



**LOS ANGELES UNIFIED SCHOOL DISTRICT**  
**REFERENCE GUIDE**

**TITLE:** Admission Ticket Purchases  
**NUMBER:** REF-2191.1  
**ISSUER:** Rita Caldera, Assistant Superintendent  
 Specially Funded Programs Division  
**DATE:** January 31, 2007

**ROUTING**  
 All Schools and Offices  
 Local District  
 Superintendents  
 Local District School  
 Support Directors  
 Categorical Program  
 Coordinators  
 Principals  
 Title I Coordinators  
 School Administrative  
 Assistants

**PURPOSE:** The purpose of this reference guide is to provide information to assist school sites with the requirements of Admission Ticket Purchases using categorical funds.

**MAJOR CHANGES:** This revision replaces Reference Guide No. REF-824.1 of the same title issued on March 30, 2005, from Specially Funded Programs Branch. Current District policy for the use of categorical funds for ticket purchases and the prohibition of the use of the Purchase Order Decentralized, Book Purchase Order (PD BPO) for the procurement of admission tickets are reflected in this revision. Sites that are considered recreational were updated based on the Field Trips Handbook and Revised Procedures, Reference Guide number REF-2111.0, dated July 24, 2006.

**INSTRUCTIONS:** Admission tickets for approved field trips may be purchased by using categorical funds (Title I, EIA-SCE, School and Library Improvement, EIA-LEP). Categorical funds must be used to provide services for eligible students.

Costs incurred for transportation and admission to a field trip activity may be charged to the appropriate state or federal compensatory education program if the following conditions are met (California Department of Education, Program Advisory, April 20, 1990):

- Field trips are described briefly in the Single Plan for Student Achievement, approved by the Board of Education, and kept on file at the Specially Funded Programs Branch.
- All program and fiscal records related to field trips are kept on file.
- When a field trip is being taken that will benefit all students, it should be funded from the “general fund” unless the school operates a Title I Schoolwide Program (SWP) or a state School-based Coordinated Program (SBCP).



## LOS ANGELES UNIFIED SCHOOL DISTRICT REFERENCE GUIDE

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### A. Procedures for Using Requisition/Purchase Order/Imprest Funds

Requisition/Purchase Order (PO). The principal, or the designee, will enter a Non-Stock Requisition (RX) into the Integrated Financial System (IFS) at least 20 working days prior to the activity. All RXs will be processed by the Local District Purchasing Services Coordinator (PSC) (schools and local district offices) or the central Purchasing Branch (offices.) Note: PD BPO can not be used for this purpose.

If payment in advance is required, enter "Payment in Advance" on the RX/PO to alert the PSC that advance approval must be obtained. A minimum of ten working days in advance should be allowed to enable the Accounts Payable Branch to provide a warrant prior to the event. Requestors must indicate the name and telephone number of the staff member on the RX who should be called when the advance warrant is ready for pick-up. All advance payment requests require the approval of the Controller's office and the requesting school or office division administrator. Schools may obtain the Advance Payment Request Forms from the local district PSC. Completed forms should be forwarded along with the RX for processing. The PSC and/or the Accounts Payable Branch will assist with securing the Controller's approval.

Imprest Funds. Admission tickets for approved educational activities may be purchased through imprest funds by using Title I, School and Library Improvement Program, EIA/SCE, and EIA/LEP funds. Refer to Reference Guide No. REF-1706.1, November 17, 2005, Accounting and Disbursements Division, "Imprest Funds," Section VI, A.

### B. Restrictions

Because of a federal audit on field trips, certain restrictions must be placed on expenditures for admissions tickets. Expenditures for ticket purchases will not be approved for the following sites, which are considered principally recreational:

- Disneyland
- Six Flags Magic Mountain
- Knott's Berry Farm Theme Park
- Movies
- Other amusement attractions

#### RELATED

#### RESOURCES:

None

#### ASSISTANCE:

For assistance or further information please contact Specially Funded Programs, Compliance and Technical Support Branch at (213) 241-6990.