



Los Angeles Unified School District

Reference Guide

TITLE: Imprest Funds

NUMBER: REF-1706.2

ISSUER: Timothy S. Rosnick, Controller
Accounting and Disbursements Division

DATE: October 5, 2009

ROUTING
 Local District
 Superintendents
 Local District Directors
 of School Services
 Administrators
 Principals
 Secretaries
 School Administrative
 Assistants

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

MAJOR CHANGES: This reference guide replaces Accounting and Disbursements Division’s Reference Guide No. 1706.1 of the same subject, dated November 17, 2005. The content has been updated to reflect current policies and forms applicable to the administration of the Imprest Fund.

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 vendor does not accept a purchase order or P-card; it does not represent additional budgetary authority.

II. ELIGIBILITY FOR BASIC DISTRICT PROVIDED AMOUNTS

A. Under current policies, superintendents, principals, Local District office administrators, non-school location administrators and other designated administrative officials may request an Imprest Fund Account. 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 children’s centers that do not have a specially-funded program:

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



2,200 and over \$2,000

2. For schools and children’s centers that have a specially-funded program, or two or more schools under one principal:

<u>Enrollment or 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

3. For Local District offices: \$10,000
4. For administrative offices: \$ 750

III. ESTABLISHING AN IMPREST FUND

- A. Only location codes with expense budgets will be allowed to establish an Imprest Fund Account limited to one account per location code. Eligible administrators should complete and sign a “Request to Establish an Imprest Fund” form (Attachment A). The original form must be submitted to:

Accounts Payable Branch – General Payment Unit
 Accounting and Disbursements Division
 333 S. Beaudry Avenue, 27th Floor
 Los Angeles, CA 90017

- B. Establishing an Imprest Fund will not result in a charge against a school or office budget, except when an additional amount over the established maximum is requested.
- C. When opening a new Imprest Fund account, the account must be with Bank of America (B of A). The fund administrator must use Tax Identification Number (TIN) 95-6001908 and inform the B of A representative that this is an LAUSD account. The fund administrator must also contact the Treasury Section of the Revenue Branch at (213) 241-2736 for assistance in establishing the account to ensure the school account is identified as subsidiary 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 our agreement with B of A and absorbed by the District. Copies of bank account information must be forwarded to the Accounts Payable Branch for future reference.



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- D. School and office accounts are not charged in the District's accounting system when Imprest checks are issued by the Administrator or when the checks are transacted at the bank. School/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 appropriate and the funding line to be charged has a sufficient available balance before issuing an Imprest Fund check. 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 Fund Accounts will require enrolling into the Automated Clearing House (ACH)/Electronic Funds Transfer (EFT) program for deposits. Please see ATTACHMENT F, fill out Sections I, II, III and attach a voided check.
1. Section I – check the appropriate box (New EFT, Change, or Delete)
 2. Section II – School Information
 - a. School Name c/o Principal (Payee/Company)
 - b. School Vendor Number (Vendor Code)
 - c. School Address
 - d. FTIN (Federal Tax ID Number)
 - e. Contact person (Principal, School Administrative Assistant or Financial Manager)
 - f. Authorized Signature (Principal Only)
 3. Section III – School Bank Information
 - a. Bank Name (Financial Institution)
 - b. Bank Address
 - c. Bank Contact Person (ACH Coordinator), optional
 - d. Bank Routing Number (Nine Digits)
 - e. Bank Account Number



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- f. Check the type of Bank account (checking account only)
 - g. Attach a voided check to the completed application and mail to Accounts Payable, 27th Floor
- G. Treasury and Procurement Departments will set up the school/office vendor code and bank account in PeopleSoft (LACOE's financial system). Once the account is setup, Accounts Payable will process a test remittance for an amount not exceeding \$0.39 cents. The test remittance amount will be charged to the school's or office's general supplies account such as 4170, 0025 etc. Three working days after the test remittance is processed, Accounts Payable will verify in PeopleSoft whether the electronic transfer is completed. Accounts Payable will send an e-mail request to school/office to confirm the receipt of the test remittance by providing the following information:
1. Financial Institution: _____
 2. Checking Account Number: _____
 3. Amount Credited: _____
 4. Date of Credit: _____
- To ensure that the remittance was credited to the correct bank account, the school/office should verify the receipt of funds directly with their bank and must not use the ACH Advice received through the mail as their basis for confirming the remittance.
- H. If the information returned by the school/office matches the remittance data, Accounts Payable will finalize the EFT set up for the school's/office's Imprest Fund Account. If the information does not match Accounts Payable records, a verification e-mail will be sent to the school/office for correction so that Accounts Payable may execute a re-test.

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 the school's basic Instructional Material Account (IMA) such as 4170, 2544 or office supply account (e.g., 0025) to an account designated by the Budget Services Branch.

- A. All schools may increase their Imprest Fund up to a maximum of \$5,000. The requesting school should send a budget transfer request, along with a



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completed and signed “Request to Increase School Imprest Fund” form (Attachment B), to their Fiscal Specialist at the Local District office for processing of the budget transfer.

- B. Local District offices may increase their Imprest Fund up to a maximum of \$20,000. All other offices may increase their Imprest Fund by \$1,250 for a maximum of \$2,000. All Local District and other offices should submit a budget transfer request for the amount of the increase, along with a completed and signed “Request to Increase Office Imprest Fund” form (Attachment C), to Budget Services Branch for processing of the budget transfer.
- C. Send the processed budget transfer request form together with the completed and signed “Request to Increase School or Office Imprest Fund” to the Accounts Payable Branch to initiate processing of the requested increase.

V. DECREASING THE AMOUNT OF THE IMPREST FUND

- A. In the case where a site administrator decides to reduce the amount added to their Imprest Fund from the site’s basic IMA account, the Imprest Fund administrator shall submit the following documents to the Accounts Payable Branch:
 - 1. Imprest Reconciliation Report with the bank statement
 - 2. A check for the amount of the reduction
 - 3. Signed Request for Imprest Fund Reduction (ATTACHMENT C-1)
- B. Upon receipt of completed documents, Accounts Payable Branch will process the request as follows:
 - 1. Send the check to the Cash Receipt Unit for credit to the appropriate Imprest Balance Sheet Asset Account. Cash Receipt Unit will post the following accounting entries:

DR Cash
CR Balance Sheet Asset Acct for Imprest*

* The specific account code will be provided by Accounts Payable to Cash Receipt



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2. Send a budget adjustment request together with a copy of the signed Request for Imprest Fund Reduction to Budget Services Division to increase the site's basic IMA amount for the amount returned
3. Update Accounts Payable subsidiary ledger for the reduction of Imprest Funds as stipulated by the requesting location

VI. OPERATION OF THE FUND

- A. For fund accounts not yet enrolled in Electronic Funds Transfer (EFT) program, administrators must deposit replenishment warrants only in the Imprest Fund checking account that bears the name of the school/office. The Imprest Fund should not be co-mingled with a personal checking account, or any other bank account.
- B. No item or purchase with a unit or total price in excess of \$1,000, including sales tax and delivery, 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 Imprest Fund bank account balance is monitored. Fund administrators must verify the bank balance before issuing an imprest check to make sure that the bank account has a sufficient balance to cover the check amount and avoid unnecessary returned check or interest charges.
- D. An original invoice or receipt must be obtained when the purchase is made. In instances where no invoice or receipt is available, a cash register tape describing what has been purchased must be retained. Upon issuance of the Imprest Fund check, the fund administrator must ensure that the original invoice or receipt is stamped "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. Imprest Fund purchases may be charged to any appropriate account (e.g., a high school may use Special Education Program funds to purchase Special Education Program materials).
- G. Prior to submission of the reimbursement claim form to Accounts Payable Branch, the fund administrator must ensure:



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1. The accounting line provided has the appropriate program code and object code available in IFS with a sufficient balance to cover the cost of the materials or services purchased
 2. The purpose of the expenditure is indicated on the claim form for each account charged. Supporting documents may be requested if not clearly described (Refer to Section VI below for authorized and prohibited uses of the fund)
- H. All records relating to the Imprest Fund must be available at the school or office for audit. The Accounting and Disbursements Division retains the right to request supporting receipts and/or any pertinent documentation from 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 is made does not constitute approval by the Accounting and Disbursements Division. 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 the disallowed expenditures.
- I. The bank account must be reconciled monthly. The fund administrator or his/her designee must use the sample Imprest Fund Reconciliation Form included in this guide as Attachment D. This fund reconciliation identifies amounts that make up the Imprest Fund total. A sample Imprest Fund Bank Account Reconciliation Form is also included as Attachment E. MS Word and Excel templates are also available on the Accounts Payable webpage. The total of unspent funds, receipts for unclaimed authorized purchases, and claims in process must equal the total amount of the fund at all times.
- J. 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 and a copy to Accounts Payable Branch.

VII. AUTHORIZED AND PROHIBITED EXPENDITURES

A. Authorized Expenditures:

The Imprest Fund may only be used to purchase any of the materials or services listed below when a vendor does not accept a purchase order or P-card. For clarification regarding the propriety of expenditures, please contact the Accounts Payable Branch, Customer Service Unit at (213) 241-4800.



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1. Supplies and materials of all kinds that are not required to be purchased from the District warehouse, including:
 - a. Office materials
 - b. First aid supplies
 - c. Software
 - d. Plants and landscaping materials
 - e. Maintenance materials
 - f. Cleaning supplies, etc.

Refer to the “Procurement Manual” at <http://psg.lausd.net/> from Procurement Service Group, dated September 1, 2008. Also, 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. Funds may be issued to advance staff for the direct purchase of supplies or reimbursement may be made to staff that have made authorized purchases within the cash available in the fund.
3. Admissions to approved educational activities. See Office of Instruction, Reference Guide No. 2111.0, “Field Trips Handbook and Revised Procedures,” dated July 24, 2006. 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 staff are allowed, provided that an approved Request for Conference, Convention or Meeting Attendance Form (Form 10.12) has been processed. Copy of approved Form 10.12 must be attached to the claim. Further information regarding travel/conference attendance is provided in the Procurement Manual.
5. Parents may attend only Board-approved conferences using Title I or Bilingual Education funds. Local Districts and schools may use their Imprest Fund for parent training and parent travel expenses, including travel per diems and cash advances for parents, in accordance with current District policy. Cash advances not spent for the conference must be returned to the Local District or school. Cash advances not supported by receipts are deemed not spent and must be returned to the Local District or school.
6. Contract bus services for educational field trips, provided that the contractor has been approved by the Transportation Branch. For additional information, refer to Business Services Division BUL-1521, “Buses for Student Trips and Other School Activities,” dated February 1, 2005.



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Claim must state the bus company used and attach the Field Trip Approval to the claim.

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 Laboratory (UL) approval and grounded electrical cords (three-prong or polarized plug). Portable and highly desirable equipment, such as computers and televisions, must be locked down. Playground equipment and apparatus require prior approval of the Office of Environmental Health and Safety Branch, (213) 241-3199.
9. Fees for CPR or First Aid Training Classes
10. Pagers. Refer to Office of the Chief Information Officer Reference guide REF-2401, "Request for Pager Services," dated February 17, 2006.
11. Plaques, trophies, and awards appropriate to the education program or other student achievement recognitions not to exceed forty (\$40.00) dollars in value. For further guidelines, refer to the Chief Operating Officer "Use of Attendance Incentive Stipends" memo dated March 7, 2005.
 - a. If donated 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.
12. Refreshments/ meals for employee meetings, etc. Meals for employees can be covered only if:
 - a. Funded by donation specifically authorizing the purchase of meals.
 - b. Funded by a grant that specifically includes an activity with a meal.
 - c. Donation or grant which provides discretion to the administrator as to what the donation or grant can be used for.
 - d. Refer to the Chief Financial Officer's BUL-2188.0, "Purchase of Meals/Refreshments/Food," dated January 24, 2006.



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- e. If donated 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
 - f. Other meal expenses may be permitted provided the meeting is at least five hours long and meal is preceded or followed by a session of not less than one hour. Also, the programs/accounts to be charged must be allowable under the Chief Financial Officer's BUL-2188.0, "Purchase of Meals/Refreshments/Food," dated January 24, 2006.
13. Services such as cleaning, laundry, repair of equipment, film rental, printing, and short-term equipment rentals (six months or less). Please refer to the Procurement Manual for guidelines on vendors authorized to print diplomas.
 14. Miscellaneous items such as postage, freight or shipping charges; parking fees while on District business; and transportation costs (MTA) 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 unauthorized use of the fund and/or unreconciled expenditures. If an audit should disclose an improper expenditure, the amount expended must be returned to the Imprest Fund by the Imprest Fund administrator.

1. Alterations/repairs to the school facility or grounds.
2. Business cards, letterheads, and envelopes – call the Reprographic Services Unit at (213) 241-2030.
3. Cellular phones – refer to Information Technology Division Bulletin No. 1612.1, "Acquisition and Usage of Cellular Telephones and Wireless Broadband Air Cards," dated March 22, 2006.
4. Conference or convention attendance expenses other than registration fees and parent travel as noted in Section VI-A, Authorized Expenditures, "Conference or Registration Fees." Items prohibited include meals, transportation and hotels.
5. Contracts, down payments, or installment purchases for items such as cell phones, long term equipment rentals (longer than six months), maintenance agreements, etc.



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6. Entertainment.
7. Gifts, 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.
8. Party supplies or non-instructional decorations.
9. Meals and lodging except as noted in Section VII-A, Authorized Expenditures, "Refreshments."
10. Professional Services of any kind including payments to speakers, artists, and other personal professional services. Please refer to the Procurement Manual for guidance on how to pay for professional services.
11. Rental of facilities – Refer to Chief Financial Officer Bulletin No. C-5, "Procedures for Arranging Events/Conferences at Non-District Facilities," dated August 6, 2001.
12. Salary payments of any kind.

VIII. REPLENISHING THE FUND AND RETENTION OF RECORDS

- A. Administrators should complete the Imprest Fund Claims Form (34-AEH-24 Rev. 01/09) available at the Accounts Payable web page under Publications. The administrator, to whom the Imprest Fund was issued, must sign the completed claim form. Facsimile signatures are not acceptable. Warrants, when applicable, are payable only to the administrator who is accountable and responsible for the funds.
- B. Administrators should forward the original copy of the claim to the Accounts Payable Branch-General Payment Unit, Accounting and Disbursements Division, 333 South Beaudry Ave, 27th floor. The administrator must retain all supporting documents for review during the next audit. This review may affect final approval of the reimbursement.
- C. Completed and signed claim forms may also be scanned and submitted online to ACCOUNTS-PAYABLE@LAUSD.K12.CA.US. Online claims must be transmitted only by the authorized administrator to be processed.
- D. To afford continuous Imprest Fund availability, the administrator should submit claims forms when approximately one-third of the Imprest Fund is used. The administrator should not wait until the fund is close to being depleted before requesting fund replenishment. Claims that total less than \$50



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should not be submitted except at the end of the fiscal year or to clear the fund. (See Sections IX and X below).

IX. END OF THE FISCAL YEAR

The administrator must submit a final claim to the Accounts Payable Branch for reimbursement at the end of each fiscal year for expenditures to be charged to the appropriate fiscal year. It is not necessary to close the Imprest Fund at the end of each fiscal year.

X. CLOSING THE FUND

Immediately prior to leaving a school or office for any reason (promotion, transfer, resignation, or retirement), the administrator must:

- A. Close the Imprest Fund by submitting a final 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 :

Accounts Payable Branch – General Payment Unit
Accounting and Disbursements Division
333 South Beaudry Ave., 27th Floor

- B. Ensure that the Imprest bank account is properly transferred to the incoming administrator by either completing a bank signature card changing the authorized signatory for the account to the new administrator or school/office or provide the pertinent information and signature card to be completed when the new administrator is assigned.
- C. Failure to reconcile all previous funds and to properly close the Imprest Fund account may result in the freezing of the new administrator's request and/or delay in processing requests from the newly assigned location of the outgoing administrator. The former administrator is liable for any unreconciled or unauthorized transactions and will have to reimburse the District for these expenditures before a new Imprest Account can be opened for him/her in the new assigned location.

ASSISTANCE: For assistance regarding preparation or status of Imprest Fund claims; all locations may call the Customer Service Unit of the Accounts Payable Branch at (213) 241-4800; for budget concerns, schools may call their Local District Fiscal Specialists; all other locations may consult with their financial staff.

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Accounting and Disbursements Division

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ATTACHMENT A

REQUEST TO ESTABLISH AN IMPREST FUND

TO: Head Accountant **DATE:** _____
Accounts Payable Branch
333 S. Beaudry Avenue, 27th Floor

FROM: SCHOOL OR OFFICE: _____

Please process an electronic funds transfer (EFT) or send a warrant in the amount of \$ _____ to establish my Imprest Fund based on the pre-established amount(s) as follows:

A) Basic Imprest: \$ _____

B) Imprest Augmentation: \$ _____ (if applicable)

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 unreconciled expenditures.* At the end of each quarter, I must submit copies of the bank and fund reconciliations to my Local District Fiscal Specialist and a copy to Accounts Payable Branch.

If I leave the Los Angeles Unified School District for any reason, or if I am reassigned, I agree to close my account. This will be done by submitting a final claim for all purchases made, returning all unspent funds, and insuring the proper transfer or closure of the account at the bank immediately after the last issued check had cleared. I understand that, at all times, the total of paid bills supporting authorized purchases and unspent funds must equal the total amount of my Imprest Fund.

Copies of the Bank Statements will be forwarded to Accounts Payable at accounts-payable@lausd.k12.ca.us.

Fund Administrator's Signature

Title

Print Name

Employee Number

Email Address

School Enrollment: _____ (As of the close of the most recent school month)

CHECK APPLICABLE ITEMS:

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

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ATTACHMENT B

REQUEST TO INCREASE SCHOOL IMPREST FUND

TO: Head Accountant
Accounts Payable Branch
333 S. Beaudry Avenue, 27th Floor

DATE: _____

THRU: School Fiscal Services

FROM: School Name: _____

Please process an electronic funds transfer (EFT) or send a warrant in the amount of \$_____ to increase my Imprest Fund from \$_____ to \$_____ (up to \$5,000). The amount of this warrant has been deducted from my instructional material account (IMA) 4170 budget per attached approved Budget Adjustment request. I understand that the deduction from my IMA budget is a one-time reduction in this account. I will be personally responsible for this money and accept financial responsibility for any unauthorized expenditures. If I leave the Los Angeles Unified School District, or if I am reassigned, I agree to close my account. This will be done by submitting a final claim for all purchases made, returning all unspent funds, closing the account at the bank, or providing proper transfer of the account. I understand that, at all times, the total of paid bills supporting authorized purchases and unspent funds must equal the amount of my Imprest Fund.

Fund Administrator's Signature

Title

Print Name

Employee Number

Email Address

This form and the budget transfer request should be submitted to the Fiscal Specialist at the Local District Office.

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ATTACHMENT C

REQUEST TO INCREASE OFFICE IMPREST FUND

TO: Head Accountant **DATE:** _____
Accounts Payable Branch
333 S. Beaudry Avenue, 27th Floor

THRU: Budget Services & Financial Planning Division

FROM: Office Location: _____

Please process an electronic funds transfer (EFT) or send a warrant in the amount of \$_____ (District offices, up to \$10,000; all other offices up to \$1,250) to increase my Imprest Fund from \$_____ to \$_____. The amount of this warrant has been deducted from my general supply account budget program 0025 or equivalent per attached approved Budget Adjustment request. I understand that the deduction from my supply account budget is a one-time reduction in this account.

I will be personally responsible for this money and accept financial responsibility for any unauthorized expenditures. If I leave the Los Angeles Unified School District, or if I am reassigned, I agree to close my account. This will be done by submitting a final claim for all purchases made, returning all unspent funds, closing the account at the bank, or providing proper transfer of the account. I understand that, at all times, the total of paid bills supporting authorized purchases and unspent funds must equal the amount of my Imprest Fund.

Fund Administrator's Signature	Title
Print Name	Employee Number
Email Address	

This form and the budget transfer request should be submitted to the Budget Services and Financial Planning Division at 333 S. Beaudry Avenue, 26th Floor.

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ATTACHMENT C-1

REQUEST TO DECREASE IMPREST FUND

TO: Head Accountant
Accounts Payable Branch
333 S. Beaudry Avenue, 27th Floor

DATE: _____

THRU: Budget Services & Financial Planning Division

FROM: Office Location: _____

Attached is check # _____ for the amount of \$_____ to be applied towards the reduction of my Imprest Fund Account. Please return the funds to my instructional material account (IMA) or supplies account budget as follows;

FUND _____ **AREA** _____ **ORGN** _____ **PROG** _____ **OBJ** _____

If known, please ensure that the funding line matches the funding line where the additional funds were originally taken. Also, please update your records to reflect the reduced amount of Imprest Fund advanced to me. Attached are my latest bank statement and Imprest Reconciliation Report for your reference.

Fund Administrator's Signature

Title

Print Name

Employee Number

Email Address

For school locations, this form and the budget transfer request should be submitted to the School Fiscal Services Division. For offices please submit forms to the Budget Services Division. Both offices are located at 333 S. Beaudry Avenue, 26th Floor.

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ATTACHMENT D

IMPREST FUND RECONCILIATION
AS OF _____

LOCATION: _____

ADMINISTRATOR: _____

- A. TOTAL AMOUNT OF FUND ADVANCED BY DISTRICT \$ _____
 Balance per Checkbook \$ _____
ADD: Imprest Fund Petty Cash (if any) _____
ADD: Expenditures on claims form in process (List detail be _____
ADD: Unclaimed Expenditures (List detail below) _____
- B. TOTAL OF IMPREST FUND PER SCHOOL RECORDS _____
- 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

 Print Fund Administrator Name

 Fund Administrator's Signature

 Date

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ATTACHMENT E

IMPREST FUND BANK ACCOUNT RECONCILIATION
AS OF _____

LOCATION: _____

ADMINISTRATOR: _____

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

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

DEPOSITS IN CHECKBOOK (NOT IN BANK STATEMENT)

Date	Amount	Date	Amount	Date	Amount
Total					\$ -

OUTSTANDING CHECKS

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

Prepared by: _____

Print Name

Signature

Date

Print Fund Administrator Name

Fund Administrator's Signature

Date



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:		TYPE(S) OF ACCOUNT	
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/> SAVINGS <input type="checkbox"/> CHECKING	
DEPOSITOR ACCOUNT NUMBER (NOT TO EXCEED 17 DIGITS)		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

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	TELEPHONE NUMBER
		FAX 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 transit 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

(2) Bank Account Number (not to exceed 17 digits)

(3) Check number

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 UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

REFERENCE GUIDE NO. 1706.2
October 5, 2009

ATTACHMENT G

IMPREST FUND CLAIMS FORM
INSTRUCTIONS FOR FILLING OUT THE FORM

1. Use a separate claim for each District fund. For instance, do not combine Fund 003 accounts (General Fund - Restricted) which include S671, S536, or S046, with regular program accounts in Fund 001 (General Fund - Unrestricted) such as 4170 or 4381.
2. Enter a sequential numbering in the Claim number box area.
3. Enter the administrator's name, the location's Imprest Fund vendor code number, date, email address, school/office location name, "prepared by", the area and the organization code.
4. Enter the date of purchase under the "Date Received" column.
5. Enter the appropriate program (account) number to be charged under the "Prog" column.

Examples:

4170 – Regular I.M.A. 4381 – School Advisory Committee
4168 – Gifted SDEP S671 – School Improvement Program

6. Enter the appropriate object code from the selections on the lower left hand section of the Imprest Claims Form.
7. Fill in the "Description," "Unit Price," and "Total Amount" columns. The description should include specific detail, rather than terms such as "miscellaneous supplies." If the total price of any one item is \$10 or less, that item need not be listed separately, if several of the same items were purchased. For instance, several library books, each costing under \$10, can be combined on one line as "Library Books, under \$10".
8. Indicate the check number with the item claimed. This procedure facilitates the reconciling and auditing of the Imprest Fund.
9. When a separate bank account is opened for the Imprest Fund and the administrator is unable to obtain an exemption from the monthly service charges, these bank charges should be included in the claim for reimbursement. A regular elementary or secondary school should use account number 3748 under the "Fund/Prog. Code" column. Early Childhood Education Program should use account number 7665.
10. Make sure the total amount of the Imprest Fund claim is correct.
11. The Imprest Fund administrator must sign the Imprest Claim Form. Facsimile signatures will not be accepted.

IMPREST CHECKLIST

- 1. Refer to Procurement manual when in doubt if expenditure is allowable
- 2. Attach all necessary forms (10.12, field trip approval - indicate Bus Co. name, freeze approval...)
- 3. Ensure vendor number is for imprest account
- 4. Verify current budget availability before submitting (ensure funding line is in IFS)
- 5. Verify calculations
- 6. Ensure information on form is legible
- 7. Provide detailed description of expenditures (e.g.: Office supplies - paper, pen, pencil... Office equipment - copier model, accessories...)
- 8. Provide SAA telephone number and e-mail address on imprest form
- 9. Number the claims in sequential order following this format: Maximum of 6 characters, first 3 characters is **location area code** and last 3 characters is sequential count of claim (e.g. North Hollywood HS (NHY), Imprest # would be NHY001, NHY002, NHY003,.....)
- 10. Attach conference agenda when claiming registration fees for conference attendance
- 11. Indicate on form if refreshments are for parents, staff or students and ensure funding source is appropriate
- 12. Acquire additional signatures when required during spending freeze
- 13. Follow up with Accounts Payable Customer Service if you need to verify if mail or fax was received
- 14. Have vendor code and imprest claim number when calling for follow-ups