

Farmworker Career Development Program (FCDP)  
Polk County School District  
Fiscal Desk Top Review Quarter Four (Q4)  
Project Number 530-4055C-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 530-4055C-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 77 to **60** adults and from 63 to **54** youth.
- Overall spending 99% 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).
- 81% Salary / benefits allocation approved.
- 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 Polk Staffing Pattern

Coordinator	Technician, Program Assistance	Total FTE	Salary/Benefit Criteria
1.00 FTE	3.00 FTE	4.00 FTE	\$256,685
Morgan Williams	Sasha Millan-Ramos Manuel Rodriguez Peter Leon		<u>Grant:</u> \$316,260
			<u>Allocation:</u> 81% Approved

## Current Staffing Form

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

Project / Agency: **Polk County Public Schools** TAPS **25B001**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Position Title	FTE	Name of Staff Member	Total Annual Salary	Total Annual Benefits	Benefits %	Total Salary Charged to WIOA 167	Salary %	Total Benefits Charged to WIOA 167	Total Benefits %
1. Farmworker - Program Manager	1.00	Morgan Williams	\$ 53,521	\$ 23,219	43%	\$ 53,521	100%	\$ 23,219	100%
2. Farmworker - Program Technician	1.00	Sasha Millan-Ramos	\$ 39,503	\$ 20,158	51%	\$ 39,503	100%	\$ 20,158	100%
3. Farmworker - Program Technician	1.00	Manuel Rodriguez	\$ 39,898	\$ 20,244	51%	\$ 39,898	100%	\$ 20,244	100%
4. Farmworker - Program Technician	1.00	Peter Leon	\$ 39,898	\$ 20,244	51%	\$ 39,898	100%	\$ 20,244	100%
5.					#DIV/0!		#DIV/0!		#DIV/0!
Subtotals			\$ 172,820	\$ 83,865		\$ 172,820		\$ 83,865	
Total Salary and Benefits			\$ 172,820	\$ 83,865		\$ 172,820		\$ 83,865	
(11) Total Salary + Benefits Charged to WIOA 167									\$ 256,685
(12) Grant Amount:		\$ 316,260 (jf) 325,216	Total Staff + Benefits:		\$ 256,685	% 81% (jf) 79%			

ALLOCATION % NOT TO EXCEED CHART BELOW

Supervisor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## 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 is 99% of project funds
- Overage in staff salaries and benefits was confirmed to be temporary and would be cleared up prior to the August 599 Report.

## Reference Charts

### Copy DOE 599 Project Disbursement Report

(A) District/Agency Name: Polk County PS			<b>FLORIDA DEPARTMENT OF EDUCATION</b> <b>PROJECT DISBURSEMENT REPORT - JUNE 2025</b> Workforce Innovation and Opportunity Act, Title I, Section 167 Migrant and Seasonal Farmworkers <input checked="" type="checkbox"/> Interim Report <input type="checkbox"/> Final Report (INSTRUCTIONS ON PAGE 3)			(F) Agency Number: 530	
(B) Project Name: FCDP						(G) Grant Number: 4055C	
(C) Effective Approval Date: 7/1/2024						(H) Project Code:	
(D) Termination Date: 9/30/2025						(I) Contact Person Name:	
(E) Total Project Funds: \$ 316,260.00						(J) Phone:	
					863-457-4704X704		
(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	\$ 11,225.00	\$ 11,144.79		\$ 80.21	\$ 1,020.21
			\$ -	\$ -		\$ -	
<b>(9) TOTAL ADMINISTRATIVE COST</b>			\$ 11,225.00	\$ 11,144.79	\$ -	\$ 80.21	\$ 1,020.21
<b>STAFF COSTS</b>							
6300	160	STAFF SALARIES	\$ 172,820.00	\$ 179,732.88		\$ (6,912.88)	\$ 14,977.74
6300	210,220,231 232,240	STAFF BENEFITS	\$ 83,867.00	\$ 84,896.88		\$ (1,029.88)	\$ 7,087.30
6300	330	TRAVEL	\$ 4,000.00	\$ 1,129.03		\$ 2,870.97	\$ 209.30
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
<b>(10) TOTAL STAFF COSTS</b>			\$ 260,687.00	\$ 265,758.79	\$ -	\$ (5,071.79)	\$ 22,274.34
<b>EMERGENCY RELATED ASSISTANCE (For Clients Only)</b>							
			\$ -	\$ -		\$ -	\$ -
<b>(11) TOTAL RELATED ASSISTANCE</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUPPORTIVE SERVICES</b>							
9100	790	ALLOWANCES	\$ 32,935.00	\$ 31,488.58		\$ 1,446.42	\$ 2,740.00
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
<b>(12) TOTAL SUPPORTIVE SERVICES</b>			\$ 32,935.00	\$ 31,488.58	\$ -	\$ 1,446.42	\$ 2,740.00
<b>OTHER PROGRAM COSTS</b>							
5300	510	MATERIALS AND SUPPLIES-CLIENTS	\$ 2,413.00	\$ 238.78		\$ 2,174.22	
5300	730	TUITION AND FEES-CLIENTS	\$ 4,500.00	\$ 2,217.04		\$ 2,282.96	\$ 310.00
6300	390	PRINTED MATERIALS	\$ 1,500.00	\$ 491.00		\$ 1,009.00	
6300	730	DUES AND FEES-STAFF	\$ 255.00	\$ 255.00		\$ -	
6300	510	SUPPLIES	\$ 2,745.00	\$ 2,398.79		\$ 346.21	\$ 2,398.79
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
<b>(13) TOTAL OTHER PROGRAM COSTS</b>			\$ 11,413.00	\$ 5,600.61	\$ -	\$ 5,812.39	\$ 2,708.79
<b>(14) TOTAL COSTS</b>			\$ 316,260.00	\$ 313,992.77	\$ -	\$ 2,267.23	\$ 28,743.34

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					
\$ 11,225.00	\$ 11,144.79	\$ (80.21)	100%	99%	-1%
Staff Costs					
\$ 260,687.00	\$ 265,758.79	\$ 5,071.79	100%	102%	2%
Related Assistance					
\$ -	\$ -	\$ -	0%	0%	0%
Supportive Services					
\$ 32,935.00	\$ 31,488.58	\$ (1,446.42)	100%	96%	-4%
Program Costs					
\$ 11,413.00	\$ 5,600.61	\$ (5,812.39)	100%	49%	-51%
<b>Totals</b>					
\$ 316,260.00	\$ 313,992.77	\$ (2,267.23)	100%	99%	-1%

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 %
\$ 172,820.00	Jul	\$ -	\$ -	1st				
	Aug	\$ 28,803.32	\$ 28,803.32	Quarter				
	Sep	\$ 14,401.66	\$ 43,204.98	\$ 43,205.00	\$ (0.02)	25%	25%	0%
	Oct	\$ 12,171.62	\$ 55,376.60	2nd				
	Nov	\$ 16,631.70	\$ 72,008.30	Quarter				
	Dec	\$ 14,401.66	\$ 86,409.96	\$ 86,410.00	\$ (0.04)	50%	50%	0%
	Jan	\$ 16,114.97	\$ 102,524.93	3rd				
	Feb	\$ 17,296.99	\$ 119,821.92	Quarter				
	Mar	\$ 12,658.49	\$ 132,480.41	\$ 129,615.00	\$ 2,865.41	75%	77%	2%
	Apr	\$ 14,977.74	\$ 147,458.15	4th				
	May	\$ 17,296.99	\$ 164,755.14	Quarter				
	Jun	\$ 14,977.74	\$ 179,732.88	\$ 172,820.00	\$ 6,912.88	100%	104%	4%

Benefits Quarterly Targets								
Benefits Budget	Monthly 599 Disbursements		Total Disbursement	Quarterly Target \$	Under/Over Target \$	Quarterly Target %	Quarterly Disbursed %	Under/Over Target %
\$ 83,867.00	Jul	\$ -	\$ -	1st				
	Aug	\$ 13,929.90	\$ 13,929.90	Quarter				
	Sep	\$ 6,935.17	\$ 20,865.07	\$ 20,966.75	\$ (101.68)	25%	25%	0%
	Oct	\$ 5,978.24	\$ 26,843.31	2nd				
	Nov	\$ 7,868.96	\$ 34,712.27	Quarter				
	Dec	\$ 6,952.22	\$ 41,664.49	\$ 41,933.50	\$ (269.01)	50%	50%	0%
	Jan	\$ 6,852.55	\$ 48,517.04	3rd				
	Feb	\$ 8,058.47	\$ 56,575.51	Quarter				
	Mar	\$ 6,097.57	\$ 62,673.08	\$ 62,900.25	\$ (227.17)	75%	75%	0%
	Apr	\$ 7,078.02	\$ 69,751.10	4th				
	May	\$ 8,058.48	\$ 77,809.58	Quarter				
	Jun	\$ 7,087.30	\$ 84,896.88	\$ 83,867.00	\$ 1,029.88	100%	101%	1%

### **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**

- 02/27/2025: Program amendment 1 reduced participant numbers due to natural disasters, from 77 to 60 adults and from 63 to 54 youth.
- 05/30/2025: Amendment 2 increased participant tuition and materials and supplies from staff travel and staff dues and fees.

### **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**

- Polk FCDP Inventory over \$1,000 threshold last monitored 03/12/2025.
- No new inventory over \$1,000.00 in 2024-2025 budget.

**Reference Charts**

Copy of monitored items over \$1,000.00

Farmworker Career Development Program - Funded Equipment Inventory 2 CFR 200.313									
<u>Acquisition Date</u>	<u>Description of Item</u>	<u>Serial Number</u>	<u>Model Number</u>	<u>Other Identification Number</u>	<u>Unit Cost</u>	<u>Funding Sources Including the FAIN</u>	<u>Who Holds the Title</u>	<u>% Covered by Source</u>	<u>Location of Item</u>
8/31/2020	Morgan Williams	C02DH1CWP3YV	Laptop Macbook Pro 13"	Property of the School Board of Polk Co., FL Tag	\$1,289.00	FCDP Project 530-4050B-0CFJ1	Polk County School Board	100%	FCDP Office/7700 FL 544 Winter Haven, FL 3387
9/25/2009	Office #2 Copier	A11U011003155	Konica Minolta 350	Property of the School Board of Polk Co., FL Tag 40102945	\$2,630.00	FCDP 530-4053A-2CFJ1	Polk County School Board	100%	300 E Bridgers Ave Auburndale, FL 33830
12/5/2017	Office Copier	A9HH011007341	Konic Minolta 458	Property of the School Board of Polk Co., FL Tag	\$3,462.58	FCDP 530-4058B-8CFJ1	Polk County School Board	100%	FCDP Office/Traviss 3225 Winter Lake Rd. Lakeland FL 33803
8/16/2022	Office Copier	AC76011007155	Konica Minolta Bizhub 450i	Property of the School Board of Polk Co., FL	\$4,193.82	FCDP 530-4051B-1CFJ1	Polk County School Board	100%	FCDP Office/7700 FL 544 Winter Haven, FL 3396
10/25/2023	HP Elitebook Laptop / Manuel Rodriguez	5CD338DB9D	HP Elitebook 650 G9	Property of the School Board of Polk County SAP Tag: 600043301	\$964.34	FCDP 530-4054B-4CFJ1	Polk County School Board	100%	FCDP Office/7700 FL 544 Winter Haven, FL 3396

<u>Use and Condition</u>	<u>Date of Inventory</u>	<u>Disposition Date</u>	<u>Photos</u>	<u>Program Specialist Review</u>
Good	09/2024-10/2024	N/A		JF 03/11/2025
See Disposition Tab	09/2024-10/2024	7/1/2022		JF 03/11/2025
Good	09/2024-10/2024	N/A	 	JF 03/11/2025
Good	09/2024-10/2024	NA	 	JF 03/12/2025
Good	N/A (under \$1,000)	NA		N/A (Under \$1,000.00)



## **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**

- 05/06/2025: New fiscal contact Joy Richards added to FCDP Directory.
- 05/07/2025: Quarterly professional development session via TEAMS.
- 05/12/2025: Notification of possible additional funding for 2024-2025, Polk confirmed additional funding was not needed.
- 05/27/2025: Preliminary amendment 2 review.
- 06/25/2025: Notified of case manager resignation as of 07/01/2025, the position will not be filled, Polk FCDP will have 3 full-time employees for 2025-2026 year.
- 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