

Los Angeles Unified School District
Food Services Division

PROCEDURE ON CHANGE FUNDS

The amounts of change fund at cafeterias were established at the start of each new Fiscal Year. Initially, amounts were set at intervals of \$20, \$40, \$80, \$100, \$120 or \$150 depending the past year's average collections. The Food Services Manager (FSM) is responsible for the change fund as the custodian. He/she shall maintain cash in the cafeteria equivalent to the Change Fund Total.

The practice of taking some of the day's collections for change fund use is no longer allowed. FSMs must separate the change fund from the day's collections and shall prepare deposits equal to the day's cash collections. The total of cash posted for the day should equal the total shown on the deposit slip prepared for that day, without deductions for use in change funds.

A. Establishing New Change Fund

1. In the previous FY, each cafeteria site established its change fund through a one-time check issued to the FSMs from the school's imprest fund account using the form "Authorization to Establish Change Fund for the School Cafeteria".
2. In the new FY and subsequent fiscal years, new schools shall establish its initial change funds from the Food Services imprest fund.
3. The Area Food Services Supervisor (AFSS) shall determine the appropriate change fund needed for school operations and submit to the Regional Food Services Manager (RFSM) a completed Form CF New - Authorization to Establish Change Fund for the School Cafeteria.
4. Submit approved form to the Café Fiscal Support's Food Services imprest fund custodian for check preparation.
5. The imprest fund custodian shall issue check and send such check and Form CF New to the school cafeteria through school mail or through the AFSS.
 - a. The FSM is responsible for the change fund and shall certify receipt of check by signing Form CF New.
 - b. On the same day that check is received, the FSM shall send via school mail the signed form to Café Fiscal Support, Attention: Imprest Fund Custodian. Email with scanned copy is acceptable. The FSM shall retain a copy for cafeteria records.
 - c. The FSM shall encash check at Bank of America to get the denominations required for cafeteria operations.
 - d. At the end of the day, change fund shall be separated from the day's collections. Change funds shall not be deposited but shall remain in a safe place in the cafeteria.

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- e. At the close of the school year, change fund shall not be deposited but shall remain locked in a safe place in the cafeteria.

B. Increase in Change Fund

1. If cafeteria operations require more than the amount initially established, the FSM / AFSS shall determine the appropriate amount of increase in change fund.
2. AFSS shall submit to the RFSM a completed Form CF Increase - Authorization to Increase Change Fund for the School Cafeteria.
3. Submit approved Form CF Increase to the Café Fiscal Support's Food Services imprest fund custodian for check preparation.
4. The imprest fund custodian shall issue check and send such check and Form CF Increase to the school cafeteria through school mail or through the AFSS.
5. The FSM is responsible for the change fund and shall certify receipt of check by signing on the appropriate area of original Form CF Increase.
6. On the same day that check is received, the FSM shall send via school mail the signed form to Café Fiscal Support, Attention: Imprest Fund Custodian. Email with scanned copy is acceptable. The FSM shall retain a copy for cafeteria records.
7. The FSM shall encash check at Bank of America to get the denominations required for cafeteria operations.
8. At the end of the day, the new change fund (with increase added) shall be separated from the day's collections. Change funds shall not be deposited but shall remain in a safe place in the cafeteria.
9. At the close of the school year, change fund shall not be deposited but shall remain locked in a safe place in the cafeteria.

C. Decrease in Change Fund

1. If cafeteria operations require less than its current change fund total, the FSM / AFSS shall determine the appropriate amount of decrease in change fund.
2. AFSS shall submit to the RFSM a completed Form CF Decrease - Authorization to Decrease Change Fund for the School Cafeteria.
3. Upon receipt of the approved form, the FSM shall prepare a deposit equal to the approved decrease in change fund. Note that this amount is separate from the day's deposit of cash collections.

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4. The FSM shall complete the required certification by signing and completing information for date, deposit slip number and amount of the decrease.
5. On the same day that deposit is made, the FSM shall send via school mail the signed form to Café Fiscal Support, Attention: Imprest Fund Custodian. Email with scanned copy is acceptable. The FSM shall retain a copy for cafeteria records.
6. At the end of the day, the new change fund (with decreased amount) shall be separated from the day's collections. Change funds shall not be deposited but shall remain in a safe place in the cafeteria.
7. At the close of the school year, change fund shall not be deposited but shall remain locked in a safe place in the cafeteria.

D. Turnover of Change Fund Custodian

1. The change fund is for the school under the custody of the FSM as change fund custodian. There may be situations when it becomes necessary to turn over the change fund of the school cafeteria to another change fund custodian. For example, resignation or transfer of the FSM. In such case, Form CF Turnover must be filled.
2. The outgoing FSM shall complete Form CF Turnover, physically turnover bills and coins comprising the change funds to the receiving FSM or designee, secure his/her appropriate certification, and sign the certification.
3. On the same day that the turnover is made, the outgoing FSM shall send via school mail the signed Form CF Turnover to Café Fiscal Support, Attention: Imprest Fund Custodian. Email with scanned copy is acceptable. The receiving FSM shall receive a copy for cafeteria records.
4. The outgoing FSM is responsible for any amount of change fund on records that may be over and above the amount stated on Form CF Turnover. Such difference shall be cleared within 5 business days. Clearing process may involve presenting deposit slips proving the reduction of change fund amount.

For questions regarding change fund, please contact your Area Food Services Supervisor or Regional Food Services Manager.

Attachments:

Form CF New - Authorization to Establish Change Funds for the School Cafeteria

Form CF Increase - Authorization to Increase Change Funds for the School Cafeteria

Form CF Decrease - Authorization to Decrease Change Funds for the School Cafeteria

Form CF Turnover - Change Fund Turnover