

**SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN
AUGUST 1, 2000**

**I - 307
Page 1 of 6**

**NON-PROFIT REVENUE GENERATING ACTIVITIES
PRESCHOOL CHILD CARE; COSMETOLOGY; OR HOME ECONOMICS FOOD
SERVICE DEPARTMENTS**

TOPICS IN BULLETIN:

- I. GENERAL INFORMATION
- II. CLIENTELE
- III. AUTHORIZATION OF WORK
- IV. SERVICE FEES
- V. COLLECTION OF FEES
- VI. USE OF FEES
- VII. FORMS AND DOCUMENTATION

EXHIBITS REFERENCED:

- 1 Preprinted, numbered Cosmetology Customer Card
- 2 Before/After School Care Registration Form
- 3 Before/After School Care Attendance Roster
- 4 Before/After School Care Schedule of Paid Payments
- 5 Before/After School Care Late Charge Collection Sheet
- 6 Before/After School Care Sign-Out Form

I. GENERAL INFORMATION

Schools may have Preschool Child Care Services; Cosmetology or Home Economics Food Service Departments. These activities are referred to as non-profit revenue generating activities. The purpose of these activities is to provide laboratory type practical experiences and justified only to the extent of educational benefits to the learner.

A. Preschool Child Care Service

HRS child care licensing is not required for a program operated on School Board premises by staff and students of the School Board, but **ALL APPLICABLE ORDINANCES ARE FULLY ENFORCEABLE AND MUST BE FOLLOWED.** These ordinances address:

- 1. Staffing ratios

I. GENERAL INFORMATION (Continued)

- 2. Current First Aid certification
- 3. Current CPR (preferably pediatric CPR) certification

**SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN
AUGUST 1, 2000**

**I - 307
Page 2 of 6**

4. Child Abuse and Neglect Detection training

Documentation of staff/student(s) who have met these requirements must be maintained for audit.

- B. Standard Practice Bulletin A-454, "Administration/Accounting For Before/After School Child Care Program" should be consulted in conjunction with the operation of the Preschool Child Care program.

II. CLIENTELE

- A. Preschool Child Care Service

Preschool children of School Board employees or non-school board employees are eligible to participate in the services of the program. Entrance for children into the program will be by parental or guardian application. Acceptance of any child into the program is based upon availability of space. If the child is accepted into the program, the parent/guardian will be notified.

- B. Cosmetology

Students or School Board employees or selected public customers are eligible to participate in the services of the program.

- C. Food Service

Students or School Board employees are eligible to participate in the services of the program.

III. AUTHORIZATION OF WORK

- A. Preschool Child Care

The instructor will review all applications and determine whether the child is eligible for the program. Considerations will include the time and number of children enrolled. The bookkeeper must be notified of the type of service offered and the fee amount.

- B. Cosmetology

**SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN
AUGUST 1, 2000**

**I - 307
Page 3 of 6**

The instructor will determine whether the service can be performed based on class requirements and student schedules.

C. Food Service

The instructor will determine whether the service can be performed based on class requirements and student schedules.

IV. SERVICE FEES

A. Preschool Child Care

The fees will be the rate established by the School Board of Broward County, FL. Currently the rate is \$1.50 per hour.

B. Cosmetology

Fees for each type of service offered **MUST** be shown on a preprinted, numbered customer card (Exhibit 1). Preprinted numbered customer card must be available for audit purposes.

IV. SERVICE FEES (Continued)

C. Food Service

A copy of the menu being served and the price charged will be retained for audit purposes.

V. COLLECTION OF FEES

A. All collections are to be made by the instructor. An exception to this can be made if the operations are being controlled by a cash register which is being operated by a student as part of the learning experience.

B. All fees collected must be properly receipted as stated in SPB I-302. Collections made for Preschool Child Care Services must be paid in

**SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN
AUGUST 1, 2000**

**I - 307
Page 4 of 6**

ADVANCE. The dates for services should be the same as for the Before/After School Care program.

- C. All collections must be remitted to the bookkeeper on a daily basis along with the proper supporting documents.
- D. Bookkeeper must immediately count the money, reconcile the receipting documents and issue an official receipt.

VI. USE OF FEES

Fees derived from the operation of these programs are to be spent in the following manner as approved by the Principal.

- A. For program supplies including but not limited to:
 - 1. Arts and crafts supplies
 - 2. Snacks
 - 3. Toys
 - 4. Cosmetology supplies
 - 5. Food preparation supplies

VI. USE OF FEES (Continued)

- B. Salary reimbursement (budget) for staff involved in the operation of the program.

NO MONEY IS TO BE ACCUMULATED AND RETAINED IN THE INTERNAL FUND ACCOUNT. ANY MONEY NOT USED IN THE OPERATION OF THE PROGRAM IS TO BE FORWARDED TO THE SCHOOL'S BUDGET. CONTACT AREA ANALYST FOR CORRECT FUNCTION.

VII. FORMS AND DOCUMENTATION

A. Preschool Child Care Program

The following list of exhibits (adopted from the Before/After School Care Operational Handbook) should be used for the Preschool Child Care program. **These exhibits are not a part of this bulletin.**

- 1. Child Care Program Registration Form - Exhibit 2

**SCHOOL BOARD OF BROWARD COUNTY, FL
INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN
AUGUST 1, 2000**

**I - 307
Page 5 of 6**

2. Attendance Roster - Exhibit 3
3. Schedule of Paid Payments - Exhibit 4
4. Late Charge Collection Sheet - Exhibit 5
5. Sign-Out Form - Exhibit 6

B. Cosmetology

Preprinted, numbered Customer Card (Exhibit 1) should be retained for audit purposes. The card should indicate the date, amount, and receipt number issued for the monies collected. Cards may be retained by the instructor until the end of the school year, at which time they all **MUST** be accounted for and returned to the bookkeeper for audit purposes.

VII. FORMS AND DOCUMENTATION (Continued)

C. Food Service

If controlled by a cash register, the tape must be remitted to the bookkeeper on a daily basis with a cash reconciliation sheet.