

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Business & Finance Division

TO: All Principals and Office Administrators

DATE: June 12, 2025

FROM: Chris Mount 
Chief Financial Officer

**SUBJECT: MODERNIZING SCHOOL AND OFFICE PURCHASING:
TRANSITIONING TO THE PURCHASING CARD (P-CARD) FROM
IMPREST ACCOUNTS**

We're excited to share that starting **July 1, 2025**, schools and offices will benefit from an upgraded, more flexible purchasing system. All purchases previously made through Imprest bank accounts are now eligible to be made using the District-issued Purchasing Card (P-Card)—offering expanded options, fewer restrictions, and less administrative burden.

This change brings increased convenience and greater flexibility to meet operational needs. Pre-approval will no longer be required for single-item purchases over \$500 for P-Card, and monthly limits will be increased from \$40,000 to \$50,000 per school site. Additionally, the \$5,000 single transaction limit has increased to \$10,000. P-Cards now allow for the purchase of food, student incentives, and delivery services when made in accordance with District policies.

The P-Card streamlines purchasing while offering stronger safeguards against fraud and misuse. P-Cards allow for real-time transaction tracking, centralized oversight, and automated reconciliation, strengthening internal controls, ensuring consistency with the District's fiscal policies and procedures, and reducing the risk of audit exceptions.

Imprest accounts will be phased out during the 2025-26 school year with the last date to issue checks, scheduled for September 30, 2025. Schools and offices will be required to process their final reconciliations by October 31, 2025. Beginning in the fall, schools and offices should include a handwritten note in the notes section of the check that reads, "Void after October 31, 2025." To close out the Imprest account, schools and offices will be required to provide Accounts Payable with any unused checks along with a check for the unused balance in their Imprest fund by October 31, 2025. Schools and offices may opt to close their Imprest accounts sooner than October 31, 2025 in which case, these dates would need to shift accordingly.

Some of the benefits of the discontinuance of Imprest are that schools and offices will no longer be responsible for maintaining separate bank accounts, reconciling monthly balances, or managing reimbursements—freeing up valuable time.

Recognizing that many school leaders have come to rely on Imprest for immediate and flexible purchasing needs, robust training and support will be provided to support the transition and ensure staff are equipped to effectively use P-Cards. In addition, should a last minute, emergency purchase be made without the P-Card, employees may be reimbursed by submitting a completed [Business Expense Reimbursement Form](#) and required documentation to accounts.payable@lausd.net. Reimbursement will be processed through payroll and reflected on the employee's paycheck.

Modernizing School and Office Purchasing: Transitioning to the Purchasing Card (P-Card) from Imprest Accounts

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What to Expect:

- **Training:** Live webinars for P-Card usage are available on June 17 and 24 at [Imprest to P-Card transition at MyPLN](#). Imprest reconciliation drop-in sessions will be made available during the first quarter of the school year (details forthcoming).
- **Updated Procedures:** A revised P-Card policy bulletin with clear guidance on replacing common Imprest transactions will be published by June 23, 2025.
- **Support:** Fiscal Specialists and Procurement staff will be available throughout June to assist with questions and implementation.

Key Updates:

- Starting **July 1, 2025**, all Imprest purchases will be eligible for purchase through the P-Card.
- The last day to issue Imprest checks is September 30, 2025.
- All checks issued from now through September 30, 2025, shall include a hand-written note in the note section of the check that reads, "Void after October 31, 2025."
- Schools and offices must submit their final bank reconciliations report, a check addressed to "LAUSD" for the balance of the account and unused, blank checks to Accounts Payable no later than **October 31, 2025**.
- Schools must submit a copy of their final bank and fund reconciliation reports to their Fiscal Specialist or Coordinating Financial Manager no later than **October 31, 2025**.

Thank you for your continued partnership and leadership as we make this important change. Eliminating the need to manage Imprest accounts is a positive step forward in reducing administrative workload and ensuring consistent, transparent, and efficient school-site purchasing across LAUSD.

If you have any questions, please contact your Fiscal Specialist or the Procurement Services Division at pcard@lausd.net.

Attachments: FAQ's
P-Card Fingertip Facts

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Frequently Asked Questions: Imprest/P-Card

Q: Why is LAUSD discontinuing Imprest bank accounts?

A: Discontinuing Imprest accounts reduces fraud risk, improves policy compliance, enhances transparency, and streamlines purchasing through the Purchasing Card (P-Card)—all while aligning with best practices across other school districts.

Q: What is the official date that Imprest accounts will no longer be active?

A: All Imprest accounts will be deactivated by October 31, 2025, but schools/offices may opt to close their Imprest accounts sooner.

Q: What will replace Imprest accounts for school purchasing needs?

A: Beginning July 1, 2025, the P-Card, now with expanded Merchant Category Code (MCC) functionality, will replace Imprest accounts for all allowable purchasing activities. This means schools and offices will be able to make a wider range of purchases—including food, student incentives, and delivery services—directly with the P-Card, as long as purchases comply with District policies.

Q: What is the deadline to use funds in the Imprest account?

A: All final Imprest expenditures must be incurred and documented by October 31, 2025.

Q: What is the procedure to reimburse employees for legitimate business expenses after Imprest closure?

A: After Imprest closure, employees must submit the completed [Business Expense Reimbursement Form](#) and required documentation to accounts.payable@lausd.net. Reimbursements will be processed through payroll and reflected on the employee's paycheck, following the established payroll cut-off and pay dates.

Q: What is the procedure to reimburse non-employees for legitimate business expenses after Imprest closure?

A: After Imprest closure, non-employees must apply for SAP vendor number ([vendor group#41xxxxxxx](#)). Upon issuance of SAP vendor account number, schools must submit a completed [Miscellaneous Bills Form](#) request and required documentation to accounts.payable@lausd.net. For offices, enter payment request in Vendor Invoice Management (VIM).

Q: What is the procedure to request an expedited check for non-employees?

A: Please contact Accounts Payable for guidance. Please note, requests must be received by Accounts Payable before noon to receive a check issued the following business day.

Q: What documents are required for the closing of the Imprest fund account in SAP by October 31, 2025?

A: Imprest preparers need to submit and upload the following online (SAP portal) and via school mail anytime, but no later than October 31, 2025:

- Enter final claim online via SAP and have administrator approve claim.
 - Upload receipts, current bank statement and bank and fund reconciliation.

Frequently Asked Questions: Imprest/P-Card

- **Submit via school mail to Accounts Payable no later than October 31, 2025:**
 - A check for unspent funds, payable to LAUSD.
 - Unused checks/checkbooks.
 - Schools must submit a copy of their final bank and fund reconciliation reports to their Fiscal Specialist or Coordinating Financial Manager by **October 31, 2025**

Q: What happens if a check is presented for an account that has been closed?

A: That check will be returned unpaid (dishonored). No checks should be issued after September 30, 2025.

Q: What can be done to prevent checks from being dishonored for an Imprest account to be closed?

A: Schools and offices should proactively contact recipients of issued checks to remind them to deposit the checks before the account is closed. The last day to incur expenses and issue an Imprest check is September 30, 2025. When issuing new checks prior to September 30, 2025, hand-write on the check, "Void after October 31, 2025".

Q: Will new P-Cards be issued to schools and offices that did not already have them?

A: Yes. Schools and offices will be issued one as part of the transition plan.

Q: Are there any changes to what can be purchased with a P-Card?

A: Yes. Items previously restricted (e.g., food, student incentives) are now allowed. The updated P-Card Policy includes new guidelines for P-Card use. As a reminder, compliance with relevant bulletins (e.g., BUL-2188.2 - Purchase of Meals/ Refreshments, BUL-6748.2 - Parent Conference Attendance) is still required.

Q: How many P-Cards can I have at my location?

A: Each school site and/or office is allowed up to two (2) cards managed by separate individuals. If an additional card is needed, a request may be submitted for review and approval by the P-Card unit.

Q: What happens if a vendor does not accept a credit card?

A: Procurement Services provides support with the issuance of a purchase order alongside a number of competitive master contracts.

Q: What are the purchase limits on the P-Card?

A: P-Cards now have a limitation of \$50,000 per month of spend per location. This means that if you have two cards assigned to your location the limit will be \$25,000 per card. In addition, the \$5,000 single transaction limit has increased to \$10,000. Pre-approval for single-item purchases of over \$500 will no longer be required.

Q. When do I need to reconcile my P-Card charges?

A: Charges must be reconciled AND approved in SAP by the **30th of every month or the last day of the month.**

Frequently Asked Questions: Imprest/P-Card

Q: What if my Approving Official leaves or changes locations?

A: Submit a [District Credit Card Update Form](#) and [P-Card Holder Agreement](#) for the new Approving Official to the Credit Card Unit. The P-Card should not be used until the change is reflected in SAP.

Q: When and how do I submit a [Credit Card Exception Request](#)?

A: Submit the [Credit Card Exception Request](#) to the Credit Card Unit when you need to increase your monthly credit limit, for specialized items, etc.

Q: What are the most common Credit Card Exception Requests, and how have they been addressed as part of the transition from Imprest Accounts?

A: As part of the transition from Imprest accounts, the District has addressed the most frequent exception requests to make the P-Card more flexible by doing the following:

- **Monthly spending limit increases**

The monthly spending limit is a control set in place to limit risk exposure for the District while still allowing for school site freedom to purchase needed items throughout the month. The monthly limit has been increased to \$50,000/month per location.

- **Single purchase limit increases**

Pre-approval of single-item purchases over \$500 will no longer be required. Single transaction limits have increased from \$5,000 to \$10,000.

- **Merchant Category Code (MCC) restrictions**

The P-Card unit has lifted several MCC codes restrictions, including food and beverages, to assist with further streamlining purchasing for schools and offices. There are still items that cannot be purchased per P-Card policy and can be found as part of the new P-Card policy bulletin.

Q: What support is available for staff during this transition?

A: Imprest reconciliation drop-in sessions will be announced in September 2025. Live webinars for P-Card usage are available on June 17, and 24 at [Imprest to P-Card transition at MyPLN](#).

Q: Who do I contact if I have questions or run into issues?

A: For Imprest-related questions, please contact the Accounts Payable Branch at (213) 241-4800 or visit the Accounts Payable website [Imprest Video Claim Online Submittal](#). You can also contact your Fiscal Specialist for guidance and support. For P-Card-related questions, please contact the P-Card Unit at (562) 654-9401 or visit the P-Card website for more details (www.lausd.org/19809).



PROCUREMENT SERVICES DIVISION

P-CARD FINGERTIP FACTS

P-CARD PURCHASES

☑ ALLOWED ☑

All items must be for Official District use including, but not limited to:

- ✓ Meals and refreshments (as permitted in [BUL-2188.2](#))
- ✓ General supplies and necessary goods
- ✓ Employee Travel-related expenses (as permitted in [BUL-5525.4](#))
- ✓ Fieldtrips, student travel, charter busses (require iFieldtrip approval, must be on Transportation Branch's Approved Charter Bus List)
- ✓ Software, licenses (only with applicable PODS (UDIPP) pre-approval)
- ✓ Technology items w/Bluetooth or Wi-Fi connectivity (only with ITS pre-approval with [Technology Review Request \(TRR\) Form](#))
- ✓ Awards & Incentives
- ✓ Parent conference or travel expenses (as permitted in [BUL-6748.2](#))

✗ RESTRICTED ✗

- ✗ Any item prohibited under District policy
- ✗ Items/Services that are not permitted by the Federal, State or District funding rules/guidelines
- ✗ Personal items or gifts
- ✗ Computers, laptops, tablets (use Ariba Purchase Request PR)
- ✗ Gift cards (only allowed if District program or grant specifically states. [Credit Card Exception Request](#) approval required. Gift Card Issuance Log **must** be uploaded to reconciled transaction in SAP)

? FAQs (Frequently Asked Questions) ?

Q. When do I need to reconcile my charges?

A: Charges must be reconciled AND approved in SAP by the **30th of every month.**

Q. Can I ship items to my home?

A: No. All P-Card purchases must be shipped to a District school/office location.

Q. What if my Approving Official leaves or changes locations?

A: Submit a [District Credit Card Update Form](#) and [P-Card Holder Agreement](#) for the new Approving Official to the Credit Card Unit. The P-Card should not be used until the change is reflected in SAP.

Q. When and how do I submit a [Credit Card Exception Request](#)?

A: Submit the [Credit Card Exception Request](#) to the Credit Card Unit when you need to increase your monthly credit limit, for specialized items, etc.

☎ Need Help?

Contact the Credit Card Unit at (562) 654-9401, via email at Pcard@lausd.net or for specific points of contact visit: <https://www.lausd.org/Page/19809>.