

Farmworker Career Development Program (FCDP)
Polk County School District
Fiscal Desk Top Review Quarter Three (Q3)
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 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 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.
- Q3 overall spending within 9% of target.

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](#)

<p><u>Review</u></p> <ul style="list-style-type: none"> • 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 20th of the following month.
- Q3 overall spending is within 9% (\$27,116.87) of target.
- Benefits are on target; salaries are over 2%.

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 \$ 11,225.00	\$935.42	\$8,418.75	\$7,456.47	(\$962.28)	75%	66%	-9%
Staff Costs \$ 265,687.00	\$22,140.58	\$199,265.25	\$195,798.12	(\$3,467.13)	75%	74%	-1%
Related Assistance \$ -	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%	0%
Supportive Services \$ 32,935.00	\$2,744.58	\$24,701.25	\$6,539.50	(\$18,161.75)	75%	20%	-55%
Program Costs \$ 6,413.00	\$534.42	\$4,809.75	\$284.04	(\$4,525.71)	75%	4%	-71%
Totals \$316,260.00	\$26,355.00	\$237,195.00	\$210,078.13	(\$27,116.87)	75%	66%	-9%

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	\$0.00	\$0.00	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%

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	\$0.00	\$0.00	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%

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.

<p>Review</p> <ul style="list-style-type: none"> • The new participant performance is 18% above spending. • Technical assistance for full project spending is attached.
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Reference Charts

Spending Performance Through Q3					
Participant Type	Plan	Actual	Performance Percentage	Spending Percentage	Performance Over Spending Percentage
Adult	60	51			
Youth	54	45			
Totals	114	96	84%	66%	18%

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](#)

<p>Review</p> <ul style="list-style-type: none"> • 02/27/2025: Program amendment 1 reduced participant numbers due to natural disasters, from 77 to 60 adults and from 63 to 54 youth.
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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](#)

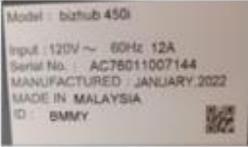
<p>Review</p> <ul style="list-style-type: none"> • Polk FCDP Inventory over \$1,000 threshold last monitored 03/12/2025. • No new inventory over \$1,000.00 in 2024-2025 budget.

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

- 01/29/2025: Reduction of participants amendment assistance.
- 02/03/2025: Notified of fiscal contact Ashley White resignation.
- 02/06/2025: FCDP Monitoring PY24-25 Schedule and Resources notification.
- 02/19-02/20/2025 Virtual Annual FCDP Conference.
- 02/21/2025: Monitoring rescheduled from beginning 03/03/2025 to 03/10/2025.
- 02/25/2025: Monitoring request for documentation and entrance conference via TEAMS.
- 03/06/2025 New FCDP Logo request to update old logo items and confirm by April 9, 2025.
- 03/10/2025: Monitoring entrance conference via TEAMS for fiscal and program monitoring. Notified of new fiscal contact Joy Richards, Senior Coordinator, Workforce Grants.
- 03/10-03/14/2025: Monitoring performed.
- 03/14/2025: Monitoring closing conference: Polk County fiscally compliant. Concern, recommendations and technical assistance reviewed (attached).
- 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).
- No Recommendations (For the process of improvements).

Julie Furlong, Program Specialist III

Date: 05/27/2025