONE	Q27009	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%	FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522
6/19/2017	Desktop Computer for Belinda Walker	MXL7231K7R	Elite One 800 ALL IN ONE	Q27007	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%	FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522
6/19/2017	Desktop Computer for Student	MXL7231K7S	Elite One 800 ALL IN ONE	Q27006	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%	FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522
6/19/2017	Desktop Computer for Diana Lamas	MXL7231K7N	Elite One 800 ALL IN ONE	Q27008	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%	FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522
6/19/2017	Desktop Computer for Adelaida Coronado	MXL7231K7Q	Elite One 800 ALL IN ONE	Q27003	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%	FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522
6/19/2017	Desktop Computer for Student	MXL7231K7P	Elite One 800 ALL IN ONE	Q27004	\$1,144.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%	Freedom High School 17410 Commerce Park Blvd, Tampa, FL 33647
5/5/2017	HP Tablet	5CG7223LXV	X21012	Q27002	\$1,009.00	290-4057B-7CFJ1	Hillsborough County Public Schools	100%	FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522
10/19/2020	Copier/Scanner	C83242074	MP2555SP-RICOH	Q39166	\$3,365.00	290-4051B-1CFJ1	Hillsborough County Public Schools	100%	FCDP 3218 San Jose Mission Dr. Dover, FL 33527 - Portable 98522

Use and Condition	Date of Inventory	Disposition Date	Photos			Monitored virtually by Julie Furlong 03/21/2025
Good	1/31/2025	n/a				JF
Good	1/31/2025	n/a				JF
Good	1/31/2025	n/a				JF
Good	1/31/2025	n/a				JF
Good	1/31/2025	n/a				JF
Good	1/31/2025	n/a				JF
Good	1/31/2025	n/a				JF
Good	1/31/2025	n/a				JF
Good	1/31/2025	n/a				JF



## **Section 6. Fiscal Technical Assistance**

*CMB Indicator 2.e.2: Progress Monitoring, 2.f.4: Subrecipient Monitoring*

*Citations: [200.329](#), [200.332\(f\)](#)*

*FCDP Policies: Project Award / Request for Application, Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form, [2024-2025 Farmworker Career Development Program Request for Application](#)*

### **Review**

- 05/12/2025: Notification of possible additional funding for 2024-2025, Hillsborough confirmed no additional funding was needed.
- 05/15/2025: Preliminary amendment 2 review.
- 05/07/2025: Quarterly professional development session via TEAMS.
- 06/18/2025: Notification that FDOE is no longer a member of AFOP and any travel to AFOP events with FCDP funds is not approved.

## **Section 7. Desk Top Results**

*CMB Indicator 3.a.1: Effectiveness and Efficiency of Operations, Indicator 2.e.2*

*Citation: [200.302](#), [200.303\(a\)](#), [200.400](#), [200.507](#), [200.514](#),*

*FCDP Policies: Project Award / Request for Application, Attachment E, Special Conditions for WIOA, Section 167 Project Awards Form, [2024-2025 Farmworker Career Development Program Request for Application](#), [Green Book](#)*

### **Review**

- No Best practices (Items that are implemented well).
- No Findings (Issue that violates federal or state statutes).
- No Concerns (Issue that could become a finding if it is not corrected).
- No Recommendations (For the process of improvements).

Julie Furlong, Program Specialist IV

Date: 07/29/2025