

## SWP REGIONAL FUNDS – LA REGION

LARC FISCAL AGENT UPDATES 04/08/2025

### REMINDERS ON SWP REGIONAL FUNDS INVESTMENTS

[When justifying SWP expenditures, a college/district should consider the following:](#)

- a) Permissible under District Board Policy.
- b) Permissible under District Administrative Procedures.
- c) Allowable: Substantiate that the cost was necessary and reasonable for proper and effective administration of the allocation.
- d) Reasonable: Necessary for the performance of the grant; following sound business practices (procurement processes, follow state and local laws, follow the terms of the grant); use of fair market prices; acting with prudence under the circumstances; and having no significant deviation from established prices.
- e) Allocable: A cost is considered allocable to a particular funding source/program to the extent it benefits the objectives of that program. You can only charge in proportion to the value received by the funding source/program.
- f) No Supplanting: Funds appropriated to community college districts for local or regional share investment shall supplement, not supplant, existing funding of community college career technical education programs. This shall not be interpreted to mean that a participating community college district is prohibited from eliminating or altering existing programs, but the percentage of that community college district's total full-time equivalent students enrolled in career technical education courses relative to the total full-time equivalent students enrolled in the district shall not be reduced.
- g) Ensure that community college district Strong Workforce Program expenditure is focused on improving student success with workforce outcomes for all students



enrolled in community college career technical education courses, programs, and pathways, and addressing the recommendations of the Strong Workforce Task Force.

- h) SWP expenditures must be included in the budget and must be directly tied to the activities included in the approved Strong Workforce Program (SWP) Regional Funds plan. As with all fiscal matters local policies and LARC Fiscal Agent's (FA) policies must also be followed.

When the LARC FA Team is reviewing quarterly/final invoice and supporting documentation there are times when additional supporting documentation will be requested to determine eligibility of expenditures/reimbursement to comply with future requests from Pasadena Area Community College District or external Auditors. Oftentimes email communication can be misinterpreted, therefore we encourage interaction between our LARC FA staff and stakeholders. When in doubt on the allowability of expenditures, please reach out to our LARC FA Team. We will gladly set up a Zoom session or conference call to clarify any questions you or your team may have.

#### **LARC Fiscal Agent Team Contacts:**

Dr.Narineh Makijan, LARC Chair

[nmakijan@pasadena.edu](mailto:nmakijan@pasadena.edu)

Liza Saado, Accountant

[esaado@pasadena.edu](mailto:esaado@pasadena.edu)

Denise Vidrio, Accountant

[dmvidrio@pasadena.edu](mailto:dmvidrio@pasadena.edu)

Brigitte Norsworthy, Supervisor, Grant Accounting

[brnorsworthy@pasadena.edu](mailto:brnorsworthy@pasadena.edu)

Alejandra Landa-Flores, Fiscal Support

[alf@alejandralanda.com](mailto:alf@alejandralanda.com)

## **PURCHASE OF FOOD/PROMOTIONAL MATERIALS USING SWP REGIONAL FUNDS**

### **Food Purchases:**

- Food purchases (meals, catering) are allowed at meetings, conferences, and/or events that require a working breakfast, lunch, or dinner.
- When using SWP Regional funds to purchase food ensure that you have an event flyer, agenda and sign-in sheet readily available to provide to LARC FA or external auditors when requested.
- Food must be included as a budget item in the approved SWP Regional plan.

### **Promotional Materials:**

- Promotional materials should be program-specific and designed solely to promote CTE programs, must be tied directly and exclusively to CTE program indicated in the approved SWP regional plan.

- Promotional material designed to solely promote the college and/or district i.e ABC College are not allowed with this funding.
- Promotional materials which provide direct monetary value to a student are considered a gift of public funds (e.g. Giftcard to use at a Retail Store).
- Promotional materials should be included as a budget item in the approved SWP Regional plan.

### **FY 2024-25 QUARTER 3 INVOICE TEMPLATES**

Fiscal Year 2024/25 Quarter 3 invoice templates for 22/23 (Round 7) Reallocated Funds, 23/24 (Round 8) and 24/25 (Round 9) projects have been uploaded in each college's MS Teams folders. Please review your Q3 invoice template and notify [Liza Saado](#), LARC Accountant if you notice any discrepancies. **Note:** If any pending items have not been resolved for FY 2024/25 Q2 invoices your Q3 invoice template(s) will not be available until Q2 fiscal items have been resolved.

For those colleges that have returned or received additional Round 8 funds, an amended Participation Agreement (PA) has been issued and the Q3 invoice template will reflect the updated project budget(s).

### **GUIDANCE ON 22/23 (ROUND 7) RF AND 23/24 (ROUND 8) PROJECTS**

The end of term for 22/23 (Round 7 RF) Reallocated Funds and 23/24 (Round 8) projects is **June 30, 2025**, no extensions will be granted.

- Reimbursements will not be issued for encumbrances posted after **June 30, 2025**.
- All items must be paid and delivered by the final invoice deadline, items must be reflected as expenditures on the detailed general ledger reports and backup documentation submitted on the Final invoice(s) due **July 31, 2025**.
- Purchase Order, executed contracts, and/or additional documentation may be requested by the LARC Fiscal Agent Team to substantiate and justify reimbursement of final expenditures.

### **LARC FISCAL DEADLINES AND REMINDERS**

- FY 2024-25, Quarter 3 invoices for all active rounds will be due on **April 30, 2025**. Please submit invoices even if \$0 expenditures occurred.
- The LARC Fiscal Agent Fiscal Year 2024-25 Fiscal deadlines document can be accessed [here](#).

- For other LARC Fiscal Resources please visit our webpage at <https://losangelesrc.org/swp-cc/>