

Farmworker Career Development Program (FCDP) Conference 2024-25

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Fiscal Management and
Funding Expectations



Fiscal Session Outcomes

- Grant overview
- Allocation formula review
- Fiscal management
- Funding expectations
- Supportive Services review
- Understanding how performance effects funding
- Reference materials

Grant Overview



Grant Overview

- The United States Department of Labor (USDOL), National Farmworker Jobs Program (NFJP) grant issued to Florida Department of Education (FDOE) Farmworker Career Development Program (FCDP) is a performance- based grant – the percentage of each subrecipient’s agency funding is equal to that agency’s percentage of the state’s allocated participants.
- The ‘fiscal’ program specialist is the supportive staff member for the state who is responsible for carrying out FCDP fiscal policies while ensuring compliance with federal, state and local regulations, laws, polices and procedures.
- The ‘fiscal’ program specialist does not create any of the policies but offers technical assistance where needed.

Allocation Formula



Allocation Formula

A brief overview of the allocation formula:

- The number of participants are assigned to our state from the USDOL NFJP grant.
- The number of participants for each subrecipient agency is planned based on participant performance.
- Each agency's participants total is divided by our state total of participants to establish a percentage.
- The percentage of funding for each subrecipient is equal to the percentage of participants.
- This formula results in an equal cost per participant.

Hypothetical Allocation Formula

Agencies	Previous Total Participants	Previous Allocations	Participant Performance Adjustment	Participant Percentage	Final Allocation (same %)	Cost Per Participant
First	158	\$385,000 (37%)	147	35%	\$357,148 (35%)	\$2,430
Second	122	\$300,000 (29%)	127	30%	\$308,556 (30%)	\$2,430
Third	146	\$350,000 (34%)	152	36%	\$369,296 (36%)	\$2,430
State Totals	426	\$1,035,000	426	100%	\$1,035,000	\$2,430

- All FCDP participants receive the same value of service in each agency
- Participant numbers are adjusted based on prior performance
- The percentage of funds follows the percentage of participants

DOE 101S Budget Example

Object Code	Account and Narrative Title	Amount
Administrative Costs		
792	Indirect Cost: (up to 5%): To cover district-level grants accounting and finance	\$ 17,857.00
Staff Costs		
115	Staff Salaries – Coordinator: To provide leadership, coordination, supervision	\$ 60,000.00
110	Staff Salaries – Case Managers: Two full time Case Managers who provide direct services to participants in the program	\$ 90,000.00
210	Staff Benefits – Retirement: 3 Staff at 11%	\$ 16,500.00
300	Travel: Required for all staff for outreach, job development and participant follow up. Mileage reimbursement paid at \$0.56 per mile	\$ 35,000.00
Supportive Services		
790	Allowances: To pay stipends to participants enrolled in training in accordance with 22-03 Support Services Policy	\$ 70,000
Other Program Costs		
730	Tuition Fees: To pay tuition, certification and testing fees for participants entering required adult, career and adult education classes that will lead to in-demand occupations	\$ 50,000.00
590	Materials and Supplies – Clients: Cost of educational supplies (Uniforms, Medical Kits, Tools and Shoes) as required for classes/programs that will lead to in-demand occupations	\$ 17,791.00
Total of First Agency		\$357,148.00

DOE 599 Project Disbursement Report Example

Florida Department of Education Project Disbursement Report – DOE 599 – July 2024

Object Code	Description of Disbursement	Budget Amount	Total Disbursements	Obligations	Unobligated Balance	Current Disbursement Reported
Administrative						
792	Indirect Costs	\$ 17,857	\$ 1,488	\$ 0	\$ 16,369	\$ 1,488
Staff Costs						
115/110	Staff Salaries	\$150,000	\$ 12,500	\$ 0	\$ 138,000	\$ 12,500
210	Staff Benefits	\$ 16,500	\$ 1,375	\$ 0	\$ 15,125	\$ 1,375
300	Travel	\$ 35,000	\$ 2,916	\$ 500	\$ 31,584	\$ 2,916
Supportive Services						
790	Allowances	\$ 70,000	\$ 5,834	\$ 400	\$ 63,766	\$ 5,834
Other Program Costs						
730	Tuition/Testing	\$ 50,000	\$ 4,167	\$ 700	\$ 45,133	\$ 4,167
590	Materials/Supplies	\$ 17,791	\$ 1,483	\$ 200	\$ 16,108	\$ 1,483
Totals for First Agency		\$357,148	\$ 29,763	\$ 1,800	\$326,085	\$ 29,763

Budget Questions

1. Is it easy to achieve full project spending by the end of the program year?
2. What changes in your site affect the budget the most?
3. What other changes can affect your budget?

Budget Answers

1. **No.** Full project spending requires regular budget reviews and at least one amendment.
2. **Staffing changes.** Vacancies mean staff salaries and benefits aren't being expended.
3. **Other Changes** include:
 - Meeting your participant numbers.
 - Other source funding becomes available and is used for tuition and/or materials for participants.

Fiscal Management



Fiscal Management

One of the special conditions for the Workforce Innovation and Opportunity Act (WIOA) Award is Fiscal Management, which includes:

- Cost Standards
- Program Costs
- Travel Costs and Travel Approval
- Project Amendments
- Electronic Budget and Monthly Disbursement Reports
- Close-Out

Cost Standards

The subrecipient agrees that WIOA Title I, Section 167 funds may only be used for activities **allowable** under WIOA Title I, Section 167. Costs must be **necessary** and **reasonable** for proper and efficient performance and administration of the project.

A cost is **allocable** to a particular project award if the goods or services involved are chargeable or assigned to such project award in accordance with the relative benefits received.

- This would include the cost for compensation of employees for the time devoted and identified specifically to the performance of the project, cost of materials acquired, consumed or expended specifically for the purpose of the project, and equipment and other approved capital expenditures.

Program and Travel Costs

- The sub-recipient agrees that the administration expenses for the program year may not exceed five percent (5%), including indirect costs, of total expenditures on the final DOE 599 Project Disbursement Report.
- The sub-recipient agrees that all staff charging travel costs to WIOA, Title I, Section 167 must derive their salary from WIOA, Title I, Section 167 funds and the travel must relate to WIOA, Title I, Section 167 activities.
- The sub-recipient must request prior permission in writing from the FCDP State Director for approval to charge out-of-state travel. Approval will be given only if such travel supports the goals of WIOA, Title I, Section 167. Travel must comply with section 112.061, Florida Statutes, as outlined in Section H of the Green Book.

Project Amendments, Monthly Disbursement Reports and Close-Out

- **Project Amendments – Green Book Section B – page B-1 –** Requests for realignment of funds between approved budget categories and any requests for additional funds prior to the end of the project year must be submitted to the FCDP State Office for review and approval using the appropriate budget and project amendment forms identified in the Green Book.
- **Electronic Budget and Monthly Disbursement Reports –** Funded agencies will be required to send the State Office an electronic version (Excel) of the Budget Narrative Form, DOE 101S, at the beginning of the program year and agree to generate the monthly DOE-599, Project Disbursement Report, using the e599 (electronic 599) workbooks provided by the State Office at the beginning of the program year.
- **Close-Out –** Each project must be closed out promptly after expiration or termination. The final expenditure report is due to the Office of the Comptroller no later than November 20 following the close of the Program Year.

What Can You Do?

Keep the cost standards in mind while assessing your participant's needs. If the costs must be **allowable, necessary, reasonable and allocable**, consider the following:

- Is the cost allowable? (FCDP Supportive Services)
- Is the cost necessary to achieve employment? (Tuition and books)
- Is the cost reasonable for the participant to achieve employment?
- Is the cost allocable? (Is there a budget line for tools?)

What Can You Do?

Consider your options before traveling:

- Is there a virtual option? (TEAMS or Zoom meeting for participant follow ups or virtual conferences)
- Is it necessary for all staff to attend conferences? (Instead of 2 staff at same conference, could staff attend 2 different conferences?)
- If there are travel funds available near the end of the program year, are there additional outreach opportunities that may lead to additional participants?

Funding Expectations



Fiscal Management

The fiscal management special condition of your award was included in Attachment E of your award and was signed by your authorized agency representative.

The funding expectation is to adhere to the signed agreement for fiscal management that included:

- Cost standards
- Program Costs
- Travel Costs and Travel Approval
- Project Amendments
- Electronic Budget and Monthly Disbursement Reports
- Close-Out

Monitoring Item Related to Financial Management

The National Farmworker Jobs Program (NFJP) Supplemental to the Core Monitoring Guide, Indicator 3.a.1: Effectiveness and Efficiency of Operations asks the following questions:

- Does the recipient employ sound organization and management techniques to assure proper and efficient administration of the award, in recognition of project recipient's own unique combination of staff, facilities and experience?
- Does the project recipient have internal controls in place to provide reasonable assurance that project operations will achieve the following objectives?
 - Effectiveness and efficiency of operations
 - Reliability of reporting for internal and external use
 - Compliance with applicable laws and regulations

Financial Management Assessment

Fiscal desk top reviews are performed quarterly and for close-out for each sub-recipient agency to be used as an overview of fiscal management as well as specific monitoring items. The reviews are sent to your coordinator/FCDP lead and finance contact. Items reviewed include:

- Personnel review: Staffing patterns, vacancies
- Spending: Under or over quarterly targets and why
- Performance spending: Spending is equal for all participants
- Amendments review: Amendment required
- Inventory review: Inventory list up to date, inventory purchased
- Fiscal technical assistance: Assistance needed for any of above
- Results: Items to be noted or considered for monitoring

Coordinator/FCDP Lead Responsibilities

The fiscal program specialist contacts are the sub-recipient's agency appointed financial contact and coordinator/FCDP lead. The salaries of the coordinators/FCDP leads are directly funded by our program, but the financial contacts are part of indirect costs.

Coordinator/FCDP lead responsibilities include:

- Working with their finance contact and/or department for their program budget and budget needs.
- Review the quarterly fiscal reviews for any technical assistance.

Considerations for Coordinators / FCDP Leads

Budget items for coordinators to consider:

- Vacancy funding: Can be amended or charged through extension period.
- Supportive services needs: Can offer additional support to existing participants.
- Outreach materials: Can be purchased.
- Outreach activities: Can be added.

FCDP Team Responsibilities

The amount of each agency's funding is to support the agency's performance, which is based on the planned number of participants served.

The FCDP Team responsibilities include:

- Meeting one hundred percent (100%) of your participant plans.
- Spending one hundred percent (100%) of your award funding.

Note: Any funding not spent by your agency remains unspent in the federal grant and the funding is lost to the program.

What Can You Do to Maximize Your Allocation?

- Meet or exceed your participant numbers.
- If budget funding needs to be realigned for full project spending, make note of the following:
 - Additional supportive services for your participants.
 - Additional conferences, meetings and/or outreach activities that may lead to additional participants or community employers.
 - Additional materials that would assist with outreach for increasing participant numbers.

Supportive Services

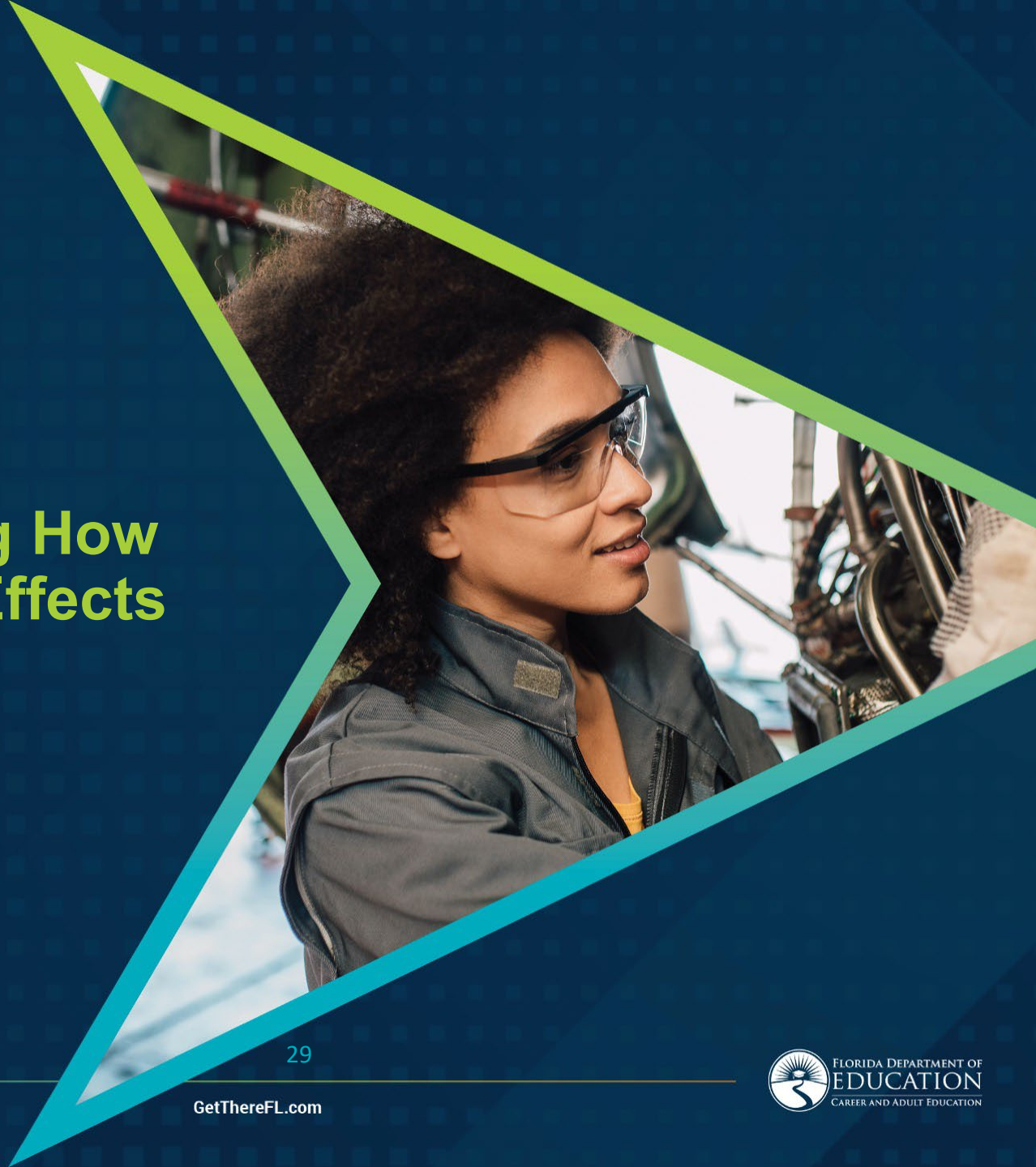


Supportive Services Review

A great example of how the program and budget work together is the supportive services memorandum and policy, outlined in the following links:

- <https://www.fldoe.org/core/fileparse.php/5654/urlt/FCDPMemo22-3SS.pdf>
- <https://www.fldoe.org/core/fileparse.php/5654/urlt/FCDPMemo22-3SS.xlsx>
- The policy and services better enable our subrecipients the tools to offer participants the incentives and ability to take actions that will lead to their self-sufficiency.
- All services are subject to the cost standards; must be necessary, reasonable and allocable.

Understanding How Performance Effects Funding



Program Non-Compliance Policy

- Federal regulation [200.331](#)(a) (2) states the subrecipients will have performance measured in relation to whether objectives of a federal program have been made.
- Florida Department of Education Project Award, Attachment E, Special Conditions for WIOA, Section 167, Project Awards Form includes:
 - **Program Non-Compliance Policy:** The sub-recipient agrees that the FDOE may discontinue the project award or impose special conditions if the subrecipient has failed to provide services specified herein or in the project award or **failed to achieve goals and performance standards.**

Financial Consequences

Request for Application (RFA), Financial Consequences includes the below:

...Farmworker Career Development Program Project Award allocations are based on the expected number of participants to be served. Failure to meet the performance levels will result in a decrease of funding based on actual participant numbers being served...

Reference Materials



Reference Materials

- National Farmworker Job Program Guide:

[NFJP-Program-Guide/NFJP-Program-Guide August-2022](#)

- Farmworker Career Development Program Website:

[https://www.fldoe.org/academics/career-adult-edu/farmworker-jobs-edu-program/](#)

Questions?



Contact Information



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