

LOS ANGELES UNIFIED SCHOOL DISTRICT
Division of Adult and Career EducationBULLETIN NO. 62
June 9, 2000

SUBJECT: DISTANCE LEARNING PROGRAM: FISCAL PROCEDURES

- I. Background
- II. Purpose of Trust Account
- III. Procedures for Handling of Forfeited Deposits
- IV. Purpose of Distance Learning IMA Account
- V. Procedures for Purchasing Distance Learning Materials From LA Technology Center

This bulletin establishes the procedures for proper handling of deposits made by students for distance learning materials.

I. BACKGROUND

The Distance Learning Program is an alternative instruction method that permits students to work at their individual proficiency levels within personal time constraints. To this end, teachers and students avail of various teaching tools in the form of videos and books developed for distance learning.

II. PURPOSE OF TRUST ACCOUNT

The Distance Learning Trust Account was established in the school's Associated Student Body to provide schools with a holding account for deposits made by students who borrow videos and other distance learning materials. This account makes it possible for schools to easily issue refunds of deposits to students returning the instructional materials.

Purchases of videos and other materials to replenish the school's inventory of program materials are not allowed in this account. The trust account can only be used for refunds of deposits. Use the school's Distance Learning Account, Program #2038 for this purpose.

III. Procedures for Handling of Forfeited Deposits

1. Remit fifty percent (50%) of the trust account balance at the end of each quarter (March 30, June 30, September 30, and December 30) to the Distance Learning Account via a check payable to the Los Angeles Unified School District. You may retain up to \$1,000 in the account for refunds of deposits.
2. Use Attachment A Form to remit deposits. Completed form must be mailed to: General Accounting Branch, Cash Receipts Units, Floor 8, KPMG Bldg. 355 South Grand Ave. Los Angeles, CA 90071.
3. Refer to IFS On Line General Ledger 1 (Transaction ID CRCU) to verify posting of remittance. The posting will show as a negative amount because it is an abatement to expenditure (2038 account).

IV. PURPOSE OF DISTANCE LEARNING IMA ACCOUNT

The IMA account for the Distance Learning Program, #2038 was established to supplement the school's regular IMA account (4174). Schools should use this account to purchase the program's IMA needs. Quarterly remittances from trust account balances will allow the school to replenish the Distance Learning Account for new purchases.

V. PROCEDURES FOR PURCHASING VIDEOS/OTHER MATERIALS FROM LA TECHNOLOGY CENTER:

1. Ordering: Send or fax a copy of your order to LA Technology Center, Attn: Distance Learning Office
2. Billing: LA Technology Center will send a copy of the invoice along with the shipment.
3. Receipt: Administrator or designee should sign the invoice acknowledging receipt of materials.
4. Send signed invoice to Adult Ed. Fiscal Services for proper recording of expenditure in the Integrated Financial System (IFS) as follows:

Debit: School's Distance Learning Account (Program 2038)

Credit: LA Tech Distance Learning Account (Program 2038)

5. Always retain a copy of invoice on file for future reference.

For assistance concerning Distance Learning Program fiscal procedures, please call Jessica Biscocho at (213) 202-5630; for assistance concerning student body accounting, please call Ray Aldridge at (323) 932-2009; Pager (213) 961-3392 or Roger Solis at (323) 932-2008; Pager (310) 298-0834.

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