



LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

TITLE: Imprest Funds

NUMBER: REF-1706.4

ISSUER: V. Luis Buendia, Controller
Accounting and Disbursements Division

DATE: September 15, 2015

PURPOSE: This Reference Guide provides information and guidance on the appropriate use of Imprest Fund by all school, Local District and Central Office administrators.

ROUTING
 Local District Superintendent
 Local District Administrator of Operations
 Local District Directors
 Local District Title I Coordinators
 Fiscal Services Managers
 Fiscal Specialists
 Principals
 Financial Managers
 School Administrative Assistants
 Office Administrators

MAJOR CHANGES: This reference guide replaces Accounting and Disbursements Division, Reference Guide No. 1706.3 of the same subject, dated August 1, 2013. The content has been updated to reflect current policies, procedures, and forms. This reference guide includes the new procedures for the reimbursement of Imprest Fund from Title I (Program codes 7S046, 70S46, and 7E046) restricted funds.

INSTRUCTIONS: I. INTRODUCTION

An Imprest Fund permits an administrator to make direct purchases of items utilizing a local site checking account. The Imprest Fund is another means of procuring materials when a vendor does not accept a purchase order or P-Card; it does not represent additional funding to the site.

II. ELIGIBILITY FOR BASIC DISTRICT PROVIDED FUND

A. Under current policies, Local District administrators, principals, non-school location administrators and other designated administrative officials may request an Imprest Fund. A basic amount is provided from District funds. Additional amounts may be requested as explained in Section IV of this reference guide.

B. The basic amounts that may be requested are listed below:

1. For schools and early education centers that do not have a restricted/specially funded program:

<u>Enrollment</u>	<u>Maximum</u>
Under 300	\$750
300-749	\$1,100



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750-1,199	\$1,500
1,200-2,199	\$1,800
2,200 and over	\$2,000

2. For schools and early education centers that have a restricted/specially funded program or two or more schools sharing one Imprest Fund account under the same administrator:

<u>Combined Enrollment</u>	<u>Maximum</u>
Under 300	\$1,100
300-749	\$1,500
750-1,199	\$1,800
1,200 and over	\$2,000

Once the restricted/specially funded program expires, or the number of schools assigned to a principal is reduced to only one, the amount for the Imprest Fund will revert to the basic amount.

3. For Local District offices: \$10,000
4. For non-school location: \$ 750

III. ESTABLISHING AN IMPREST FUND

- A. Only cost centers with operating expense budgets will be allowed to establish an Imprest Fund, limited to one account per cost center. Eligible administrators should complete and sign an “Imprest Fund Request” form (Attachment A). The original form must be submitted to:

Attn: Head Accountant
Accounts Payable Branch
333 S. Beaudry Avenue, 27th Floor
Los Angeles, CA 90017

If the Imprest Fund is being re-established due to a change in administrator, the existing Imprest account (not the bank account) must be closed by the outgoing administrator before a new one can be established for the incoming administrator. Please refer to Section IX - Permanent Closing of the Imprest Fund.

Establishing an Imprest Fund will not result in a charge against a school or office budget, except when an additional amount over the basic maximum amount is requested.

- B. If a cost center has an existing account with Bank of America (B of A),



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contact the Treasury Section at (213) 241-3145 to update your signature card and other relevant information for the new administrator.

- C. When opening a brand new Imprest Fund, the account must be with B of A. Contact the Treasury Section at (213) 241-3145 for assistance in establishing the account. This will ensure the school account is identified as part of LAUSD's corporate account with B of A. Being part of LAUSD's corporate bank account guarantees that monthly bank service charges will be assessed per the District's agreement with B of A, with most charges absorbed by the District. For more information on bank accounts, please see BUL-6310.0 - *Banking Policies*, dated July 1, 2014.
- D. School and office accounts are not charged in the District's accounting system when Imprest Fund checks are issued by the administrator or when the checks are transacted at the bank. School and office accounts are charged when Imprest Fund reimbursement claims are processed by the Accounts Payable Branch.
- E. As custodian of the Imprest Fund, the administrator has the fiduciary responsibility of ensuring that expenditures charged to the Imprest Fund are in compliance with district policies and the funding line(s) to be charged has a sufficient available balance before issuing an Imprest Fund check. If expenditures are charged to restricted Title I funds, the administrator is responsible for ensuring that the expenditures are justified in their Single Plan for Student Achievement (SPSA)/SPSA Update. The stewardship and responsibility over the Imprest Fund cannot be delegated and remains at all times with the fund administrator.
- F. All newly established Imprest Funds will require enrolling into the Automated Clearing House (ACH)/Electronic Funds Transfer (EFT) program for direct deposit to their bank account. Please see Attachments E and F for instructions on filling out the EFT Enrollment Form. Accounts Payable will finalize the EFT set up for the school's/office's Imprest Fund after the test remittance is confirmed by the school/office.

IV. INCREASING THE AMOUNT OF THE IMPREST FUND

The school or office administrator may increase the amount of the Imprest Fund above the basic amount outlined in Section II by transferring the allowable additional amount from accounts such as 13027 - General Fund (GF) School Program, 14173 – Continuation Schools Supplies or 10025 – GF Admin to the Budget Services Branch account designated for this purpose.



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- A. The maximum amount allowed for the Imprest Fund by account type is:

<u>Account Type</u>	<u>Maximum</u>
All Schools	\$ 5,000
Local Districts	\$20,000
Other Offices	\$ 2,000

- B. Send the completed and signed “Imprest Fund Request” form (Attachment A) with the budget transfer document number indicated on the form to the Accounts Payable Branch to initiate processing of the requested increase.

V. OPERATION OF THE FUND

- A. Administrators must deposit replenishment warrants only to the Imprest Fund checking account that bears the name of the school/office. The Imprest Fund must not be co-mingled with a personal checking account or any other bank account.
- B. No single item with a total cost in excess of \$1,000 (inclusive of sales tax, shipping and handling) may be purchased through the Imprest Fund. In no case may the cost of the item exceed the amount of the Imprest Fund. There are no additional limitations, other than budgetary, to the total amount that may be expended during any fiscal period.
- C. The fund administrator must ensure that the Imprest Fund bank account balance is monitored. Fund administrators must verify the bank balance before issuing an Imprest Fund check to make sure that the bank account has a sufficient balance to cover the check amount and avoid unnecessary returned check or NSF/overdraft charges.
- D. An original invoice or receipt must be obtained when the purchase is made. Upon issuance of the Imprest Fund check, the fund administrator must ensure that the original invoice or receipt is marked “PAID” to prevent the chance for it to be re-used for another reimbursement.
- E. No reimbursement claim shall be submitted for an item of expenditure before it has occurred.
- F. Prior to submission of the reimbursement claim form to Accounts Payable Branch (for non-Title I funded expenditures) or to Federal and State Education Programs (FSEP) Branch (for Title I funded expenditures), the fund administrator must ensure:



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1. The funding line provided is valid in Systems, Applications, Products (SAP) financial system and the account has sufficient balance to cover the cost of the materials or services purchased.
 2. The purpose of the expenditure, quantity and unit cost should be indicated under the column “description” on the claim form for each account charged.
 3. The page from the SPSA/SPSA Update that specifically describes the purchase and the itemized receipt/invoice for the purchase and/or the approved Request for Travel and Attendance at Conference, Convention or Meeting (Form 10.12.1) for Conference Registration fees are required to be attached to the claim form for allowable charges to Title I funds for the reimbursement to be paid. Only in extremely limited circumstances may Title I funds be used for Imprest Fund reimbursement as the use of this fund is limited due to regulatory requirements and use of this account may be subject to multiple audits and reviews. (Refer to Section VI below for specific procedures for Imprest Fund reimbursement with Title I funds.)
- G. All records relating to the Imprest Fund must be available at the school or office for audit. For records retention, please see Bulletin no. 5503.1-*Records Retention and Destruction*, dated July 1, 2012. The Accounting and Disbursements Division retains the right to request supporting receipts and/or any pertinent documentation from the fund administrators at its discretion. Further, it is required that the fund administrator or his/her designee produce the requested documents on demand. The fact that a reimbursement was made does not constitute approval by the Accounting and Disbursements Division.
- H. The bank account and the Imprest Fund must be reconciled monthly. The fund administrator or his/her designee must use the Imprest Fund Reconciliation Form (Attachment B) and Imprest Fund Bank Account Reconciliation Form (Attachment C). The fund reconciliation identifies amounts that make up the Imprest Fund total and the bank reconciliation explains the difference between the bank balance per bank statement and your own accounting record. Excel templates are also available on the Accounts Payable web page. The total of unspent funds, outstanding checks, receipts for unclaimed authorized purchases, and claims in process must equal the total amount of the fund at all times.



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- I. At the end of each quarter, the fund administrator or his/her designee must submit copies of the bank and fund reconciliations to their Local District Fiscal Specialist for children education centers/elementary schools and to their Coordinating Financial Manager for secondary schools.
 - J. At the end of the fiscal year, the administrator must submit a final claim together with the bank statement and bank reconciliation report to the Accounts Payable Branch for reimbursement of expenditures to be charged to the appropriate fiscal year. Schools must submit their final claim no later than June 10 and June 30 for central offices. It is not necessary to close the Imprest Fund at the end of each fiscal year, unless there is a change in the Fund administrator.
- VI. PROCEDURES FOR IMPREST FUND REIMBURSEMENT WITH TITLE I FUNDS (Program Codes 7S046, 70S46, and 7E046)
- A. When procuring materials with Title I funds, schools are encouraged to use a purchase order. The Imprest Fund should be utilized only if a vendor does not accept a purchase order or P-Card.
 - B. The fund administrator must make sure that expenditures charged to restricted federal funds are in compliance with the requirements of the Title I program. It is possible that an audit may determine the expenditures were not appropriate and result in disallowance. The fund administrator will be required to reimburse the Imprest Fund for any disallowed expenditures.
 - C. The following are the only allowable Title I expenditures:
 - 1. Admissions to approved educational activities see REF-2111.0 - *Field Trips Handbook and Revised Procedures*, dated July 24, 2006 and REF-2191.4 - *Admission Ticket Purchases*, dated August 2013. A copy of Request for Approval of School Organized Trip for Students, (Form 34-EH-57) must be attached to the claim. Schools desiring to use Title I restricted funds must submit a School Site Council approved budget adjustment request identifying commitment item 580005 (Other Expense) and an SPSA Update page. The SPSA Update page should establish the instructional purpose of the expenditure, the destination, the number of students requiring admission tickets, and the cost.



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2. Conference or registration fees for employees are allowed provided an Approved Travel Request Notification (ATRN) of the conference attendee is submitted to Accounts Payable together with the reimbursement claim. Further information regarding travel/conference attendance is provided in BUL-5525.1- *District Policy for Travel and Attendance at Conferences, Conventions, or Meetings*, dated July 1, 2013.
 3. Local Districts and schools may use their Imprest Fund for allowable parent training and parent travel expenses. Parents may attend only policy board approved conferences using Title I funds.
 4. Contract bus services for educational field trips, provided that the contractor has been approved by the Transportation Branch. For additional information, refer to BUL-1521.1 - *Buses for Student Trips and Other School Activities*, dated June 26, 2009. The claim form must state the bus company used and the Field Trip Approval must be attached to the claim form.
 5. Supplemental Instructional Materials for items as described in the Program and Budget Handbook.
- D. Submission of reimbursement claims from the Title I Program (Program Codes 7S046, 70S46, and 7E046)
1. Email a completed Federal Grant (Title I) Imprest Fund Claim Form (Attachment H) to FSEP Branch at fsep@lausd.net with the subject line on your email "Imprest – School/Office Name - Claim Number (current fiscal year - cost center - claim count - FG)" and attach the following documentation:
 - a. Page from the SPSA/SPSA Update that specifically describes the purchase
 - b. A detailed itemized receipt/invoice of purchases and/or the approved Request for Travel and Attendance at Conference, Convention or Meeting (Form 10.12.1) form for Conference Registration fees.
 2. FSEP will review the expenditure and documentation and, if approved, will forward the claim to Accounts Payable for reimbursement. If the claim requires additional documentation, FSEP will contact the school and the school's fiscal specialist. If



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the claim is denied, the principal will contact the school's fiscal specialist to identify another funding source for reimbursement.

3. To avoid delays in reimbursement of Imprest Fund claims from Title I funds, schools and offices should submit the required documentation to FSEP and not to Accounts Payable. Due to the additional review for charges to the Title I program, schools and offices must separate the Title I funded expenditures from all other expenditures and complete a separate claim form for the Title I purchase(s).

VII. AUTHORIZED AND PROHIBITED EXPENDITURES

A. Authorized Expenditures

The Imprest Fund may only be used to purchase materials or services listed below when a vendor does not accept a purchase order or P-Card. Refer to the *Procurement Manual 6th Edition*, dated November 2014 at <http://psg.lausd.net/> on usage of purchase orders and the P-Card. For the restrictions on the use of P-Card for Title I program purchases, see BUL-6518.0 - *Restricted Use of P-Card, Ghost Card and Travel Card (T-Card) for Title I Program Purchases*, dated June 22, 2015. For clarification regarding the propriety of non-Title I expenditures, please contact the Accounts Payable Branch, Customer Service Unit at (213) 241-4800 or your Fiscal Specialist/Local District Title I Coordinator for expenditures charged to restricted Title I funds.

1. Supplies and materials of all kinds that are not required to be purchased from the District warehouse, including:
 - a) Office or classroom materials
 - b) First aid supplies
 - c) Software (except Microsoft and Adobe applications), see REF-6277.2 - *MS & Adobe Advisory*, dated September 4, 2014.
 - d) Plants and landscaping materials
 - e) Maintenance materials
 - f) Cleaning supplies, contact the Office of Environmental Health and Safety Branch at (213) 241-3199 for advance approval of cleaning products, chemical materials, and other items that may contain hazardous materials.
2. Imprest Fund check may be issued to staff for the direct purchase of supplies or reimbursement for authorized purchases.



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3. Admissions to approved educational activities, * see REF-2111.0 - *Field Trips Handbook and Revised Procedures*, dated July 24, 2006 and REF-2191.4 - *Admission Ticket Purchases*, dated August 2013. A copy of Request for Approval of School Organized Trip for Students (Form 34-EH-57) must be attached to the claim.
4. Conference or registration fees for employees* are allowed provided an Approved Travel Request Notification (ATRN) of the conference attendee is submitted to Accounts Payable together with the reimbursement claim.
5. Local Districts and schools may use their Imprest Fund for parent training and parent travel expenses.* Parents may attend only approved conferences using Title I or Title III (only for English Learner-focused conferences) funds. Title III (program 7S176) claims are not covered by the Title I reimbursement procedure and should be sent directly to Accounts Payable.
6. Contract bus services for educational field trips*, provided that the contractor has been approved by the Transportation Branch. For additional information, refer to BUL-1521.1 - *Buses for Student Trips and Other School Activities*, dated June 26, 2009. The claim form must state the bus company used and the Field Trip Approval must be attached to the claim.¹
7. District or school membership fees for educational organizations or organizations that provide support services to schools or stores that provide a discount to members. Please verify with the organization whether discounts are provided for District-wide membership. Individual or personal memberships are not allowed.
8. Equipment provided that electrical items have Underwriters Laboratories (UL) approval and grounded electrical cords (three-prong or polarized plug). Portable and highly desirable equipment, such as tablets, laptops and televisions, must be locked down and/or properly engraved with the LAUSD name. Playground equipment and apparatus require prior approval of the Office of Environmental Health and Safety Branch, (213) 241-3199.

* Allowed for purchase using restricted Title I funds. (See Section VI-C Allowable Title I expenditures).



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9. Fees for CPR or First Aid Training Classes
10. Plaques, trophies, and awards appropriate to the educational program or other student achievement recognitions, not to exceed \$40 in value.
11. Refreshments/meals for meetings, etc.
 - a) Meals for employees can be covered only if funded by a donation/grant that specifically authorizes the purchase of meals or allows discretion of the administrator as to what the donation or grant can be used for.
 - b) If donated or grant funds are used, the fund administrator's signature on the Imprest Fund Claim Form certifies that charges to the donation are within the donor's stipulated allowable use.
 - c) Only one serving of refreshments may be permitted per four- hour meeting. A boxed lunch/meal is permitted when the meeting/activity exceeds four hours. Please note that the use of Title I funds for the purpose of buying food and refreshments is prohibited. Refer to BUL - 6540.0 - *Purchase of Meals/Refreshments/Food for Advisory Committees*, dated July 30, 2015.
12. Services such as cleaning, laundry, repair of equipment, film rental, and short-term equipment rentals (six months or less). Anything over six months must be processed through a purchase order.
13. Printing of diplomas, not to exceed \$1,500 as indicated in the *Procurement Manual 6th Edition*, dated November 2014.
14. Miscellaneous items such as postage, freight or shipping charges; parking fees while on District business; and transportation costs (Metropolitan Transit Authority) for students and staff participating in mobility training.

B. Prohibited Uses of the Imprest Fund

Claims will not be approved for the items listed below. The Imprest Fund administrator will be personally liable for the amount of any



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unauthorized use of the fund and/or un-reconciled expenditures. If an audit should disclose an improper expenditure, the amount expended must be returned to the Imprest Fund by the fund administrator.

1. Professional Services of any kind including payments to speakers, artists, and other personal professional services. Please refer to the *Procurement Manual 6th Edition*, dated November 2014 at <http://psg.lausd.net/> for guidance on how to pay for professional services.
2. Salary payments of any kind
3. Employee conference or convention attendance expenses (e.g., per diem, meals, mileage, transportation, hotels), other than registration fees as noted in Section VII-A, item no. 5
4. Alterations/repairs to the school facility or grounds
5. Printing of business cards, letterhead, and envelopes – call the Reprographic Services Unit at (562) 654-9052
6. Cellular phones – refer to BUL-1612.7 - *Acquisition and Usage of Cellular Telephones and Wireless Broadband Air Cards*, dated June 21, 2012
7. Contracts, down payments or installment purchases for items such as cell phones, long term equipment rentals (longer than six months), maintenance agreements, etc.
8. Entertainment
9. Gifts, gift cards, clothing or other personal items to be given away, including payment of student SAT exam fees, graduation expenses, and other expenses related to school extra-curricular activities.
10. Party supplies or non-instructional decorations
11. Rental of facilities – Refer to Bulletin No. C-5 - *Procedures for Arranging Events/Conferences at Non-District Facilities*, dated August 6, 2001 and *Procurement Manual 6th Edition*, dated November 2014 at <http://psg.lausd.net>
12. MS Office and Adobe software (except for elementary and pre-school locations for Adobe applications); Please contact the



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Information Technology Division for further clarification or visit <http://askitd.net/adobe-ela> and <http://askitd.net/msela>.

13. Parking tickets, tickets for traffic violations, and towing fees for district owned or privately owned vehicles - Refer to BUL-6401.0 – *District Owned Vehicles; Policies, Procedures, and Responsibilities*, dated October 20, 2014.

VIII. REPLENISHING THE FUND AND RETENTION OF RECORDS

- A. The administrator to whom the Imprest Fund was issued must sign the completed Imprest Fund Claim Form (IMP-1706 Rev. 09/15), available at the Accounts Payable web page under Publications. Warrants are payable only to the school/office name and can be endorsed only by the administrator of the Imprest Fund.
- B. If the Imprest claim is being charged to Title I, fund administrators must email completed and signed claim forms including required supporting documents with the subject line to read “Imprest-School/Office Name-Claim Number (current fiscal year - cost center - claim count - FG)” to FSEP at fsep@lausd.net. For all other funding sources, administrators should submit completed and signed claim forms by Facsimile (FAX) to Accounts Payable at (213) 241-8913 or via email to accounts-payable@lausd.net with the subject line to read “Imprest –School/Office Name - Claim Number (current fiscal year - cost center - claim count).” The administrator must retain all supporting documents for review during the next audit. This review may affect final approval of the reimbursement. Imprest Fund Claim Form numbering should continue to be sequential for all types of claim and distinguish Title I claims by adding the suffix “FG” to the reference number.

For assistance in converting funding lines from IFS format to SAP format (or vice-versa), please visit the BTS Help Zone at <http://btshelpzone.lausd.net/nav/index.htm> and reference the BTS quick reference guide titled “Convert IFS to SAP Account String.”

- C. To ensure continuous Imprest Fund cash availability, the administrator should submit claim forms when approximately one-third of the Imprest Fund is used. Delay in submission of a reimbursement claim, especially at year-end, may result in charging expenditures to next year’s budget. The administrator should not wait until the fund is close to being depleted before requesting fund replenishment. Claims that total less than \$50 should not be submitted except at the end of the fiscal year or



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to clear the fund of an outgoing administrator. (See Sections V-J and IX)

IX. PERMANENT CLOSING OF THE IMPREST FUND

If the administrator is leaving a school or office for any reason (promotion, transfer, resignation, or retirement), he must do the following prior to leaving:

- A. Close the Imprest Fund by submitting a closing reimbursement claim and a check in the amount of the unexpended funds. The check for the unspent funds must be payable to Los Angeles Unified School District and sent to:

Attn: Head Accountant
Accounts Payable Branch
333 S. Beaudry Avenue, 27th Floor
Los Angeles, CA 90017

- B. There is no need to close the Imprest Fund bank account just ensure that the bank account is properly transferred to the incoming administrator by completing and signing a bank signature card changing the authorized signatory for the account to the new school/office administrator. If the account is with B of A, see Bank Signature Card and instructions (Attachments G and G.1). The fund administrator may contact the Treasury Section at (213) 241-3145 to verify that changes have been made.
- C. Failure to reconcile all previous funds or properly close the Imprest Fund account may result in the freezing of the new administrator's request and/or delay in establishing Imprest Fund account for the outgoing administrator in his new location. The Imprest Fund administrator is liable for any unreconciled or prohibited transactions that he authorized and will have to reimburse the District for these expenditures before a new Imprest Fund account can be opened for him/her in the new assigned location.

RELATED RESOURCES:

- *Procurement Manual 6th Edition*, dated November 2014
- BUL-5503.1 - *Records Retention and Destruction*, dated July 1, 2012
- REF-2111.0 - *Field Trips Handbook and Revised Procedures*, dated July 24, 2006
- BUL-5525.1 - *District Policy for Travel and Attendance at Conferences, Conventions, or Meetings*, dated July 1, 2013
- BUL-1521.1 - *Buses for Student Trips and Other School Activities*, dated



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June 26, 2009

- BUL-6540.0 - *Purchase of Meals/Refreshments/Food for Advisory Committees*, dated July 30, 2015
- REF-6277.2 - *MS & Adobe Advisory*, dated September 4, 2014
- BUL-6518.0 - *Restricted Use of P-Card, Ghost Card and Travel Card (T-Card) for Title I Program Purchases*, dated June 22, 2015
- BUL-1612.7 - *Acquisition and Usage of Cellular Telephones and Wireless Broadband Air Cards*, dated June 21, 2012
- BUL-C5 - *Procedures for Arranging Events/Conferences at Non-District Facilities*, dated August 6, 2001
- BUL-6401.0 – *District Owned Vehicles; Policies, Procedures, and Responsibilities*, dated October 20, 2014
- Information Technology Division’s websites at <http://askitd.net/adobe-ela> and <http://askitd.net/msela>
- Business Tools for Schools quick reference guides located at <http://btshelpzone.lausd.net/nav/index.htm>
- REF-2191.4 - *Admission Ticket Purchase*, dated August 2013
- BUL-5320.1 - *Audit Findings Pertaining to Expenditures with Federal and State Education Funds*, dated May 14, 2013
- BUL-6310.0 - *Banking Policies*, dated July 1, 2014
- Federal and State Education Programs Budget Handbook, updated annually.

ASSISTANCE:

Please call the following for assistance and guidance:

- Customer Service Unit of the Accounts Payable Branch at (213) 241-4800 for assistance regarding Imprest Fund reimbursement claims
- Your Fiscal Specialist for budget concerns or questions
- Federal and State Education Program Office at (213) 241-6990 or the Local Districts’ Title I Coordinators for guidance on federal and state programs compliance requirements

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

IMPREST FUND REQUEST FORM

Imprest Request Type:

Establish Account

Amount: _____

Maximum amount:
\$750 (Office)
School amount varies.
Refer to Section II of Imprest Fund Reference Guide

School Enrollment: _____

- My school has a Specially-Funded Program
- Two or more schools are under my direct supervision

Increase Account

Amount: From _____ To _____

Maximum amount:
\$5,000 (School)
\$20,000 (Educational Service Center)
\$2,000 (Other office)

Budget Adjust. Document No:

Close Account

Submit the following documents to Accounts Payable:

- Final claim
- A check of unspent funds payable to LAUSD
- Bank reconciliation report
- Bank statement

Requestor/Administrator Details:

Last Name:		First Name:		MI:	Title:	Employee #:
School/Office:		Cost Center:	Vendor Account:	Phone:	Email:	

I agree that upon receipt of funds or endorsement of the warrant, I will be personally responsible for the money furnished for my Imprest fund, and *I accept financial responsibility for any unauthorized or un-reconciled expenditures.* At the end of each quarter, I will submit copies of the bank and fund reconciliations to my Educational Service Center Fiscal Specialist (school).

I understand that the additional amount has been deducted from my office's general supply account or school's General Fund School Program budget program and that it is a one-time reduction in this account.

If I leave the Los Angeles Unified School District for any reason, or if I am reassigned, I agree to close my account by submitting a final claim for all purchases made, returning all unspent funds, and ensuring the proper and immediate transfer of the bank account to the incoming Administrator. I understand that, at all times, the total of outstanding supporting authorized purchases and unspent funds must equal the total amount of my Imprest Fund.

Administrator's Signature

Date

Accounts Payable Use:

Received:	Approved by:	Date:
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 Accounting and Disbursements Division

IMPREST FUND RECONCILIATION
AS OF _____

COST CENTER: _____

ADMINISTRATOR: _____

A. TOTAL AMOUNT OF FUND ADVANCED BY DISTRICT \$ _____

B. TOTAL OF IMPREST FUND PER SCHOOL RECORDS

Balance per Checkbook \$ _____
ADD: Imprest Fund Petty Cash (if any) _____
ADD: Expenditures on claims form in process (List detail below) _____
ADD: Unclaimed Expenditures (List detail below) _____ 0.00

C. **DIFFERENCE** (A MINUS B) (if any) \$ _____

* Difference should be explained and corrected in an appropriate manner.

EXPENDITURES ON CLAIMS FORM IN PROCESS

Check No	Date	Amount	Check No	Date	Amount
Total					\$

UNCLAIMED EXPENDITURES

Check No	Amount	Check No	Amount	Check No	Amount
Total					\$

Prepared by: _____
 Print Name

Signature _____ Date

Reviewed by: _____
 Print Fund Administrator Name

Fund Administrator's Signature _____ Date

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 Accounting and Disbursements Division

IMPREST FUND BANK ACCOUNT RECONCILIATION
AS OF _____

COST CENTER: _____

ADMINISTRATOR: _____

A. Balance per Bank Statement	\$ _____
B. ADD: Deposits in Checkbook, not in Bank Statement (List detail below)	0.00
C. DEDUCT: Outstanding Checks (List detail below)	0.00
D. Adjusted Bank Balance	0.00
E. Balance per checkbook as of	_____
F. DIFFERENCE (D MINUS E) (if any)	0.00

* Difference should be explained and corrected in an appropriate manner.

DEPOSITS IN CHECKBOOK (NOT IN BANK STATEMENT)

Date	Amount	Date	Amount	Date	Amount
Total					\$ 0.00

OUTSTANDING CHECKS

Check No	Amount	Check No	Amount	Check No	Amount
Total					\$ 0.00

Prepared by: _____
 Print Name Signature Date

Reviewed by: _____
 Print Fund Administrator Nam Fund Administrator's Signature Date

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IMPREST FUND CLAIM FORM/FEDERAL GRANT TITLE 1
INSTRUCTIONS FOR FILLING OUT THE FORM

Field Requirements:

Section A:	
Date	Date of when claim is created
Claim No.	Sequential numbering that is comprised of Fiscal Year (2 digits)-Cost Center (7 digits)-Claim Count (3 digits). Ex: 15-1321001-001 For Restricted Funds - Title I add suffix “-FG” Ex:15-1321001-002-FG
Final Claim	Check “Yes” if this is the final claim; otherwise, check “No”
Vendor	Name of school or office.
Vendor Account No.	A 10-digit SAP number identifying the Imprest Vendor (e.g. 4XXXXXXXXXX)
Prepared by	Name and Title of person responsible for preparing claim form
Phone	Phone number of person responsible for preparing claim form
Email	Email address of person responsible for preparing claim form
Section B:	
Date Received	Date of when a purchase is made or received
Description	Provide specific details about purchased items, including quantity and unit price, if applicable. Sample item description: <ul style="list-style-type: none"> • “10 library books @ \$10 each” • “Bus services from America Bus Co. for student field trip”
Check No.	Indicate the check number per item claimed
GL Account	A 6-digit SAP number identifying an account in general ledger (e.g. 430001). GL Account is also known as Commitment Item. A list of Commonly Used GL Accounts is identified on claim form
Amount	Total amount of item (quantity x unit price), including applicable sales tax, shipping and handling charges
Fund	A set of number representing fiscal/accounting object that includes Fund and Resource (e.g. 010-0000). Fund 001 and 003 in IFS is equivalent to 010 in SAP
Functional Area	A set of number representing financial transactions according to functions that includes Goal-Function-Program (e.g. 1110-1000-13027)
Cost Center No.	A 7-digit number identifying a school/office. (e.g. 1826401 for Nightingale MS)

Checklist:

- Ensure claimed items are allowable expenditures as noted in Procurement Manual 6th Edition and Imprest Funds Reference Guide REF-1706.4, information provided on the form is correct, and funding source has sufficient available balance.
- Ensure administrator’s name is printed and signed on each claim form
- Have Claim No. and Vendor Account No. ready when contacting Accounts Payable to follow up on claim status
- For refreshments/meal expenses, identify whether it’s for parents, staff, or students and ensure funding source is appropriate
- When claiming registration fees for conference attendance, attach 10.12.1 travel form with conference brochure and agenda. Also, provide ATRN number under “description” on form
- Acquire additional signatures during spending freeze
- Non- Title I claims: Email completed claim form and all necessary supporting documents to accounts-payable@lausd.net with the subject line on your email “Imprest – School/Office Name -Claim Number (current fiscal year - cost center - claim count),” or fax to the attention of the Head Accountant to (213) 241-8913. Title I claims: Email to fsep@lausd.net with the subject line on your email “Imprest – School/Office Name- Claim Number (current fiscal year - cost center - claim count-FG),” FSEP will not accept faxes.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

**ELECTRONIC FUNDS TRANSFER (EFT) PAYMENT ENROLLEMENT FORM
INSTRUCTIONS FOR FILLING OUT THE FORM**

Field Requirements:

Section I – Check appropriate box (es): (New EFT Account, Change, or Delete)	
Section II – Payee/Cost Center Information:	
Name of Payee/Cost Center	Name of LAUSD school or office.
LAUSD Vendor Code	10-digit SAP Vendor Account (e.g. 4XXXXXXXXXX)
Address	Address of school or office.
Federal Employer Identification Number (FEIN)	LAUSD’s FEIN is 95-6001908.
Name of Contact Person	Name of school/office staff designated as main contact person for EFT account (e.g. Principal, School Administrative Assistant or Financial Manager)
Authorized Signature	LAUSD Administrator’s signature
Title	Title of LAUSD Administrator
Section III – Financial Institution Information:	
Name of Financial Institution	Name of bank that school established an Imprest bank account with (e.g. Bank of America)
Address	Address of associated bank.
Name of ACH Coordinator	Name of bank contact person responsible for ACH account (optional).
Routing Transit Number (RTN)	A 9-digit bank code that appears on the bottom of the check.
Type(s) of Account	Checking account only.
Depositor Account Number	Imprest bank account number.
Section IV – Local Educational Agency Information:	
Name of Agency	Los Angeles Unified School District
Address of Agency	333 S. Beaudry Avenue, Los Angeles, CA 90017
FEIN	95-6001908
Name of Contact Person	Leave blank

Checklist:

- Email the completed and signed EFT Payment Enrollment Form and a voided check to Accounts Payable to accounts-payable@lausd.net. **Deposit slip is not acceptable.**
- If a voided check is not available, submit a letter from the bank with bank official signature, confirmation of bank account, and routing number.
- An amount not exceeding \$0.40 will automatically be charged to the school/office’s general supply account for test remittance purposes.
- If a different funding source is preferred, please write it on the bottom of the EFT Enrollment Form.

Section IV**LOCAL EDUCATIONAL AGENCY INFORMATION**

NAME OF AGENCY Los Angeles Unified School District		FEIN	
ADDRESS OF AGENCY (NUMBER, STREET, CITY, STATE, AND ZIP CODE) 333 South Beaudry Avenue, Los Angeles, CA 90017-5141			
NAME OF CONTACT PERSON	E-mail Address	FAX NUMBER ()	TELEPHONE NUMBER ()

INSTRUCTIONS FOR COMPLETING ENROLLMENT FORM**1. Section I - Desired Activity**

Payee checks the box indicating the desired action, e.g. **ADD**, **MODIFY**, or **DELETE**

2. Section II - Payee/Company Information Section

Payee prints or types the name of the payee/company and address that will receive ACH vendor payments, Federal Employer ID (FEIN), designated contact person and assigned telephone number.

3. Section III - Financial Institution Information Section

Financial Institution prints or types the name and address of the payee/company's financial institution who will receive the ACH payment, ACH coordinator name and telephone number, nine-digit routing number, depositor (payee/company) account title and account number. The financial institution also enters type of account to be used, e.g. checking or savings into the appropriate box.

Footnote - A voided check or savings deposit slip may be required by the Local Educational Agency for the verification of bank account and routing transit numbers. An example of a voided check, shown below, indicates where to locate the routing transit number for your bank and your bank account number. Remember to mark the word "VOID" across the front of your check or savings deposit slip.

ABC Business	1001
Address	_____, 20____
Pay to the Order of _____	\$ _____
	DOLLARS
Any Bank	VOID
Memo: _____	Not Negotiable
(1) 1:133404567	(2) 1:1234561304 111
	(3) 1001
(1) 9-digit Routing Transit Number	(3) Check number
(2) Bank Account Number (not to exceed 17 digits)	

4. Section IV - Local Educational Agency Information Section

Local Educational Agency types or prints name and address of the agency and provides contact information.



Los Angeles County
Office of Education

Leading Educators • Supporting Students • Serving Communities

**Electronic Funds Transfer (EFT) Payment
Enrollment Form**

This form is used for Automated Clearing House (ACH) payments with an addendum record that contains payment related information processed through the PeopleSoft Financial System by the Los Angeles County Office of Education. Recipients of these payments should bring this information to the attention of their financial institution when presenting this form for completion.

PRIVACY ACT STATEMENT

The following information is provided to comply with Privacy Act of 1974. All information collected on this form is required under the provision of 31 U.S.C. 3322 and 31 CFR 210. This information will be used by the Los Angeles County Office of Education to transmit payment data, by electronic file transfer to vendor's financial institution. Failure to provide the requested information may delay or prevent the receipt of payments through the Automated Clearing House Payment System.

ACCOUNT VALIDATION

For the purpose of EFT payments, vendors are requested to ensure the account specified on this enrollment form remains active. Vendors shall notify the appropriate party(s) for any changes related to the ability of the specified account to receive ACH payment.

- Vendors complete Sections I and II.
- Financial Institutions complete Section III.
- Local Educational Agencies complete Section IV.

Section I - Please check appropriate box(es).

New EFT Account Change In Bank Account or Mailing Address or Contact Delete EFT Account

Section II

PAYEE/COMPANY INFORMATION

NAME OF PAYEE/COMPANY		LAUSD Vendor Code	FEIN
ADDRESS OF PAYEE/COMPANY (NUMBER, STREET, CITY, STATE, AND ZIP CODE)			
NAME OF CONTACT PERSON		E-mail address	TELEPHONE NUMBER ()

I hereby authorize the Los Angeles County Office of Education to initiate credit entries for vendor payments to the account indicated below, and the depository named below is authorized to credit such account. Pursuant to the National Automated Clearing House Association rules, the Los Angeles County Office of Education may initiate a reversing entry or reversing file to recall a duplicate or erroneous entry or file which they previously initiated. If the reversal attempt fails, the Los Angeles County Office of Education may employ other appropriate means to correct the error.

AUTHORIZED SIGNATURE	DATE SIGNED
TITLE	

Section III

FINANCIAL INSTITUTION INFORMATION

NAME OF FINANCIAL INSTITUTION			
ADDRESS (NUMBER, STREET, CITY, STATE, AND ZIP CODE)			
NAME OF ACH COORDINATOR (PLEASE PRINT)		E-mail Address	TELEPHONE NUMBER ()
NINE DIGIT ROUTING TRANSIT NUMBER:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	TYPE(S) OF ACCOUNT <input type="checkbox"/> SAVINGS <input type="checkbox"/> CHECKING	
DEPOSITOR ACCOUNT NUMBER (NOT TO EXCEED 17 DIGITS)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

Bank of America Merrill Lynch		Deposit Account Documentation Signature Card	
Note: Please enable Macros			
CLIENT INFORMATION			
Select One:	<input type="checkbox"/> New Account	<input type="checkbox"/> Update (Add/Delete) Signers	<input type="checkbox"/> Supersede Existing Signature Card
Account # (If new account, Bank will complete):			
ORGANIZATION LEGAL NAME (Must match legal name indicated in company formation documents) Los Angeles Unified School District			
DBA NAME or OWNER BUSINESS NAME OF DISREGARDED ENTITY or THIRD PARTY / FUNDS OWNER NAME, if applicable N/A			
DESCRIPTIVE ACCOUNT TITLE (if applicable, e.g. Operating Account, Rent Account, etc. Cannot be another legal entity name.)			
Address For Statement:			
City:	State:	Postal Code:	
STATE OF FORMATION (You may be required to provide copies of your company charter or formation documents.):			CA
TYPE OF BUSINESS (Select One):			
<input type="checkbox"/> Corporation	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Joint Venture	<input type="checkbox"/> Limited Liability Partnership
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Unincorporated Organization or Association	
<input type="checkbox"/> Limited Liability Company:		<input checked="" type="checkbox"/> Government Authority/ Agency (Type: School District)	
<input type="checkbox"/> Manager Managed	<input type="checkbox"/> Member Managed	<input type="checkbox"/> Sole Member	<input type="checkbox"/> Other (Type:)
Note: Property management accounts must be accompanied by appropriate owner and agent indemnities and property management account supplement.			
TAX CLASSIFICATION			
<input checked="" type="checkbox"/> Employer Identification Number or:	956001908	<input type="checkbox"/> Exempt Payee Code (if any)	
<input type="checkbox"/> Social Security Number		<input type="checkbox"/> Exemption from FATCA reporting code(if any)	
Legal name of the owner of the E.I.N or SSN listed above: Los Angeles Unified School District			
Federal Tax Classification:	<input type="checkbox"/> Indiv SP	<input type="checkbox"/> C Corp	<input type="checkbox"/> S Corp
	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/Estate	<input checked="" type="checkbox"/> Other:
LLC Tax Classification (ONLY for Limited Liability Company):	<input type="checkbox"/> C Corp	<input type="checkbox"/> S Corp	<input type="checkbox"/> Partnership
AGREEMENT, TAX INFORMATION CERTIFICATION and AUTHORIZATION			
You begin or continue a deposit account relationship with us by giving us information about your business and by signing this Agreement. The deposit agreement we give you is part of your agreement with us regarding use of your account and tells you the current terms governing your account. We may change the deposit agreement at any time and will inform you of changes that affect your rights and obligations. By signing below, you acknowledge receipt of the deposit agreement. The deposit agreement includes a provision for alternative dispute resolution .			
By signing below, you authorize each person who has signed in the <i>Designated Account Signer</i> section below to operate any account opened under this signature card now or in the future. The authority to operate an account includes: authority to sign checks and other items and to give us other instructions, including by electronic signature, electronic record or other electronic form, to withdraw funds; to endorse and deposit checks and other items payable to or belonging to you to the account; and, to transact other administrative business, including by electronic signature, electronic record or other electronic form, relating to the account, including closing the account. If you wish to restrict a designated signer's authority to check signing you must indicate that by checking the box to the left of their name. We may rely on this authorization for any account opened under this signature card until we receive written notice revoking the authorization at the office where we maintain the account, and we have a reasonable time to act upon such notice.			
By signing below, you certify under penalty of perjury that 1) the employer identification number or social security number listed above for this organization is correct; 2) that the organization listed above is a United States person (defined below); and 3) the organization listed above is not subject to backup withholding because: (a) the organization is exempt from back-up withholding, or (b) has not been notified by the Internal Revenue Service (the IRS) that it is subject to back up withholding as a result of failure to report all interest or dividends, or (c) the IRS has notified the organization that it is no longer subject to backup withholding. 4) the FATCA code(s) listed above (if any) indicates that the organization listed above is exempt from FATCA reporting, and the FATCA code is correct. [Cross out item 3 above if you have been notified by the IRS that you are currently subject to backup withholding for failure to report interest or dividends.]			
* If the organization listed above is a foreign entity use the applicable Form W-8 (for additional information please see IRS Pub 515 Withholding of Tax on Non-Resident Aliens or Foreign Entities). The term "United States person" means: a citizen or resident of the United States, a partnership created or organized in the United States or under the law of the United States or of any State, a corporation created or organized in the United States or under the law of the United States or of any State, or any estate or trust other than a foreign estate or foreign trust.			
By signing below, this organization hereby agrees to be bound to the above Agreement, Tax Information Certification and Authorization.			
For CA Public Funds only: Any person signing this Agreement for the Organization certifies that they are duly authorized to do so as evidenced by attached banking resolution/contract for deposit of moneys or existing banking resolutions/contract for deposit of moneys on file with us.			
The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.			
Authorized Signer Signature:			Date:
(Must match Banking Resolution & Certificate of Incumbency):			
Print Name:	Timothy S. Rosnick	Print Title:	Deputy Controller
Authorized Signer Signature:			Date:
(Must match Banking Resolution & Certificate of Incumbency):			
Print Name:		Print Title:	I
DESIGNATED ACCOUNT SIGNERS (use Supplemental Signature page form # 00-35-4504NSBW as needed for additional signers)			
Select if signer can ONLY sign checks	Add/Delete Signer (A/D)	Name	Title
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			

Contact Person:
Elizabeth "Beth" Nimedez
elizabeth.nimedez@lausd.net

LOS ANGELES UNIFIED SCHOOL DISTRICT
Treasury & Revenue Accounting Branch
333 S. Beaudry Avenue, 26th Floor, LA, CA 90017

Contact Numbers:
Tel. No.: (213) 241-3145
Fax No.: (213) 241-6874

**Signature Card Instructions – IMPREST FUND
Schools and Offices**



Please fill-up highlighted items only.
Do not change pre-populated information.

Bank of America Merrill Lynch Deposit Account Documentation Signature Card

CLIENT INFORMATION

Select One: New Account Update (Add/Delete) Signers Supersede Existing Signature Card

ORGANIZATION LEGAL NAME (Must match legal name indicated in company formation documents)
Los Angeles Unified School District

DBA NAME or OWNER BUSINESS NAME OF DISREGARDED ENTITY or THIRD PARTY / FUNDS OWNER NAME, if applicable
N/A

DESCRIPTIVE ACCOUNT TITLE (if applicable, e.g. Operating Account, Rent Account, etc. Cannot be another legal entity name.)
N/A

Address for Statement
City: _____ State: _____ Postal Code: _____

STATE OF FORMATION (You may be required to provide copies of your company charter or formation documents.) CA

TYPE OF BUSINESS (Select One)

Federal Tax Classification: gov C Corp S Corp Partnership Trust Estate Other

LLC Tax Classification (ONLY for Limited Liability Company): C Corp S Corp Partnership

EMPLOYEE IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER: 958001908

Legal name of the owner of the EIN or SSN listed above: Los Angeles Unified School District

Authorized Signer Signature: Timothy S. Rostnik Deputy Controller

DESIGNATED ACCOUNT SIGNERS (Use Supplemental Signature page form # 00-33-024AN-SB if needed for additional signers)

1) Select ONE. Mark one appropriate box only.

NEW ACCOUNT	UPDATE (Add/Delete) Signers	SUPERSEDE Existing Signature Card
For new account opening	Add and/or Delete any signers.	Replaces ALL prior signature cards for the account. • All existing signers will be replaced with new signers listed under Item #6. • All existing information will be replaced with new information.

ILLUSTRATION					
New Account		Update Signatories		Supersede Signatories	
Old	New	Old	New	Old	New
None	A B C	A B C	A 1 C	A B C	1 2 3

2) Account Number.

New Account	Update (Add/Delete) Signers	Supersede Existing Signature Card
Leave Blank. Treasury will fill up the account number.	Enter the bank account number of Imprest Fund	Enter the bank account number of Imprest Fund

3) Descriptive Account Title. Enter account title, e.g. "XXX Elementary School - Imprest Fund".

4) Address for Statement. Enter the address where you want the bank statements to be mailed to.

5) Federal Tax Classification. Enter either: "School" or "Office".

6) Authorized Signer Signature. Sign and Enter the name of the Authorized Signer (principal or administrator), date and title.

7) Designated Account Signers.

Select if signer can ONLY sign checks	Add/Delete Signer	Name	Title	Signature
Mark box <input type="checkbox"/> if Signer is limited to check signing authority only.	Indicate if adding (A) or deleting (D) Signer.	Enter Name of Signer	Enter Title of Signer	• Signed by ADDED Signer • NO signature is needed for DELETED signer.

ILLUSTRATION					
Scenario	Mark box if check signing authority only***	Add / Delete Signer	Name	Title	Signature
New Account					
Old	<input type="checkbox"/>	A	Signer A	Principal	Yes
New	<input type="checkbox"/>	A	Signer B	Asst. Prin.	Yes
None	<input checked="" type="checkbox"/>	A	Signer C	S. A. A.	Yes
	<input type="checkbox"/>				
Update Signatories					
Old	<input checked="" type="checkbox"/>	A	Signer 1	Asst. Prin.	Yes
New	<input type="checkbox"/>	D	Signer B	Asst. Prin.	No
Supersede Signatories					
Old	<input type="checkbox"/>	A	Signer 1	Principal	Yes
New	<input checked="" type="checkbox"/>	A	Signer 2	Asst. Prin.	Yes

***Notes:

- Principals or Administrators normally have full authority, thus, box should not be marked.
- Authority of other signers depends upon the discretion of the Principal or Administrator.



Please provide a feedback on your recent interaction with us.
E-mail cecilia.jose@lausd.net or call (213) 241-7942.

