

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

**STANDARD PRACTICE BULLETIN  
AUGUST 1, 2000**

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**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

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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

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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

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**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

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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.



# COSMETOLOGY PRICE LIST

Sheridan Technical Center

5400 Sheridan Street, Hollywood, Florida 33021 • (954) 985-3220

Customer Name (Print) \_\_\_\_\_

Date \_\_\_\_\_

REFUND \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

SHEET NO. \_\_\_\_\_

## HAIR STYLING

PINUP WITH HAIR	25.00
SHAMPOO CUT, BLOWDRY OR SET	6.00
SHAMPOO, BLOWDRY OR SET	3.00
FRENCH TWIST/UP-DO	10.00
COMB PRESS/MARCEL	10.00
FINGERWAVES/SCRUNCH	10.00
BRAIDS	10.00 & UP
LONG HAIR (EXTRA)	2.00 & UP
WRAPS (SHORT HAIR) ELECTRIC IRON	5.00
WRAP WITH MARCEL IRON	10.00
SPIRALED SET OR CANDY CURLS	10.00

## SHAMPOO

CONDITIONING	1.50
PLAIN	1.00
DANDRUFF	1.50

## HAIR TREATMENTS

INSTANT CONDITIONER	
(BALSAM, CREME RINSE)	2.00
SPECIAL CONDITIONER	3.00
SHAMPOO AND CONDITIONER	4.00
SEABREEZE, ETC.	1.00

## COLORING TREATMENTS (Patch Test Required)

### HAIR SET NOT INCLUDED

COLOR FILLERS	2.50
TEMPORARY RINSE	1.00
SEMI-PERMANENT	8.00 & UP
VIRGIN TINT	12.00 & UP
TINT RETOUCH (INCLUDE CONDITIONER)	8.00
CAP FROSTING	15.00 & UP
FOIL FROSTING	25.00 & UP

BLEACH RETOUCH / TONER OPTIONAL 17.00 & UP

VIRGIN BLEACH / TONER OPTIONAL 25.00 & UP

COLOR REMOVER 5.00 & UP

## HAIR SHAPING

CUT & SHAMPOO 3.00

BEARD TRIM/MUSTACHE 1.00

NECKTAPE/BANGS 1.00

## PERMANENT WAVE

ALOE RID, HAIRCUT AND STYLE INCLUDED

IN PRICE OF PERMS

REGULAR WAVE 18.00, 25.00 & UP

DESIGNER WRAP 35.00 & UP

REFORMATION CURL 30.00 & UP

## CHEMICAL RELAXER

INCLUDES CONDITION, STYLE AND CUT

RETOUCH 18.00 & UP

VIRGIN RELAXER 30.00 & UP

## MANICURES AND PEDICURES

PLAIN MANICURE 3.50

PEDICURE 5.00

## FACIALS

FACIAL 5.00

EYEBROW ARCH 2.00

## WAXING

EYEBROWS 4.00

CHIN 4.00

LIP 4.00

## WEAVING

BONDING (PER ROW) 5.00

(COMPLETE HEAD) 30.00

SEWING (PER ROW) 10.00

## NOTE : CASH ONLY

I acknowledge that the Cosmetology service I am to receive on this date will be performed by students who may not have perfected their skills in this profession and are not yet licensed to perform this service.

Prices may vary according to degree of work involved, and will be determined by the instructor.

Patron Signature \_\_\_\_\_

Operator \_\_\_\_\_

Witness \_\_\_\_\_

Patrons must be 12 years of age or older Children Under 12 Not Allowed in the Department  
School products used exclusively



Broward County Public Schools

The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender, national origin, marital status, race, religion or sexual orientation.

White Copy: Department Yellow Copy: Teacher Pink Copy: Student



**Exhibit 2**  
**Before and After School Child Care Program Registration**  
 (Elementary School)

Child's Name: \_\_\_\_\_ Starting Date: \_\_\_\_\_

Teacher Name: \_\_\_\_\_ Grade: \_\_\_\_\_

Age: \_\_\_\_\_ D/O/B: \_\_\_\_\_ Hair Color: \_\_\_\_\_

Height: \_\_\_\_\_ Weight: \_\_\_\_\_ Eye Color: \_\_\_\_\_

Sex: Male ☐ Female ☐ Race: White ☐ Black ☐ Native Amer ☐ Multiracial ☐ Other ☐ Hispanic ☐ Asian ☐

Child lives with: Both Parents ☐ Mother ☐ Father ☐ Other ☐

Mother's Name: \_\_\_\_\_ Home Phone: \_\_\_\_\_  
 Address: \_\_\_\_\_ Work Phone: \_\_\_\_\_

Father's Name: \_\_\_\_\_ Home Phone: \_\_\_\_\_  
 Address: \_\_\_\_\_ Work Phone: \_\_\_\_\_

Emergency Nos: \_\_\_\_\_

Family Doctor: \_\_\_\_\_

Important medical concerns we should be aware of (conditions, medications, health history, etc.):

Additional people authorized to pick up my child:

Name:	Relationship:	Phone:

1. I understand that my child will be expected to behave in accordance with the Code of Student Conduct for Broward County Public Schools.
2. I understand that payment for Before and After School Child Care Program will be made in advance of the child receiving the care. Failure to pay in advance may result in dismissal from the program.
3. I understand that it is necessary to pick my child(ren) up on time. Failure to do so may result in dismissal from the program.
4. I understand that if my child is on the Broward Free/Reduced Meal Program, funds MAY BE available for partial After School Child Care Fees. If interested, I will request information.

Parent/Guardian Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Date \_\_\_\_\_







## 4

## Partial Fee Amount:

6/98

School: \_\_\_\_\_

**Payment Period:**

Signature of On-Site Coordinator:

[illegible]



# Exhibit 6 Sign-Out Form

Week of: \_\_\_\_\_

	Monday		Tuesday		Wednesday		Thursday		Friday	
	Signature	Time	Signature	Time	Signature	Time	Signature	Time	Signature	Time
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
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17										