

Farmworker Career Development Program (FCDP)  
Putnam County School District  
Fiscal Desk Top Review Quarter Four (Q4)  
Project Number 540-4055C-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 540-4055C-5CFJ1 issued 11/01/2024 for 8% of subrecipient funding.
- Overall spending 74% 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.
- 2.13 Full time equivalent (FTE).
- 60% Salary / benefits allocation.
- Semi-Annual Time and Effort Certifications up to date.
- Monthly Personnel Activity Reports (PARs) 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 Putnam Staffing Pattern

Executive Secretary FCDP Lead	Data Operator/	Teacher/ Office support	Total FTE	Salary/Benefit Criteria
1.0 FTE	1.0 FTE	0.13 FTE	2.13 FTE	\$122,614.00
Leticia Torres	Tania B. Viramontes	Luz Guerrero		<u>Grant:</u> \$205,569
				<u>Allocation:</u> 60%

## Current Staffing Form

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

Project / Agency: Putnam County School District 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 %
<i>Examples: Case Manager</i>	0.50	Sarah Smith	\$45,000	\$11,700	26%	\$22,500	50%	\$5,850	50%
<i>*Coordinator NOT funded by grant</i>	0.00	Sarah Smith	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1. Coordinator, Farmworker / Career Dev Grant (FCDP Lead)	1.00	Leticia Torres	\$48,500	\$14,905	30%	\$48,500	100%	\$14,905	100%
2. Teacher (Teacher Support)	0.13	Luz Guerrero	\$8,400	\$643		\$8,400	100%	\$643	100%
3. Operator/Case Manager	1.00	Tania B. Viramontes	\$37,598	\$12,568	33%	\$37,598	100%	\$12,568	100%
4.					#DIV/0!	\$0	#DIV/0!		#DIV/0!
5.					#DIV/0!	\$0	#DIV/0!		#DIV/0!
6.					#DIV/0!	\$0	#DIV/0!		#DIV/0!
Subtotals			\$94,498	\$28,116		\$94,498		\$28,116	
Total Salary and Benefits Charged to WIOA 167						\$94,498		\$28,116	
(11) Total Salary + Benefits Charged to WIOA 167								\$122,614	
(12) Grant Amount:		\$205,569	Total Staff + Benefits Amount:			\$122,614	Allocation %	60%	

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

Diana Drew

ALLOCATION % NOT TO EXCEED CHART BELOW

Date: 9-20-24

## 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 74% of project funds.
- Salaries are below target by 19%, benefits by 28%, Salaries and benefits disbursements **are allowed in extension periods of July and/or August and/or September.**

## Reference Charts

### Copy DOE 599 Project Disbursement Report

(A) District/Agency Name: Putnam County SD		FLORIDA DEPARTMENT OF EDUCATION				(F) Agency Number: 540	
(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: \$ 205,569.00		<input checked="" type="checkbox"/> Interim Report <input type="checkbox"/> Final Report				Caitlin Register	
		(INSTRUCTIONS ON PAGE 3)				(J) Phone:	
						386-329-1516	

(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	\$ 9,498.19	\$ 6,357.43		\$ 3,140.76	\$ 785.25
			\$ -	\$ -		\$ -	
<b>(9) TOTAL ADMINISTRATIVE COST</b>			\$ 9,498.19	\$ 6,357.43	\$ -	\$ 3,140.76	\$ 785.25
<b>STAFF COSTS</b>							
5300	160	STAFF SALARIES	\$ 94,498.34	\$ 76,071.86		\$ 18,426.48	\$ 9,288.07
5300	210,220,221 230,231	STAFF BENEFITS	\$ 28,115.29	\$ 20,136.30		\$ 7,978.99	\$ 2,389.06
5300	331	OUT OF COUNTY TRAVEL	\$ 1,400.00	\$ 591.40		\$ 808.60	
5300	332	IN COUNTY TRAVEL	\$ 100.00	\$ 286.18		\$ (186.18)	
			\$ -	\$ -		\$ -	
<b>(10) TOTAL STAFF COSTS</b>			\$ 124,113.63	\$ 97,085.74	\$ -	\$ 27,027.89	\$ 11,677.13
<b>EMERGENCY RELATED ASSISTANCE (For Clients Only)</b>							
			\$ -	\$ -		\$ -	\$ -
<b>(11) TOTAL RELATED ASSISTANCE</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUPPORTIVE SERVICES</b>							
5300	390	ALLOWANCE	\$ 21,600.00	\$ 13,356.56		\$ 8,243.44	\$ 3,170.00
5300	750	WORK EXPERIENCE-ON THE JOB TRAINING	\$ 150.00	\$ -		\$ 150.00	
6130	310	HEALTH SERVICES	\$ 500.00	\$ 500.00		\$ -	\$ 377.00
			\$ -	\$ -		\$ -	
<b>(12) TOTAL SUPPORTIVE SERVICES</b>			\$ 22,250.00	\$ 13,856.56	\$ -	\$ 8,393.44	\$ 3,547.00
<b>OTHER PROGRAM COSTS</b>							
5300	320	ACCIDENT INSURANCE	\$ 700.00	\$ -		\$ 700.00	
5300	391	PRINTING AND REPRODUCTION	\$ 1,500.00	\$ 470.78		\$ 1,029.22	\$ 458.00
5300	510	SUPPLIES (PARTICIPANTS)	\$ 1,500.00	\$ 1,416.83		\$ 83.17	\$ 318.96
5300	513	SUPPLIES (STAFF)	\$ 2,169.00	\$ 1,475.92		\$ 693.08	\$ 93.60
5300	514	CUSTODIAL SUPPLIES	\$ 800.00	\$ 742.84		\$ 57.16	
5300	519	TECHNOLOGY RELATED SUPPLIES	\$ 2,700.00	\$ 1,801.80		\$ 898.20	\$ 180.47
5300	520/529	TEXTBOOKS/EBOOKS	\$ 2,060.76	\$ 1,261.23		\$ 799.53	
5300	590	OTHER MATERIALS AND SUPPLIES	\$ 4,377.42	\$ 867.38		\$ 3,510.04	\$ 642.26
5300	642	NON-CAPITALIZED FURNITURE - TOOLS	\$ 700.00	\$ 336.52		\$ 363.48	
5300	692	COMPUTER SOFTWARE	\$ -	\$ -		\$ -	
5300	730	DUES AND FEES - TUITION	\$ 33,100.00	\$ 25,443.62		\$ 7,656.38	\$ 356.64
9100	730	DUES AND FEES - MEMBERSHIPS	\$ 100.00	\$ -		\$ 100.00	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
<b>(13) TOTAL OTHER PROGRAM COSTS</b>			\$ 49,707.18	\$ 33,816.92	\$ -	\$ 15,890.26	\$ 2,049.93
<b>(14) TOTAL COSTS</b>			\$ 205,569.00	\$ 151,116.65	\$ -	\$ 54,452.35	\$ 18,059.31

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					
\$ 9,498.19	\$ 6,357.43	\$ (3,140.76)	100%	67%	-33%
Staff Costs					
\$ 124,113.63	\$ 97,085.74	\$ (27,027.89)	100%	78%	-22%
Related Assistance					
\$ -	\$ -	\$ -	0%	0%	0%
Supportive Services					
\$ 22,250.00	\$ 13,856.56	\$ (8,393.44)	100%	62%	-38%
Program Costs					
\$ 49,707.18	\$ 33,816.92	\$ (15,890.26)	100%	68%	-32%
<b>Totals</b>					
\$ 205,569.00	\$ 151,116.65	\$ (54,452.35)	100%	74%	-26%

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

Salary Quarterly Targets								
Salary	Monthly 599 Disbursements		Total Disbursement	Quarterly Target \$	Under/Over Target \$	Quarterly Target %	Quarterly Disbursed %	Under/Over Target %
\$ 94,498.34	Jul	\$ 4,686.85	\$ 4,686.85	1st				
	Aug	\$ 6,025.78	\$ 10,712.63	Quarter				
	Sep	\$ (6,025.78)	\$ 4,686.85	\$ 23,624.59	\$ (18,937.74)	25%	5%	-20%
	Oct	\$ 6,244.53	\$ 10,931.38	2nd				
	Nov	\$ 6,088.28	\$ 17,019.66	Quarter				
	Dec	\$ 10,838.28	\$ 27,857.94	\$ 47,249.17	\$ (19,391.23)	50%	29%	-21%
	Jan	\$ 11,078.83	\$ 38,936.77	3rd				
	Feb	\$ 7,133.63	\$ 46,070.40	Quarter				
	Mar	\$ 6,796.13	\$ 52,866.53	\$ 70,873.76	\$ (18,007.23)	75%	56%	-19%
	Apr	\$ 6,858.63	\$ 59,725.16	4th				
	May	\$ 7,058.63	\$ 66,783.79	Quarter				
	Jun	\$ 9,288.07	\$ 76,071.86	\$ 94,498.34	\$ (18,426.48)	100%	81%	-19%

Benefits Quarterly Targets								
Benefits	Monthly 599 Disbursements		Total Disbursement	Quarterly Target \$	Under/Over Target \$	Quarterly Target %	Quarterly Disbursed %	Under/Over Target %
\$ 28,115.29	Jul	\$ 997.35	\$ 997.35	1st				
	Aug	\$ 1,282.27	\$ 2,279.62	Quarter				
	Sep	\$ (1,066.47)	\$ 1,213.15	\$ 7,028.82	\$ (5,815.67)	25%	4%	-21%
	Oct	\$ 1,763.56	\$ 2,976.71	2nd				
	Nov	\$ 1,730.32	\$ 4,707.03	Quarter				
	Dec	\$ 2,741.11	\$ 7,448.14	\$ 14,057.65	\$ (6,609.51)	50%	26%	-24%
	Jan	\$ 2,761.69	\$ 10,209.83	3rd				
	Feb	\$ 1,920.93	\$ 12,130.76	Quarter				
	Mar	\$ 1,849.10	\$ 13,979.86	\$ 21,086.47	\$ (7,106.61)	75%	50%	-25%
	Apr	\$ 1,862.41	\$ 15,842.27	4th				
	May	\$ 1,904.97	\$ 17,747.24	Quarter				
	Jun	\$ 2,389.06	\$ 20,136.30	\$ 28,115.29	\$ (7,978.99)	100%	72%	-28%

### **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**

- 07/18/2025: Amendment 1 increased tuition and supplies.

### **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**

- Putnam has no FCDP inventory over \$1,000 threshold.
- No new inventory over \$1,000.00 in 2024-2025 budget.

### **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**

- 05/07/2025: Quarterly professional development session via TEAMS.
- 05/12/2025: Notification of possible additional funding for 2024-2025, Putnam confirmed additional funding was not needed.
- 05/20/2025: Preliminary amendment 1 review.
- 06/18/2025: Budget assistance for purchase of new laptops; allowable with amendment
- 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