

Farmworker Career Development Program (FCDP)
Putnam County School District
Fiscal Desk Top Review Quarter Three (Q3)
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

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 including new program year enrollments, if applicable.*
- *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 (2025-2026 funding is discretionary and will be competitive).*

Summary

- Project 540-4055C-5CFJ1 issued 11/01/2024 for 8% of subrecipient funding.
- Q3 overall spending under 25% of projected budget.

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:</i> <i>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, FCDP 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 20th of the following month.
- Q3 overall spending is 25% (\$51,219.63) below target.
- Salaries are below target by 19%, benefits by 25%, 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 - MARCH 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 (INSTRUCTIONS ON PAGE 3)				Caitlin Register	
						(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 3/31/25	Obligations	Unobligated Balance	Current Disbursement Reported
ADMINISTRATION							
7200	792	INDIRECT COSTS	\$ 9,498.19	\$ 4,211.03		\$ 5,287.16	\$ 796.26
			\$ -	\$ -		\$ -	
(9) TOTAL ADMINISTRATIVE COST			\$ 9,498.19	\$ 4,211.03	\$ -	\$ 5,287.16	\$ 796.26
STAFF COSTS							
5300	160	STAFF SALARIES	\$ 94,498.34	\$ 52,866.53		\$ 41,631.81	\$ 6,796.13
5300	210,220,221 230,231	STAFF BENEFITS	\$ 28,115.29	\$ 13,979.86		\$ 14,135.43	\$ 1,849.10
5300	331	OUT OF COUNTY TRAVEL	\$ 4,000.00	\$ 479.96		\$ 3,520.04	\$ 96.18
5300	332	IN COUNTY TRAVEL	\$ 1,500.00	\$ 160.18		\$ 1,339.82	\$ 107.52
			\$ -	\$ -		\$ -	
(10) TOTAL STAFF COSTS			\$ 128,113.63	\$ 67,486.53	\$ -	\$ 60,627.10	\$ 8,848.93
RELATED ASSISTANCE (For Clients Only)							
			\$ -	\$ -		\$ -	\$ -
(11) TOTAL RELATED ASSISTANCE			\$ -	\$ -	\$ -	\$ -	\$ -
SUPPORTIVE SERVICES							
5300	390	ALLOWANCE	\$ 23,000.00	\$ 9,541.56		\$ 13,458.44	\$ 450.00
5300	750	WORK EXPERIENCE-ON THE JOB TRAINING	\$ 150.00	\$ -		\$ 150.00	
6130	310	HEALTH SERVICES	\$ 500.00	\$ -		\$ 500.00	
			\$ -	\$ -		\$ -	
(12) TOTAL SUPPORTIVE SERVICES			\$ 23,650.00	\$ 9,541.56	\$ -	\$ 14,108.44	\$ 450.00
OTHER PROGRAM COSTS							
5300	320	ACCIDENT INSURANCE	\$ 700.00	\$ -		\$ 700.00	
5300	391	PRINTING AND REPRODUCTION	\$ 1,500.00	\$ 12.78		\$ 1,487.22	
5300	510	SUPPLIES (PARTICIPANTS)	\$ 1,500.00	\$ -		\$ 1,500.00	
5300	513	SUPPLIES (STAFF)	\$ 1,500.00	\$ 1,382.32		\$ 117.68	\$ 863.53
5300	514	CUSTODIAL SUPPLIES	\$ 800.00	\$ 451.37		\$ 348.63	\$ 353.72
5300	519	TECHNOLOGY RELATED SUPPLIES	\$ 2,000.00	\$ 1,375.55		\$ 624.45	\$ 1,023.60
5300	520/529	TEXTBOOKS/EBOOKS	\$ 2,889.76	\$ 1,261.23		\$ 1,628.53	\$ 149.10
5300	590	OTHER MATERIALS AND SUPPLIES	\$ 4,377.42	\$ 225.12		\$ 4,152.30	
5300	642	NON-CAPITALIZED FURNITURE - TOOLS	\$ 1,000.00	\$ 336.52		\$ 663.48	\$ 336.52
5300	692	COMPUTER SOFTWARE	\$ 540.00	\$ -		\$ 540.00	
5300	730	DUES AND FEES - TUITION	\$ 27,000.00	\$ 16,673.11		\$ 10,326.89	\$ 2,500.00
9100	730	DUES AND FEES - MEMBERSHIPS	\$ 500.00	\$ -		\$ 500.00	
			\$ -	\$ -		\$ -	
			\$ -	\$ -		\$ -	
(13) TOTAL OTHER PROGRAM COSTS			\$ 44,307.18	\$ 21,718.00	\$ -	\$ 22,589.18	\$ 5,226.47
(14) TOTAL COSTS			\$ 205,569.00	\$ 102,957.12	\$ -	\$ 102,611.88	\$ 15,321.66

Copy of Spending Targets Chart:

Quarter 3 Spending Targets do not include the extension period or any monthly obligated funds

TARGET SPENDING BASED ON 599 DISBURSEMENT REPORTS							
Annual Amounts by Category	/12 Months	X 9 Months Jul-Mar Target	Actual Spent	\$ Under/Over Target	Target %	% Spent	% Under/Over Target
Administration							
\$ 9,498.19	\$791.52	\$7,123.64	\$4,211.03	(\$2,912.61)	75%	44%	-31%
Staff Costs							
\$ 128,113.63	\$10,676.14	\$96,085.22	\$67,486.53	(\$28,598.69)	75%	53%	-22%
Related Assistance							
\$ -	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%	0%
Supportive Services							
\$ 23,650.00	\$1,970.83	\$17,737.50	\$9,541.56	(\$8,195.94)	75%	40%	-35%
Program Costs							
\$ 44,307.18	\$3,692.27	\$33,230.39	\$21,718.00	(\$11,512.39)	75%	49%	-26%
Totals							
\$205,569.00	\$17,130.75	\$154,176.75	\$102,957.12	(\$51,219.63)	75%	50%	-25%

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%

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%

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

Review

- New participant performance is 76% above spending.
- Technical assistance for full project spending is attached.

Reference Charts

Spending Performance Through Q3					
Participant Type	Plan	Actual	Performance Percentage	Spending Percentage	Performance Over Spending Percentage
Adult	55	62			
Youth	49	69			
Totals	104	131	126%	50%	76%

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

- No amendments have been processed.

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

- 02/06/2025: FCDP Monitoring PY24-25 Schedule and Resources notification. Putnam risk matrix assessment results were low enough to be exempt for annual monitoring; monthly, quarterly and closeout monitoring will continue.
- 02/19-02/20/2025 Virtual Annual FCDP Conference.
- 03/06/2025 New FCDP Logo request to update old logo items and confirm by April 9, 2025.
- 03/10/2025 Confirmation of logo updates received.
- 03/19/2025: New USDOL drawdown requirement notification; must send justification email to comptroller's office and copy state office prior to drawing funds in FLAGS.

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 Commendations (Best practices)
- No Findings (Issue that violates federal or state statutes)
- No Concerns (Issue that could become a finding if it is not corrected)

Julie Furlong, Program Specialist III

Date: 05/27/2025